

**LINNE COMMUNITY SERVICES DISTRICT  
6115 WILDHORSE PLACE  
PASO ROBLES, CA 93446  
www.linnecsd.org  
MAKE-UP QUARTERY MEETING MINUTES**

WEDNESDAY, January 17, 2018 at 6:30pm  
Templeton CSD Board Room

**Note:** The Quarterly Meeting was originally scheduled for Thursday, January 11<sup>th</sup>, however rescheduling was necessary in order to convene a quorum.

**Call to Order/ Roll Call** - Meeting was called to order at 6:40p.m. Present: were Gary Hubbard, President; Miller Newlon, VP/General Manager; Ellen Frost and Brian Stack, Directors; Conny Gut, Treasurer. Absent: DeborahNottenkamper, Secretary.

**Welcome Guests** –No guests were in attendance.

**Consent Agenda** - Minutes from the Special Meeting on August 14, 2017 were reviewed and approved unanimously following a motion by Frost and Hubbard.

The Treasurer’s Report and P/L Statement were reviewed and accepted by a unanimous vote.

Balance per previous report	\$64,8935.37
County taxes received	40,654.38
Interest Earned	4.35
Less payments	63,889.22
Current Period Balance as of 12/31/2017	\$41,604.88

Miller Newlon will call the county tax assessor to determine how they compute our tax revenues because we are unable to match the AP statements with our actual funds received.

Ellen Frost will call our auditor, Bob Crosby for a full explanation of the Financial Transaction Report (FTR) and timing of full audits in the future. (Please see the next page for an article from the California Special Districts Association regarding upcoming changes to this form).

**\*Encroachment Policy Draft** – Brian Stack reviewed the draft for the District Encroachment Policy and the Board will review his suggestions. . This will be an agenda item at our next meeting and then the corrected draft will be submitted to legal counsel for further actions such as the need to create an ordinance or a resolution in case the Board has to collect payment for mitigating easements that property owners do not repair.

**New Business**

Weed Abatement – A payment for \$4,350 was ratified unanimously for this round of weed abatement. It was important to move the spray date up in order to schedule the optimum time now that the rains have started.

**Notes for Future Meetings**

1. Gary Hubbard has collected the broken reflectors from the dip on Thistle and will reinstall them to prevent future breakage.
2. The Board has been asked to monitor the erosion ditch on Dian Stephen's property on Windmill Place since heavy rains may affect the side of the road and her driveway. She was unable to attend the rescheduled meeting to make this request as a part of new business.
3. Miller Newlon will have the cost of living figures so that we can consider whether the assessment will need to be changed.
4. We will need to complete Form 700 for all Board members by next meeting.

**Adjournment** - Meeting was adjourned at 7:45 p.m.

**Next Quarterly Meeting will be held on April 12, 2018 at 6:30**

**Respectfully Submitted: Ellen Frost**

## Controller Announces Improvements to Mandatory Financial Reports

Last week, the State Controller's Office (SCO) issued a letter to all special districts providing advanced notice that annual special district financial transaction report (FTR) forms have been revised as part of a year-long process to improve the value, accuracy, and standardization of the information that is made available to the public. The SCO collaborated with a working group of local governments and CSDA in its designing of the new forms.

Specifically, the SCO's effort sought to incorporate the most recent government accounting standards, conform to generally accepted accounting principles, and improve compliance with government codes. This comprehensive review and revision of the FTR accomplishes precisely what the Little Hoover Commission recently called for as Recommendation 8 within its report, [Special Districts: Oversight & Transparency](#).

Changes to the FTR will be reflected in the next round of reporting, which reflects the 2016-17 fiscal year and is due to the SCO January 31, 2018. In addition to its [September 8 letter](#) to all special district fiscal officers, the SCO has posted the [revised forms and instructions](#) to its website and will be providing additional information in October 2017. CSDA is also in the process of organizing a question and answer webinar with the SCO for January 2018.

CSDA began working with the SCO toward the improvement of FTRs over a year ago, and was pleased to nominate several CSDA members to serve on the SCO's working group this year. Participants included:

- Bernadette Robertson, Financial Reporting Manager, Metropolitan Water District
- Joana Belanger, Administrative Services Manager, South Placer Municipal Utility District
- Steve Heide, Finance Manager, Chino Valley Fire District

In addition to this initial update, the SCO intends to continually revise the FTR forms and instructions as needed to ensure accuracy and consistency following future Governmental Accounting Standards Board pronouncements.

In conjunction with the revised FTR, the SCO is also moving to a web-based reporting platform for the 2016-17 reporting year. As with the FTR working group, CSDA was pleased to nominate several members who are now helping the SCO test its new platform prior to its launch.

CSDA applauds the proactive steps State Controller Betty Yee is taking to ensure the public receives the most accurate and useful information about special districts, and to help special districts report their financial information to the State in the most efficient and effective manner. Moreover, CSDA appreciates Controller Yee's partnership with the local government community to ensure a collaborative process and successful outcome.

For more information, read the [September 8, 2017 letter](#) from the State Controller. If you have any questions regarding the changes, please contact the SCO's Special Districts Reporting Unit by telephone at (916) 327-1017 or by email at [SDsupport@sco.ca.gov](mailto:SDsupport@sco.ca.gov).

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