

# Indian Valley Community Services District

## Indian Valley Community Services District Agenda

### Regular Meeting

January 24, 2024 05:30 PM

127 Crescent St., Suite 5, Greenville, CA 95947

<https://www.indianvalleycsd.com/>

### Board of Directors

Director Wanda Carpenter • Director Mary Cronin • Vice-Chair Susan Doran • Chair Kristine Gorbet • Director Vacant Seat

## RULES AND PROCEDURES OF THIS BOARD

### Public Comment: Non-Agenda Items

The board cannot take action on comments regarding non-agenda items. We do, however, value public input and will consider comments for future action. **Comments on non-agenda items are not accepted at special meetings.**

### Public Comment: Agenda Items

The chairperson or presiding officer shall have the exclusive authority to recognize speakers from the public during the point of discussion and before is taken for each agenda item within the agenda. Although there is no time limit, comments are respectfully requested to be within 3 minutes per speaker per agenda item.

## REASONABLE ACCOMMODATIONS

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the clerk of the Board at 530-284-7224. Notification 72 hours prior to the meeting will enable the IVCSD to make reasonable arrangements to ensure accessibility {28 CFR 35.102.35.104 ADA Title II}

### 1. Call to Order

- A. Roll Call
- B. Pledge of Allegiance

### 2. Approve the Agenda

Discussion  Possible Action [Comment](#)

### 3. Public Comments

Discussion [Comment](#)

The board cannot take action on comments regarding non-agenda items. We do, however, value public input and will consider comments for future action. The chairperson or presiding officer shall have the exclusive authority to recognize speakers from the public during the point of discussion and before is taken for each agenda item within the agenda. Although there is no time limit, comments are respectfully requested to be within 3 minutes per speaker per agenda item.

### 4. Board Vacancy: Consideration of Appointment or Calling of Special Election

Discussion [Comment](#)

The Board must either make an appointment before February 1st to fill the vacancy or the Plumas County Board of Supervisors may make an appointment or call a special election.

### 5. Approve Meeting Minutes

Discussion  Possible Action  [Comment](#) [View Item](#)

December 13, 2023 Regular Minutes

**6. Financials Review: December 2023 Financials**

Discussion  Possible Action  [Comment](#) [View Item](#)

**7. General Manager Report: By Adam Cox**

Discussion  [Comment](#)

**8. Utility Operations Manager Report: By Mike Sundby**

Discussion  [Comment](#) [View Item](#)

**9. Fire Chief Report: By Bob Orange**

Discussion  [Comment](#) [View Item](#)

**10. Closed Session**

Discussion  Possible Action  [Comment](#)

A. Labor Negotiations Pursuant to Government Code Section 54957.6

Conference with Labor Negotiators -

Agency Negotiator: Chair Kristine Gorbet

Unrepresented Party: General Manager Adam Cox

B. Public Employee Performance Evaluation

Closed Session pursuant to Government Code Section 54957

Employee Position: General Manager

C. Public Employee Discipline/Dismissal/Release

Closed Session pursuant to Government Code Section 54957


D. Litigation - Pending/Existing Litigation

Conference with Legal Counsel - Existing Litigation Pursuant to Gov. Code Section 54956.9 (d)(1)


Case: Towers vs. IVCSO - CV2023-00209

Case: IVCSO vs. Pacific Gas & Electric Co. (Dixie Fire litigation)

**11. Report on Closed Session Items**

Discussion  Possible Action  [Comment](#)

**12. General Manager Employment Agreement**

Discussion  Possible Action  [Comment](#)

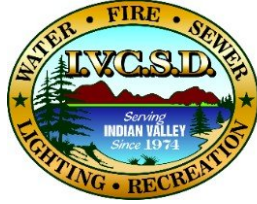
Consideration of Agreement for General Manager Services

**13. Financial Controller Job Description**

Discussion  Possible Action  [Comment](#) [View Item](#)

Consider establishment of a Controller position, adoption of a job description, and authorization for the General Manager to recruit for and fill the position.

**14. Adjournment**



# Indian Valley Community Services District

**Indian Valley Community Services District  
Minutes  
Regular Meeting  
December 13, 2023 05:30 PM  
127 Crescent St., Suite 5, Greenville, CA 95947  
<https://www.indianvalleycsd.com/>**

## 1. **Call to Order**

The meeting was called to order at 5:35 pm by Vice-Chair Susan Doran.

### A. Roll Call

Present: Director Wanda Carpenter, Director Mary Cronin, Vice-Chair Susan Doran

Staff Present: Chair Gorbet was attending by phone and due to an agenda posting error did not vote. Adam Cox - General Manager, Jennifer Ayres - Board Clerk, Mike Sunday - Project Utility Manager, Bob Orange - Fire Chief

### B. Pledge of Allegiance

Lead by Vice-Chair Susan Doran

## 2. **Approve the Agenda**



Chair Kristine Gorbet motioned to approve. A second was made by Director Wanda Carpenter.

The motion passed with the following vote:

  3   **In Favor**     0   **Opposed**  
  0   **Abstained**     0   **Absent**

## 3. **Public Comments**

Kevin Goss, County Supervisor, was here along with Kristy Coughlin from Sitelogic to discuss the possibility of Greenville becoming a microgrid community for our area. This would allow certain locations and services to keep running in the event of a power failure such as schools, utility districts, medical clinics, etc.

Supervisor Goss also wanted to reconfirm that Plumas County is 100% behind and committed to the Public Safety Complex which would house the IVCSD, Indian Valley Fire Department, Plumas District Hospital Ambulance Services and the Plumas County Sheriff's Substation. The county wants to re-invest in this area. They will review their finances and see how they can appropriate funds for that commitment.

## 4. **Swearing in of Board Members**

Board Members who were re-elected took Oath of Office. Kristine Gorbet, Susan Doran, Wanda Carpenter and Mary Cronin.

## 5. **Election of Board Officers for 2024**

Kristine Gorbet was nominated for Board Chair.

Susan Doran was nominated for Vice Chair.

Director Wanda Carpenter motioned to approve. A second was made by Director Mary Cronin.

The motion passed with the following vote:

3 **In Favor**   0 **Opposed**  
0 **Abstained**   0 **Absent**

6. **Approve Meeting Minutes**



October 25, 2023 Minutes Approved.

Director Wanda Carpenter motioned to approve. A second was made by Director Mary Cronin.

The motion passed with the following vote:

3 **In Favor**   0 **Opposed**  
0 **Abstained**   0 **Absent**

7. **Financials Review: October and November Financials**

GM Cox stated there was a reduction of \$291,000.00 of income in the Fire Fund. In budget year 2022 we received an insurance check in that amount. It was removed from this year's budget due to the audit that was performed in October of 2023 on the 2022 budget. The auditors said since it was a claim received in 2022, it should stay in the 2022 budget. The cash is still there to be used in the future but it is now reported on the prior year's financial statements. Due to the office team's hard work the audit was conducted ahead of schedule. Results will be available in the near future.

Emergency spending has been up this year, but due to Utility Manager Mike Sundby's diligence, it is slowing down.

The coming year's project is to address past due balances on customer accounts. We have enrolled in an extended Arrearages program that has money left over from COVID relief that will help people with their past due accounts.

Director Mary Cronin motioned to approve. A second was made by Director Wanda Carpenter.

The motion passed with the following vote:

3 **In Favor**   0 **Opposed**  
0 **Abstained**   0 **Absent**

8. **General Manager Report: By Adam Cox**

Next month we will start using a new agenda software online called CivAssist. It is currently being used by LAFCO and the City of Portola. Viewers of the agenda can make comments on agenda items and submit public records requests. Staff training has been scheduled.

Infrastructure plan we are working on for the coming year. Current grant work being completed by Wisewood Energy for the Biomass Plant to be housed at the Public Services Building property.

Public Services Complex site use approvals have been submitted to the County. County Planning Director Tracey Ferguson advised there will be a public hearing in January with other agencies including a Cal Trans who may be conducting a traffic study.

Annexation of Crescent Mills Fire Department continues with review of the resolutions that will be required to initiate the process.

Community Resilience Center - IVCS D collaborated on the submission (with Plumas County and the DFC) of a planning grant for the overall design of a CRC in Greenville.

Adam issued a thank you to Supervisor Goss for attending the meeting and for speaking on behalf of the Board of Supervisors for the commitment to the new Public Services Complex.

The California Department of Transportation is planning for future EV charging stations in Plumas County. They made need to contact property owners for placement of those stations. IVCS D is going to work with the Plumas County Transportation Commission to see if we might be able to provide sites in town.

We currently have a opening on our Board of Directors. We will post the board vacancy in three locations in our area.

The rate study tied with the financing for the Public Services Complex is moving forward. Because the IVCS D offices will be located there a portion of the water and sewer rates will be used to secure some of the overall construction financing.

9. **Utility Operations Manager Report: By Mike Sundby** 

Mike stated the Taylorsville Lift Station was a large undertaking and is now complete.

Office Security - there has been a recent office security issue and we will look in to new security cameras.

10. **Fire Chief Report: By Bob Orange** 

11. **Purchase of K12 Brush Fire Truck - Bob Orange**  Director Wanda Carpenter motioned to approve. A second was made by Director Mary Cronin.

The motion passed with the following vote:

3 **In Favor** 0 **Opposed**  
0 **Abstained** 0 **Absent**

12. **Adopt Schedule of Regular Board Meeting for 2024**  Director Mary Cronin motioned to approve. A second was made by Director Wanda Carpenter.

The motion passed with the following vote:

3 **In Favor** 0 **Opposed**  
0 **Abstained** 0 **Absent**

13. **Set Date and Time for a Strategic Planning Workshop**

This meeting will be 1 to 1 1/2 days to determine goals, direction and priorities. Looking at February. Saturdays will not work. Board members will be notified when the meeting is scheduled.

14. **Adoption of 2023-24 Budget**

Director Gorbet attending remotely and did not receive a copy of the budget. Item was tabled until the January meeting or until the Finance Committee can meet.

15. **Holiday Schedule - Close office December 25-29, 2023**

This applies to all employees in the organization. Time off will be with pay. Emergency crew is in place if needed.

Director Mary Cronin motioned to approve. A second was made by Vice-Chair Susan Doran.

The motion passed with the following vote:

3 **In Favor** 0 **Opposed**  
0 **Abstained** 0 **Absent**

16. **Board Action Plan - Staff No Action**

17. **Correspondence: none at time of posting**

18. **Closed Session**

A. Conference with Legal Counsel - Existing Litigation Pursuant to Gov. Code Section 54956.9 (a) - Name of Case: Towers vs, IVCS

Went in to closed session at 7:33 pm.

B. Conference with Labor Negotiators - Employee: General Manager- Agency Negotiator: Board President Kristine Gorbet

No Action

19. **Reconvene from Closed Session**

Reconvened at 8:08 PM

20. **Report on Closed Session**

Direction given to staff.

21. **Adjournment**

Adjournment at 8:09 pm



*Mary Cheek, CPA*  
A Professional Accountancy Corporation

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To Board of Directors  
Indian Valley Community Services District  
Greenville, CA 95947

The accompanying Balance sheet, as of December 31, 2023, and the related Profit and Loss Budget vs. Actual, by Class, for the six months and year then ended, were not subjected to an audit, review, or compilation engagement by me and accordingly, I do not express an opinion, a conclusion, nor provide any assurance on them.

Management has elected to omit substantially all the disclosures ordinarily included in financial statements. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Company's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Sincerely,



Mary Cheek, CPA

A Professional Accountancy Corporation

January 19, 2024

## Indian Valley Community Services District

## Balance Sheet

As of December 31, 2023

01/19/24

Accrual Basis

	<u>Dec 31, 23</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
10005 · Plumas Bank 9449	424,214.40
10130 · UMPQUA Bank 6454	60,967.63
10135 · UMPQUA 8878	6,176.74
10150 · LAIF	336,039.45
10175 · Ca. CLASS Account	6,609,909.96
10250 · Plumas Water Reserve 6195	4,543.26
<b>Total Checking/Savings</b>	<u>7,441,851.44</u>
<b>Accounts Receivable</b>	
11000 · Accounts Receivable	300.00
<b>Total Accounts Receivable</b>	<u>300.00</u>
<b>Other Current Assets</b>	
10010 · Accounts Receivable W&S	265,708.23
11050 · Other Accounts Receivable	117,699.18
<b>Total Other Current Assets</b>	<u>383,407.41</u>
<b>Total Current Assets</b>	<u>7,825,558.85</u>
<b>Fixed Assets</b>	
	6,025,672.13
<b>Other Assets</b>	
11120 · Due From Other Funds	29,434.00
<b>Total Other Assets</b>	<u>29,434.00</u>
<b>TOTAL ASSETS</b>	<u><b>13,880,664.98</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
20500 · Accounts Payable Other	9,142.51
21000 · Interest Payable	21,253.00
21040 · Due to other Funds - General	244,663.00
22003 · Umpqua Credit Card 4117	10,569.96
23000 · Customer Deposits - Water	15,811.37
23001 · Customers Deposits - Sewer	12,154.97
23250 · Empower Retirement	3,743.18
24001 · *Payroll Liabilities	189.07
<b>Total Other Current Liabilities</b>	<u>317,527.06</u>
<b>Total Current Liabilities</b>	317,527.06
<b>Long Term Liabilities</b>	
27010 · Umpqua Note	1,512,156.00
27020 · Water Truck Loan Umpqua	13,935.52
27030 · Sewer Truck Loan Umpqua	9,879.50
27050 · USDA Sewer Loan	163,150.00
27080 · Ca. Dept of Water 0% Loan	31,795.96
<b>Total Long Term Liabilities</b>	<u>1,730,916.98</u>
<b>Total Liabilities</b>	<u>2,048,444.04</u>
<b>Equity</b>	
301 Retained Earnings UR	276,966.77
26010 · Invested of FA, Net of Debt	3,699,218.00
26050 · Unrestricted Fund Equity	45,466.08
26400 · Debt Reserve	52,653.00
32000 · Retained Earnings	7,923,259.04
Net Income	<u>-165,341.95</u>



Indian Valley Community Services District

**Balance Sheet**

As of December 31, 2023

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	<u>Dec 31, 23</u>
Total Equity	<u>11,832,220.94</u>
TOTAL LIABILITIES & EQUITY	<u><u>13,880,664.98</u></u>

**Indian Valley Community Services District**  
**Profit & Loss Budget vs. Actual WATER**  
 July through December 2023

01/19/24

Accrual Basis

	Jul - Dec 23	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
30314 · Service Charges Water	208,466.17	145,021.36	63,444.81
30314.1 · USDA Reserve Revenue	0.00	2,501.66	-2,501.66
30315 · Water Use	0.00	24,138.50	-24,138.50
31321 · Tax Revenue	40,889.67		
31326 · Interest Revenue	76,074.49	0.00	76,074.49
31327 · Grant Revenue	2,215.69		
31330 · Misc. Revenue	13,876.85		
<b>Total Income</b>	<b>341,522.87</b>	<b>171,661.52</b>	<b>169,861.35</b>
<b>Gross Profit</b>	<b>341,522.87</b>	<b>171,661.52</b>	<b>169,861.35</b>
<b>Expense</b>			
40010 · Salaries and Wages - ST	55,260.49	17,279.80	37,980.69
40011 · Salaries and Wages - OT	3,772.37	1,455.14	2,317.23
40012 · Pager Duty	0.00	124.69	-124.69
40015 · EE Benefits	19,561.11	1,852.60	17,708.51
40016 · Workers Compensation	0.00	1,515.40	-1,515.40
40017 · Mapping & CAD & GIS & Software	1,335.44		
40018 · Advertising/Legal Notices	0.00	112.50	-112.50
40022 · Interest	23,863.36	252.33	23,611.03
40023 · Insurance	20,986.79	6,255.62	14,731.17
40024 · Communication	2,395.38	848.03	1,547.35
40025 · Office Expense	4,620.68	2,598.88	2,021.80
40026 · Rent/Lease	4,000.25		
40027 · Memberships	2,047.50	20.00	2,027.50
40028 · Food & Household Items	0.00	151.93	-151.93
40030 · Bank Fees	856.65	138.59	718.06
40031 · Professional Service	143,799.55	49,308.85	94,490.70
40033 · Customer Payments/Refunds	521.84		
40035 · Travel, Education and Training	149.95	192.09	-42.14
40040 · Vehicle Expenses			
40041 · Fuel	4,771.43	12,866.84	-8,095.41
40042 · Repairs	3,092.02	13,254.58	-10,162.56
40043 · Mileage Reimbursement	54.10		
40040 · Vehicle Expenses - Other	1,242.23		
<b>Total 40040 · Vehicle Expenses</b>	<b>9,159.78</b>	<b>26,121.42</b>	<b>-16,961.64</b>
40050 · Utilities			
40051 · Electric	7,041.19	1,538.67	5,502.52
40052 · Garbage	309.92		
40050 · Utilities - Other	709.56	442.14	267.42
<b>Total 40050 · Utilities</b>	<b>8,060.67</b>	<b>1,980.81</b>	<b>6,079.86</b>
40055 · Small Tools	752.93	467.70	285.23
40056 · Supplies	23,085.72	58,856.51	-35,770.79
40057 · Postage	807.56	750.00	57.56
40061 · Repairs and Maintenance	19,367.63	43,350.00	-23,982.37
40062 · State Required Eng. Reports	4,019.36	3,571.65	447.71
40068 · Permits and Inspections	12,653.40	774.30	11,879.10
40075 · Safety	255.09	849.93	-594.84
40078 · Property Tax	187.20	75.45	111.75
66001 · *Payroll Expenses	817.35	8.25	809.10
66002 · Retirement Benefits	5,452.30		
<b>Total Expense</b>	<b>367,790.35</b>	<b>218,912.47</b>	<b>148,877.88</b>
<b>Net Ordinary Income</b>	<b>-26,267.48</b>	<b>-47,250.95</b>	<b>20,983.47</b>
<b>Other Income/Expense</b>			
<b>Other Expense</b>			
40100 · Administration Expense	34,290.38	77,213.43	-42,923.05
50506 · Capital Improvements	0.00	20,271.50	-20,271.50

Indian Valley Community Services District  
**Profit & Loss Budget vs. Actual WATER**  
July through December 2023

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	<u>Jul - Dec 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Total Other Expense	34,290.38	97,484.93	-63,194.55
Net Other Income	-34,290.38	-97,484.93	63,194.55
Net Income	<u>-60,557.86</u>	<u>-144,735.88</u>	<u>84,178.02</u>

## Indian Valley Community Services District Profit & Loss Budget vs. Actual SEWER July through December 2023

	Jul - Dec 23	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
30304 · Service Charge Sewer	63,764.70	82,850.50	-19,085.80
31321 · Tax Revenue	25,177.88		
31326 · Interest Revenue	46,842.24	622.60	46,219.64
31327 · Grant Revenue	40,252.50		
31330 · Misc. Revenue	420.00		
<b>Total Income</b>	<b>176,457.32</b>	<b>83,473.10</b>	<b>92,984.22</b>
<b>Gross Profit</b>	<b>176,457.32</b>	<b>83,473.10</b>	<b>92,984.22</b>
<b>Expense</b>			
40010 · Salaries and Wages - ST	55,521.77	17,279.79	38,241.98
40011 · Salaries and Wages - OT	2,459.81	1,455.15	1,004.66
40012 · Pager Duty	0.00	124.69	-124.69
40015 · EE Benefits	20,612.46	1,852.60	18,759.86
40016 · Workers Compensation	0.00	1,515.40	-1,515.40
40017 · Mapping & CAD & GIS & Software	1,335.44		
40018 · Advertising/Legal Notices	0.00	112.50	-112.50
40022 · Interest	4,156.88	12,944.48	-8,787.60
40023 · Insurance	20,986.79	6,255.63	14,731.16
40024 · Communication	1,968.69	848.00	1,120.69
40025 · Office Expense	4,556.33	2,598.88	1,957.45
40026 · Rent/Lease	43,751.40	3,210.00	40,541.40
40027 · Memberships	2,047.50	19.99	2,027.51
40028 · Food & Household Items	0.00	151.93	-151.93
40030 · Bank Fees	317.06	131.18	185.88
40031 · Professional Service	97,320.13	59,740.03	37,580.10
40033 · Customer Payments/Refunds	307.19		
40035 · Travel, Education and Training	0.00	142.09	-142.09
40040 · Vehicle Expenses			
40041 · Fuel	4,490.95	3,973.88	517.07
40042 · Repairs	1,726.12	31,971.11	-30,244.99
40040 · Vehicle Expenses - Other	3,367.89		
<b>Total 40040 · Vehicle Expenses</b>	<b>9,584.96</b>	<b>35,944.99</b>	<b>-26,360.03</b>
40050 · Utilities			
40051 · Electric	4,280.71	1,538.66	2,742.05
40052 · Garbage	309.93		
40053 · Propane/Oil	609.30		
40050 · Utilities - Other	1,120.48		
<b>Total 40050 · Utilities</b>	<b>6,320.42</b>	<b>1,538.66</b>	<b>4,781.76</b>
40055 · Small Tools	28.02		
40056 · Supplies	14,408.56	32,200.30	-17,791.74
40057 · Postage	797.36	750.00	47.36
40061 · Repairs and Maintenance	126,918.26	190,201.71	-63,283.45
40068 · Permits and Inspections	298.51	5,180.00	-4,881.49
40075 · Safety	255.10	849.93	-594.83
40078 · Property Tax	337.26	75.45	261.81
66001 · *Payroll Expenses	0.00	8.25	-8.25
66002 · Retirement Benefits	5,452.36		
<b>Total Expense</b>	<b>419,742.26</b>	<b>375,131.63</b>	<b>44,610.63</b>
<b>Net Ordinary Income</b>	<b>-243,284.94</b>	<b>-291,658.53</b>	<b>48,373.59</b>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
39000 · Other Income	0.00	66,915.73	-66,915.73
<b>Total Other Income</b>	<b>0.00</b>	<b>66,915.73</b>	<b>-66,915.73</b>
<b>Other Expense</b>			
40100 · Administration Expense	39,134.04	113,810.85	-74,676.81

**Indian Valley Community Services District**  
**Profit & Loss Budget vs. Actual SEWER**  
July through December 2023

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	<u>Jul - Dec 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>
50506 · Capital Improvements	0.00	39,692.25	-39,692.25
Total Other Expense	39,134.04	153,503.10	-114,369.06
Net Other Income	-39,134.04	-86,587.37	47,453.33
Net Income	<u>-282,418.98</u>	<u>-378,245.90</u>	<u>95,826.92</u>

**Indian Valley Community Services District**  
**Profit & Loss Budget vs. Actual PARK**  
 July through December 2023

	Jul - Dec 23	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
31321 · Tax Revenue	4,293.91		
31326 · Interest Revenue	7,988.58		
31327 · Grant Revenue	8,159.05		
31330 · Misc. Revenue	1,039.92		
<b>Total Income</b>	<u>21,481.46</u>		
<b>Gross Profit</b>	21,481.46		
<b>Expense</b>			
40031 · Professional Service	1,950.00	4,110.00	-2,160.00
40040 · Vehicle Expenses			
40041 · Fuel	41.09		
40040 · Vehicle Expenses - Other	63.57		
<b>Total 40040 · Vehicle Expenses</b>	<u>104.66</u>		
40050 · Utilities			
40051 · Electric	773.10		
40052 · Garbage	0.00	752.15	-752.15
<b>Total 40050 · Utilities</b>	<u>773.10</u>	752.15	20.95
40056 · Supplies	1,462.35	214.02	1,248.33
40061 · Repairs and Maintenance	0.00	5,170.00	-5,170.00
40062 · State Required Eng. Reports	0.00	120.33	-120.33
40068 · Permits and Inspections	140.00	518.00	-378.00
<b>Total Expense</b>	<u>4,430.11</u>	<u>10,884.50</u>	<u>-6,454.39</u>
<b>Net Ordinary Income</b>	17,051.35	-10,884.50	27,935.85
<b>Other Income/Expense</b>			
<b>Other Expense</b>			
40100 · Administration Expense	413.02	4,997.06	-4,584.04
<b>Total Other Expense</b>	<u>413.02</u>	<u>4,997.06</u>	<u>-4,584.04</u>
<b>Net Other Income</b>	<u>-413.02</u>	<u>-4,997.06</u>	<u>4,584.04</u>
<b>Net Income</b>	<u><u>16,638.33</u></u>	<u><u>-15,881.56</u></u>	<u><u>32,519.89</u></u>

**Indian Valley Community Services District**  
**Profit & Loss Budget vs. Actual LIGHTS**  
 July through December 2023

	Jul - Dec 23	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
31321 · Tax Revenue	2,830.06		
31326 · Interest Revenue	5,265.18		
<b>Total Income</b>	8,095.24		
<b>Gross Profit</b>	8,095.24		
<b>Expense</b>			
40050 · Utilities			
40051 · Electric	2,284.65	5,707.27	-3,422.62
<b>Total 40050 · Utilities</b>	2,284.65	5,707.27	-3,422.62
<b>Total Expense</b>	2,284.65	5,707.27	-3,422.62
<b>Net Ordinary Income</b>	5,810.59	-5,707.27	11,517.86
<b>Other Income/Expense</b>			
<b>Other Expense</b>			
40100 · Administration Expense	213.01	2,567.36	-2,354.35
<b>Total Other Expense</b>	213.01	2,567.36	-2,354.35
<b>Net Other Income</b>	-213.01	-2,567.36	2,354.35
<b>Net Income</b>	<b>5,597.58</b>	<b>-8,274.63</b>	<b>13,872.21</b>

**Indian Valley Community Services District**  
**Profit & Loss Budget vs. Actual: FIRE**  
**July through December 2023**

	Jul - Dec 23	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
31321 · Tax Revenue	24,397.18		
31326 · Interest Revenue	45,389.68		
31330 · Misc. Revenue	409,267.01	0.00	409,267.01
<b>Total Income</b>	479,053.87	0.00	479,053.87
<b>Gross Profit</b>	479,053.87	0.00	479,053.87
<b>Expense</b>			
40010 · Salaries and Wages - ST	27,242.76	21,000.00	6,242.76
40011 · Salaries and Wages - OT	1,008.00		
40015 · EE Benefits	9,423.71		
40016 · Workers Compensation	3,178.00	18,772.50	-15,594.50
40023 · Insurance	8,073.67	37,533.61	-29,459.94
40024 · Communication	1,572.15	3,000.00	-1,427.85
40025 · Office Expense	698.19		
40026 · Rent/Lease	2,404.04		
40027 · Memberships	2,146.00		
40028 · Food & Household Items	161.90	1,200.00	-1,038.10
40030 · Bank Fees	40.95		
40031 · Professional Service	42,305.94	525.00	41,780.94
40035 · Travel, Education and Training	-4,333.96		
40040 · Vehicle Expenses			
40041 · Fuel	3,505.74	1,879.23	1,626.51
40042 · Repairs	5,291.29	11,979.47	-6,688.18
40040 · Vehicle Expenses - Other	867.03		
<b>Total 40040 · Vehicle Expenses</b>	9,664.06	13,858.70	-4,194.64
40050 · Utilities			
40051 · Electric	1,713.59	547.04	1,166.55
40052 · Garbage	676.44	210.00	466.44
40053 · Propane/Oil	0.00	194.20	-194.20
40050 · Utilities - Other	217.49		
<b>Total 40050 · Utilities</b>	2,607.52	951.24	1,656.28
40055 · Small Tools	0.00	22,918.77	-22,918.77
40056 · Supplies	28,080.36	3,726.52	24,353.84
40057 · Postage	44.00		
40061 · Repairs and Maintenance	13,573.56	2,732.60	10,840.96
40068 · Permits and Inspections	3,075.83		
40075 · Safety	0.00	6,828.29	-6,828.29
66001 · *Payroll Expenses	70,305.68		
66002 · Retirement Benefits	3,615.45		
<b>Total Expense</b>	224,887.81	133,047.23	91,840.58
<b>Net Ordinary Income</b>	254,166.06	-133,047.23	387,213.29
<b>Other Income/Expense</b>			
<b>Other Expense</b>			
40100 · Administration Expense	20,967.08	0.00	20,967.08
50506 · Capital Improvements	78,000.00	19,150.88	58,849.12
<b>Total Other Expense</b>	98,967.08	19,150.88	79,816.20
<b>Net Other Income</b>	-98,967.08	-19,150.88	-79,816.20
<b>Net Income</b>	<b>155,198.98</b>	<b>-152,198.11</b>	<b>307,397.09</b>



**Indian Valley Community Services District**  
**Profit & Loss Budget vs. Actual ADMIN**  
 July through December 2023

01/19/24

Accrual Basis

	Jul - Dec 23	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
30320 · Administrative Service Income	95,017.53	239,908.81	-144,891.28
31330 · Misc. Revenue	200.00		
<b>Total Income</b>	<u>95,217.53</u>	<u>239,908.81</u>	<u>-144,691.28</u>
<b>Gross Profit</b>	95,217.53	239,908.81	-144,691.28
<b>Expense</b>			
40010 · Salaries and Wages - ST	76,326.71	74,109.99	2,216.72
40011 · Salaries and Wages - OT	0.00	14,046.75	-14,046.75
40015 · EE Benefits	5,973.29	24,812.37	-18,839.08
40016 · Workers Compensation	0.00	757.70	-757.70
40018 · Advertising/Legal Notices	0.00	172.00	-172.00
40020 · Software	0.00	2,465.32	-2,465.32
40023 · Insurance	0.00	509.65	-509.65
40024 · Communication	0.00	2,315.83	-2,315.83
40025 · Office Expense	99.00	7,258.56	-7,159.56
40026 · Rent/Lease	0.00	6,346.14	-6,346.14
40027 · Memberships	0.00	5,281.00	-5,281.00
40030 · Bank Fees	244.00	3,488.66	-3,244.66
40031 · Professional Service	0.00	150,000.00	-150,000.00
40035 · Travel, Education and Training	0.00	1,800.00	-1,800.00
40050 · Utilities			
40051 · Electric	259.62		
40053 · Propane/Oil	0.00	20.00	-20.00
40050 · Utilities - Other	776.82		
<b>Total 40050 · Utilities</b>	<u>1,036.44</u>	<u>20.00</u>	<u>1,016.44</u>
40075 · Safety	0.00	660.52	-660.52
40078 · Property Tax	224.34		
66001 · *Payroll Expenses	1,033.74	0.00	1,033.74
66002 · Retirement Benefits	10,080.01		
<b>Total Expense</b>	<u>95,017.53</u>	<u>294,044.49</u>	<u>-199,026.96</u>
<b>Net Ordinary Income</b>	<u>200.00</u>	<u>-54,135.68</u>	<u>54,335.68</u>
<b>Net Income</b>	<u><u>200.00</u></u>	<u><u>-54,135.68</u></u>	<u><u>54,335.68</u></u>

## DECEMBER 2023 AND JANUARY 2024 BOARD MEETING

### UTILITIES MANAGER MIKE SUNDBY

1. MERRY CHRISTMAS AND HAPPY NEW YEAR TO ALL.
2. CONTINUED WITH THE RENTAL GENERATOR AT TAYLORSVILLE. THE NEW GENERATOR HAS BEEN PURCHASED AND PICKED UP. WE ARE NOW COORDINATING THE PHYSICAL INSTALLATION ON THE PEDASTAL AND THE ELECTRICAL CONNECTIONS.
3. SOMMER CUNNINGHAM IS BACK FROM HAVING HER BABY BOY AND IS SIGNED UP TO TAKE HER TREATMENT 2 WATER LICENSE.
4. SECURITY SYSTEM HAS RAISED THEIR FINAL PRICE. WE INSTALLED SECURITY CAMERAS IN THE OFFICE. I'VE RECEIVED A SUBSTANTIALLY LOWER BID FROM A LOCAL SECURITY AND INTERNET INSTALLER AND AM ASKING TO GO FORWARD WITH HIS BID.
5. WE DID A JOB WALK WITH DIG IT. WATER MAIN AND LATERAL REPLACEMENT WILL BEGIN WITHIN THE NEXT FEW WEEKS, WEATHER PERMITTING. DIG IT WILL BE COMBINIG THE TWO PROJECTS DUE TO THEIR PROXIMITY OF THE DOWNTOWN AREA OF NORTH MAIN, BUSH, JESSIE AND HOT SPRINGS.
6. WE DID A JOB WALK ON TUESDAY WITH A FENCE CONTRACTOR FROM PORTOLA TO GET A QUOTE ON FENCING FOR GREENVILLE WATER, WASTEWATER, CRESCENT MILLS WATER AND TAYLORSVILLE WASTEWATER. I WOULD LIKE TO GET RAZOR WIRE AND AUTOMATIC GATE ENTRIES.
7. SCADA (SUPERVISORY CONTROL AND DATA ACQUISITION) HAS BEEN INSTALLED. THERE ARE A FEW LOOSE ENDS THAT NEED TO BE COMPLETED. I WILL BE ABLE TO VIEW AND RUN ALL OF OUR CRITICAL INFRASTRUCTURE FROM ANY WHERE IN THE WORLD. THE UPDATE TO THIS IS THE CONTRACTOR IS COMING NEXT TUESDAY TO BEGIN TYING ALL OF THE SCADA TOGETHER.
8. WE HAVE ONE LIFT STATION ON CALAIS THAT WILL NEED THE REPLACEMENT OF THE CONTROL SYSTEM AT A MINIMUM. ALL THE COPPER HAS BEEN STOLEN. I DO NOT KNOW THE CONDITION OF THE PUMPS AND GENERATOR AT THAT LOCATION.
9. THE BRIDGE TO THE LIFT STATION NEEDS A TOP REPLACEMENT.
10. WE CONTINUE TO PURCHASE SHELVING UNITS FOR OUR CONNEX BOXES TO AID US IN ORGANIZATION OF SAID UNITS.
11. THE WELL AT THE PARK IS NOT FUNCTIONING. WE WILL NEED TO HAVE THE PUMP PULLED AND PROBABLY REPLACED.
12. WE WILL NEED TO HIRE A PART-TIME PARK MAINTENANCE PERSON.
13. I STRONGLY BELIEVE THAT WE NEED TO INCLUDE A MAINTENANCE BUILDING IN THE DESIGN CONCEPT FOR THE 5 ACRE LOT. WE ARE TEMPORARILY USING THE CONCESSION STAND. WE MAY NEED TO BEGIN THINKING ABOUT A TEMPORARY BUILDING FOR US IN THE LOT.

Indian Valley Fire Department

Fire Chiefs Report, January 2024

Bob Orange

Training continued to be held every Tuesday evening except for the week between Christmas and New Years. Participation in our meetings by Crescent Mills FD personnel has dropped since the CMFD Board has appointed a new Chief. Cleaning of Taylorsville station has continued in preparation for painting.

Since the IVCSO Board approved purchase of the Hummer fire vehicle the purchase was completed and the vehicle obtained from Dark Horse Equipment. It is now based in Taylorsville Station. The Greenville/Taylorsville Volunteer Firefighters Association reimbursed the IVCSO \$19,500 which was 25% of the purchase cost as agreed.

The Hummer was taken to Wild Hare Graphics in Quincy and they are creating the design scheme for it including IVFD emblems. The owner underwent back surgery so there will be a delay in installing. Radio will be installed in next couple weeks.

Sam Brown did a complete service and maintenance on the Humvee. Differentials, oil, filters and electrical work was performed. It was needed. The only oil leak on the vehicle-transmission-had its gasket replaced. Future trainings will focus on this vehicle operations and adding equipment to it. Two sets of extrication gear (jaws of life) will be on the vehicle which both are being serviced right now. After discussion we decided to have a backup unit in case of failure or if responding to a multiple vehicle collision.

At the last meeting held at the IVCSO office we had a strategic planning session focusing on needs, training and operations for the next six months. Much discussion focused on the possible merger of IVFD and Crescent Mills. Upcoming trainings being offered will be formal classes on advanced wildland fire and Engine Operations. Hand tools received as a result of the CalFire grant are being painted in IVFD markings.

Santa Claus appeared courtesy of IVFD and rode on Engine 7624 to the Greenville Elementary School. This was well received on the last school day prior to the Christmas school break.

## FINANCIAL CONTROLLER

### **DEFINITION:**

Under general direction and supervision of the General Manager, the Financial Controller will be integral to Indian Valley CSD's recovery from the devastating Dixie Fire. This position will exercise direct control over and be responsible for the District's accounts payable, payroll, accounting, grant reporting, audit, cash management, and fund-based budgeting functions. The Controller will need to provide leadership for the following post-disaster recovery projects in addition to normal duties:

- Research, acquisition, and implementation of a new fund-based accounting and budgeting system to replace the District's legacy QuickBooks system;
- Integration of any new accounting/budgeting system with the District's existing utility billing system;
- Design and implementation of a system of tracking capital outlays and reimbursements from multiple District fund accounts and from several different grantor agencies on a variety of simultaneous design and construction projects;
- Responsibility for accurately completing the financial portions of all grant and regulatory reports on a timely basis;

### **CLASSIFICATIONS SUPERVISED:**

None

### **EXAMPLES OF IMPORTANT AND ESSENTIAL JOB DUTIES: (Illustrative Only)**

**Management reserves the right to add, modify, change, or rescind the work assignments of different positions and to make reasonable accommodations so that qualified employees can perform the essential functions of the job.**

- Assumes full management responsibility for financial planning, budgeting, accounting, auditing, treasury/cash management, and grants reporting (financial).
- Performs payroll duties.
- Review and recommend changes to District policy or procedures as they relate to financial functions.
- Prepares monthly financial reports for review and use by the General Manager, Board of Directors, and the public.
- Prepares and recommends an annual budget plan for the District and related entities.
- Ensure compliance with appropriate internal controls and standard government accounting practices.
- When required, represents the District to other agencies, elected officials, and community organizations.

- Provides support to other District departments on financial matters.
- Work effectively with the General Manager and the Business Manager/Clerk of the Board to provide a consistent and effective payroll and benefits experience for District employees.
- Perform related duties as required or as assigned by the General Manager.

### **DESIREABLE QUALIFICATIONS.**

#### **Knowledge of:**

- Operations, services, and activities of a comprehensive finance program.
- Advanced principles and practices of public financial management.
- Advanced principles and practices of program development and administration.
- Advanced principles and practices of governmental, fund-based budget preparation and administration.
- District rules and ordinances, and State and Federal laws governing the financial administration of a Community Services District.
- Office procedures, methods, and equipment including computers and applicable software applications.

#### **Ability to:**

- Manage and direct programs and activities related to the finances of the District.
- Analyze and assess programs, policies, and operational needs and make appropriate adjustments.
- Identify and respond to sensitive community and organizational issues, concerns, and needs.
- Analyze problems, identify alternative solutions, project consequences of proposed actions, and implement recommendations in support of mission and goals.
- Prepare clear, concise, and timely administrative and financial reports.
- Communicate clearly and concisely, both orally and in writing.
- Establish and maintain effective working relationships with those contacted in the course of work.

### **MINIMUM QUALIFICATIONS:**

*Any combination of training and experience that would provide the required knowledge, skills, and abilities is qualifying. A typical way to obtain the required qualifications would be:*

- A Bachelor's degree in accounting, business administration, public administration, or a related field.
- A Master's degree or a Certified Public Accountant designation is desirable.
- Five years of broad and extensive experience in accounting or finance, including at least three years with this experience in or with a government agency.

### **PHYSICAL DEMANDS:**

Must possess mobility to work in a standard office setting and use standard office equipment,

including a computer; vision to read printed materials and a computer screen; and hearing and speech to communicate in person, and over the telephone. This is primarily a sedentary office classification although standing and walking between work areas may be required. Finger dexterity is needed to access, enter, and retrieve data using a computer keyboard or calculator and to operate standard office equipment. Positions in this classification occasionally bend, stoop, kneel, reach, push, and pull drawers open and closed to retrieve and file information. Employees must possess the ability to lift, carry, push and pull materials and objects up to 25 pounds.

**ENVIRONMENTAL ELEMENTS:**

Employees work in an office environment with moderate noise levels, controlled temperature conditions, and no direct exposure to hazardous physical substances. Employees may interact with upset staff and/or public and private representatives in interpreting and enforcing departmental policies and procedures.

**PROBATIONARY PERIOD:**

Successful applicant shall have a one (1) year probationary period.

**WAGES/BENEFIT:**

This position is set for the Business Manager/Clerk of the Board rate on the District's most recently adopted salary schedule. All other benefits apply as appropriate. This position may be offered as either full-time or part-time work schedule and for an in-person, remote, or hybrid set-up.

**The contents of this class specification shall not be construed to constitute any expressed or implied warranty or guarantee, nor shall it constitute a contract of employment. The Indian Valley Community Services District assumes no responsibility beyond the general accuracy of the document, nor does it assume responsibility for any errors or omissions in the information contained herein. The contents of this specification may be modified or revoked without notice. Terms and conditions of employment are determined through a meet and confer process and are subject to the Memorandum of Understanding currently in effect.**

Adopted by IVCSB Board of Directors: January 24, 2024