



BELL CANYON COMMUNITY SERVICES DISTRICT
30 HACKAMORE LANE
BELL CANYON, CALIFORNIA 91307

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REGULAR MEETING

OF THE BOARD OF DIRECTORS

DATE/TIME : August 28, 2023 at 7:00 p.m.

LOCATION: Bell Canyon Community Center

AGENDA

In accordance with Government Code Section 54954, Notice is hereby given that the Board of Directors of the Bell Canyon Community Services District will hold a regular meeting at 7:00 PM on Monday, August 28, at 30 Hackamore Lane, Bell Canyon, California in the Community Center to consider those items set forth in the following agenda, except in accordance with Government Code Section 54954.2[b]. The Board reserves the right to modify the order in which items are heard.

The District welcomes any member of the public to attend the meeting. Any non-resident who wishes to attend in-person can, upon their arrival at the front gate, inform gate personnel of their attendance at the District's meeting. No pre-registration is required.

Agenda Materials

The complete agenda for this meeting is available at <https://bellcanyoncsd.specialdistrict.org> and at the District Office, 30 HACKAMORE LANE, SUITE #2B, BELL CANYON SUITE CA 91307. Any materials submitted to the legislative body after distribution of this agenda will be available for public inspection at the District Office. Requests for agenda materials or meeting participation assistance can also be made by email to gregory.mchugh@bellcanyoncsd.ca.gov.

Americans with Disabilities Act (ADA) Accommodations

In compliance with the ADA, any person with a disability who requires accommodation in order to participate in a meeting should contact the District Office at gregory.mchugh@bellcanyoncsd.ca.gov to request accommodation. The District will use its best efforts to provide reasonable accommodations related to the meeting.

1. Call to Order and Roll Call
2. Pledge of Allegiance



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3. Public comment on Agenda items:

- Prior meeting minutes
- SUV log review
- Credit card log review
- General Manager job description
- Appoint Auditors for FY 22-23 audit
- Regular meeting versus special
- Lack of quorum on 9/25. Do we want a special meeting in September?
- Dissolution of the Recreation Advisory Committee
- CERT resolution
- Transparency resolution

4. Open Forum/Comments. In accordance with Government Code Section 54954.3, every agenda for a regular meeting of the Board of Directors shall provide an opportunity for members of the public to directly address the legislative body on any item of interest to the public, before or during the legislative body's consideration of the item, that is within the subject matter jurisdiction of the legislative body, provided that no action shall be taken on any item not appearing on the agenda unless that action is otherwise governed by Government Code Section 54954.2[b].

5. BUSINESS ITEMS

5A. Review prior meeting minutes for approval. See agenda packet.

- 5/22 → P. 1
- 6/9 → P. 6
- 6/19 → P. 9
- 7/24 → P. 11
- 7/31 → P. 17

5B. SUV Log review – see agenda packet. → P. 20

5C. Credit Card Log review. See agenda packet. → P. 21

5D. General Manager job description. See agenda packet. → P. 26

5E. Appoint auditors for FY22-23 Audit. See Agenda packet. → P. 29
G.McHugh spoke with Eadie & Payne partner concerning FY21-22



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audit and sample size. Samples and sizing defined by risk analysis done as part of audit planning. Fee \$16,500.

- 5F. Board discussion of regular meeting versus special meeting.
- 5G. G. McHugh has verified we will not have a quorum for 9/25 due to Yom Kippur. Does the Board want a Special Meeting in September?
- 5H. Dissolution of the Recreation Advisory Committee (RAC).
As a committee of the Board the RAC is subject to the Brown Act. All meetings must be noticed with agendas and publish minutes. Four of the members (a quorum) will be actively working with the group of volunteers, turning those working sessions into RAC meetings that must be noticed with agendas and publish minutes. This structure is unworkable. The RAC should be dissolved.
- 5I. Board resolution on CERT. The Board would sponsor a CERT program if allowed to do so.
- 5J. Board resolution on transparency. Publish all financial and legal documents subject to PRA on the web site. Most PRA requests could then be referred to the web site. See agenda packet. → P. 42

6. Adjournment



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MINUTES OF BELL CANYON CSD REGULAR MEETING ON MAY 22, 2023

In accordance with Government Code Section 54954, Notice is hereby given that the Board of Directors of the Bell Canyon Community Services District held a Regular meeting at 7:00PM on May 22, 2023, to consider those items set forth in the posted agenda, except in accordance with Government Code Section 54954.2(b). Please note that the Board reserved the right to modify the order (listed in the agenda) in which items were heard.

1. Call to Order and Roll Call: The meeting commenced at 7:02 PM. Directors present were Judy Lantz, Richard Levy, Peter Machuga (Vice President), and Michael Robkin (President). Eric Wolf was absent. Also present was Pam Lee, BCCSD Counsel, and Gregory McHugh, Interim General Manager.

2. Pledge of Allegiance

3. Open Forum/Comments.

Geoff Abadee - 1) PRA's for Judy Lance produced some document but he did not see all of them. 2) PRA for his attorney behind but understandable.

4. Public comment on Agenda items:

None.

5. BUSINESS ITEMS

5A. Trash cans and litter.

Discussion of problem with food waste being left in overfilled cans where the lids do not fully shut, and issues with public nuisance of attracting animals and vermin and creating litter on street.

Board discussed and the asked that Waste Management (WM) send an educational letter to the residents. IF WM won't, we should. The issue becomes littering which is an HOA issue. Ask Barbara to document litter she observes when doing trash patrol.



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5B. Financial Report and 2023-2024 Proposed Preliminary budget

G. McHugh reviewed the financial reports including the existing budget and forecast from the agenda packet and answered questions from the Board.

Peter noted that when the HOA vacates that portion of our office they are occupying, we should remove their security camera and install our own.

Mr. McHugh was directed to ask Wells Fargo Bank about moving money to different accounts.

P. Machuga moved that the budget be amended to match the forecast. M. Robkin seconded the motion. The motion passed as follows:

Ayes: J. Lantz, R. Levy, P. Machuga, R. Robkin

Noes:

Abstain:

Absent: E. Wolf

5C. Job openings status update:

a. PRA Analyst, new position.

The need for a part-time PRA Analyst was discussed due to volume of PRA requests exceeding available hours of very part-time personnel.

P. Machuga moved that the Interim General Manager develop a job description and compensation recommendation for the Board. M. Robkin seconded the motion. The motion passed as follows:

Ayes: J. Lantz, R. Levy, P. Machuga, R. Robkin

Noes:

Abstain:

Absent: E. Wolf

b. Recreation Coordinator.

Update by Interim General Manager. Four candidates identified. Three interviewed. One withdrew and was not fully interviewed.



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- c. Recreation Advisory Committee.
Update by Interim General Manager. One candidate. One candidate interviewed.

5D. IT Update

- a. Web Site.
Web site now uses the domain bellcanyoncsd.ca.gov and an SSL Certificate is in place.
- b. Email.
Email being set up for all directors and employees.

Directors emails will be in the format:
firstname.lastname@bellcanyoncsd.ca.gov. For employees, titles will be used such as general.manager@bellcanyoncsd.ca.gov or departments such as accounting@bellcanyoncsd.ca.gov.

5E. 2021-2022 Audit results.

G.McHugh reviewed the audit results with the Board. See agenda packet.

R. Levy moved that the audit report be received and filed. M. Robkin seconded. The motion passed as follows:
Ayes: J. Lantz, R. Levy, P. Machuga, R. Robkin
Noes:
Abstain:
Absent: E. Wolf

5F. Resolution to empower President to speak on behalf of CSD from time-to-time.

Resolution 23-14 was reviewed by the Board. See agenda packet. This resolution delegates authority to the Board President to represent the Board of Directors and the District at official events and ceremonies and to speak on behalf of the Board of Directors and the District from time to time in his/her official capacity, as noted, at public events and in public forums.

R. Levy moved that Resolution 23-14 be accepted. P. Machuga seconded. The motion passed as follows:



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Ayes: J. Lantz, R. Levy, P. Machuga, R. Robkin
Noes:
Abstain:
Absent: E. Wolf

5G. Prior Meeting Minutes.

Review and approve minutes of the March 27 regular meeting. See agenda packet.

The Board did not vote on this item.

5H. Credit Card Log.

The board reviewed the credit card logs. See agenda packet.

5I. SUV Log.

The Board reviewed the SUV log. See agenda packet.

5J. Clean Up Day.

Next clean-up day is on Saturday, June 3, 9AM – 1PM. Hazardous waste, electronics waste, trash, bulk items, garden and tree clippings, and document shredding. See agenda packet for details.

5K. Resolution on Board of Directors Compensation.

Consider whether to accept or forego compensation of \$100 for each meeting of the Board for FY 2023-2024. In prior years the Board has NOT accepted any compensation for meetings. See agenda packet.

R. Levy moved that Resolution 23-15 stating that the Board would decline receiving any compensation be accepted. P. Machuga seconded the motion. The motion passed as follows:

Ayes: J. Lantz, R. Levy, P. Machuga, R. Robkin
Noes:
Abstain:
Absent: E. Wolf

5L. Projector and screen for movie nights.

The Board discussed purchase of a projector and screen for movie



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nights. G, McHugh answered questions. Movie nights cost \$2500-\$2700. Much of that is the cost of renting the projector and screen. The Interim General manager was directed to explore purchasing a system and bringing a recommendation to a future meeting (June 5 if possible).

6. Reports

6A. Report from Interim General Manager

Report on various BCCSD matters and/or respond verbally to questions or comments from the prior meeting.

None

6B. Board of Directors Communications / Committee Reports / Meeting Reports

Report on various matters of BCCSD community interest, including reports concerning committees on which the Directors serve and reports on meetings/conferences attended.

None

7. The next meeting

A Special meeting is scheduled for Monday, June 5.
The next regular meeting on Monday, June 26, is cancelled.
The Regular meeting on Monday, July 24, is cancelled.
A Special meeting is scheduled for Monday, July 31.

Note: Sarah Berman asked why the regular meeting was cancelled. M. Robkin replied due to vacations.

8. Adjournment

The meeting was adjourned at 8:20 PM.



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SPECIAL MEETING
OF THE BOARD OF DIRECTORS
DATE/TIME : June 5, 2023 at 6:00 p.m.
LOCATION: Bell Canyon Community Center

MINUTES

1. Call to Order and Roll Call

Present: Lantz, Levy, Robkin, Wolf

Absent: Machuga

2. Pledge of Allegiance

Resident (Miodrag Nikolic) present when closed session was called. Mr. Nikolic was told that the Board would enter into closed session and would need to leave the room (Room 1 (?)). Mr. Nikolic did not leave, and was reminded again that the Board is entering into closed session and no members of the public are permitted to attend closed session. He was reminded that open session starts at 7:00 pm and could return at that time. He refused to leave. Debate ensued between Mr. Nikolic and Directors Wolf and Robkin. Mr. Nikolic was told that he must leave or else the sheriffs would be called to remove him from the room before closed session starts. After several minutes of banter, Mr. Nikolic left.

3. Closed Session

Conference with Legal Counsel-Anticipated Litigation Gov. Code 54956.9(d)(4): (2 matters))

4. Report out from closed session

The Board discussed two matters regarding anticipated litigation.

The board determined to draft a resolution condemning any violence or threat of violence against any public officer or elected official of the District.

President Robkin reported that there was a threat of litigation regarding a Public Records Act request for public records to or from Director Lantz. For several months, the District could not obtain disclosable public records from Director Lantz, as she did not provide them from her personal email or personal device and did not provide an affidavit stating that she has no such records. After being reminded several times and after several months of attempts to obtain records, Director Lantz finally provided said records to the District. Because the records were finally provided to the District after several months, the District was able to forward them and the threat of litigation regarding the requested records is no longer present.

- 5. Public Comments on Agenda Items.** In accordance with Government Code Section 54954.3, every agenda for a special meeting of the Board of Directors shall provide an opportunity for members of the public to directly address the legislative body on any item listed on this agenda, provided that no



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action shall be taken on any item not appearing on the agenda unless that action is otherwise governed by Government Code Section 54954.2[b].

- Discussion of Brown Act Section 54957.95 and Penal Code Section 403
- Discussion of trash rules and possible need for amending the ordinance
- Discussion of security and burglar alarm infrastructure on light poles
- Website update/new District email IDs
- Converting to new email IDs/affidavit of conversion
- Budget proposal
 - Amended 22-23 budget proposal including capital budget
 - Amended 23-24 preliminary budget proposal
 - SDRMA increase in liability insurance
- Public Records Act Analyst job description
- Review and approval of prior meeting minutes from 3/27 and 5/22

6. BUSINESS ITEMS

6A. Discussion of Brown Act 54957.95 and Penal Code Section 403

The Board was directed to see the agenda packet. No additional discussion took place.

6B. Discussion of trash rules and need for amending the ordinance.

Discussion ensued regarding a review of the trash ordinance. There was a motion to assign a board member and volunteer to review the existing trash ordinance and amend/update as necessary.

Motion: Levy / Wolf (seconded)

Approved: 4-0

6C. Discussion of security and burglar alarm infrastructure on light poles

Discussion ensued regarding a HOA in Calabasas installing security cameras on SCE light poles. Attorney Lee stated that encroachments on SCE-owned light poles is very difficult to do. There was a motion to empower President Robkin and Interim General Manager to reach out to SCE to discuss utilizing light poles for the installation of CSD security cameras.

Motion: Wolf / Levy (seconded)

Approved: 4-0

6D. Website update: new District email IDs

Discussion ensued regarding new CSD email addresses and for all personnel and elected officials to use said emails for CSD business. All directors, employees and contractors will convert all District email messages from their personal email accounts to their new District email and submit an affidavit that they have done so.

6E. Financial Report and Budget Proposal.

Discussion ensued regarding the preliminary budget, as presented. Directors asked clarifying



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questions. There was a motion to approve the preliminary budget, with a future date to be established in the future regarding adoption of the final budget.

Motion: Levy / Wolf (seconded)

Approved: 4-0

There was an additional discussion to purchase a movie projector and screen for recreational movie nights. There was a motion to approve an additional \$15,000 to purchase said projector and ancillary equipment for movie nights.

Motion: Wolf / Robkin (seconded)

Approved: 4-0

Additional discussion regarding the events coordinator and further information regarding movie nights and recreational events ensued.

6F. Credit Card Log

The Board was directed to review the agenda packet and was provided with a short explanation of the logs. No further discussion ensued.

6G. Recreation Advisory Committee Applicants

The item was continued to a future meeting date to be determined and not discussed.

6H. Prior Meeting Minutes.

There was a motion to approve the minutes from the March 27, 2023 meeting.

Motion: Levy / Robkin (seconded)

Approved: 4-0

7. The next meeting

The next regular meeting on Monday, June 26, is cancelled.

The Regular meeting on Monday, July 24, is cancelled.

A Special meeting is scheduled for Monday, July 31.

8. Adjournment

The meeting adjourned at approximately 8:20 p.m.



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MINUTES OF BELL CANYON CSD SPECIAL MEETING ON JUNE 19, 2023

In accordance with Government Code Section 54954, Notice is hereby given that the Board of Directors of the Bell Canyon Community Services District held a Special meeting at 7:00PM on June 19, 2023, to consider those items set forth in the posted agenda, except in accordance with Government Code Section 54954.2(b). Please note that the Board reserved the right to modify the order (listed in the agenda) in which items were heard.

1. Call to Order and Roll Call: The meeting commenced at 7:00 PM. Directors present were Judy Lantz, Peter Machuga (Vice President), Richard Levy, and Eric Wolf. Michael Robkin (President) was absent. Also present was Pam Lee, BCCSD Counsel and Gregory McHugh, Interim General Manager.

2. Pledge of Allegiance

3. Public Comment on agenda items

- None

3. FY 23-24 Budget Discussion

- Greg McHugh reviewed the budget and answered questions. Judy arrived at 7:05 PM.
- E. Wolf moved to approve the Preliminary FY 23-24 Budget. R. Levy seconded. The motion passed as follows:
Ayes: J. Lantz, R. Levy, P. Machuga, E. Wolf
Noes:
Abstain:
Absent: M. Robkin

4. Schedule Budget Hearing to adopt FY 23-24 Budget

- J. Lantz moved that the Budget Hearing be held on July 24, 2023. P. Machuga seconded. The motion was passed as follows:
Ayes: J. Lantz, R. Levy, P. Machuga, E. Wolf
Noes:
Abstain:
Absent: M. Robkin



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5. Adjournment

Meeting was adjourned at 7:45 PM

Note: There was a disturbance during the meeting where a member of the audience committed alleged vandalism against a cell phone owned by a board member that was recording the meeting. The audience member called the Ventura County Sheriff. Upon arrival the Sheriff's Deputy spoke with them and with the Board members still present.

California Government Code Section 54953.5 specifically provides that anyone may record a public meeting unless they cause noise, illumination, or obstruction of view that constitutes, or would constitute, a persistent disruption of the proceedings.



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MINUTES OF BELL CANYON CSD REGULAR MEETING ON JULY 24, 2023

In accordance with Government Code Section 54954, Notice is hereby given that the Board of Directors of the Bell Canyon Community Services District held a Regular meeting at 7:00PM on July 24, 2023, to consider those items set forth in the posted agenda, except in accordance with Government Code Section 54954.2(b). Please note that the Board reserved the right to modify the order (listed in the agenda) in which items were heard.

1. Call to Order and Roll Cal: The meeting was called to order at 7:24 PM. Directors present were Judy Lantz, Richard Levy, Peter Machuga (Vice President), Michael Robkin (President), and Eric Wolf. Also present was Gregory McHugh, Interim General Manager. Pam Lee, BCCSD Counsel, was present by phone.

2. Pledge of Allegiance

3. Open Forum on proposed FY 23-24 Event Budget

Sarah Berman stated she was concerned about the event budget. Do we have to open our doors to outsiders (non-residents) for these events? Michael to research.

Judy Lantz read a statement to be included in the minutes. A copy is attached to these minutes.

4. Event budget review. See Agenda Packet

S. Becker reviewed the event budget for FY 23-24 and answered questions from the Board. The requested event budget was \$51,500.

E. Wolf moved that the requested event budget be approved for \$51,500.

R. Levy seconded the motion. There was discussion regarding cleanup and E. Wolf amended his motion to approve an event budget of \$56,500.

R. Levy seconded the motion. The motion passed as follows:

Ayes: R. Levy, P. Machuga, M. Robkin, E. Wolf

Noes: J. Lantz

Abstain:

E. Wolf moved to approve \$31,000 for the Halloween event budget. M.



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Robkin seconded the motion. The motion passed as follows:

Ayes: R. Levy, P. Machuga, M. Robkin, E. Wolf

Noes: J. Lantz

Abstain:

5. Open Forum on FY 23-24 proposed budget (excluding Event Budget)

None

6. Open Forum/Comments.

Sarah Berman requested an agenda item at the next regular meeting to discuss the dates and times of CSD meetings. She also has a document she wants to share. She reminded us that July 25 is the 19th anniversary of the establishment of the BCCSD.

There was also a question about detail on the Halloween budget. G. McHugh said it would be posted on the web site (was subsequently posted in the same location as the 7/24 agenda).

Nick Nikolic asked if Michael has done anything about someone addressing him in a vulgar manner.

7. Budget review (see agenda packet)

G. McHugh presented the proposed FY 23-24 budget. There was some discussion about the adequacy of the amount budgeted for a latent powers application to LAFCo.

J. Lantz made a motion to increase the latent power application line item to \$25,000. The motion was seconded by E. Wolf. The motion passed as follows:

Ayes: J. Lantz, R. Levy, P. Machuga, M. Robkin, E. Wolf

Noes:

Abstain:

R. Levy moved that the FY 23-24 Budget be approved as amended. E. Wolf seconded the motion. The motion passed as follows:

Ayes: J. Lantz, R. Levy, P. Machuga, M. Robkin, E. Wolf



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Noes:
Abstain:

A copy of the approved budget is attached to these minutes.

8. The next meeting

A Special meeting is scheduled for Monday, July 31. The next regular meeting is August 28, 2023.

9. Adjournment

The meeting was adjourned at 7:58 PM.

Tonight is supposed to be our July Regular Meeting Combined with the CSD Budget Public Hearing

We agreed at the last June meeting that tonight would be the BCCSD regular monthly meeting. As stipulated in the BCCSD by-laws it should be held on the **4th Monday** of the month. I believe there was a motion to that effect; the recording of the meeting reflects it.

The meeting that is scheduled for January 31, 2023, a week from tonight, cannot be the regular meeting because it is the 5th Monday. It would have to be another illegal **Special Meeting**. There were agenda items proposed by residents for tonight's regularly scheduled meeting. I will ask Sarah Berman to address that.

I will not vote for the Budget as presented. We should be doing a lot of belt tightening. I have never agreed with the spending of tax-payer money on social events. We will have problems... since these events are private parties paid for by tax-payer money and not open to the public. That will be the next issue with Ventura just like use of funds to maintain and improve a private park in Bell Canyon that is not open to the public. If a segment of the community wants parties, let them pay for them.

We should budget more for applications for latent powers to provide those services that this CSD was established for.

Requesting that this memo be included in the minutes of this meeting.

Judy Lantz
Bell Canyon CSD Director

July 24, 2023.

**Bell Canyon Community Services District
FY23-24 Approved Budget**

July 24, 2023

(15)

Ordinary Income/Expense

Income

30100 · PropertyTax Revenue	712,192
30200 · Interest Income	45,000
30300 · Income - Other	0
30509 · Income - Events	3,100

Total Income	<u>760,292</u>
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Expense

40018 · Latent Power Application	25,000
40019 · Graffiti Abatement Services	1,000
40020 · Security Services	1,000
40000 · Administration	0
40002 · Cost of Elections	0
40003 · Outside Service/Consultants	8,000
40004 · Legal	25,000
40005-1 · Annual Certified Audit	16,500
40005 · Accounting	13,000
40006 · Insurance	8,000
40007 · Membership Dues	2,205
40009 · Miscellaneous	500
40011 · County Admin. Fees	8,282
40012 · LAFCO Fee	450
40014 · Commerical Trash Removal	519,000
40016 · CSD Vehicle Expenses	2,190
40017 · Restroom Maintenance	4,596
40500 · Office Supplies	750
40501 · Phone	360
40505 · Printing	3,000
40508 · Rent Expense	5,130
405091 · Clean Up Events	4,000
40510-1 · Meetings	500
40511 · Recreational Activities	56,500
41002 · Postage	2,000
42200 · Emergency Medical Services	0
42700 · Traffic Enforcement	64,000
44999 · GROSS WAGES	0
45000 · Wages-General Manager	33,600
45001 · Wages-Management Analyst	0
45002 - Wages - Recreation Coordinator	13,440
45003 - Wages - PRA Analyst	<u>10,800</u>

**Bell Canyon Community Services District
FY23-24 Approved Budget**

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Total 44999 · GROSS WAGES	57,840
45005 · Payroll Tax Expense	5,784
Total Expense	<u>834,587</u>
Net Ordinary Income	<u>-74,295</u>
Net Income	<u>-74,295</u>
	0
Capital Budget	0
Triunfo acquisition	20,000
Movie projection system	0
New printer/scanner, desk, file cabinet, bookcase	3,250
	0
	<u>23,250</u>
	0
Total cash impact	-97,545



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MINUTES OF BELL CANYON CSD SPECIAL MEETING ON JULY 31, 2023

In accordance with Government Code Section 54954, Notice is hereby given that the Board of Directors of the Bell Canyon Community Services District held a Special meeting at 7:00PM on July 31, 2023, to consider those items set forth in the posted agenda, except in accordance with Government Code Section 54954.2(b). Please note that the Board reserved the right to modify the order (listed in the agenda) in which items were heard.

1. Call to Order and Roll Call: The meeting commenced at 7:00 PM. Directors present were Judy Lantz, Peter Machuga (Vice President), Richard Levy, Michael Robkin (President) and Eric Wolf. Also present was Pam Lee, BCCSD Counsel and Gregory McHugh, Interim General Manager.

2. Pledge of Allegiance

3. Public Comment on agenda items

- Cleanup Day (June 3)
 - Not well run – we ended up turning away people
 - Needed more people to direct traffic

4. BUSINESS ITEMS

4A. Appoint of auditors for FY22-23 Audit

G. McHugh presented the engagement letter from Eadie & Payne (E&P) to conduct the FY22-23 audit.

M. Robkin moved to engage Eadie and Payne to conduct the FY 22-23 Audit. E. Wolf seconded.

R. Levy expressed dissatisfaction with the audit. Though the audit report was good, E&P sent very junior people and conducted limited testing. He wants a more thorough audit with better testing this year. M. Robkin then withdrew his motion. G. McHugh was directed to speak with the E&P audit partner to express our dissatisfaction and receive assurance that they will do a better job this year.

4B. Appoint Recreation Advisory Committee

Each Director may nominate one person and then the Board will select the appointees using approval voting. Each Director may vote



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for up to three Nominees as there are three openings. The results were as follows:

APPLICANT	NOMINATED BY	VOTING				
		J. Lantz	R. Levy	P. Machuga	R. Robkin	E. Wolf
N. Alderson	J. Lantz	X				
J. De St Jean	P. Machuga	X		X		
Adriana Leiss	R. Levy		X		X	X
David Matian	M. Robkin		X	X	X	X
Lisa Riccomini	E. Wolf		X		X	X

4C. CHP Contract Review

G. McHugh presented the CHP contract for approval.
 R. Levy moved that the Interim General Manager be authorized to sign the contract with the CHP. The motion was seconded by M. Robkin. The motion passed as follows:
 Ayes: J. Lantz, R. Levy, M. Robkin
 Noes:
 Abstain: P. Machuga, E. Wolf

4D. Review and approve General Manager job

It was determined that this could not be discussed at a Special meeting and it was tabled until the next Regular meeting.

4E. Financial Report.

FY22-23 Actuals. Treasury Report.
 G. McHugh presented the financial results for June 2023 and for the entire fiscal year FY 22-23.
 One Board comment was to place the highest priority on moving non-interest bearing funds into interest bearing accounts.

4F. Cleanup Day (June 3) results

G. McHugh presented Clean-up day results.



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270 vehicles came through with trash and/or green waste.
45 vehicles came through the shredding line with a total of 200 boxes of paper.
25 vehicles were turned away at the end.
180 vehicles left e-waste and hazardous substances.
55 vehicles left e-waste only

4G. Credit card logs

G. McHugh reviewed the credit card logs in the agenda packet.

4H. SUV Log

G. McHugh reviewed the SUV log in the agenda packet. There was a question from the Board about the notation for fueling and that there was no credit card log for that credit card charge. G. McHugh stated that the CC Log for that transaction had not yet been turned in.

4I. Prior Meeting Minutes.

Review and approve minutes of the May 22, June 19 and July 24 meetings. Board members stated they had not had enough time to review the minutes. This item was tabled to the next board meeting.

5. The next meeting

The next regular meeting is on Monday, August 28.

6. Adjournment

The meeting was adjourned at 7:45 PM

VEHICLE LOG BOOK

Name: _____

Employee No: _____

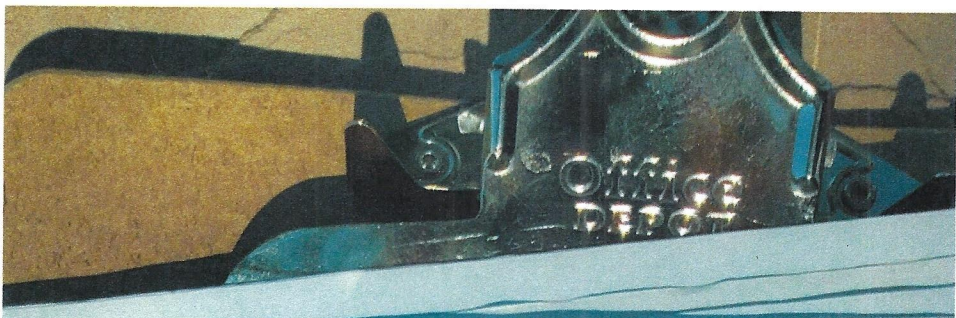
Log for the month of _____

Vehicle Type: _____

Vehicle Registration: _____

Date the journey Began	Date the journey Ended	Odometer Reading Start	Odometer Reading Finish	Travelled	Purpose of the Journey	Date of Entry	Name of the Driver	Name of person making entry	Signature of person making entry
5/24/23	5/24			38	TRASH PATROL	5/24	Barbara	Barbara	Barbara
6/1/23	6/1			↓	"	6/1	"	"	"
6/7	6/7				"	6/7	"	"	"
6/21	6/21				"	6/21	"	"	"
6/28	6/28				"	6/28	"	"	"
7-4	7-4				"	7-4	RICHARD	R	R
7/16	7/16				"	TRASH PATROL	7/16	Barbara	Barbara
7/12	7/12				"	"	7/12	"	"
7/26	7/26				"	"	7/26	"	"
8/2	8/2				"	"	8/2	"	"
8/16	8/16				"	"	8/16	"	"
8/23	8/23			"	"	8/23	"	"	

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Credit Card Log for Week of <u>7/2/23</u>												
Transaction	Date	Item charged	Quantity	Amount*	Appr'd*	Vendor name	Issued to	Purpose/Use	Received by	Consum- able?	Who made purchase	CLASS
	7/4/23	Gas for SUV	19.2 gallons	100			R. Levy	Gas for SUV	R. Levy	N	R. Levy	Legacy-ALL
<p>Log must be maintained at the time of the charge and submitted to the Board at the next board meeting for review</p> <p>*Pre-approval by the General Manager or Board officer of any expense over \$500.00 for any item</p> <p>**To be completed by administration</p>												



BELL CANYON COMMUNITY SERVICES DISTRICT
30 HACKAMORE LANE
BELL CANYON, CALIFORNIA 91307

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**GENERAL MANAGER/TREASURER/BOARD SECRETARY JOB DESCRIPTION
(PART TIME)**

Job Title: General Manager/Treasurer/Board Secretary
Reports To: Board of Directors
FLSA Status: Exempt
Category: Management

Prepared Date: April 2023
Approved by: Board of Directors
Approved Date:

JOB SUMMARY:

Per Government Code Section 61051 the General Manager is responsible for:

- (a) The implementation of the policies established by the board of directors for the operation of the district.
- (b) The appointment, supervision, discipline, and dismissal of the district's employees, consistent with the employee relations system established by the board of directors.
- (c) The supervision of the district's facilities and services.
- (d) The supervision of the district's finances.

Per Government Code Section 61053(f) as District Treasurer, this position is responsible to make quarterly or more frequent written reports to the board of directors, as the board of directors shall determine, regarding the receipts and disbursements and balances in the accounts controlled by the District Treasurer. The District Treasurer shall sign the reports and file them. The District Treasurer is also responsible for a variety of required annual information and financial filings with the State of California. Finally, the District Treasurer is responsible to ensure that an annual audit is completed and results reported to the Board and published.

As Secretary to the Board, this position is responsible for managing the board meeting schedule under the direction of the President of the Board. They are also responsible for managing the agenda based on known needs and input from board members, and they are responsible for producing minutes from each board meeting and bringing them to subsequent board meetings for review and approval.

REPRESENTATIVE DUTIES: (Duties may include, but are not limited to, the following)

- Provides oversight and supervises all District operations, programs and activities.
- Directly supervises all District personnel.
- Coordinates and leads development of the annual budget for Board review and approval.
- Coordinates and leads development of annual goals and objectives for Board review and approval.
- Manages District resources and personnel to achieve those goals and objectives.
- Oversees all financial operations.
- Approves District bills and signs checks as required.

- Keeps the Board of Directors advised of District activities and laws, issues or problems that may affect District operations
- Reviews ongoing District programs annually and where possible, either implements performance improvements or proposes improvements for Board approval if required.
- Monitors and coordinates the Board’s strategic plans and Staff’s implementation plan, providing regular updates and annual review of progress.
- Prepares draft policies and/or ordinances for Board review and discussion.
- Develops and implements processes and procedures where needed, with Board approval if required.
- Represents the Board of Directors and the District in contacts with various federal, state and local government agencies, community groups and businesses, and other professional organizations.
- Serves as a member of Board Committees as directed by the Board.
- Serves as communications liaison maintaining the District’s website and other social media, keeping information updated and provide timely posting of news events.
- Negotiates a variety of contracts and agreements on the District’s behalf.
- Oversees all financial operations.
- Responds to and resolves difficult and sensitive resident inquiries and complaints.

MINIMUM QUALIFICATIONS REQUIRED:

Education and Experience:

- One of the following:
 - Working knowledge of the principles, practices, and administration of District businesses and services, in order to perform highly complex and technical duties at a level generally acquired through completion of a Bachelor's degree in public or business administration or equivalent; and /or
 - Ten or more years of progressively complex and responsible related work experience to gain sufficient knowledge and familiarity with theories and principals for application to practical problems and solutions.
- Five years supervisory experience.
- Knowledgeable on California CSD Law (Gov. Code § 61000 *et seq.*)
- Familiarity with California LAFCo Law (Gov. Code § 56000 *et seq.*)
- Administrative and operations experience with a government agency or public utility preferred.
- Master’s degree preferred.

Licenses and Certifications:

Must possess a valid California State driver's license and maintain satisfactory motor vehicle record.

Knowledge of:

Principles and practices of organization and public administration, budget analysis and administration; Personnel management; both employees and volunteers; Pertinent local, state, and federal laws,

ordinances, and rules; Principles and practices of legislative process; Principles of project management; Principles of supervision and management; Principles and practice of marketing, community outreach and public information; and Principles and practices of social media outlets

Skills:

- Modern office procedures, methods and computer equipment; typing, power point, and excel.
- Public speaking, small and large group presentations, ability to conduct workshops.
- Willingness to make decisions and ability to make good decisions with positive outcomes.
- Well-developed listening skills. Possesses the willingness to lead but the humility to listen.
- Adept using techniques and methods for planning, goal setting, and establishing objectives.
- Uses well-developed adaptive management techniques.
- Well-developed conceptualization skills seeing solutions when others see barriers.

Ability To:

- Plan, organize, and direct work
- Work effectively with Board of Directors, other utilities and governmental agencies, the public, and others contacted in the course of the work.
- Plan, establish, and implement programs, services, capital improvements, goals, objectives, policies and procedures.
- Monitor and control fiscal activities.
- Analyze complex management and operations problems, evaluate alternatives, identify solutions, and direct changes.
- Identify and respond to issues and concerns from the general public and the Board of Directors.
- Communicate effectively orally and in writing, including written reports and oral presentations.
- Establish and maintain cooperative and effective working relationships with those contacted in the course of the work.

WORKING CONDITIONS, ESSENTIAL JOB FUNCTIONS

The conditions herein are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential job functions.

Environment: Work is performed in a standard office environment and at indoor and outdoor recreational facilities with travel to different locations; work and/or walk on various types of surfaces including slippery or uneven surfaces; extensive public contact; incumbents may be required to work extended hours including evenings and weekends.

Physical: Primary functions require sufficient physical ability and mobility to work in an office and recreation facility setting; to stand or sit for prolonged periods of time; to occasionally stoop, bend, kneel, crouch, reach, and twist; to lift, carry, push, and/or pull light to moderate amounts of weight; to operate office equipment requiring repetitive hand movement and fine coordination including use of a computer keyboard; to travel to other locations using various modes of transportation; and to verbally communicate to exchange information.



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May 18, 2023

Board of Directors
 Bell Canyon Community Services District
 30 Hackmore Lane, Suite 2B
 Bell Canyon, CA 91307

Dear Board of Directors:

Eadie and Payne, LLP is pleased to provide Bell Canyon Community Services District with the professional services described below. This letter, and the attached Terms and Conditions Addendum and any other attachments incorporated herein (collectively, "Agreement"), confirms our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide. The engagement between you and our firm will be governed by the terms of this Agreement.

You have requested that we audit the financial statements of the governmental activities, the business-type activities, and each major fund of Bell Canyon Community Services District, as of June 30, 2023, and for the year then ended and the related notes, which collectively comprise Bell Canyon Community Services District's basic financial statements as listed in the table of contents. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Accounting principles generally accepted in the United States of America, (U.S. GAAP,) as promulgated by the Governmental Accounting Standards Board (GASB) require that that certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), be presented to supplement the basic financial statements.

Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America, (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management’s responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

1. Management’s Discussion and Analysis
2. Budgetary Comparison Schedule – General Fund

Auditor Responsibilities

We will conduct our audit in accordance with GAAS the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and *Minimum Audit Requirements for California Special Districts* issued by the State Controller’s Office. As part of an audit in accordance with GAAS the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and *Minimum Audit Requirements for California Special Districts* issued by the State Controller’s Office, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Bell Canyon Community Services District’s ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and/or any state or regulatory audit requirements.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

Compliance with Laws and Regulations

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of Bell Canyon Community Services District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will perform agreed-upon procedures as described in the attached schedule (Attachment A) in connection with the Appropriation Limit Worksheet of the Bell Canyon Community Services District for the Year ended June 30, 2023. Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described in the attached schedule either for the purpose for which this report has been requested or for any other purpose. If, for any reason, we are unable to complete the procedures, we will describe any restrictions on the performance of the procedures in our report, or will not issue a report as a result of this engagement. Because the agreed-upon procedures listed in the attached schedule does not constitute an examination, we will not express an opinion. We will report only our procedures and our findings. In addition, we have no obligation to perform any procedures beyond those listed in the attached schedule.

Management Responsibilities

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America;
- b. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
- c. To provide us with:
 - i. Access to all information of which Management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
 - ii. Additional information that we may request from Management for the purpose of the audit;
 - iii. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
 - iv. A written acknowledgement of all the documents that management expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report; and
 - v. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.
- d. For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by us;
- e. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;

- f. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
- g. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- h. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
- i. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on the financials; and
- j. For the accuracy and completeness of all information provided.

As part of our audit process, we will request from management and those charged with governance, written confirmation concerning representations made to us in connection with the audit.

Nonattest Services

With respect to any nonattest services we perform,

- Propose adjusting or correcting journal entries to be reviewed and approved by Bell Canyon Community Services District's management.
- Prepare the basic financial statements based on the adjusted trial balance and other information obtained from Bell Canyon Community Services District's personnel and to be reviewed and approved by Bell Canyon Community Services District's management.
- Prepare the Special Districts Financial Transactions Report required by the State Controller's Office (SCO Report)
- Assistance with fund accounting

We will not assume management responsibilities on behalf of Bell Canyon Community Services District. However, we will provide advice and recommendations to assist management of Bell Canyon Community Services District in performing its responsibilities.

Bell Canyon Community Services District's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the nonattest services are as follows:

- The nonattest services are limited to those identified above. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries.

Reporting

We will issue a written report upon completion of our audit of Bell Canyon Community Services District's basic financial statements. Our report will be addressed to the governing body of Bell Canyon Community Services District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance will not be an objective of the audit and, therefore, no such opinion will be expressed.

Other

We understand that your employees will prepare all confirmations we request and will locate any documents or support for any other transactions we select for testing.

If you intend to publish or otherwise reproduce the basic financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

Provisions of Engagement Administration, Timing and Fees

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

The timing of our audit will be scheduled for performance and completion as mutually agreed upon with management.

Eden C. Casareno is the engagement partner for the audit services specified in this letter. Her responsibilities include supervising Eadie and Payne, LLP's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses. Invoices will be rendered every two weeks and are payable upon presentation. We estimate that our fee for the audit will be \$16,500. We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use Bell Canyon Community Services District's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

During the course of the audit we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

At the conclusion of our audit engagement, we will communicate to Board of Directors the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of Eadie and Payne, LLP and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulators or designees, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Eadie and Payne, LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the basic financial statements including our respective responsibilities.

Board of Directors
Bell Canyon Community Services District

May 18, 2023
Page 7

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,

Eadie and Payne, LLP



Eden C. Casareno, Partner

Attachment: Peer Review Letter
Terms and Conditions Addendum

RESPONSE:

This letter correctly sets forth our understanding.

Bell Canyon Community Services District

Acknowledged and agreed on behalf of Bell Canyon Community Services District by:

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____



The Place to Be

Report on the Firm's System of Quality Control

October 7, 2022

To the Partners of Eadie & Payne, LLP
and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Eadie & Payne, LLP (the firm) in effect for the year ended April 30, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included an engagement performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act; and an audit of an employee benefit plan.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Eadie & Payne, LLP in effect for the year ended April 30, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Eadie & Payne, LLP has received a peer review rating of *pass*.

Price Paige & Company

Price Paige & Company

570 N. Magnolia Avenue, Suite 100
Clovis, CA 93611

tel 559.299.9540
fax 559.299.2344

Eadie and Payne, LLP's Terms and Conditions Addendum

Overview

This addendum to the engagement letter describes our standard terms and conditions ("Terms and Conditions") related to our provision of services to you. This addendum and the accompanying engagement letter comprise your agreement with us ("Agreement"). If there is any inconsistency between the engagement letter and this *Terms and Conditions Addendum*, the engagement letter will prevail to the extent of the inconsistency.

For the purposes of this *Terms and Conditions Addendum*, any reference to "we," "us," or "our" is a reference to Eadie and Payne, LLP, and any reference to "you," or "your" is a reference to the party or parties that have engaged us to provide services. References to "Agreement" mean the engagement letter or other written document describing the scope of services, any other attachments incorporated therein, and this *Terms and Conditions Addendum*.

Billing and Payment Terms

We will bill you for our professional fees and out-of-pocket costs monthly as work progresses. Payment is due upon receipt. If payment is not received within 30 days, you will be assessed interest charges of 1% per month on the unpaid balance.

We reserve the right to suspend or terminate our work for non-payment of fees. If our work is suspended or terminated, you agree that we will not be responsible for your failure to meet governmental and other deadlines, for any penalties or interest that may be assessed against you resulting from your failure to meet such deadlines, and for any other damages (including but not limited to consequential, indirect, lost profits, or punitive damages) incurred as a result of the suspension or termination of our services.

Electronic Data Communication and Storage

In the interest of facilitating our services to you, we may send data over the Internet, or store electronic data via computer software applications hosted remotely on the Internet or utilize cloud-based storage. Your confidential electronic data may be transmitted or stored using these methods. We may use third party service providers to store or transmit this data, such as providers of tax return preparation software. In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use reasonable efforts to keep such communications and electronic data secure in accordance with our obligations under applicable laws, regulations, and professional standards. We require our third party vendors to do the same.

You recognize and accept that we have no control over the unauthorized interception or breach of any communications or electronic data once it has been transmitted or if it has been subject to unauthorized access while stored, notwithstanding all reasonable security measures employed by us or our third party vendors. You consent to our use of these electronic devices and applications and submission of confidential client information to third party service providers during this engagement.

Client Portals

To enhance our services to you, we will utilize a client portal, a collaborative, virtual workspace in a protected, online environment. The client portal permits real-time collaboration across geographic boundaries and time zones and allows Eadie and Payne, LLP and you to share data, engagement information, knowledge, and deliverables in a protected environment. In order to use the client portal, you will be required to execute a client portal agreement and agree to be bound by the terms, conditions and limitations of such agreement.

You agree that Eadie and Payne, LLP has no responsibility for the activities of the client portal and agree to indemnify and hold Eadie and Payne, LLP harmless with respect to any and all claims arising from or related to the operation of the client portal. While the client portal backs up your files to a third party server, we recommend that you also maintain your own backup files.

Items placed on the client portal will be deleted periodically according to firm policy.

Newsletters and Similar Communications

We may send newsletters, emails, explanations of technical developments or similar communications to you. These communications are of a general nature and should not be construed as professional advice. We may not send all such communications to you. These communications do not continue a client relationship with you, nor do they constitute advice or an undertaking on our part to monitor issues for you.

Records Management

Record Retention and Ownership

We will return all of your original records and documents provided to us at the conclusion of the engagement. Your records are the primary records for your operations and comprise the backup and support for your work product. Our copies of your records and documents are not a substitute for your own records and do not mitigate your record retention obligations under any applicable laws or regulations.

Workpapers and other documents created by us are our property and will remain in our control. Copies are not to be distributed without your written request and our prior written consent. Our workpapers will be maintained by us in accordance with our firm's record retention policy and any applicable legal and regulatory requirements.

Our firm destroys workpaper files after a period of 5 years. Catastrophic events or physical deterioration may result in damage to or destruction of our firm's records, causing the records to be unavailable before the expiration of the retention period as stated in our record retention policy.

Working Paper Access Requests by Regulators and Others

State, federal and foreign regulators may request access to or copies of certain workpapers pursuant to applicable legal or regulatory requirements. Requests also may arise with respect to peer review, an ethics investigation, or the sale of our accounting practice. If requested, access to such workpapers will be provided under the supervision of firm personnel. Regulators may request copies of selected workpapers to distribute the copies or information contained therein to others, including other governmental agencies.

If we receive a request for copies of selected workpapers, provided that we are not prohibited from doing so by applicable laws or regulations, we agree to inform you of such request as soon as practicable. You may, within the time permitted for our firm to respond to any request, initiate such legal action as you deem appropriate, at your sole expense, to attempt to limit the disclosure of information. If you take no action within the time permitted for us to respond, or if your action does not result in a judicial order protecting us from supplying requested information, we may construe your inaction or failure as consent to comply with the request.

If we are not a party to the proceeding in which the information is sought, you agree to reimburse us for our professional time and expenses, as well as the fees and expenses of our legal counsel, incurred in responding to such requests. This paragraph will survive termination of this Agreement.

Summons or Subpoenas

All information you provide to us in connection with this engagement will be maintained by us on a strictly confidential basis.

If we receive a summons or subpoena which our legal counsel determines requires us to produce documents from this engagement or testify about this engagement, provided that we are not prohibited from doing so by applicable laws or regulations, we agree to inform you of such summons or subpoena as soon as practicable. You may, within the time permitted for our firm to respond to any request, initiate such legal action as you deem appropriate, at your sole expense, to attempt to limit discovery. If you take no action within the time permitted for us to respond, or if your action does not result in a judicial order protecting us from supplying requested information, we may construe your inaction or failure as consent to comply with the request.

If we are not a party to the proceeding in which the information is sought, you agree to reimburse us for our professional time and expenses, as well as the fees and expenses of our legal counsel, incurred in responding to such requests. This paragraph will survive termination of this Agreement.

Disclaimer of Legal and Investment Advice

Our services under this Agreement do not constitute legal or investment advice unless specifically agreed to in the *Engagement Objective and Scope* section of this Agreement. We recommend that you retain legal counsel and investment advisors to provide such advice.

Brokerage or Investment Advisory Statements

If you provide our firm with copies of brokerage (or investment advisory) statements and/or read-only access to your accounts, we will use the information solely for the purpose described in the *Engagement Objective and Scope* section of the engagement letter. We will rely on the accuracy of the information provided in the statements and will not undertake any action to verify this information. We will not monitor transactions, investment activity, provide investment advice, or supervise the actions of the entity or individuals entering into transactions or investment activities on your behalf. We recommend you receive and carefully review all statements upon receipt, and direct any questions regarding account activity to your banker, broker or investment advisor.

Other Income, Losses and Expenses

If you realized income, loss or expense from a business or supplemental income or loss, the reporting requirements of federal and state income tax authorities apply to such income, loss or expense. You are responsible for complying with all applicable laws and regulations pertaining to such operations, including the classification of workers as employees or independent contractors and related payroll tax and withholding requirements.

Limitations on Oral and Email Communications

We may discuss with you our views regarding the treatment of certain items or decisions you may face. We may also provide you with information in an email. Any advice or information delivered orally or in an email (rather than through a memorandum delivered as an email attachment) will be based upon limited research and a limited discussion and analysis of the underlying facts. Additional research or a more complete review of the facts may affect our analysis and conclusions.

Due to these limitations and the related risks, it may or may not be appropriate to proceed with any decision solely on the basis of any oral or email communication. You accept all responsibility, except to the extent caused by the gross negligence or willful misconduct of Eadie and Payne, LLP, for any loss, cost or expense resulting from your decision (i) not to have us perform the research and analysis necessary to reach a more definitive conclusion and (ii) to instead rely on an oral or email communication. The limitation in this paragraph will not apply to an item of written advice that is a deliverable of a separate engagement. If you wish to engage us to provide formal advice on a matter on which we have communicated orally or by email, we will confirm this in a separate engagement letter.

Management Responsibilities

While Eadie and Payne, LLP can provide assistance and recommendations, you are responsible for management decisions and functions, and for designating an individual with suitable skill, knowledge or experience to oversee any services that Eadie and Payne, LLP provides. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services. You are ultimately responsible for establishing and maintaining internal controls, including monitoring ongoing activities.

Conflicts of Interest

If we, in our sole discretion, believe a conflict has arisen affecting our ability to deliver services to you in accordance with either the ethical standards of our firm or the ethical standards of our profession, we may be required to suspend or terminate our services without issuing our work product.

Alternative Dispute Resolution

If a dispute arises out of or relates to the Agreement including the scope of services contained herein, or the breach thereof, and if the dispute cannot be settled through negotiation, the parties agree first to try to settle the dispute by mediation administered by the American Arbitration Association ("AAA") under the *AAA Professional Accounting and Related Services Dispute Resolution Rules* before resorting to arbitration, litigation, or some other dispute resolution procedure. The mediator will be selected by agreement of the parties. If the parties cannot agree on a mediator, a mediator shall be designated by the AAA. Any mediator so designated must be acceptable to all parties. The mediation will be conducted in California.

The mediation will be treated as a settlement discussion and, therefore, will be confidential. The mediator may not testify for either party in any later proceeding related to the dispute. No recording or transcript shall be made of the mediation proceedings. The costs of any mediation proceedings shall be shared equally by all parties. Any costs for legal representation shall be borne by the hiring party.

Proprietary Information

You acknowledge that proprietary information, documents, materials, management techniques and other intellectual property we use are a material source of the services we perform and were developed prior to our association with you. Any new forms, software, documents or intellectual property we develop during this engagement for your use shall belong to us, and you shall have the limited right to use them solely within your business. All reports, templates, manuals, forms, checklists, questionnaires, letters, agreements and other documents which we make available to you are confidential and proprietary to us. Neither you, nor any of your agents, will copy, electronically store, reproduce or make available to anyone other than your personnel, any such documents. This provision will apply to all materials whether in digital, "hard copy" format or other medium.

Statute of Limitations

You agree that any claim arising out of this Agreement shall be commenced within one (1) year of the delivery of the work product to you, regardless of any longer period of time for commencing such claim as may be set by law. A claim is understood to be a demand for money or services, the service of a suit, or the institution of arbitration proceedings against Eadie and Payne, LLP.

Termination and Withdrawal

We reserve the right to withdraw from the engagement without completing services for any reason, including, but not limited to, your failure to comply with the terms of this Agreement or as we determine professional standards require.

Assignment

All parties acknowledge and agree that the terms and conditions of this Agreement shall be binding upon and inure to the parties' successors and assigns, subject to applicable laws and regulations.

Severability

If any portion of this Agreement is deemed invalid or unenforceable, said finding shall not operate to invalidate the remainder of the terms set forth in this Agreement.

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Entire Agreement

The engagement letter, including this *Terms and Conditions Addendum* and any other attachments, encompasses the entire agreement of the parties and supersedes all previous understandings and agreements between the parties, whether oral or written. Any modification to the terms of this Agreement must be made in writing and signed by both parties.

Draft statement on transparency

The Bell Canyon Community Services District desires to be transparent and open regarding our District operations to the public.

In the interest of full transparency, the public's right to know, and to support better informed citizenry, the BCCSD has decided to expand our transparency practices for District finances and operations. We will now proactively post to our website ALL Financial and Legal documents that could be subject to a PRA request.

We will begin posting images of most financial documents on our website on a monthly or quarterly basis. District personnel will work backwards in time, incrementally posting older documents that are available. Confidential employee information and legally protected information will not be posted or will be redacted per normal PRA practice.

It is expected that this will not only expand our transparency and trust in local government, it should also save the district personnel time by eliminating the need for most of the piecemeal PRA requests we now receive.