

Hornbrook Community Services District

P.O. Box 29, Hornbrook, CA 96044

DIRECTORS

Robert Puckett, President

Patricia Slote, Secretary

Melissa Tulleo

Bryant Schaufler

Vacant (5th seat)

Regular Meeting of the Board of Directors

Hornbrook Community Hall
220 Main Street, Hornbrook, CA 96044
March 28th, 2017, at 6:30 p.m.

AGENDA

1. **CALL TO ORDER:** Presiding Officer: Establish Quorum, Pledge of Allegiance:
2. **PUBLIC COMMENT:**
Any person may address the Board at this time on any matter within the jurisdiction of the District. A maximum of **three minutes** is allowed each person and a maximum of 10 minutes per topic. The presiding officer has discretion to extend the time and/or reasonably limit the length of time for any individual comments. Written comments may be presented to the Board of Directors. Any person wishing to address the Board on an item ON THE AGENDA will be given the opportunity at that time. Speakers are encouraged to consult District Management or Directors prior to agenda preparation regarding any District matters, as no action will be taken on non-agenda issues.
3. **PRESENTATION ONLY:**
 - a. General Manager's Report for the Month of March 2017 including discussion of the beginning of regular water meter reading on April 1, 2017
4. **APPROVAL OF CONSENT AGENDA: The following items may all be approved in one motion or considered separately as determined appropriate by the President**
 - a. Approval of the Minutes – Regular Meeting of February 28th, 2017
 - b. Approve bills and authorize signatures on Warrant Authorization Form for District expenses received through March 28, 2017
 - c. Approval of receipt and filing of Siskiyou County Auditor-Controller February 2017 Budget/Financial Reports
5. **DISCUSSION AND ACTION ITEMS:**
 - a. Discussion regarding the requirement and appropriate procedure for amendment of District bylaws
 - b. Discussion and action regarding the appointment of a director to replace John Moody who resigned effective January 24, 2017
 - c. Adoption of a Resolution requesting replacement of the requirement for an annual audit with a Financial Evaluation or Procedures Engagement as authorized by the Siskiyou County Audit Policy adopted in accordance with California Government Code 26909
6. **ANNOUNCEMENT OF CLOSED SESSION ITEMS**
 - A. **EXISTING LITIGATION (Government Code §54956.9(d) (1).)**
Conference with Legal Counsel Regarding Existing Litigation:
 - Harrell v. Hornbrook Community Services District (#14-672)
 - Olson v. Hornbrook Community Services District (#14-671)
 - Roger Gifford v. Robert Puckett, Sr., et al, Case No: 2:16-cv-0955-TLN-AC (PS)

- 7. PUBLIC COMMENT ON CLOSED SESSION ITEMS**
- 8. ADJOURN TO CLOSED SESSION**
- 9. RECONVENE TO OPEN SESSION AND REPORT OUT (Immediately following Closed Session)**
- 10. 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 viewed at the District office during business hours or 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 Chalyse Behm at cdrake@kampacs.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.

HORN BROOK COMMUNITY SERVICES DISTRICT
P.O. BOX 29, HORN BROOK, CA. 96044
REGULAR MEETING MINUTES OF 2/28/17
6:30 P.M., HORN BROOK COMMUNITY ASSOCIATION HALL

BOARD OF DIRECTORS: Robert Puckett, Patricia Slote, Melissa Tulleo, Bryant Schauffler

1. Call to Order, Pledge of Allegiance, Roll Call and Establishment of Quorum:

The meeting was called to order at 6:32 pm by President Puckett. Pledge of Allegiance recited. Roll Call: Present: Robert Puckett, Patricia Slote. Bryant Schauffler Absent: Melissa Tulleo. Quorum Established.

- 2. Public Comment Period:** Comments from Peter Harrell noted the language describing public comment is incorrect. He also noted that communications have not been distributed to board members. Sharrel Barnes addressed the board regarding her legal services agreement with Robert Winston and advised that she has documents the board should see. She also questioned whether the board members had copies and had read the policies and procedures. President Puckett told Sharrel Barnes she could submit a request in writing to be on the agenda. Roger Gifford offered the district a time clock which could be used at the plant for documenting employee's time. Pete Kampa replied that he would contact Mr. Gifford regarding use of the time clock. Mr. Harrell also advised that Mr. Kampa could not have direct supervision over Mr. Dingman as Mr. Kampa is "hundreds of miles away" and he notes this is the same problem the district has with Ernie Goff.

- 3. Presentation Only:** Peter Kampa, General Manager, present by teleconference, gave his report for the month of February, 2017. With regard to delinquent accounts, he has been working with the bookkeeper and getting the information together to draft letters that can be sent to customers with past due accounts. He noted the district needs all the revenue we can get, especially from these accounts. Also, he and his assistant are working on the website and board members are requested to respond with brief biographies to include on the website. Additionally, they are making preparation regarding Sexual Harassment Training along with the Ethics Training for board members. He is preparing a policy for a Code of Ethics, along with a policy addressing reimbursement to board members for training costs.

Mr. Kampa advised he is working with Barry Sutter, Division of Drinking Water, to determine what the State requires for the next stage of planning, what state permits are needed and to get necessary analysis of the district completed.

At this time, Mr. Harrell commented on the delinquent accounts dating back to 2014, noting the district may need a different billing system and a different bookkeeper or modernize the billing system in some way. He also noted the district has a fully-engineered flocculation shed and that it just "needs a wet stamp". At this time, President Puckett advised that the public comment period had passed. Mr. Harrell advised he could comment on any item as it came up. When President Puckett questioned Mr. Kampa regarding this, Mr. Harrell told the board that they could not ask legal advice from the general manager. He proceeded to tell the board Mr. Kampa had given the board legal advice and "that's stupid." There would be "no confidentiality" and "I could go in there and subpoena every single communication you've had with him and there's nothing to stop it." "Do not do that with him. You're not asking for legal advice and he should not volunteer legal advice because it's his ass. That is just foolish." "Mr. Kampa has no legal background whatsoever and he's dead frickin' wrong". He then noted the district would save pumping costs as soon as water is pulled from the creek.

Mr. Kampa said that the district would probably never be in a position to have legal counsel at the meetings. He stated that he may not have the legal training, but he definitely has "the Brown Act experience." "As far as public comment, when items come up on the agenda that the board will be making decisions on, there is always public comment." The board has discretion to receive public comment on reports for information only. There should be no conversation about specific projects.

- 4. Consent Agenda:** Discussion after Mr. Harrell's objections.

Motion by Patricia Slote, second by Bryant Schauffler to approve the Special Meetings minutes of January 20 and January 24, 2017 and authorize signatures on the Warrant Authorization Form for District expenses received through February 28, 2017.

Ayes: Puckett, Slote, Schauffler

Absent: Tulleo

5. Discussion and Action Items:

a. Mr. Kampa advised that he is working on policies and regulations and bylaws, noting there are some overlaps and some areas needing to be addressed by the board as to rules for delinquent accounts such as charging a delinquency fee which covers the additional costs to process these accounts. He also will address deposits; how they are paid, where deposited, and how returned. Service lock off procedures will also be reviewed. There are times when meters can't be read and this should also be addressed by possibly estimating water usage. For customers with high water bills, the district should have a procedure in place to accept payments over time, possibly authorizing the general manager to make those arrangements. In response to Bryant Schaffler's question about alternate ways to motivate people to pay bills on time, Mr. Kampa noted that some districts have held fundraisers to provide money to offset expenses or subsidize customers who are unable to pay and their water is subject to being shut off. He will also address changes in property use, service classifications and discontinuance of service. Mr. Kampa will prepare a draft of regulations for the board's review.

b. Discussion regarding regular board meeting schedule.

Motion by Patricia Slote to adopt a resolution establishing a regular board meeting schedule for 2017, with the amendment that the meetings will be held on the fourth Tuesday of each month starting at 6:30 p.m.

Second by Bryant Schaffler.

Ayes: Puckett, Schaffler, Slote

Absent: Tulleo

c. Explanation of California Public Contract Code by Pete Kampa. Short discussion. This item will be placed on a future agenda for action.

d. Based on review of agenda supporting data:

Motion by Bryant Schaffler to adopt a resolution approving a credit card use policy, second by Patricia Slote.

Ayes: Puckett, Schaffler, Slote

Absent: Tulleo

e. Short discussion regarding posting Notice of Vacancy.

Motion by Bryant Schaffler, second by Robert Puckett to direct board secretary to post the Notice of Vacancy.

Ayes: Puckett, Schaffler, Slote

Absent: Tulleo

6. Public Hearing - Continuation of Hearing from 1/23/17: Short discussion regarding changing from calendar year budget to fiscal year budget.

Motion by Patricia Slote to approve a resolution adopting the Final 2017 Calendar Year Budget effective January 1, 2017 through December 31, 2017. Second by Bryant Schaffler.

Ayes: Puckett, Schaffler, Slote

Absent: Tulleo

7. Directors Comments: None

8. Adjournment: 7:59 p.m. Next board meeting: 3/28/17

Submitted by: _____
Patricia E. Slote
Board Secretary

Agenda Item 4b, Warrant List

Payable To	Amount
Pacific Power	\$ 1,508.33
Basic Laboratory - Routine Coliform	\$ 72.00
CR Water Treatment	\$ 100.00
Clint Dingman - Payroll	\$ 409.36
Sum It Up	\$ 848.00
AT&T	\$ 132.79
USA Bluebook	\$ 178.47
Pat Slote - Reimbursement	\$ 143.24
CSDA - Required Sexual Harrassment Training	\$ 220.00
Liberty Mutual	\$ 2,423.00
Murphy, Pearson, Bradley & Feeney, P.C. (per agreement)	\$ 1,000.00
Kampa Community Solutions - \$1500.00 (per agreement)	\$ 1,500.00
Streamline - website	\$ 50.00
Total	\$ 8,585.19



Coverage Is Provided In:
Ohio Security Insurance Company - a stock company

Policy Number:
BKS (18) 56 62 16 98
Policy Period:
From 04/09/2017 To 04/09/2018
12:01 am Standard Time
at Insured Mailing Location

Common Policy Declarations

Named Insured & Mailing Address

HORN BROOK COMMUNITY SERVICES
DISTRICT
PO BOX 29
HORN BROOK, CA 96044

Agent Mailing Address & Phone No.

(800) 682-8476
NETWORKED INSURANCE AGENTS
443 CROWN POINT CIR STE A
GRASS VALLEY, CA 95945-9557

Trophy West Insurance
Scott Borg
1551 E Cypress Ave, Ste A
Redding, CA 96002

Named Insured Is: ASSOCIATION

Named Insured Business Is: WATER DISTRICT

In return for the payment of the premium, and subject to all the terms of this policy, we agree with you to provide the insurance as stated in this policy.

SUMMARY OF COVERAGE PARTS AND CHARGES

This policy consists of this Common Policy Declarations page, Common Policy Conditions, Coverage Parts (which consist of coverage forms and other applicable forms and endorsements, if any, issued to form a part of them) and any other forms and endorsements issued to be part of this policy.

COVERAGE PART	CHARGES
Commercial Property	\$741.00
Commercial General Liability	\$1,682.00

Total Charges for all of the above coverage parts: \$2,423.00
Certified Acts of Terrorism Coverage: \$83.00 (Included)

Note: This is not a bill

IMPORTANT MESSAGES

- This policy is auditable. Please refer to the conditions of the policy for details or contact your agent.
- Notice: The Employment-Related Practices Exclusion CG 21 47 is added to this policy to clarify there is no coverage for liability arising out of employment-related practices. Please read this endorsement carefully.

Servicing Office Northern California
and Issue Date 03/03/17

Authorized Representative

To report a claim, call your Agent or 1-800-362-0000

DS 70 21 11 16

TOTAL
\$1508.33

View & Pay Bills

HORN BROOK COMM SER DIST

PO BOX 29
HORN BROOK, CA 96044 0029
530-475-3473
hornbrookcsd@gmail.com

This page shows your account balance and payments received since your last statement.

Current amount due on	03/21/17	\$725.54
Past due amount		\$0.00
Total amount due		\$725.54
Account balance as of	03/18/17	\$725.54
Current bill date	02/28/17	 View Current Bill
Next scheduled bill date	03/29/17	
Payment(s) received since last bill		\$878.22

- Total amount due is what is owed by the due date.
- Your account balance includes additional charges and credits which may have occurred since your last bill, such as late fees and deposits. These charges will be reflected on your next bill.
- Please consider helping your neighbors in need of energy assistance by enrolling in our Fixed Donation Program. Your donation amount is added to your monthly bill and Pacific Power will match your contribution \$2 for each \$1 you donate. [Learn more about our Financial Assistance Programs.](#)

Customer Service



Customer service
1-888-221-7070

Start service

Report a power outage
1-877-508-5088

Report a streetlight outage





View & Pay Bills

HORN BROOK COMM SER DIST

PO BOX 29
HORN BROOK, CA 96044 0029
530-475-3473
hornbrookcsd@gmail.com

This page shows your account balance and payments received since your last statement.

Current amount due on	03/21/17	\$429.87
Past due amount		\$0.00
Total amount due		\$429.87
Account balance as of	03/18/17	\$429.87
Current bill date	02/28/17	 View Current Bill
Next scheduled bill date	03/29/17	
Payment(s) received since last bill		\$471.92

- Total amount due is what is owed by the due date.
- Your account balance includes additional charges and credits which may have occurred since your last bill, such as late fees and deposits. These charges will be reflected on your next bill.
- Please consider helping your neighbors in need of energy assistance by enrolling in our Fixed Donation Program. Your donation amount is added to your monthly bill and Pacific Power will match your contribution \$2 for each \$1 you donate. [Learn more about our Financial Assistance Programs.](#)

Customer Service



Customer service
1-888-221-7070

Start service

Report a power outage
1-877-508-5088

Report a streetlight outage

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HORN BROOK COMM SER PMP

PO BOX 29
HORN BROOK, CA 96044 0029
530-475-3473
hornbrookcsd@gmail.com

This page shows your account balance and payments received since your last statement.

Current amount due on	03/21/17	\$352.92
Past due amount		\$0.00
Total amount due		\$352.92
Account balance as of	03/18/17	\$352.92
Current bill date	02/28/17	 View Current Bill
Next scheduled bill date	03/29/17	
Payment(s) received since last bill		\$441.05

- Total amount due is what is owed by the due date.
- Your account balance includes additional charges and credits which may have occurred since your last bill, such as late fees and deposits. These charges will be reflected on your next bill.
- Please consider helping your neighbors in need of energy assistance by enrolling in our Fixed Donation Program. Your donation amount is added to your monthly bill and Pacific Power will match your contribution \$2 for each \$1 you donate. [Learn more about our Financial Assistance Programs.](#)

Customer Service



Customer service
1-888-221-7070

Start service

Report a power outage
1-877-508-5088

Report a streetlight outage

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Stay Connected





View & Pay Bills

HORNBROOK COMM SER DIST

PO BOX 29
 HORNBROOK, CA 96044 0029
 530-475-3473
 hornbrookcsd@gmail.com

This page shows your account balance and payments received since your last statement.

Current amount due on		\$0.00
Past due amount		\$0.00
Total amount due		\$0.00
Account balance as of	03/18/17	-\$75.24
Current bill date	03/07/17	 View Current Bill
Next scheduled bill date	03/29/17	
Payment(s) received since last bill		\$275.74

- Total amount due is what is owed by the due date.
- Your account balance includes additional charges and credits which may have occurred since your last bill, such as late fees and deposits. These charges will be reflected on your next bill.
- Please consider helping your neighbors in need of energy assistance by enrolling in our [Fixed Donation Program](#). Your donation amount is added to your monthly bill and Pacific Power will match your contribution \$2 for each \$1 you donate. [Learn more about our Financial Assistance Programs.](#)

Customer Service



Customer service
 1-888-221-7070

Start service

Report a power outage
 1-877-508-5088

Report a streetlight outage



Invoice

Invoice Number

1702208

Invoiced On

03/03/17

Invoice To

HORN BROOK CSD
ACCOUNTS PAYABLE
POST OFFICE BOX 29
HORN BROOK, CA 96044

Project

DRINKING WATER MONITORING

Project Contact

ROBERT PUCKETT

Project / PO Numbers**Work Order(s)**

17C0116

**Remit To**

Accounts Receivable
Basic Laboratory, Inc
2218 Railroad Avenue
Redding, CA 96001-2504
530-243-7234 x 219 or 203
accounting@basiclab.com

Terms: Due Upon Receipt

Quantity	Matrix	Analysis/Description	Unit Cost	Extended Cost
Project turn around time: 1 day.				
1	Drinking Water	Sampling Fee - Route	\$40.00	\$40.00
1	Drinking Water	Total Coliform & E.coli by Colilert SM 9223B	\$32.00	\$32.00
			Invoice Total	\$72.00



TIN 68-0310946 / DUNS 081274326

Pricing based on Bid/Contract: 2016-17 - 20% DISCOUNT

CR WATER TREATMENT INC

P.O. Box 717
Lakehead, CA 96051
530-238-2336/CCL#731716

Invoice

Date	Invoice #
2/28/2017	7941

Bill To
Hornbrook CSD po 29 Hornbrook ca 96044

P.O. No.	Terms	Project

Quantity	Description	Rate	Amount
	CERTIFICATION MONTHLY	100.00	100.00
Total			\$100.00

CLINT DINGMAN

Employee ID: DINGMAN, CLINT
Social Sec # xxx-xx-0206

	This Check	Year to Date		Hours	Rate	Total
Gross	491.25	3,007.50		32.75	15.00	491.25
Fed_Income	-39.89	-250.29	Regular			
Soc_Sec	-30.46	-186.47				
MEDICARE	-7.12	-43.60				
St_Income		-5.49				
St_Dis_Ins	-4.42	-27.06				

Net Check: \$409.36
 Pay Period Beginning: Mar 1, 2017
 Pay Period Ending: Mar 15, 2017

Total 32.75 491.25
 Check Date: 3/20/17
 Weeks in Pay Period: 2

Four Hundred Nine and 36/100 Dollars

Mar 20, 2017 409.36

CLINT DINGMAN
P.O. BOX 3451
HORN BROOK, CA 96044

CLINT DINGMAN

Employee ID: DINGMAN, CLINT
Social Sec # xxx-xx-0206

	This Check	Year to Date		Hours	Rate	Total
Gross	491.25	3,007.50		32.75	15.00	491.25
Fed_Income	-39.89	-250.29	Regular			
Soc_Sec	-30.46	-186.47				
MEDICARE	-7.12	-43.60				
St_Income		-5.49				
St_Dis_Ins	-4.42	-27.06				

Net Check: \$409.36
 Pay Period Beginning: Mar 1, 2017
 Pay Period Ending: Mar 15, 2017

Total 32.75 491.25
 Check Date: 3/20/17
 Weeks in Pay Period: 2

Check Number: 03/01/17 - 03/15/17

SUM IT UP
P.O. BOX 27
YREKA, CA 96097

INVOICE

Invoice Number: FEB. 2017
Invoice Date: Feb 1, 2017
Page: 1

Voice: 530-937-3279
Fax:

Duplicate

Bill To:
HORNBROOK COMMUNITY SERVICE DISTRICT P.O. BOX 29 HORNBROOK, CA 96044

Ship to:

Customer ID	Customer PO	Payment Terms	
HCSD		Net 30 Days	
Sales Rep ID	Shipping Method	Ship Date	Due Date
	Airborne		2/28/17

Quantity	Item	Description	Unit Price	Amount
		Bookkeeping Revenue		750.00
		2 ROLL'S OF POSTAGE STAMPES		98.00

YREKA
401 S BROADWAY ST
YREKA, CA
96097-9998
0586640097 (800)275-8777 12:33 PM

02/24/2017

Product Description	Sale Qty	Final Price
US Flag Coil/1	2	\$98.00
00	(Unit Price:\$49.00)	

Total \$98.00

Debit Card Remit'd (Card Name:Debit Card) \$98.00
(Account #:XXXXXXXXXX4853)
(Approval #:
(Transaction #:459)
(Receipt #:002653)
(Debit Card Purchase:\$98.00)
(Cash Back:\$0.00)

BRIGHTEN SOMEONE'S MAILBOX. Greeting cards available for purchase at select Post Offices.

Order stamps at usps.com/shop or call 1-800-Stamp24. Go to usps.com/clickship to print shipping labels with postage. For other information call 1-800-ASK-USPS.

Check/Credit Memo No: Payment/Credit Applied

TOTAL	848.00
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	848.00
	848.00
	848.00

HORN BROOK COMMUNITY SERVICES
DISTRICT
PO BOX 29
HORN BROOK CA 96044 - 0029

Page 1 of 3
Account Number 530 475-3730 484 9
Billing Date Mar 8, 2017
Web Site att.com



Monthly Statement

Bill-At-A-Glance

Previous Bill	Pd. → 70.45
Payment	.00
Adjustments	10.00
Past Due - Please Pay Immediately	80.45
Current Charges	122.79
Total Amount Due	\$203.24
Current Charges Due in Full by	Mar 30, 2017

Billing Summary

Online: att.com/myatt	Page	
Plans and Services	1	79.31
1 800 750-2355		
AT&T Long Distance	1	43.48
1 800 321-2000		
Total Current Charges		122.79

News You Can Use Summary

- PREVENT DISCONNECT
- CARRIER INFORMATION
- THIRD-PARTY BLOCKING
- PRICE INCREASE

See "News You Can Use" for additional information

Detail of Payments and Adjustments

Item No.	Date	Description	Adjustments	Payments
1.	3-10	Late Payment Charge	10.00	

Plans and Services

Monthly Service - Mar 8 thru Apr 7

2.	Bus Local Calling Unlimited B	68.00
	Single Line Meas Business Line	
	Unlimited Local Usage	
	Caller ID	

Surcharges and Other Fees

3.	Federal Subscriber Line Charge	4.47
4.	Rate Surcharge	.88CR
5.	State Regulatory Fee	.20
6.	Federal Universal Service Fee	.74
Total Surcharges and Other Fees		4.53

Government Fees and Taxes

7.	CA High Cost Fund Surcharge - A:	.23
8.	California Teleconnect Fund Surcharge	.72
9.	Universal Lifeline Telephone Service Surcharge	3.19
10.	CA Relay Service and Communications Devices Fund	.34
11.	9-1-1 Emergency System	.50
12.	Federal	1.80
Total Government Fees and Taxes		6.78

Total Plans and Services

79.31

AT&T Long Distance

Important Information

Message Regarding Terms & Conditions:

To view your Terms & Conditions for AT&T Long Distance, access www.att.com/servicepublications or call AT&T at the toll free number on your bill.

Account Summary

Description	
Charges for March	43.48
Total Account Summary Charges	43.48

Local Services provided by AT&T California or AT&T Nevada based upon the service address location.

GO GREEN - Enroll in paperless billing.

USABlueBook®

Get the Best Treatment™

INVOICE

INVOICE NO.	PAGE NO.
199020	1 of 1
CUSTOMER NO.	DATE
963133	03/07/17

Remit To:
P.O. Box 9004
Gurnee, IL 60031-9004
TEL: (847) 689-3000
FAX: (847) 689-3001
TOLL FREE: 1-800-493-9876
F.E.I.N.: 52-2418852

View online at: <http://usabluebook.billtrust.com>
Web Enrollment Token: LRS QVW FFZ

BILL TO: 963133
1266 1 MB 0.423 E0215X I0307 D2293142849 S2 P4051629 0001:0001

SHIP TO: 7



HORNBROOK CSD
PO BOX 29
HORNBROOK CA 96044-0029

HORNSBROOK
DEL ON EAST SIDE OF BLDG
15025 BRADLEY HINLEY RD
HORNBROOK CA 96044
USA

Ordered by: 0007 CLINT BINGMAN

Attention: 0007 CLINT BINGMAN

CUSTOMER P.O. NO.	SHIP DATE	SLP	TERMS	TAX CODE	SALES ORDER NO.	W/H	FREIGHT	SHIP VIA		
VERBAL CLINT	03/07/17	JOP	NET 30	CA	854916	21	PREPAID	UPS		
USA STOCK NO.	DESCRIPTION			ORDERED	SHIPPED	BACKORDER	U/M	PRICE	PER	EXTENSION
77498	Hach Free Chlorine SwifTest Dispenser Refill 2105560			3	3	0	EA	47.69	EA	143.07

THANK YOU for your business!
1.5% MONTHLY FINANCE CHARGE
ON AMOUNTS 30 DAYS PAST DUE
Discounts Apply to Merchandise Only

MERCHANDISE	MISCELLANEOUS	DISCOUNT	TAX	FREIGHT	TOTAL
143.07	0.00				178.47

Should it become necessary to refer your unpaid balance to a collection agency, a late charge, plus reasonable attorney's fees; and court costs when necessary, will be added to the balance due.

Please Detach and Return Bottom Portion to Insure Proper Credit to Your Account

USABlueBook®

Get the Best Treatment™

****IMPORTANT****

Please include this customer #
on the face of your remittance check.

INVOICE NO.	CUSTOMER NO.	DATE	TOTAL
199020	963133	03/07/17	178.47

HORNBROOK CSD
PO BOX 29
HORNBROOK CA 96044-0029

REMITTANCE ADDRESS

USABlueBook
P.O. Box 9004
Gurnee, IL 60031-9004

STAPLES

45 East Stewart Ave.
Medford, OR 97501
(541) 774-9919

SALE 1817987 1 001 90117
0485 03/11/17 01:21

Your Sales Associate was:
Reina C

QTY	SKU	PRICE
1	BROTHER LC793K SUP 012502627425	47.99
	SUBTOTAL	47.99
	TOTAL	\$47.99

Debit Tender: USD\$47.99
Card No.: XXXXXXXXXX1084 [S]
Auth No.: 861579

TOTAL ITEMS 1

Staples brand products.
Below Budget. Above Expectations.

THANK YOU FOR SHOPPING AT STAPLES !

Shop online at www.staples.com

Get with the program.
Staples Rewards members get up to 5%
back in rewards and free shipping every
day. Exclusions apply. See an associate
for full program details or to enroll.

Oregon E-Cycles: Free Recycling for
Computers, Monitors and TVs
www.oregonrecycles.org 1-888-5-RECYCLE

STAPLES

45 East Stewart Ave.
Medford, OR 97501
(541) 774-9919

SALE 1754870 8 005 35326
0485 03/12/17 12:45

***** Customer Order 2089609725 *****
1 Documents 70.52
1980563
Questions on Customer Order 2089609725
Call Customer Service at 1-800-3STAPLES

SUBTOTAL 70.52
TOTAL \$70.52

Debit Tender: USD\$70.52
Card No.: XXXXXXXXXX1084 [S]
Auth No.: 131210

TOTAL ITEMS 1

Copy Costs

Staples brand products.
Below Budget. Above Expectations.

THANK YOU FOR SHOPPING AT STAPLES !

Shop online at www.staples.com

Get with the program.
Staples Rewards members get up to 5%
back in rewards and free shipping every
day. Exclusions apply. See an associate
for full program details or to enroll.

Oregon E-Cycles: Free Recycling for
Computers, Monitors and TVs
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*Reimbursement
Patricia Slote
\$143.24*

STAPLES

45 East Stewart Ave.
Medford, OR 97501
(541) 774-9919

SALE 1713401 4 006 20
0485 03/11/17 02

Your Sales Associate was:
Aaron M

QTY	SKU	PRICE
1	CONSUMER ELECTRONI 751564	14.99
	Order No. 5417749989	
	Salesperson #1469369	
1	EMTEC 8GB USB 2.0 * 846143006345	9.74
	SUBTOTAL	24.73
	TOTAL	\$24.73

Debit Tender: USD\$24.73
Card No.: XXXXXXXXXX1084 [S]
Auth No.: 962488

TOTAL ITEMS 2

*thumb drive
& copy*

*Item is currently on promotion. Some
coupons are only valid on regular priced
items. Please see coupon terms and
conditions for details.

Sign in

Digital Deployment

Invoice

Invoice 94819
 Due date April 4, 2017
 Invoice total \$50.00
[View details \(PDF\)](#)

Balance due

\$50.00

 [Pay now](#)

Invoice detail

 Activity

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[Privacy](#). [Terms of service](#).

2321 P Street, First Floor
 Sacramento, CA 95816
 (916) 900-6619
support@getstreamline.com



INVOICE

California Special Districts Association
 1112 I Street, Suite 200
 Sacramento, CA 95814
 (877) 924-CSDA
 (916) 442-7889

Invoice No. 38703

INVOICE

Sold To: Mr. Bryant Schaufler
 Director
 Hornbrook Community Services District
 PO Box 29
 Hornbrook, CA 96044

Ship To: Mr. Bryant Schaufler
 PO Box 29
 Hornbrook, CA 96044

Account No.	Purchase Order No.	Order Date	Order Number	Terms	Invoice Date	Shipping Method	
59527		2/24/2017	59471	Net 30	2/24/2017	United States Postal Service	
Qty Ordered	Qty Shipped	Back-Ordered	Item Code Description	Unit Price	Extended Price		
1	1		WEBREQSEXUALHAR Required Sexual Harassment Prevention Training	55.00	55.00		
Line Item Total	Freight	Handling	Restocking/ Cancellation Fee	Tax	Subtotal	Amount Received	Amount Due
55.00					55.00		55.00

California Special Districts Association
 1112 I Street, Suite 200
 Sacramento, CA 95814
 (877) 924-CSDA
 (916) 442-7889

Invoice No. 38702

INVOICE

Sold To: Mr. Robert Puckett
 Director
 Hornbrook Community Services District
 PO Box 29
 Hornbrook, CA 96044

Ship To: Mr. Robert Puckett
 PO Box 29
 Hornbrook, CA 96044

Account No.	Purchase Order No.	Order Date	Order Number	Terms	Invoice Date	Shipping Method	
59526		2/24/2017	59469	Net 30	2/24/2017	United States Postal Service	
Qty Ordered	Qty Shipped	Back-Ordered	Item Code Description	Unit Price	Extended Price		
1	1		WEBREQSEXUALHAR Required Sexual Harassment Prevention Training	55.00	55.00		
Line Item Total	Freight	Handling	Restocking/ Cancellation Fee	Tax	Subtotal	Amount Received	Amount Due
55.00					55.00		55.00

California Special Districts Association
 1112 I Street, Suite 200
 Sacramento, CA 95814
 (877) 924-CSDA
 (916) 442-7889

Invoice No. 38701

INVOICE

Sold To: Ms. Patricia Slote
 Director
 Hornbrook Community Services District
 PO Box 29
 Hornbrook, CA 96044

Ship To: Ms. Patricia Slote
 PO Box 29
 Hornbrook, CA 96044

Account No.	Purchase Order No.	Order Date	Order Number	Terms	Invoice Date	Shipping Method	
57075		2/24/2017	59468	Net 30	2/24/2017	United States Postal Service	
Qty Ordered	Qty Shipped	Back-Ordered	Item Code Description	Unit Price	Extended Price		
1	1		WEBREQSEXUALHAR Required Sexual Harassment Prevention Training	55.00	55.00		
Line Item Total	Freight	Handling	Restocking/ Cancellation Fee	Tax	Subtotal	Amount Received	Amount Due
55.00					55.00		55.00

California Special Districts Association
 1112 I Street, Suite 200
 Sacramento, CA 95814
 (877) 924-CSDA
 (916) 442-7889

Invoice No. 38704

INVOICE

Sold To: Ms. Melissa Toledo
 Director
 Hornbrook Community Services District
 PO Box 29
 Hornbrook, CA 96044

Ship To: Ms. Melissa Toledo
 PO Box 29
 Hornbrook, CA 96044

Account No.	Purchase Order No.	Order Date	Order Number	Terms	Invoice Date	Shipping Method	
59528		2/24/2017	59472	Net 30	2/24/2017	United States Postal Service	
Qty Ordered	Qty Shipped	Back-Ordered	Item Code Description	Unit Price	Extended Price		
1	1		WEBREQSEXUALHAR Required Sexual Harassment Prevention Training	55.00	55.00		
Line Item Total	Freight	Handling	Restocking/ Cancellation Fee	Tax	Subtotal	Amount Received	Amount Due
55.00					55.00		55.00

COAS: S COUNTY OF SISKIYOU
FUND: 781100 HORN BROOK CSD

TRANS DATE	TRAN TYPE	DOCUMENT NUMBER	DOCUMENT REF	DESCRIPTION	ACCOUNT	DEBITS	CREDITS	BALANCE
BEGINNING BALANCE: INTERFUND CASH								
02/02/2017	CNNI	10461933	I1712933	STATE COMPENSATION INSURANCE	101000	285.75		56,392.08
02/07/2017	DNNI	10464239	I1715926	CALIFORNIA SPECIAL DISTRICT A	101000		398.00	
02/07/2017	DNNI	10464252	I1715925	DINGMAN, CLINT	101000		426.57	
02/10/2017	CR05	J1709812		HORNCSH20 FEES JAN 16/17	101000	2,052.38		
02/10/2017	CR05	J1709815		HORNCSH20 FEES JAN 16/17	101000	405.57		
02/17/2017	CR05	J1710130		HORNCSH20 FEES JAN 16/17	101000	593.00		
02/17/2017	CR05	J1710131		HORNCSH20 FEES JAN 16/17	101000	1,611.00		
02/22/2017	DNNI	10465015	I1716990	DINGMAN, CLINT	101000		403.61	
02/23/2017	CR05	J1710345		HORNCSH20 FEES JAN 16/17	101000	926.00		
ENDING BALANCE: INTERFUND CASH								
						5,873.70	1,228.18	61,037.60
BEGINNING BALANCE: ACCOUNTS RECEIVABLE - ACCRUAL								
						0.00	0.00	0.00
ENDING BALANCE: ACCOUNTS RECEIVABLE - ACCRUAL								
						0.00	0.00	0.00
BEGINNING BALANCE: ACCOUNTS PAYABLE								
02/07/2017	INNI	I1715925		DINGMAN, CLINT	211100		426.57	0.00
02/07/2017	INNI	I1715926		CALIFORNIA SPECIAL DISTRICT A	211100		398.00	
02/07/2017	DNNI	10464239	I1715926	CALIFORNIA SPECIAL DISTRICT A	211100	398.00		
02/07/2017	DNNI	10464252	I1715925	DINGMAN, CLINT	211100	426.57		
02/22/2017	INNI	I1716990		DINGMAN, CLINT	211100		403.61	
02/22/2017	DNNI	10465015	I1716990	DINGMAN, CLINT	211100	403.61		
ENDING BALANCE: ACCOUNTS PAYABLE								
						1,228.18	1,228.18	0.00
BEGINNING BALANCE: ACCOUNTS PAYABLE ACCRUAL								
						0.00	0.00	0.00
ENDING BALANCE: ACCOUNTS PAYABLE ACCRUAL								
						0.00	0.00	0.00
BEGINNING BALANCE: C/Y REVENUE CONTROL								
02/10/2017	CR05	J1709812		HORNCSH20 FEES JAN 16/17	311000		2,052.38	43,341.45
02/10/2017	CR05	J1709815		HORNCSH20 FEES JAN 16/17	311000		405.57	
02/17/2017	CR05	J1710130		HORNCSH20 FEES JAN 16/17	311000		593.00	
02/17/2017	CR05	J1710131		HORNCSH20 FEES JAN 16/17	311000		1,611.00	
02/23/2017	CR05	J1710345		HORNCSH20 FEES JAN 16/17	311000		926.00	
ENDING BALANCE: C/Y REVENUE CONTROL								
						0.00	5,587.95	48,929.40
BEGINNING BALANCE: C/Y EXPENDITURE CONTROL								
02/02/2017	CNNI	10461933	I1712933	STATE COMPENSATION INSURANCE	311100		285.75	45,706.27
02/07/2017	INNI	I1715925		DINGMAN, CLINT	311100	426.57		
02/07/2017	INNI	I1715926		CALIFORNIA SPECIAL DISTRICT A	311100	398.00		
02/22/2017	INNI	I1716990		DINGMAN, CLINT	311100	403.61		

COAS: S COUNTY OF SISKIYOU
FUND: 781100 HORN BROOK CSD

TRANS DATE	TRAN TYPE	DOCUMENT NUMBER	DOCUMENT REF	DESCRIPTION	ACCOUNT	DEBITS	CREDITS	BALANCE
	ENDING BALANCE:	C/Y	EXPENDITURE CONTROL		311100	1,228.18	285.75	46,648.70
	BEGINNING BALANCE:	C/Y	ESTIMATED REVENUE CONTROL		311500			87,391.00
	ENDING BALANCE:	C/Y	ESTIMATED REVENUE CONTROL		311500	0.00	0.00	87,391.00
	BEGINNING BALANCE:	C/Y	APPROPRIATIONS CONTROL		311600			97,383.00
	ENDING BALANCE:	C/Y	APPROPRIATIONS CONTROL		311600	0.00	0.00	97,383.00
	BEGINNING BALANCE:	C/Y	BUDGETED CHANGE TO F/B CONTROL		311800			9,992.00 D
	ENDING BALANCE:	C/Y	BUDGETED CHANGE TO F/B CONTROL		311800	0.00	0.00	9,992.00 D
	BEGINNING BALANCE:	FUND BALANCE	UNASSIGNED		471000			58,756.90
	ENDING BALANCE:	FUND BALANCE	UNASSIGNED		471000	0.00	0.00	58,756.90
TOTAL FUND: 781100 HORN BROOK CSD								
			ASSETS		01	5,873.70	1,228.18	61,037.60
			LIABILITIES		02	1,228.18	1,228.18	0.00
			CONTROL ACCOUNTS		03	1,228.18	5,873.70	2,280.70 C
			FUND BALANCES		04	0.00	0.00	58,756.90
						TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE

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FISCAL YEAR 17

Siskiyou County
Organization Detail Activity
From 01-FEB-2017 To 28-FEB-2017

PAGE 1
FGRODTA

COAS: S COUNTY OF SISKIYOU
ORG: 405010 HORN BROOK CSD

TRANS DATE	TRAN TYPE	DOCUMENT NUMBER	DOCUMENT REF #	DESCRIPTION	ACCOUNT/FUND	BUDGET ACTIVITY	TRANSACTION ACTIVITY	ENCUMBRANCE ACTIVITY	CMT TYP
				HORN BROOK CSD	781100				
	BEGINNING BALANCE:	INTEREST			530100	300.00	292.35	0.00	
	ENDING BALANCE:	INTEREST			530100	300.00	292.35	0.00	
	BEGINNING BALANCE:	WATER FEES			552250	0.00	41,362.28	0.00	U
02/10/2017	CR05	J1709812		HORNCSO-H2O FEES JAN 16/17	552250		2,052.38		U
02/10/2017	CR05	J1709815		HORNCSO H2O FEES JAN 16/17	552250		405.57		U
02/17/2017	CR05	J1710130		HORNCSO H2O FEES JAN 16/17	552250		593.00		U
02/17/2017	CR05	J1710131		HORNCSO - H2O FEES JAN 16/1	552250		1,611.00		U
02/23/2017	CR05	J1710345		HORNCSO - H2O FEES JAN 16/1	552250		926.00		U
	ENDING BALANCE:	WATER FEES			552250	0.00	46,950.23	0.00	U
	BEGINNING BALANCE:	WATER LATE FEES			552251	800.00	0.00	0.00	
	ENDING BALANCE:	WATER LATE FEES			552251	800.00	0.00	0.00	
	BEGINNING BALANCE:	PARK AND RECREATION SERVICES			552500	86,291.00	0.00	0.00	
	ENDING BALANCE:	PARK AND RECREATION SERVICES			552500	86,291.00	0.00	0.00	
	BEGINNING BALANCE:	MISCELLANEOUS OTHER REVENUE			560200	0.00	1,686.82	0.00	
	ENDING BALANCE:	MISCELLANEOUS OTHER REVENUE			560200	0.00	1,686.82	0.00	
	BEGINNING BALANCE:	REGULAR WAGES			611100	21,590.00	7,743.26	0.00	U
02/07/2017	INNI	I1715925		DINGMAN, CLINT	611100		426.57		U
02/22/2017	INNI	I1716990		DINGMAN, CLINT	611100		403.61		U
	ENDING BALANCE:	REGULAR WAGES			611100	21,590.00	8,573.44	0.00	
	BEGINNING BALANCE:	WORKERS' COMPENSATION			623100	2,494.00	917.25	0.00	
02/02/2017	CNNI	10461933	I1712933	STATE COMPENSATION INSURAN	623100		-285.75		U
	ENDING BALANCE:	WORKERS' COMPENSATION			623100	2,494.00	631.50	0.00	
	BEGINNING BALANCE:	SPECIAL DEPARTMENTAL EXPENSE			728000	48,299.00	34,553.71	0.00	
02/07/2017	INNI	I1715926		CALIFORNIA SPECIAL DISTRIC	728000		398.00		U
	ENDING BALANCE:	SPECIAL DEPARTMENTAL EXPENSE			728000	48,299.00	34,951.71	0.00	

06-MAR-2017 09:12:56 AM
 FISCAL YEAR 17

Siskiyou County
 Organization Detail Activity
 From 01-FEB-2017 To 28-FEB-2017

PAGE 2
 FGRODTA

COAS: S COUNTY OF SISKIYOU
 ORG: 405010 HORN BROOK CSD

TRANS DATE	TRAN TYPE	DOCUMENT NUMBER	DOCUMENT REF #	DESCRIPTION	ACCOUNT/ FUND	BUDGET ACTIVITY	TRANSACTION ACTIVITY	ENCUMBRANCE ACTIVITY	CMT TYP
				HORN BROOK CSD	781100				
	BEGINNING BALANCE:			EQUIPMENT - SPECIAL DISTRICTS	762100	5,000.00	2,492.05	0.00	0.00
	ENDING BALANCE:			EQUIPMENT - SPECIAL DISTRICTS	762100	5,000.00	2,492.05	0.00	0.00
	BEGINNING BALANCE:			INFRASTRUCTURE	763000	20,000.00	0.00	0.00	0.00
	ENDING BALANCE:			INFRASTRUCTURE	763000	20,000.00	0.00	0.00	0.00
TOTAL ORGANIZATION: 405010 HORN BROOK CSD									
REVENUES					05	87,391.00	48,929.40	0.00	0.00
LABOR					06	24,084.00	9,204.94	0.00	0.00
EXPENDITURES					07	73,299.00	37,443.76	0.00	0.00

COAS: S COUNTY OF SISKIYOU
FUND: 781100 HORN BROOK CSD

ACCOUNT	ASSETS TITLE	CURRENT AS OF 28-FEB-2017	BALANCE	PRIOR AS OF 29-FEB-2016
101000	INTERFUND CASH	61,037.60 D		50,964.17 D
TOTAL:	CASH & CASH EQUIVALENTS	61,037.60 D		50,964.17 D
121050	ACCOUNTS RECEIVABLE - ACCRUAL	.00 D		.00 D
TOTAL:	CURRENT RECEIVABLES	.00 D		.00 D
	TOTAL ASSETS	61,037.60 D		50,964.17 D
	LIABILITIES TITLE			
211100	ACCOUNTS PAYABLE	.00 C		.00 C
211150	ACCOUNTS PAYABLE ACCRUAL	.00 C		.00 C
TOTAL:	CURRENT LIABILITIES	.00 C		.00 C
	TOTAL LIABILITIES	.00 C		.00 C
	CONTROL ACCOUNTS TITLE			
311000	C/Y REVENUE CONTROL	46,929.40 C		46,934.56 C
311100	C/Y EXPENDITURE CONTROL	46,648.70 D		42,012.91 D
311500	C/Y ESTIMATED REVENUE CONTROL	87,391.00 D		87,391.00 D
311600	C/Y APPROPRIATIONS CONTROL	97,383.00 C		86,099.00 C
311800	C/Y BUDGETED CHANGE TO F/B CONTROL	9,992.00 D		1,292.00 C
TOTAL:	CONTROL ACCOUNTS	2,280.70 C		4,921.65 C
	TOTAL CONTROL ACCOUNTS	2,280.70 C		4,921.65 C
	FUND BALANCES TITLE			
ACCOUNT				

COAS: S COUNTY OF SISKIYOU
 FUND: 781100 HORN BROOK CSD

ACCOUNT	FUND BALANCES TITLE	CURRENT AS OF 28-FEB-2017	BALANCE	PRIOR AS OF 29-FEB-2016
471000	FUND BALANCE UNASSIGNED	58,756.90 C		46,042.52 C
TOTAL:	FUND BALANCE - UNASSIGNED	58,756.90 C		46,042.52 C
	TOTAL FUND BALANCES	58,756.90 C		46,042.52 C
	TOTAL LIABILITIES & FUND BALANCE:	61,037.60 C		50,964.17 C
	GRAND TOTAL:	.00 C		.00 C

REPORT FGRBDS
FISCAL YEAR: 17

Siskiyou County
Budget Status (Current Period)
AS OF 28-FEB-2017

RUN DATE: 03/06/2017
TIME: 08:36 AM
PAGE: 1

COAS: S COUNTY OF SISKIYOU
FUND: 781100 HORN BROOK CSD
PRD ORG: 405000 COMMUNITY SERVICE DISTRICT
ORG: 405010 HORN BROOK CSD

ACCOUNT	ACCOUNT TITLE	ADJUSTED BUDGET	CURRENT PERIOD ACTIVITY	YEAR TO DATE ACTIVITY	BUDGET RESERVATIONS	AVAILABLE BALANCE	CMT TYP
530100	INTEREST	300.00	.00	292.35	.00	7.65	U
TOTAL	REVENUE FROM USE OF MONEY & PROP	300.00	.00	292.35	.00	7.65	
552250	WATER FEES	.00	5,587.95	46,950.23	.00	-46,950.23	U
552251	WATER LATE FEES	800.00	.00	.00	.00	800.00	U
552500	PARK AND RECREATION SERVICES	86,291.00	.00	.00	.00	86,291.00	U
TOTAL	CHARGES FOR SERVICES	87,091.00	5,587.95	46,950.23	.00	40,140.77	
560200	MISCELLANEOUS OTHER REVENUE	.00	.00	1,686.82	.00	-1,686.82	U
TOTAL	MISCELLANEOUS	.00	.00	1,686.82	.00	-1,686.82	
611100	REGULAR WAGES	21,590.00	830.18	8,573.44	.00	13,016.56	U
TOTAL	PERSONNEL SERVICES	21,590.00	830.18	8,573.44	.00	13,016.56	
623100	WORKERS' COMPENSATION	2,494.00	-285.75	631.50	.00	1,862.50	U
TOTAL	FRINGE BENEFITS	2,494.00	-285.75	631.50	.00	1,862.50	
728000	SPECIAL DEPARTMENTAL EXPENSE	48,299.00	398.00	34,951.71	.00	13,347.29	U
TOTAL	SERVICES & SUPPLIES	48,299.00	398.00	34,951.71	.00	13,347.29	
762100	EQUIPMENT - SPECIAL DISTRICTS	5,000.00	.00	2,492.05	.00	2,507.95	U
763000	INFRASTRUCTURE	20,000.00	.00	.00	.00	20,000.00	U
TOTAL	CAPITAL OUTLAY	25,000.00	.00	2,492.05	.00	22,507.95	
TOTAL ORGANIZATION							
405010	HORN BROOK CSD						
TOTAL	REVENUES	87,391.00	5,587.95	48,929.40	.00	38,461.60	
TOTAL	LABOR	24,084.00	544.43	9,204.94	.00	14,879.06	
TOTAL	EXPENDITURES	73,299.00	398.00	37,443.76	.00	35,855.24	
NET		-9,992.00	4,645.52	2,280.70	.00	-12,272.70	

REPORT FGRBDSC
FISCAL YEAR: 17

Siskiyou County
Budget Status (Current Period)
AS OF 28-FEB-2017

RUN DATE: 03/06/2017
TIME: 08:36 AM
PAGE: 2

COAS: S COUNTY OF SISKIYOU
FUND: 781100 HORN BROOK CSD
PRED ORG: 405000 COMMUNITY SERVICE DISTRICT
ORG: 405010 HORN BROOK CSD

ACCOUNT	ACCOUNT TITLE	ADJUSTED BUDGET	CURRENT PERIOD ACTIVITY	YEAR TO DATE ACTIVITY	BUDGET RESERVATIONS	AVAILABLE BALANCE	CMT TYP
TOTAL FUND							
781100	HORN BROOK CSD						
TOTAL	REVENUES	87,391.00	5,587.95	48,929.40	.00	38,461.60	
TOTAL	LABOR	24,084.00	544.43	9,204.94	.00	14,879.06	
TOTAL	EXPENDITURES	73,299.00	398.00	37,443.76	.00	35,855.24	
NET		-9,992.00	4,645.52	2,280.70	.00	-12,272.70	

Hornbrook Community Services District

Regular Meeting of March 28th, 2017

AGENDA SUPPORTING DATA

5. DISCUSSION AND ACTION ITEMS

- a. Discussion and potential action regarding the requirement and appropriate procedure for amendment of District bylaws

Recommended Motion

Staff recommends the following motion:

This is provided as an informational item only, however the Board may give related direction to staff and/or place certain actions related to the District bylaws on a future agenda.

Background

The actions of the District Board of Directors are clearly and simply described in California Government Code Section 61045 as follows:

- (a) A majority of the total membership of the board of directors shall constitute a quorum for the transaction of business.
- (b) The board of directors shall act only by ordinance, resolution, or motion.
- (c) Except as otherwise specifically provided by law, a majority vote of the total membership of the board of directors is required for the board of directors to take action.
- (d) The minutes of the board of directors shall record the aye and no votes taken by the members of the board of directors for the passage of all ordinances, resolutions, or motions.
- (e) The board of directors shall keep a record of all its actions, including financial transactions.
- (f) The board of directors shall adopt rules or bylaws for its proceedings.
- (g) The board of directors shall adopt policies for the operation of the district, including, but not limited to, administrative policies, fiscal policies, personnel policies, and the purchasing policies required by this division.

As stated in law, the Board's rules or bylaws are intended to govern the administration of Board business, such as meetings, meeting decorum, agendas, board member conduct, actions and decisions, and similar matters. The most recent revision to the District bylaws were approved on June 25, 2014. Many Districts schedule review and update of the Bylaws on an annual basis with the appointment of officers. Calling the Board policies "bylaws" is for the most part semantics, however it is recommended that the Board consider adoption of an amended series of policies to govern its actions, and term them "Board Bylaws".

During this meeting, we will discuss the procedure for update and future amendment of the bylaws.

March 17, 2017

Hornbrook Community Services District
PO Box 29
Hornbrook, CA 96044

Re: Application for Appointment to the Position of Director of the Board

Dear HCSD Board,

I understand that one of the members resigned, and there is now an opening for the HCSD Board of Directors. I would like to ask that I now be considered to appointment for the open position on the Board.

I have lived in Hornbrook for several years now, and am familiar with the challenges facing the water district. I have 3 years of experience with Wilder well drilling, and additionally, 3 years of running a small community water system in Malakoff Diggings State Park, so I am familiar with basic operations, and maintenance of water systems, treatment plant operations, and wells.

You may contact me at the address below.

Thank you for your consideration.



Randall L. Scheimer
339 Henley-Hornbrook Rd.
Hornbrook, CA 96044

RESOLUTION 2017-

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE HORNBROOK COMMUNITY SERVICES DISTRICT REQUESTING REPLACEMENT OF THE REQUIREMENT FOR AN ANNUAL AUDIT WITH A FINANCIAL EVALUATION OR PROCEDURES ENGAGEMENT AS AUTHORIZED BY THE SISKIYOU COUNTY AUDIT POLICY ADOPTED IN ACCORDANCE WITH CALIFORNIA GOVERNMENT CODE 26909

WHEREAS, the Hornbrook Community Services District (herein referred to as District) is a local government agency formed and operating in accordance with Section §61000 et seq. of the California Government Code; and

WHEREAS, California law requires that the District contract for the completion of an annual financial audit which is a large expense for a district with a very small budget; and

WHEREAS, in August 2016 AB 2616 was signed by the Governor to allow special districts with small budgets to request that the county complete an annual financial evaluation in lieu of the independent audit report; and

WHEREAS, Siskiyou County Board of Supervisors in Decembner 2016 adopted a policy to allow for special districts to request the completion of the financial evaluation in accordance with California Government Code 26909 and the District desires for the County to perform this evaluation as required.

NOW THEREFORE BE IT RESOLVED, that the Governing Board of the Hornbrook Community Services District approves the requesting replacement of the requirement for an annual audit with a Financial Evaluation or Procedures Engagement as authorized by the Siskiyou County Audit Policy adopted in accordance with California Government Code 26909.

BE IT FURTHER RESOLVED, that this Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED by the Board of Directors of the Hornbrook Community Services District on March 28, 2017 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

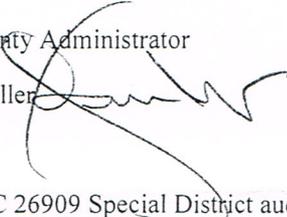
ATTEST:

Robert Puckett, President

Patricia Slote, Board Secretary

Board of Directors

Memorandum

To: All Special District's
CC: Board of Supervisors and County Administrator
From: Jennie Ebejer, Auditor-Controller 
Date: 12/15/2016
Re: Effective 1/1/17 Change in GC 26909 Special District audits

The Board of Supervisors has requested that you receive a copy of their resolution regarding Government Code 26909 change in auditing options. I am also including a copy of AB 2613 which is the Assembly Bill with the language change for GC 26909.

Please feel free to contact our office if you have any questions or concerns regarding the new language.

The Board of Supervisors requested that we ask for confirmation of your receipt of this memo and the attachments. We have included a self addressed stamped envelope for your convenience. Please sign, date and return this memo to our office in the envelope provided verifying receipt of the aforementioned material. Thank you.

District Name

Special District Board Chair Signature

Date

**RESOLUTION OF THE SISKIYOU COUNTY
BOARD OF SUPERVISORS**

WHEREAS, The Siskiyou County Board of Supervisors values the services provided to Siskiyou County residents through independent special districts, and;

WHEREAS, The Board recognizes the regulatory burdens placed on and the financial challenges of such special Districts, and;

WHEREAS, The Board desires to reduce the regulatory burden on and associated costs to independent special districts the extent authorized by law, and;

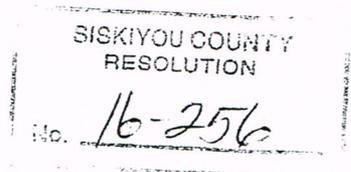
WHEREAS, Government Code Section 26909 provides discretion and authority for the Board of Supervisor to reduce regulatory requirements related to special district financial audits, and;

WHEREAS, An audit report shall be filed with the Auditor-Controller in which the special district is located and the State Controller within 12 months of the end of the fiscal year or years under examination, and;

NOW, THEREFORE, BE IT RESOLVED that the Siskiyou County Board of Supervisors hereby exercises its Government Code 26909 authority and hereby adopts the following stated special districts audit policy, effective January 1, 2017, and terminating on December 31, 2026.

Financial Audit Alternatives

- A. An independent special district, upon the unanimous request of its governing board, may replace the annual audit to otherwise be performed, with one of the following:
- 1) A biennial audit covering a two-year period;
 - 2) An audit covering a five-year period, if the special district's annual revenues do not exceed \$150,000;
 - 3) An audit conducted at specific intervals, as recommended by the county auditor, which shall be completed at least once every five years.
 - a. Independent special districts may request an interval other than annual by submitting a written request to the County Auditor.



- b. The County Auditor shall respond to the request in writing within 15 days of receipt of the request.
- B. An independent special district, upon the unanimous request of its governing board, may replace the annual audit with a financial review or an agreed upon procedures engagement, if the following conditions are met:
- 1) All of the special district's revenues and expenditures are transacted through the County's financial system.
 - 2) The special district's annual revenues do not exceed one hundred fifty thousand dollars (\$150,000).
 - 3) The special district shall pay for any costs incurred by the county auditor in performing an agreed-upon procedures engagement. Those costs shall be charged against any unencumbered funds of the district available for that purpose.

Audit Standards

The standards that may be used individually or combined include the Government Auditing Standards (Yellow Book), Generally Accepted Auditing Standards, State Controller's Accounting Standards and Procedures manual, and the standards set by the American Institute of Certified Public Accountants.

The County Auditor, upon receipt of a copy of the minutes of the any affected special district governing body reflecting its unanimous approval to proceed with one of the alternatives identified as Financial Alternatives describe herein, shall accept this resolution as unanimous Board approval to so proceed in accordance with the herein stated professional standards.

If the County Auditor has reason to believe that audit requirements are not sufficient and warrant increased level of audit, the County auditor: (a) shall provide prompt written notification (within 15 days) to the Board of Supervisors and affected district in identifying the concerns and provide recommendations to resolve those concern; or (b) upon receipt of the financial review, agreed-upon procedures engagement, or financial compilation, the county auditor shall appoint a certified public accountant or a public accountant to conduct an audit of the special district, with proper notice to the governing board of the affected special district and board of supervisors.

The foregoing resolution was adopted at a regular meeting of the Board of Supervisors of the County of Siskiyou, State of California, held on the 6th day of December, 2016 by the following vote:

AYES: Supervisors Kohseff, Haupt, Criss, Valenzuela and Pennett

NOES: NONE

ABSENT: NONE

ABSTAIN: NONE

ATTEST:

COLLEEN SETZER, COUNTY CLERK

By: Wendyl O'Neil
Deputy

Grace Bennett
Grace Bennett, Chair



California
LEGISLATIVE INFORMATION

AB-2613 County auditor: audits: special districts. (2015-2016)

SHARE THIS:



Date Published:

Assembly Bill No. 2613

CHAPTER 164

An act to amend, repeal, and add Section 26909 of the Government Code, relating to local government.

[Approved by Governor August 22, 2016. Filed with Secretary of State August 22, 2016.]

LEGISLATIVE COUNSEL'S DIGEST

AB 2613, Achadjian. County auditor: audits: special districts.

Existing law requires the county auditor to either perform an audit, or contract with a certified public accountant or public accountant to perform an audit, of the accounts and records of every special district within the county, as specified. Existing law authorizes a special district, by unanimous request of its governing board and unanimous approval by the board of supervisors, to replace the annual audit with an audit over a longer period of time or with a financial review, as specified.

This bill would additionally authorize a special district, until January 1, 2027, by unanimous request of its governing board and with unanimous approval of the board of supervisors, to replace the annual audit for not more than 5 consecutive years with an annual financial compilation of the special district to be performed by the county auditor, or with an agreed-upon procedures engagement, in accordance with professional standards, if certain conditions are met.

Vote: majority Appropriation: no Fiscal Committee: no Local Program: no

THE PEOPLE OF THE STATE OF CALIFORNIA DO ENACT AS FOLLOWS:

SECTION 1. Section 26909 of the Government Code is amended to read:

26909. (a) (1) The county auditor shall either make or contract with a certified public accountant or public accountant to make an annual audit of the accounts and records of every special district within the county for which an audit by a certified public accountant or public accountant is not otherwise provided. In each case, the minimum requirements of the audit shall be prescribed by the Controller and shall conform to generally accepted auditing standards.

(2) If an audit of a special district's accounts and records is made by a certified public accountant or public accountant, the minimum requirements of the audit shall be prescribed by the Controller and shall conform to generally accepted auditing standards, and a report thereof shall be filed with the Controller and with the county auditor of the county in which the special district is located. The report shall be filed within 12 months of the end of the fiscal year or years under examination.

(3) Any costs incurred by the county auditor, including contracts with, or employment of, certified public accountants or public accountants, in making an audit of every special district pursuant to this section shall be borne by the special district and shall be a charge against any unencumbered funds of the district available for the purpose.

(4) For a special district that is located in two or more counties, this subdivision shall apply to the auditor of the county in which the treasury is located.

(5) The county controller, or ex officio county controller, shall effect this section in those counties having a county controller or ex officio county controller.

(b) A special district may, by unanimous request of the governing board of the special district and with unanimous approval of the board of supervisors, replace the annual audit required by this section with one of the following, performed in accordance with professional standards, as determined by the county auditor:

(1) A biennial audit covering a two-year period.

(2) An audit covering a five-year period if the special district's annual revenues do not exceed an amount specified by the board of supervisors.

(3) An audit conducted at specific intervals, as recommended by the county auditor, that shall be completed at least once every five years.

(c) (1) A special district may, by unanimous request of the governing board of the special district and with unanimous approval of the board of supervisors, replace the annual audit required by this section with a financial review, or an agreed-upon procedures engagement, in accordance with the appropriate professional standards, as determined by the county auditor, if the following conditions are met:

(A) All of the special district's revenues and expenditures are transacted through the county's financial system.

(B) The special district's annual revenues do not exceed one hundred fifty thousand dollars (\$150,000).

(C) The special district shall pay for any costs incurred by the county auditor in performing an agreed-upon procedures engagement. Those costs shall be charged against any unencumbered funds of the district available for that purpose.

(2) If the board of supervisors is the governing board of the special district, it may, upon unanimous approval, replace the annual audit of the special district required by this section with a financial review, or an agreed-upon procedures engagement, in accordance with the appropriate professional standards, as determined by the county auditor, if the special district satisfies the requirements of subparagraphs (A) and (B) of paragraph (1).

(d) (1) A special district may, by annual unanimous request of the governing board of the special district and with annual unanimous approval of the board of supervisors, replace the annual audit required by this section with an annual financial compilation of the special district to be performed by the county auditor in accordance with professional standards, if all of the following conditions are met:

(A) All of the special district's revenues and expenditures are transacted through the county's financial system.

(B) The special district's annual revenues do not exceed one hundred fifty thousand dollars (\$150,000).

(C) The special district shall pay for any costs incurred by the county auditor in performing a financial compilation. Those costs shall be a charge against any unencumbered funds of the district available for that purpose.

(2) A special district shall not replace an annual audit required by this section with an annual financial compilation of the special district pursuant to paragraph (1) for more than five consecutive years, after which a special district shall comply with subdivision (a).

(e) Notwithstanding this section, a special district shall be exempt from the requirement of an annual audit if the financial statements are audited by the Controller to satisfy federal audit requirements.

(f) Upon receipt of the financial review, agreed-upon procedures engagement, or financial compilation, the county auditor shall have the right to appoint, pursuant to subdivision (a), a certified public accountant or a public accountant to conduct an audit of the special district, with proper notice to the governing board of the special district and board of supervisors.

(g) This section shall remain in effect only until January 1, 2027, and as of that date is repealed.

SEC. 2. Section 26909 is added to the Government Code, to read:

26909. (a) (1) The county auditor shall either make or contract with a certified public accountant or public accountant to make an annual audit of the accounts and records of every special district within the county for which an audit by a certified public accountant or public accountant is not otherwise provided. In each case, the minimum requirements of the audit shall be prescribed by the Controller and shall conform to generally accepted auditing standards.

(2) If an audit of a special district's accounts and records is made by a certified public accountant or public accountant, the minimum requirements of the audit shall be prescribed by the Controller and shall conform to generally accepted auditing standards, and a report thereof shall be filed with the Controller and with the county auditor of the county in which the special district is located. The report shall be filed within 12 months of the end of the fiscal year or years under examination.

(3) Any costs incurred by the county auditor, including contracts with, or employment of, certified public accountants or public accountants, in making an audit of every special district pursuant to this section shall be borne by the special district and shall be a charge against any unencumbered funds of the district available for the purpose.

(4) For a special district that is located in two or more counties, this subdivision shall apply to the auditor of the county in which the treasury is located.

(5) The county controller, or ex officio county controller, shall effect this section in those counties having a county controller or ex officio county controller.

(b) A special district may, by unanimous request of the governing board of the special district and with unanimous approval of the board of supervisors, replace the annual audit required by this section with one of the following, performed in accordance with professional standards, as determined by the county auditor:

(1) A biennial audit covering a two-year period.

(2) An audit covering a five-year period if the special district's annual revenues do not exceed an amount specified by the board of supervisors.

(3) An audit conducted at specific intervals, as recommended by the county auditor, that shall be completed at least once every five years.

(c) (1) A special district may, by unanimous request of the governing board of the special district and with unanimous approval of the board of supervisors, replace the annual audit required by this section with a financial review, in accordance with the appropriate professional standards, as determined by the county auditor, if the following conditions are met:

(A) All of the special district's revenues and expenditures are transacted through the county's financial system.

(B) The special district's annual revenues do not exceed one hundred fifty thousand dollars (\$150,000).

(2) If the board of supervisors is the governing board of the special district, it may, upon unanimous approval, replace the annual audit of the special district required by this section with a financial review in accordance with the appropriate professional standards, as determined by the county auditor, if the special district satisfies the requirements of subparagraphs (A) and (B) of paragraph (1).

(d) Notwithstanding this section, a special district shall be exempt from the requirement of an annual audit if the financial statements are audited by the Controller to satisfy federal audit requirements.

(e) The section shall become operative on January 1, 2027.