

**RESOLUTION NO. 21-01**

**ESTABLISHING RULES AND REGULATIONS RELATING TO  
DISTRICT UNRESTRICTED RESERVES**

**WHEREAS**, the Esparto Community Services District (District) shall maintain reserve funds from existing unrestricted funds as designated by District's Reserve Policy #2150 approved and adopted at the Board of Directors Meeting on January 20, 2021; and


**WHEREAS**, the Board of Directors (Board) desires to establish sound accounting procedures to implement the District's Reserve Policy #2150; therefore

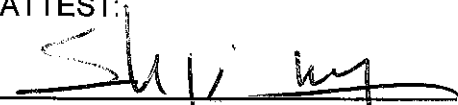
**NOW, THEREFORE, BE IT RESOLVED** that the General Manager is authorized to take any and all actions to comply with the District's Reserve Policy #2150; and

**AND, BE IT FURTHER RESOLVED** that the General Manager is directed to confirm that the District's Auditor includes the District's reserves in his/her annual financial audit in accordance with state law and *Government Auditing Standards*.

**PASSED AND ADOPTED** by the Esparto Community Services District, Board of Directors, this 20th day of January, 2021, with the following vote:

AYES: 4  
NOES: 0  
ABSTENTIONS: 0  
ABSENT: 1 Gork

  
Colleen Fescenmeyer – Chair of the Board  
Esparto Community Services District

ATTEST:  
  
Steve Knightley – Clerk to the Board