

AGENDA

Regular Meeting of the Board of Directors

Wednesday, March 10, 2021 at 6:00 pm
Town Hall, 120 Bidwell Street, Greenville, CA 95947

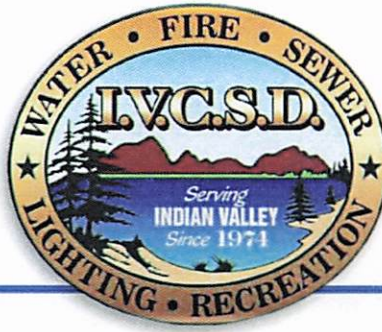
*In alignment with State of California and Plumas County COVID-19 regulations,
MASKS ARE MANDATORY at this meeting. Sitting will be spaced 6' apart to
ensure social distancing.*

1. Call to Order and Roll Call
2. Pledge of Allegiance
3. Agenda Approval
4. **Public Comment:** *The public may address the Board only on items **NOT** on the agenda. Pursuant to state law, the Board may not discuss nor take action on non-agenda items except under special circumstances. Speakers should limit their remarks to **five minutes** or as decided by the Chairperson.*
5. **Board Business:** (45 mins)
 - a. **Approve Minutes:** (page 3) Discussion/Action
 - (1) January 7, 2021 – Special Meeting
 - (2) January 12, 2021 – Special Meeting
 - (3) January 21, 2021 – Special Meeting
 - b. **Approve DRAFT Audit Adjustments:** (page 13) Discussion/Action
 - Review recommended Journal Entries, etc.
 - c. **Review District General Liability Insurance Renewal:** (page 70) Discussion/Action
 - Review updated questionnaire that was submitted to Insurance Agency.
 - d. **Approve Resolution #2021-007 District General Liability Insurance Renewal:** (page 90) Discussion/Action
 - Appoint Board Chair as signatory for all items concerning the renewal/ correction of the District's General Liability Insurance.
 - e. **Review NEW Volunteer/Partnering Agreement:** (page 92) Discussion/Action
 - Review, amend, and/or approve DRAFT Volunteer/Partnering Agreement
 - f. **Approve Resolution #2021-008 Volunteer/Partnering Agreement:** (page 94) Discussion/Action
 - Appoint Board Chair as signatory for all new Volunteer/Partnering Agreements in behalf of the District.



6. **Water Department: Director Heard & Lead Plant Operator Silva (5 mins)** Discussion/Action
 - a. **PALL Scheduling - Update:**
7. **Wastewater Department: Director Orange & Office Manager Titcomb (5 mins)** Discussion/Action
 - a. **FEMA Grant Closeout – Update**
8. **Fire Department: Chief Balbiani (30 mins)** Discussion/Action
 - a. **Local Wildland Fire Pay Examples - Update** Discussion/Action
 - Discuss Chief's findings.
9. **Parks Department: Director Heard (15 mins)** Discussion/Action
 - a. **Seasonal Park Opening Schedule:**
10. **CLOSED SESSION:**
 - a. **Public Employment (Gov't Code § 54957) Title: General Manager.**
11. **Report Out of Closed Session**
12. **Adjournment**

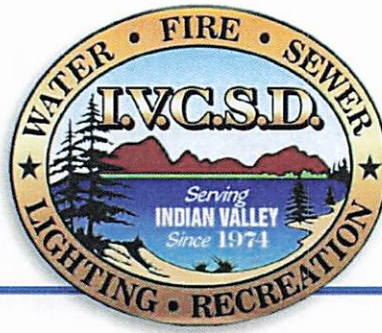
UPCOMING MEETINGS at 6:00 pm at the Town Hall, 120 Bidwell St., Greenville, CA 95947
Wednesday, March 17, 2021 Special Meeting
Wednesday, April 14, 2021 Regular Meeting



Special Meeting of the Board of Directors
Thursday, March 4, 2021

Item #5a

Approve Minutes



MINUTES Special Meeting of the Board of Directors

Thursday, January 7, 2021 at 6:00 pm
via Zoom

NOTE: *This meeting was conducted utilizing teleconferencing and electronic means consistent with State of California Executive Order N-29-20 dated March 17, 2020, regarding the COVID-19 pandemic.*

1. Call to Order and Roll Call

Chair Orange called the meeting to order at **6:02 pm** and did the roll call.

Directors Orange, Schramel, Admire, Dannemiller, and Heard were present via Zoom.

Office Manager/Board Clerk Titcomb was present via Zoom.

2. Pledge of Allegiance

Chair Orange led the pledge of allegiance.

3. Chair to appoint Meeting Facilitator and Note Taker

Chair Orange appointed Director Admire as Note Taker.

Board Clerk Titcomb facilitated the meeting.

4. Agenda Approval

➤ **MOTION:**

Director Schramel made a motion to approve the agenda as is.

Director Admire seconded the motion.

➤ **VOTE:**

The vote was 5-Yes and 0-No.

The motion passed with a unanimous “Yes” vote.

5. Public Comment:

Chair Orange read the following statement, “*The public may address the Board **ONLY** on items on the agenda. Pursuant to state law, the Board may not discuss nor take action on non-agenda items except under special circumstances. Speakers should limit their remarks to **five minutes** or as decided by the Chairperson.*”

No public comments were received.

6. Director’s Weekly Reporting for Day-to-Day Activities (20 mins)

a. Administration & Finance – Directors Admire, Dannemiller, Orange, & Schramel

(1) **Audit** (Packet attachment/handout) Discussion/Action

- Review Prep Checklist and Give Direction to District Office Staff

The Board reviewed the prep checklist for the upcoming audit.



➤ **DIRECTION GIVEN:**

Direction was given to **Office Manager Titcomb** to gather items that have not been highlighted with a timeline and staff assignments to be provided to Directors Orange and Schramel in time for the Special Meeting on January 12, 2021.

- (2) **IVFD** *Discussion/Action*
- *Confirm documents and direction to Fire Chief as needed for Special Meeting on January 28, 2021*

The Board discussed the items that would be needed for the Special Meeting scheduled for January 28, 2021. Directors Heard and Schramel will work with Chief Balbiani to collect the necessary information and documents. Office Manager Titcomb said he could get the billing information from the District’s CPA, Mandy McGarva.

➤ **DIRECTION GIVEN:**

Direction was given to **Chief Balbiani** to gather information regarding contracts of other districts paying their volunteers to go on wildland fires. In addition to collecting information from other districts, the Board requested the following documents to be included and provided to the Board as soon as possible for review prior to the Special Meeting scheduled for January 28, 2021:

- (a) Current IVCSD Agreements
- (b) Walker & North Complex fires billing
- (c) Walker & North Complex fires payments District has received.
- (d) Resolution for Portal-to-Portal
- (e) OES paperwork submitted showing what we “pay” our firefighters.
- (f) District’s current policy for reimbursing volunteer firefighters.

- (3) **Other Updates** *Discussion/Action*

The Board discussed the Covid-19 exposure reporting requirements of the California Department of Public Health AB685. If District personnel are exposed and test positive, they need to notify the Board Chair immediately. Within 24 hours of notification, the Board Chair will notify ALL District personnel, Workers’ Comp provider, and Plumas County Department of Public Health.

b. Operations – Directors Dannemiller & Heard (10 mins)

- (1) **Greenville Park Sidewalk Bids** (Packet attachment/handout) *Discussion/Action*

The Board reviewed the three (3) bids provided in the agenda packet.

➤ **MOTION:**

Director Admire made a motion to accept the bid for \$8,900 and that a Certificate of Insurance with the District listed as an additional insured be submitted to the District Office prior to work beginning and this project is to be a top priority for staff.

➤ **VOTE:**

The vote was 5-Yes and 0-No.

The motion passed with a unanimous “Yes” vote.

- (2) **Greenville Plant Waterline Bids** (Packet attachment/handout) *Discussion/Action*

The Board reviewed the bid provided in the agenda packet.



➤ **MOTION:**

Director Schramel made a motion to table this item to the upcoming Special Meeting on January 19, 2021.

Director Heard seconded the motion.

➤ **VOTE:**

The vote was 5-Yes and 0-No.

The motion passed with a unanimous “Yes” vote.

➤ **DIRECTION GIVEN:**

Direction was given to **Directors Heard and Schramel** to work with Lead Plant Operator Silva to redo the bid and do another outreach.

(3) **Other Updates** *Discussion/Action*

The Board noted billing has been received from the District’s Engineer for the Greenville Water Tank Project.

7. **Board Business** (10 mins) *Discussion/Action*

- a. **January 12, 2021 Special Meeting**
CLOSED SESSION: GM Position Interviews
- b. **January 21, 2021 Adjourned Regular Meeting**
Mid-year Budget Review & Adjustments
- c. **January 28, 2021 Special Meeting**
IVFD Agreements, Billing, and Policy Review

8. **Adjournment**

➤ **MOTION:**

Director Dannemiller made a motion to adjourn the meeting (*the exact time was not captured*).

Director Heard seconded the motion.

➤ **VOTE:**

The vote was 5-Yes and 0-No.

The motion passed with a unanimous “Yes” vote.

Next Adjourned Regular Meeting, January 21, 2021 at 6:00 pm via Zoom.

UPCOMING MEETINGS at 6:00 pm (*Zoom Meetings*).

January 12, 2021	Special Meeting
January 21, 2021	Adjourned Regular Meeting
January 28, 2021	Special Meeting

These Minutes were duly approved by the IVCSD Board of Directors at the Special Meeting on **March 10, 2021** and attested to by:

Bob A. Orange
Board Chair

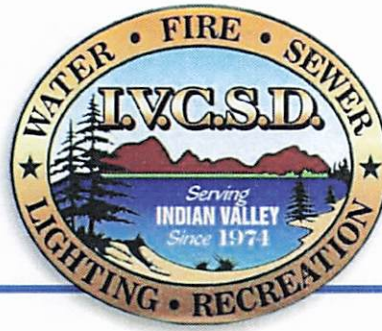
Signature



Jeff Titcomb
Board Clerk

Signature

DRAFT



MINUTES Special Meeting of the Board of Directors

Tuesday, January 12, 2021 at 5:30 pm

NOTE: This meeting was conducted utilizing teleconferencing and electronic means consistent with State of California Executive Order N-29-20 dated March 17, 2020, regarding the COVID-19 pandemic.

1. Call to Order and Roll Call

Chair Orange called the meeting to order at **6:03 pm** and did the roll call.
Directors Orange, Schramel, Admire, and Dannemiller were present via Zoom.
Director Heard was absent.

2. Pledge of Allegiance

Chair Orange lead the pledge of allegiance.

3. Chair to appoint Meeting Facilitator and Note Taker

Chair Orange appointed Director Admire as Meeting Facilitator and Director Schramel as Note Taker.

4. Agenda Approval

➤ MOTION:

Director Schramel made a motion to approve the agenda as is.
Director Admire seconded the motion.

➤ VOTE:

The vote was 4-Yes, 0-No, and 1 Absent (*Director Heard*).
The motion passed with a unanimous "Yes" vote.

5. Public Comment:

Chair Orange read the following statement, "*The public may address the Board **ONLY** on items on the agenda. Pursuant to state law, the Board may not discuss nor take action on non-agenda items except under special circumstances. Speakers should limit their remarks to **five minutes** or as decided by the Chairperson.*"

No public comments were received.

6. Closed Session via Zoom:

Board went into closed session at **6:05 pm** to discuss **Public Employment** (*Gov't Code § 54957*) Title: *General Manager*.

7. Report out of Closed Session:

The Board reported out of closed session at **9:17 pm**.
No action was taken. Direction was given.



8. Adjournment

➤ **MOTION:**

Director Dannemiller made a motion to adjourn the meeting at **9:17 pm**.

Director Orange seconded the motion.

➤ **VOTE:**

The vote was 4-Yes, 0-No, and 1 Absent (*Director Heard*).

The motion passed with a unanimous “Yes” vote.

Next Adjourned Regular Meeting, January 21, 2020 at 6:00 pm (*via Zoom per current State regulations*).

UPCOMING MEETINGS at 6:00 pm (*via Zoom per current State regulations*).

January 21, 2021 **Adjourned Regular Meeting**

January 28, 2021 **Special Meeting**

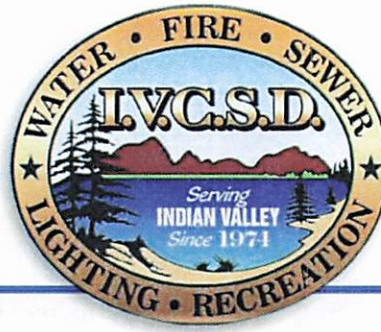
These Minutes were duly approved by the IVCSD Board of Directors at the Special Meeting on **March 10, 2021** and attested to by:

Jeff Titcomb
Board Clerk

Signature

Bob A. Orange
Board Chair

Signature



MINUTES Special Meeting of the Board of Directors

Thursday, January 21, 2021 at 6:00 pm

NOTE: This meeting was conducted utilizing teleconferencing and electronic means consistent with State of California Executive Order N-29-20 dated March 17, 2020, regarding the COVID-19 pandemic.

1. Call to Order and Roll Call

Chair Orange called the meeting to order at **6:02 pm** and did the roll call.
Directors Orange, Schramel, Admire, and Heard were present via Zoom.
Director Dannemiller was absent.

2. Pledge of Allegiance

Chair Orange led the pledge of allegiance.

3. Chair to appoint Meeting Facilitator and Note Taker

Chair Orange appointed Director Admire as Meeting Facilitator and Director Schramel as Note Taker.

4. Agenda Approval

➤ MOTION:

Director Schramel made a motion to approve the agenda as is.
Director Admire seconded the motion.

➤ VOTE:

The vote was 4-Yes, 0-No, and 1 Absent (*Director Dannemiller*).
The motion passed with a unanimous "Yes" vote.

5. Public Comment:

Chair Orange read the following statement, "*The public may address the Board **ONLY** on items on the agenda. Pursuant to state law, the Board may not discuss nor take action on non-agenda items except under special circumstances. Speakers should limit their remarks to **five minutes** or as decided by the Chairperson.*"

No public comments were received.

6. Resolution No. 2021-001 - Greenville & Crescent Mills Water Projects (Planning Grant)

- Approve the Board Chair as the District Signatory/Designee for the Discussion/Action
Director Schramel read the resolution.

➤ MOTION:

Director Admire made a motion to approve Resolution #2021-001 authorizing and designating the District's Board Chair, Bob A. Orange, to sign all documents of and concerning the Greenville and Crescent Mills water projects, including requests for District water project reimbursements, on behalf of the District.



Director Heard seconded the motion.

➤ **VOTE:**

The vote was 4-Yes, 0-No, and 1 Absent (*Director Dannemiller*).

The motion passed with a unanimous “Yes” vote.

7. Closed Session – via Zoom

The Board went into closed session at **6:13 pm** to discuss **Public Employment** (*Gov’t Code § 54957*) Title: *General Manager*.

8. Report out of Closed Session

The Board reported out of closed session at **7:33 pm**.

No actions were taken. Direction was given.

9. Adjournment

➤ **MOTION:**

Director Schramel made a motion to adjourn the meeting at 7:33 pm.

Director Heard seconded the motion.

➤ **VOTE:**

The vote was 4-Yes, 0-No, and 1 Absent (*Director Dannemiller*).

The motion passed with a unanimous “Yes” vote.

Next Regular Meeting, February 10, 2021 at 6:00 pm (*via Zoom per current State regulations*).

UPCOMING MEETINGS at 6:00 pm (*via Zoom per current State regulations*).

February 10, 2021 Regular Meeting

These Minutes were duly approved by the IVCSD Board of Directors at the Special Meeting on **March 10, 2021** and attested to by:

Bob A. Orange

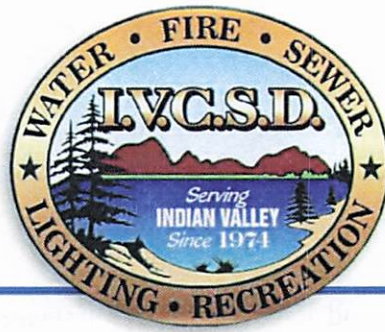
Board Chair

Signature

Jeff Titcomb

Board Clerk

Signature



Special Meeting of the Board of Directors
Thursday, March 4, 2021

Item #5b

Approve DRAFT Audit Adjustments

February 16, 2021

SingletonAuman, PC
1740 Main Street, Suite A
Susanville, CA 96130

This representation letter is provided in connection with your audit of the financial statements of Indian Valley Community Service District, which comprise the respective financial position of the governmental activities, business-type activities and each major fund, and the aggregate remaining fund information as of June 30, 2020, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of February 16, 2021, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated February 27, 2018, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter. In addition, you have proposed adjusting journal entries that have been posted to the District's accounts. We are in agreement with those adjustments.

- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of Board of Directors or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the District and involves—
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18) We have disclosed to you the identity of the District's related parties and all the related party relationships and transactions of which we are aware.

Government-specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that you have reported to us.
- 21) We have a process to track the status of audit findings and recommendations.
- 22) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 23) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
- 24) The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- 25) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.

- 26) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 27) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 28) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 29) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 30) As part of your audit, you assisted with preparation of the financial statements and related notes and depreciation schedule. We acknowledge our responsibility as it relates to those non-audit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
- 31) The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 32) The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 33) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 34) The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34 .
- 35) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 36) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (non-spendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 37) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 38) Provisions for uncollectible receivables have been properly identified and recorded.
- 39) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 40) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 41) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 42) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 43) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 44) We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.



- 45) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 46) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 47) We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- 48) With respect to the individual non-major fund statements and other supplementary information.
 - a) We acknowledge our responsibility for presenting the supplementary information as identified in the Table of Contents in accordance with accounting principles generally accepted in the United States of America, and we believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b) If the other supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

Signature: _____ Signature: _____
Title: _____ Title: _____