

YOLO
LOCAL
AGENCY
FORMATION
COMMISSION



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Public Member

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Councilmember
City of West Sacramento

GARY SANDY
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Executive Officer

TERRI TUCK
Administrative Specialist/Clerk

MARK KRUMMENACKER
Financial Analyst

COUNSEL
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To: Chair Woods, and Members of the
Yolo Local Agency Formation Commission

From: Terri Tuck, Administrative Specialist/Clerk

Date: April 20, 2021

Re: Supplemental Material for LAFCo Agenda Item 5 and Item 9

Item 5 – The County's Department of Financial Services did not close the financials for the month of March 2021 until Friday, April 16th, after staff had sent out the agenda packet. The complete staff report and attachments regarding the third quarter financials is attached for your review prior to this Thursdays meeting.

Item 9 – In relation to the staff report to consider the status of broadband services as it relates to LAFCo Shared Services initiatives, Christine asked that I share with you the attached article regarding California Broadband Legislation in Process from the Electronic Frontier Foundation.

LAFCO

Meeting Date: 04/22/2021

Information

SUBJECT

Review and file Fiscal Year 2020/21 Third Quarter Financial Update

RECOMMENDED ACTION

Review and file Fiscal Year 2020/21 Third Quarter Financial Update.

FISCAL IMPACT

None.

REASONS FOR RECOMMENDED ACTION

The intent of the quarterly financial report is to provide the Commission with an update on how LAFCo performed financially in the previous quarter as compared to the adopted budget and to discuss any issues as appropriate. The practice was recommended during a previous audit as an additional safeguard to ensure sound financial management, given the small size of the LAFCo staff. In accordance with LAFCo Administrative Policies and Procedures, the Commission adopts the final budget and is authorized to make adjustments as appropriate.

BACKGROUND

REVENUES

By the end of the third quarter of FY 2020/21 LAFCo had received \$411,829 (82.48%) of its expected revenues of \$499,283. Fund balance has been used to balance most of the remainder of the budget (20%). LAFCo's most significant revenue source comes from local government agency payments. By the close of the third quarter LAFCo had received 100% (\$390,242) of its funds from the agencies. Expected revenue during the third quarter included \$1648.71 (56.70%) received in investment earnings. In addition, LAFCo received payment of \$5,221 for a one-time reimbursement through the County from the federal Coronavirus Aid, Relief, and Economic Security Act (CARES Act) for Covid-related payroll expenses.

In Attachments B and C, Yolo County Department of Financial Services (DFS) recorded an adjustment in the first quarter of \$3,972 to Investment Earnings-Pool to comply with Government Accounting Standard Board (GASB) reporting requirements. However, it is a financial reporting adjustment only and is not considered a spendable revenue for budget purposes. Therefore, the adjustment was not included in the Budget Status Summary. Additionally, please note the income statement (Attachment B) does not match staff's budget summary (Attachment A). This is because each year, LAFCo uses some fund balance to balance its budget. The use of fund balance does not show up as new net income because its already in our fund.

EXPENDITURES

During the first three quarters of FY 2020/21 LAFCo has expended a total of \$312,271 (62.54%) of its annual budgeted costs of \$499,283. LAFCo has expended a total of \$275,527.10 (69.92%) of its Salary and Benefits appropriation of \$394,073. LAFCo expended \$28,644.05 (35.16%) of its Services and Supplies appropriation of \$81,459.

During the first three quarters of FY2020/21 LAFCo expended \$8,100 of its Other Charges account. This account is used to pay other agency fees (including State Board of Equalization filing fees for the Dunnigan Water District boundary change) in processing LAFCo proposals and the fees are reimbursed by the applicant. For each budget it is difficult to anticipate proposal revenue, and in order to be conservative we don't assume any. Consequently, unexpected revenues and expenses reflect the pass through of these actual costs. LAFCo has not used any of its appropriation for contingencies.

BUDGET REPORTS

The Budget Status Summary (Attachment A) is an easy to read summary of the budget. The Income Statement Report (Attachment B) shows the amount expended for the quarter, the year to date amount and budget and the percentage of budget used. The General Ledger Report (Attachment C) shows a running balance of all transactions, including both revenue and expenditure amounts.

Attachments

ATT A-FY2020/21 3rd QTR Budget Status Summary (Supplemental 04.20.21)

ATT B-3rd QTR Income Statement (Supplemental 04.20.21)

ATT C-3rd QTR General Ledger (Supplemental 04.20.21)

Form Review

Inbox	Reviewed By	Date
Christine Crawford	Christine Crawford	04/12/2021 02:29 PM
Christine Crawford	Christine Crawford	04/19/2021 04:41 PM
Form Started By: Terri Tuck		Started On: 04/12/2021 01:44 PM
Final Approval Date: 04/19/2021		

LAFCO BUDGET - 3rd QUARTER BUDGET STATUS SUMMARY

FISCAL YEAR 2020/21

Account #	Account Name	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Year to Date	FY 20/21 Budget	% Budget
REVENUES								
400700	INVESTMENT EARNINGS-POOL	\$0.00	\$1,700.90	\$1,648.71		\$3,349.61	\$ 3,000	111.65%
402010	OTHER GOVT AGENCY-COUNTY	\$195,121.00	\$0.00	\$0.00		\$195,121.00	\$ 195,121	100%
402030	OTHER GOVT AGENCY-WEST SACRAMENTO	\$66,974.00	\$0.00	\$0.00		\$66,974.00	\$ 66,974	100%
402040	OTHER GOVT AGENCY-WOODLAND	\$55,514.00	\$0.00	\$0.00		\$55,514.00	\$ 55,514	100%
402050	OTHER GOVT AGENCY-WINTERS	\$6,021.00	\$0.00	\$0.00		\$6,021.00	\$ 6,021	100%
402060	OTHER GOVT AGENCY-DAVIS	\$66,612.00	\$0.00	\$0.00		\$66,612.00	\$ 66,612	100%
403460	OTH CHRG FR SVC-LAFCO FEES	\$1,500.00	\$11,515.88	\$0.00		\$13,015.88	\$ 4,000	325.40%
404190	OTHER MISC INCOME-CARES CVA REIMBURSEMENT			\$5,221.19		\$5,221.19		
405999	UNUSED FUND BALANCE FROM PREVIOUS FY						\$ 102,041	
	TOTAL AGENCY COST						\$ 390,242	
	TOTAL OTHER LISTED SOURCES						\$ 109,041	
	TOTAL FINANCING SOURCES	\$ 391,742	\$ 13,217	\$ 6,870	\$ -	\$ 411,829	\$ 499,283	82.48%

LAFCO BUDGET - 3rd QUARTER BUDGET STATUS SUMMARY

FISCAL YEAR 2020/21

Account #	Account Name	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Year to Date	FY 20/21 Budget	% Budget
SALARIES AND BENEFITS								
500100	REGULAR EMPLOYEES	\$44,887.96	\$59,398.01	\$51,002.61		\$155,288.58	\$221,466	70.12%
500110	EXTRA HELP	\$3,710.00	\$5,000.00	\$3,560.00		\$12,270.00	\$20,000	61.35%
500310	RETIREMENT (CALPERS)	\$13,701.48	\$18,130.50	\$15,540.43		\$47,372.41	\$68,353	69.31%
500320	OASDI	\$3,091.42	\$4,086.49	\$3,551.68		\$10,729.59	\$14,573	73.63%
500330	FICA/MEDICARE TAX	\$723.00	\$955.71	\$830.63		\$2,509.34	\$3,837	65.40%
500340	HEALTH INSURANCE (EAP)	\$31.74	\$39.00	\$36.00		\$106.74	\$0	n/a
500350	LIFE INSURANCE	\$0.00	\$0.00	\$0.00		\$0.00	\$72	0.00%
500360	OPEB - RETIREE HEALTH INSURANCE	\$3,580.48	\$4,737.85	\$4,061.03		\$12,379.36	\$19,489	63.52%
500380	UNEMPLOYMENT INSURANCE	\$0.00	\$0.00	\$974.00		\$974.00	\$303	321.45%
500390	WORKERS' COMPENSATION INSURANCE	\$500.00	\$0.00	\$0.00		\$500.00	\$500	100.00%
500400	OTHER EMPLOYEE BENEFITS	\$9,523.80	\$10,919.34	\$12,953.94		\$33,397.08	\$45,480	73.43%
	TOTAL SALARY & BENEFITS	\$79,749.88	\$103,266.90	\$92,510.32	\$0.00	\$275,527.10	\$ 394,073	69.92%
SERVICES AND SUPPLIES								
501020	COMMUNICATIONS	\$132.72	\$464.75	\$929.50		\$1,526.97	\$1,859	82.14%
501030	FOOD	\$0.00	\$0.00	\$0.00		\$0.00	\$400	0.00%
501051	INSURANCE-PUBLIC LIABILITY	\$500.00	\$0.00	\$0.00		\$500.00	\$500	100.00%
501070	MAINTENANCE-EQUIPMENT	\$0.00	\$181.46	\$143.90		\$325.36	\$600	54.23%
501071	MAINTENANCE-BLDG IMPROVEMENT	\$0.00	\$0.00	\$0.00		\$0.00	\$500	0.00%
501090	MEMBERSHIPS	\$4,161.00	\$1,482.00	\$788.00		\$6,431.00	\$5,000	128.62%
501100	MISCELLANEOUS EXPENSE	\$0.00	\$0.00	\$0.00		\$0.00	\$250	0.00%
501110	OFFICE EXPENSE	\$207.48	\$282.84	\$7.54		\$497.86	\$1,250	39.83%
501111	OFFICE EXP-POSTAGE	\$53.00	\$48.60	\$25.05		\$126.65	\$300	42.22%
501125	IT SERVICES-DPT SYS MAINT (Dept System Maint.)	\$0.00	\$0.00	\$0.00		\$0.00	\$2,000	0.00%
501126	IT SERVICES-ERP (Enterprise/Resource/Planning)	\$0.00	\$1,680.00	\$840.00		\$2,520.00	\$3,359	75.02%
501127	IT SERVICES-CONNECTIVITY	\$0.00	\$2,364.00	\$1,182.00		\$3,546.00	\$4,729	74.98%
501151	PROF & SPEC SVC-AUDITG & ACCTG	\$0.00	\$0.00	\$0.00		\$0.00	\$5,000	0.00%
501152	PROF & SPEC SVC-INFO TECH SVC	\$693.00	\$787.50	\$1,249.50		\$2,730.00	\$1,200	227.50%
501156	PROF & SPEC SVC-LEGAL SVC	\$0.00	\$1,901.25	\$2,115.75		\$4,017.00	\$7,000	57.39%
501165	PROF & SPEC SVC-OTHER	\$2,995.00	\$0.00	\$0.00		\$2,995.00	\$15,000	19.97%
501165	PROF & SPEC SVC-OTHER (Shared Services-A/U 6992)	\$0.00	\$0.00	\$0.00		\$0.00	\$10,000	0.00%
501180	PUBLICATIONS AND LEGAL NOTICES	\$269.64	\$294.07	\$146.00		\$709.71	\$1,000	70.97%
501190	RENTS AND LEASES - EQUIPMENT	\$72.66	\$2,630.39	\$15.45		\$2,718.50	\$2,800	97.09%
501192	RENTS & LEASES-RECRDS STRGE (Archives)	\$0.00	\$0.00	\$0.00		\$0.00	\$1,112	0.00%
501205	TRAINING	\$0.00	\$0.00	\$0.00		\$0.00	\$5,000	0.00%
501210	MINOR EQUIPMENT (COMPUTERS)	\$0.00	\$0.00	\$0.00		\$0.00	\$5,600	0.00%
501250	TRANSPORTATION AND TRAVEL	\$0.00	\$0.00	\$0.00		\$0.00	\$7,000	0.00%
	TOTAL SERVICES & SUPPLIES	\$9,084.50	\$12,116.86	\$7,442.69	\$0.00	\$28,644.05	\$ 81,459	35.16%
OTHER CHARGES								
502201	PAYMENTS TO OTHER GOV INSTITUTIONS	\$0.00	\$8,000.00	\$100.00		\$8,100.00	\$0	n/a
	TOTAL OTHER CHARGES	\$0.00	\$8,000.00	\$100.00	\$0.00	\$8,100.00	\$0.00	n/a
OTHER FINANCING USES								
503300	APPROP FOR CONTINGENCY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,750	0.00%
	TOTAL APPROPRIATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ 23,750	0.00%
	TOTAL EXPENDITURES	\$ 88,834	\$ 123,384	\$ 100,053	\$ -	\$ 312,271	\$ 499,282	62.54%

Income Statement

GL293 Date 04/19/21
Time 08:19

Company 1000 - YOLO COUNTY
Income Statement
For Period 7 Through 9 Ending March 31, 2021

USD

Fiscal Year 2021 Budget 5

6940-0052-02981

6940522981

6940-LAF-LOCAL AGENCY FORMATIO

Account Nbr	Description	Period Amount	Period Budget	Pct Of Budget	Year To Date Amount	Year To Date Budget	Pct Of Budget
NETFUND/POST	NET FUND BALANCE						
REVENUES	REVENUES						
REVUSEMONEY	REVENUE FROM USE OF MONEY AND						
400700-0000	INVESTMENT EARNINGS-POOL	1,648.71-	0.00	0.00	3,349.61-	3,000.00-	111.65
400705-0000	GASB 31 FMV - DFS ONLY	0.00	0.00	0.00	3,972.00	0.00	0.00
	Total REVENUE FROM USE OF MONE	1,648.71-	0.00	0.00	622.39	3,000.00-	20.75-
INTGOVREVENU	INTERGOVERNMENTAL REVENUES						
OTHRGOVAGNCY	OTHER GOVERNMENTAL AGENCIES						
402010-0001	OTHR GOVT AGENCY-OTH CO-CITYS	0.00	0.00	0.00	195,121.00-	195,120.00-	100.00
402030-0001	OTHR GOVT AGENCY-WEST SAC	0.00	0.00	0.00	66,974.00-	66,974.00-	100.00
402040-0001	OTHR GOVT AGCY-WOODLAND	0.00	0.00	0.00	55,514.00-	55,514.00-	100.00
402050-0001	OTHR GOVT AGCY-WINTERS	0.00	0.00	0.00	6,021.00-	6,021.00-	100.00
402060-0001	OTHR GOVT AGCY-DAVIS	0.00	0.00	0.00	66,612.00-	66,612.00-	100.00
	Total OTHER GOVERNMENTAL AGENC	0.00	0.00	0.00	390,242.00-	390,241.00-	100.00
	Total INTERGOVERNMENTAL REVENU	0.00	0.00	0.00	390,242.00-	390,241.00-	100.00
CHG FOR SVCS	CHARGES FOR SERVICES						
403460-0000	OTH CHRG FR SVC-LAFCO FEE	0.00	0.00	0.00	13,015.88-	4,000.00-	325.40
	Total CHARGES FOR SERVICES	0.00	0.00	0.00	13,015.88-	4,000.00-	325.40
OTHRFINANSRC	OTHER FINANCING SOURCES						
405100-1421	TRANSFER IN FRM FD 1421	5,221.19-	0.00	0.00	5,221.19-	0.00	0.00
405999-0000	USE FD BAL AVAIL-BUDGET ONLY	0.00	0.00	0.00	0.00	102,041.00-	0.00
	Total OTHER FINANCING SOURCES	5,221.19-	0.00	0.00	5,221.19-	102,041.00-	5.12
	Total REVENUES	6,869.90-	0.00	0.00	407,856.68-	499,282.00-	81.69
EXPENDITURES	EXPENDITURES						
SALARY&BEN	SALARIES AND EMPLOYEE BENEFITS						
SALARY&WAGES	SALARY AND WAGES						
500100-0000	REGULAR EMPLOYEES	51,002.61	0.00	0.00	155,288.58	221,466.00	70.12
500110-0000	EXTRA HELP	3,560.00	0.00	0.00	12,270.00	20,000.00	61.35
	Total SALARY AND WAGES	54,562.61	0.00	0.00	167,558.58	241,466.00	69.39
EMPBENEFITS	EMPLOYEE BENEFITS						
500310-0000	RETIREMENT	15,540.43	0.00	0.00	47,372.41	68,353.00	69.31
500320-0000	OASDI	3,551.68	0.00	0.00	10,729.59	14,573.00	73.63
500330-0000	FICA/MEDICARE	830.63	0.00	0.00	2,509.34	3,837.00	65.40
500340-0000	HEALTH INSURANCE	36.00	0.00	0.00	106.74	0.00	0.00
500350-0000	LIFE INSURANCE	0.00	0.00	0.00	0.00	72.00	0.00
500360-0000	OPEB - RETIREE HEALTH INSURANC	4,061.03	0.00	0.00	12,379.36	19,489.00	63.52
500380-0000	UNEMPLOYMENT INSURANCE	974.00	0.00	0.00	974.00	303.00	321.45
500390-0000	WORKERS' COMP INSURANCE	0.00	0.00	0.00	500.00	500.00	100.00
500400-0000	OTHER EMPLOYEE BENEFITS	12,953.94	0.00	0.00	33,397.08	45,480.00	73.43
	Total EMPLOYEE BENEFITS	37,947.71	0.00	0.00	107,968.52	152,607.00	70.75
	Total SALARIES AND EMPLOYEE BE	92,510.32	0.00	0.00	275,527.10	394,073.00	69.92
SERVSUPPLIES	SERVICES AND SUPPLIES						
501020-0000	COMMUNICATIONS	929.50	0.00	0.00	1,526.97	1,859.00	82.14
501030-0000	FOOD	0.00	0.00	0.00	0.00	400.00	0.00
501051-0000	INSURANCE-PUBLIC LIABILITY	0.00	0.00	0.00	500.00	500.00	100.00
501070-0000	MAINTENANCE-EQUIPMENT	143.90	0.00	0.00	325.36	600.00	54.23
501071-0000	MAINTENANCE-BLDG IMPROVEMENT	0.00	0.00	0.00	0.00	500.00	0.00
501090-0000	MEMBERSHIPS	788.00	0.00	0.00	6,431.00	5,000.00	128.62

Income Statement

GL293 Date 04/19/21
Time 08:19

Company 1000 - YOLO COUNTY
Income Statement
For Period 7 Through 9 Ending March 31, 2021

USD

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Fiscal Year 2021 Budget

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6940-0052-02981

6940522981

6940-LAF-LOCAL AGENCY FORMATIO

Account Nbr	Description	Period Amount	Period Budget	Pct Of Budget	Year To Date Amount	Year To Date Budget	Pct Of Budget
501100-0000	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00	250.00	0.00
501110-0000	OFFICE EXPENSE	7.54	0.00	0.00	497.86	1,250.00	39.83
501111-0000	OFFICE EXP-POSTAGE	25.05	0.00	0.00	126.65	300.00	42.22
501125-0000	IT SERVICE-DPT SYS MAINT	0.00	0.00	0.00	0.00	2,000.00	0.00
501126-0000	IT SERVICE-ERP	840.00	0.00	0.00	2,520.00	3,359.00	75.02
501127-0000	IT SERVICE-CONNECTIVITY	1,182.00	0.00	0.00	3,546.00	4,729.00	74.98
501151-0000	PROF & SPEC SVC-AUDITG & ACCTG	0.00	0.00	0.00	0.00	5,000.00	0.00
501152-0000	PROF & SPEC SVC-INFO TECH SVC	1,249.50	0.00	0.00	2,730.00	1,200.00	227.50
501156-0000	PROF & SPEC SVC-LEGAL SVC	2,115.75	0.00	0.00	4,017.00	7,000.00	57.39
501165-0000	PROF & SPEC SVC-OTHER	0.00	0.00	0.00	2,995.00	25,000.00	11.98
501180-0000	PUBLICATIONS AND LEGAL NOTICES	146.00	0.00	0.00	709.71	1,000.00	70.97
501190-0000	RENTS AND LEASES - EQUIPMENT	15.45	0.00	0.00	2,718.50	2,800.00	97.09
501192-0000	RENTS & LEASES-RECRDS STORAGE	0.00	0.00	0.00	0.00	1,112.00	0.00
501205-0000	TRAINING	0.00	0.00	0.00	0.00	5,000.00	0.00
501210-0000	MINOR EQUIPMENT	0.00	0.00	0.00	0.00	5,600.00	0.00
501250-0000	TRANSPORTATION AND TRAVEL	0.00	0.00	0.00	0.00	7,000.00	0.00
	Total SERVICES AND SUPPLIES	7,442.69	0.00	0.00	28,644.05	81,459.00	35.16
OTHERCHARGES	OTHER CHARGES						
502201-0000	PAYMENTS TO OTH GOV INSTITUTIO	100.00	0.00	0.00	8,100.00	0.00	0.00
	Total OTHER CHARGES	100.00	0.00	0.00	8,100.00	0.00	0.00
CONTINGENCY	APPROPRIATION FOR CONTINGENCIE						
503300-0000	APPROPRIATION FOR CONTINGENCY	0.00	0.00	0.00	0.00	23,750.00	0.00
	Total APPROPRIATION FOR CONTIN	0.00	0.00	0.00	0.00	23,750.00	0.00
	Total EXPENDITURES	100,053.01	0.00	0.00	312,271.15	499,282.00	62.54
	Total NET FUND BALANCE	93,183.11	0.00	0.00	95,585.53-	0.00	0.00

General Ledger Report

GL290 Date 04/19/21
Time 07:59

Company 1000 - YOLO COUNTY
RUNNING BAL TRANS - RUNNING BALANCE TRANS REPORT
For Period 07 - 09 Ending March 31, 2021

USD

Item 5-ATT C Page 1

Sort Variable Level, Account
Type Amounts
Activity Beg Bal and Activity

Accounting Unit 69405229816991 LOCAL AGENCY FORMATION COMM Resp Level 6940-0052-02981-6991

Posting	Sy	Pd	Journal/Seq	Inco	Transaction Desc	Activity	Catg	Debit	Credit	Balance
			Account	400700-0000	INVESTMENT EARNINGS-POOL				Begin Balance	1,700.90-
01/01/21	GL	07 N	604-00	1000	Q2 FY20-21 INT APPOR				1,824.09	3,524.99-
01/01/21	GL	07 N	604-00	1000	Q2 FY20-21 INT APPOR				10.12	3,535.11-
01/01/21	GL	07 N	605-00	1000	Q2 FY20-21 INT APP F		184.48			3,350.63-
01/01/21	GL	07 N	605-00	1000	Q2 FY20-21 INT APP F		1.02			3,349.61-
			Total Activity		Account		185.50		1,834.21	
			Account	400700-0000	INVESTMENT EARNINGS-POOL				End Balance	3,349.61-
			Account	400705-0000	GASB 31 FMV - DFS ONLY				Begin Balance	3,972.00
			Account	400705-0000	GASB 31 FMV - DFS ONLY				End Balance	3,972.00
			Account	402010-0001	OTHR GOVT AGENCY-OTH CO-CITYS				Begin Balance	195,121.00-
			Account	402010-0001	OTHR GOVT AGENCY-OTH CO-CITYS				End Balance	195,121.00-
			Account	402030-0001	OTHR GOVT AGENCY-WEST SAC				Begin Balance	66,974.00-
			Account	402030-0001	OTHR GOVT AGENCY-WEST SAC				End Balance	66,974.00-
			Account	402040-0001	OTHR GOVT AGCY-WOODLAND				Begin Balance	55,514.00-
			Account	402040-0001	OTHR GOVT AGCY-WOODLAND				End Balance	55,514.00-
			Account	402050-0001	OTHR GOVT AGCY-WINTERS				Begin Balance	6,021.00-
			Account	402050-0001	OTHR GOVT AGCY-WINTERS				End Balance	6,021.00-
			Account	402060-0001	OTHR GOVT AGCY-DAVIS				Begin Balance	66,612.00-
			Account	402060-0001	OTHR GOVT AGCY-DAVIS				End Balance	66,612.00-
			Account	403460-0000	OTH CHRG FR SVC-LAFCO FEE				Begin Balance	13,015.88-
			Account	403460-0000	OTH CHRG FR SVC-LAFCO FEE				End Balance	13,015.88-
			Account	405100-1421	TRANSFER IN FRM FD 1421				Begin Balance	0.00
03/08/21	GL	09 N	150-00	1000	CARES CVA Reimburs				5,221.19	5,221.19-
			Total Activity		Account				5,221.19	
			Account	405100-1421	TRANSFER IN FRM FD 1421				End Balance	5,221.19-
			Account	500100-0000	REGULAR EMPLOYEES				Begin Balance	104,285.97
01/08/21	PR	07 N	1-00	1000	Expense accrual		1,143.02			105,428.99
01/08/21	PR	07 N	1-00	1000	Expense accrual		1,715.16			107,144.15
01/08/21	PR	07 N	1-00	1000	Expense accrual		816.44			107,960.59
01/08/21	PR	07 N	1-00	1000	Expense accrual		142.93			108,103.52
01/08/21	PR	07 N	1-00	1000	Expense accrual		653.15			108,756.67
01/08/21	PR	07 N	1-00	1000	Expense accrual		357.32			109,113.99
01/08/21	PR	07 N	1-00	1000	Expense accrual		2,072.48			111,186.47
01/08/21	PR	07 N	1-00	1000	Expense accrual		1,429.30			112,615.77
01/08/21	PR	07 N	1-00	1000	Expense accrual		130.64			112,746.41
01/08/21	PR	07 N	1-00	1000	Expense accrual		25.00			112,771.41
01/22/21	PR	07 N	3-00	1000	Expense accrual		60.00			112,831.41
01/22/21	PR	07 N	3-00	1000	Expense accrual		2,073.75			114,905.16
01/22/21	PR	07 N	3-00	1000	Expense accrual		5,431.33			120,336.49
01/22/21	PR	07 N	3-00	1000	Expense accrual		142.92			120,479.41

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			Account	500100-0000	REGULAR EMPLOYEES				Balance Fwd	120,479.41
01/22/21	PR	07 N	3-00	1000	Expense accrual			408.22		120,887.63
01/22/21	PR	07 N	3-00	1000	Expense accrual			130.64		121,018.27
01/22/21	PR	07 N	3-00	1000	Expense accrual			130.63		121,148.90
01/22/21	PR	07 N	3-00	1000	Expense accrual			142.93		121,291.83
01/22/21	PR	07 N	3-00	1000	Expense accrual			25.00		121,316.83
02/05/21	PR	08 N	2-00	1000	Expense accrual			261.26		121,578.09
02/05/21	PR	08 N	2-00	1000	Expense accrual			571.72		122,149.81
02/05/21	PR	08 N	2-00	1000	Expense accrual			2,351.34		124,501.15
02/05/21	PR	08 N	2-00	1000	Expense accrual			4,931.08		129,432.23
02/05/21	PR	08 N	2-00	1000	Expense accrual			214.40		129,646.63
02/05/21	PR	08 N	2-00	1000	Expense accrual			130.64		129,777.27
02/05/21	PR	08 N	2-00	1000	Expense accrual			7.50		129,784.77
02/05/21	PR	08 N	2-00	1000	Expense accrual			25.00		129,809.77
02/19/21	PR	08 N	3-00	1000	Expense accrual			2,351.34		132,161.11
02/19/21	PR	08 N	3-00	1000	Expense accrual			5,502.80		137,663.91
02/19/21	PR	08 N	3-00	1000	Expense accrual			214.40		137,878.31
02/19/21	PR	08 N	3-00	1000	Expense accrual			130.64		138,008.95
02/19/21	PR	08 N	3-00	1000	Expense accrual			261.26		138,270.21
02/19/21	PR	08 N	3-00	1000	Expense accrual			7.50		138,277.71
02/19/21	PR	08 N	3-00	1000	Expense accrual			25.00		138,302.71
03/05/21	PR	09 N	1-00	1000	Expense accrual			261.26		138,563.97
03/05/21	PR	09 N	1-00	1000	Expense accrual			571.72		139,135.69
03/05/21	PR	09 N	1-00	1000	Expense accrual			1,828.82		140,964.51
03/05/21	PR	09 N	1-00	1000	Expense accrual			4,931.08		145,895.59
03/05/21	PR	09 N	1-00	1000	Expense accrual			214.40		146,109.99
03/05/21	PR	09 N	1-00	1000	Expense accrual			146.96		146,256.95
03/05/21	PR	09 N	1-00	1000	Expense accrual			130.64		146,387.59
03/05/21	PR	09 N	1-00	1000	Expense accrual			375.56		146,763.15
03/05/21	PR	09 N	1-00	1000	Expense accrual			7.50		146,770.65
03/05/21	PR	09 N	1-00	1000	Expense accrual			25.00		146,795.65
03/19/21	PR	09 N	3-00	1000	Expense accrual			2,351.34		149,146.99
03/19/21	PR	09 N	3-00	1000	Expense accrual			5,538.53		154,685.52
03/19/21	PR	09 N	3-00	1000	Expense accrual			178.66		154,864.18
03/19/21	PR	09 N	3-00	1000	Expense accrual			130.64		154,994.82
03/19/21	PR	09 N	3-00	1000	Expense accrual			261.26		155,256.08
03/19/21	PR	09 N	3-00	1000	Expense accrual			7.50		155,263.58
03/19/21	PR	09 N	3-00	1000	Expense accrual			25.00		155,288.58
Total Activity Account								51,002.61		

500100-0000 REGULAR EMPLOYEES End Balance 155,288.58

			Account	500110-0000	EXTRA HELP				Begin Balance	8,710.00
01/22/21	PR	07 N	3-00	1000	Expense accrual			480.00		9,190.00
02/05/21	PR	08 N	2-00	1000	Expense accrual			600.00		9,790.00
02/19/21	PR	08 N	3-00	1000	Expense accrual			680.00		10,470.00
03/05/21	PR	09 N	1-00	1000	Expense accrual			600.00		11,070.00
03/19/21	PR	09 N	3-00	1000	Expense accrual			1,200.00		12,270.00

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Account	500110-0000		EXTRA HELP		Total Activity		Account	3,560.00	Balance Fwd	12,270.00

500110-0000		EXTRA HELP						End Balance		12,270.00

Account	500310-0000		RETIREMENT		Total Activity		Account	16,048.03	Begin Balance	31,831.98
01/08/21	PR	07	N	1-00	1000	Summarized transacti			84.60	31,747.38
01/08/21	PR	07	N	1-00	1000	Summarized transacti	2,674.67			34,422.05
01/22/21	PR	07	N	3-00	1000	Summarized transacti		84.60		34,337.45
01/22/21	PR	07	N	3-00	1000	Summarized transacti	2,674.66			37,012.11
02/05/21	PR	08	N	2-00	1000	Summarized transacti		84.60		36,927.51
02/05/21	PR	08	N	2-00	1000	Summarized transacti	2,674.68			39,602.19
02/19/21	PR	08	N	3-00	1000	Summarized transacti		84.60		39,517.59
02/19/21	PR	08	N	3-00	1000	Summarized transacti	2,674.68			42,192.27
03/05/21	PR	09	N	1-00	1000	Summarized transacti		84.60		42,107.67
03/05/21	PR	09	N	1-00	1000	Summarized transacti	2,674.68			44,782.35
03/19/21	PR	09	N	3-00	1000	Summarized transacti		84.60		44,697.75
03/19/21	PR	09	N	3-00	1000	Summarized transacti	2,674.66			47,372.41

500310-0000		RETIREMENT						End Balance		47,372.41

Account	500320-0000		OASDI		Total Activity		Account	3,551.68	Begin Balance	7,177.91
01/08/21	PR	07	N	1-00	1000	Summarized transacti	585.23			7,763.14
01/22/21	PR	07	N	3-00	1000	Summarized transacti		587.72		8,350.86
02/05/21	PR	08	N	2-00	1000	Summarized transacti	591.89			8,942.75
02/19/21	PR	08	N	3-00	1000	Summarized transacti		584.46		9,527.21
03/05/21	PR	09	N	1-00	1000	Summarized transacti	573.29			10,100.50
03/19/21	PR	09	N	3-00	1000	Summarized transacti	629.09			10,729.59

500320-0000		OASDI						End Balance		10,729.59

Account	500330-0000		FICA/MEDICARE		Total Activity		Account	830.63	Begin Balance	1,678.71
01/08/21	PR	07	N	1-00	1000	Summarized transacti	136.87			1,815.58
01/22/21	PR	07	N	3-00	1000	Summarized transacti		137.44		1,953.02
02/05/21	PR	08	N	2-00	1000	Summarized transacti	138.44			2,091.46
02/19/21	PR	08	N	3-00	1000	Summarized transacti	136.68			2,228.14
03/05/21	PR	09	N	1-00	1000	Summarized transacti	134.08			2,362.22
03/19/21	PR	09	N	3-00	1000	Summarized transacti	147.12			2,509.34

500330-0000		FICA/MEDICARE						End Balance		2,509.34

Account	500340-0000		HEALTH INSURANCE		Total Activity		Account	6.00	Begin Balance	70.74
01/08/21	PR	07	N	1-00	1000	Summarized transacti	6.00			76.74
01/22/21	PR	07	N	3-00	1000	Summarized transacti		6.00		82.74
02/05/21	PR	08	N	2-00	1000	Summarized transacti	6.00			88.74
02/19/21	PR	08	N	3-00	1000	Summarized transacti	6.00			94.74
03/05/21	PR	09	N	1-00	1000	Summarized transacti	6.00			100.74
03/19/21	PR	09	N	3-00	1000	Summarized transacti	6.00			106.74

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Account			500340-0000		HEALTH INSURANCE				Balance Fwd	106.74
					Total Activity	Account		36.00		
			500340-0000		HEALTH INSURANCE				End Balance	106.74

Account			500360-0000		OPEB - RETIREE HEALTH INSURANCE				Begin Balance	8,318.33
01/08/21	PR	07	N	1-00	1000	Summarized transacti		676.84		8,995.17
01/22/21	PR	07	N	3-00	1000	Summarized transacti		676.83		9,672.00
02/05/21	PR	08	N	2-00	1000	Summarized transacti		676.84		10,348.84
02/19/21	PR	08	N	3-00	1000	Summarized transacti		676.84		11,025.68
03/05/21	PR	09	N	1-00	1000	Summarized transacti		676.84		11,702.52
03/19/21	PR	09	N	3-00	1000	Summarized transacti		676.84		12,379.36
					Total Activity	Account		4,061.03		
			500360-0000		OPEB - RETIREE HEALTH INSURANCE				End Balance	12,379.36

Account			500380-0000		UNEMPLOYMENT INSURANCE				Begin Balance	0.00
01/19/21	GL	07	N	338-00	1000	UNEMPLOYMENT RECHARG		974.00		974.00
					Total Activity	Account		974.00		
			500380-0000		UNEMPLOYMENT INSURANCE				End Balance	974.00

Account			500390-0000		WORKERS' COMP INSURANCE				Begin Balance	500.00
			500390-0000		WORKERS' COMP INSURANCE				End Balance	500.00

Account			500400-0000		OTHER EMPLOYEE BENEFITS				Begin Balance	20,443.14
01/08/21	PR	07	N	1-00	1000	Summarized transacti		800.00		21,243.14
01/08/21	PR	07	N	1-00	1000	Expense accrual		467.45		21,710.59
01/08/21	PR	07	N	1-00	1000	Expense accrual		462.04		22,172.63
01/08/21	PR	07	N	1-00	1000	Expense accrual		929.50		23,102.13
01/22/21	PR	07	N	3-00	1000	Expense accrual		300.00		23,402.13
01/22/21	PR	07	N	3-00	1000	Expense accrual		462.04		23,864.17
01/22/21	PR	07	N	3-00	1000	Expense accrual		467.45		24,331.62
01/22/21	PR	07	N	3-00	1000	Expense accrual		929.50		25,261.12
02/05/21	PR	08	N	2-00	1000	Expense accrual		300.00		25,561.12
02/05/21	PR	08	N	2-00	1000	Expense accrual		467.45		26,028.57
02/05/21	PR	08	N	2-00	1000	Expense accrual		462.04		26,490.61
02/05/21	PR	08	N	2-00	1000	Expense accrual		929.50		27,420.11
02/19/21	PR	08	N	3-00	1000	Expense accrual		100.00		27,520.11
02/19/21	PR	08	N	3-00	1000	Expense accrual		467.45		27,987.56
02/19/21	PR	08	N	3-00	1000	Expense accrual		462.04		28,449.60
02/19/21	PR	08	N	3-00	1000	Expense accrual		929.50		29,379.10
03/05/21	PR	09	N	1-00	1000	Expense accrual		467.45		29,846.55
03/05/21	PR	09	N	1-00	1000	Expense accrual		462.04		30,308.59
03/05/21	PR	09	N	1-00	1000	Expense accrual		929.50		31,238.09
03/19/21	PR	09	N	3-00	1000	Expense accrual		300.00		31,538.09
03/19/21	PR	09	N	3-00	1000	Expense accrual		467.45		32,005.54
03/19/21	PR	09	N	3-00	1000	Expense accrual		462.04		32,467.58
03/19/21	PR	09	N	3-00	1000	Expense accrual		929.50		33,397.08

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Account			500400-0000		OTHER EMPLOYEE BENEFITS				Balance Fwd	33,397.08
					Total Activity	Account		12,953.94		
			500400-0000		OTHER EMPLOYEE BENEFITS				End Balance	33,397.08

Account			501020-0000		COMMUNICATIONS				Begin Balance	597.47
01/31/21	GL	07	N	275-00	1000 Q2 Telecom Charges			464.75		1,062.22
01/31/21	GL	07	N	276-00	1000 Q3 Telecom Charges			464.75		1,526.97
					Total Activity	Account		929.50		
			501020-0000		COMMUNICATIONS				End Balance	1,526.97

Account			501051-0000		INSURANCE-PUBLIC LIABILITY				Begin Balance	500.00
			501051-0000		INSURANCE-PUBLIC LIABILITY				End Balance	500.00

Account			501070-0000		MAINTENANCE-EQUIPMENT				Begin Balance	181.46
01/12/21	AP	07	N	44-00	1000 16728WIZIX TECHN			3.55		185.01
01/12/21	AP	07	N	44-00	1000 16728WIZIX TECHN			.37		185.38
01/12/21	AP	07	N	44-00	1000 16728WIZIX TECHN			139.98		325.36
					Total Activity	Account		143.90		
			501070-0000		MAINTENANCE-EQUIPMENT				End Balance	325.36

Account			501090-0000		MEMBERSHIPS				Begin Balance	5,643.00
03/31/21	GL	09	N	174-00	1000 Amer Planning Assoc-			788.00		6,431.00
					Total Activity	Account		788.00		
			501090-0000		MEMBERSHIPS				End Balance	6,431.00

Account			501110-0000		OFFICE EXPENSE				Begin Balance	490.32
01/25/21	AP	07	N	105-00	1000 10246ALHAMBRA			3.77		494.09
03/22/21	AP	09	N	115-00	1000 10246ALHAMBRA			3.77		497.86
					Total Activity	Account		7.54		
			501110-0000		OFFICE EXPENSE				End Balance	497.86

Account			501111-0000		OFFICE EXP-POSTAGE				Begin Balance	101.60
03/31/21	GL	09	N	127-00	1000 USPS-Feb Agenda Pack			25.05		126.65
					Total Activity	Account		25.05		
			501111-0000		OFFICE EXP-POSTAGE				End Balance	126.65

Account			501126-0000		IT SERVICE-ERP				Begin Balance	1,680.00
02/28/21	GL	08	N	1-00	1000 Q3 IT Charges-ERP			840.00		2,520.00
					Total Activity	Account		840.00		
			501126-0000		IT SERVICE-ERP				End Balance	2,520.00

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Account	501127-0000				IT SERVICE-CONNECTIVITY				Begin Balance	2,364.00
02/28/21	GL	08	N	1-00	1000 Q3 IT Charges-Connec			1,182.00		3,546.00
					Total Activity	Account		1,182.00		
	501127-0000				IT SERVICE-CONNECTIVITY				End Balance	3,546.00

Account	501152-0000				PROF & SPEC SVC-INFO TECH SVC				Begin Balance	1,480.50
01/31/21	GL	07	N	256-00	1000 SOI Map for DWD (LAF			420.00		1,900.50
02/28/21	GL	08	N	275-01	1000 Maps-DWD(S-055)YCFCW			724.50		2,625.00
02/28/21	GL	08	N	387-00	1000 SOI Maps (LAF056 & 2			105.00		2,730.00
					Total Activity	Account		1,249.50		
	501152-0000				PROF & SPEC SVC-INFO TECH SVC				End Balance	2,730.00

Account	501156-0000				PROF & SPEC SVC-LEGAL SVC				Begin Balance	1,901.25
01/21/21	GL	07	N	377-00	1000 LEGAL SERVICES 2ndQT			2,115.75		4,017.00
					Total Activity	Account		2,115.75		
	501156-0000				PROF & SPEC SVC-LEGAL SVC				End Balance	4,017.00

Account	501165-0000				PROF & SPEC SVC-OTHER				Begin Balance	2,995.00
	501165-0000				PROF & SPEC SVC-OTHER				End Balance	2,995.00

Account	501180-0000				PUBLICATIONS AND LEGAL NOTICES				Begin Balance	563.71
01/31/21	GL	07	N	188-00	1000 Daile Democrat-Notic			146.00		709.71
					Total Activity	Account		146.00		
	501180-0000				PUBLICATIONS AND LEGAL NOTICES				End Balance	709.71

Account	501190-0000				RENTS AND LEASES - EQUIPMENT				Begin Balance	2,703.05
01/25/21	AP	07	N	105-00	1000 10246ALHAMBRA			5.15		2,708.20
02/23/21	AP	08	N	114-00	1000 10246ALHAMBRA			5.15		2,713.35
03/22/21	AP	09	N	115-00	1000 10246ALHAMBRA			5.15		2,718.50
					Total Activity	Account		15.45		
	501190-0000				RENTS AND LEASES - EQUIPMENT				End Balance	2,718.50

Account	502201-0000				PAYMENTS TO OTH GOV INSTITUTION				Begin Balance	8,000.00
02/28/21	GL	08	N	16-00	1000 NOE-EspartoCSD MSR/S			50.00		8,050.00
02/28/21	GL	08	N	16-00	1000 NOE-YCFCWCD LAF#056			50.00		8,100.00
					Total Activity	Account		100.00		
	502201-0000				PAYMENTS TO OTH GOV INSTITUTION				End Balance	8,100.00
	69405229816991				LOCAL AGENCY FORMATION COMM				End Balance	95,585.53-

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			Account 100000-0000	CASH IN TREASURY					Begin Balance	452,644.57
01/01/21	GL	07 N	606-00	1000	Q2 FY20-21 INT APP R				9.10	452,635.47
01/01/21	GL	07 N	604-00	1000	Auto Offset From Zon		1,834.21			454,469.68
01/01/21	GL	07 N	605-00	1000	Auto Offset From Zon			185.50		454,284.18
01/08/21	PR	07 N	1-00	1000	Auto Offset From Zon			15,139.44		439,144.74
01/12/21	AP	07 N	44-00	1000	Auto Offset From Zon			143.90		439,000.84
01/19/21	GL	07 N	338-00	1000	Auto Offset From Zon			974.00		438,026.84
01/21/21	GL	07 N	377-00	1000	Auto Offset From Zon			2,115.75		435,911.09
01/22/21	PR	07 N	3-00	1000	Auto Offset From Zon			15,182.46		420,728.63
01/25/21	AP	07 N	105-00	1000	Auto Offset From Zon			8.92		420,719.71
01/31/21	GL	07 N	188-00	1000	Auto Offset From Zon			146.00		420,573.71
01/31/21	GL	07 N	256-00	1000	Auto Offset From Zon			420.00		420,153.71
01/31/21	GL	07 N	275-00	1000	Auto Offset From Zon			464.75		419,688.96
01/31/21	GL	07 N	276-00	1000	Auto Offset From Zon			464.75		419,224.21
02/05/21	PR	08 N	2-00	1000	Auto Offset From Zon			15,255.18		403,969.03
02/19/21	PR	08 N	3-00	1000	Auto Offset From Zon			15,125.99		388,843.04
02/23/21	AP	08 N	114-00	1000	Auto Offset From Zon			5.15		388,837.89
02/28/21	GL	08 N	1-00	1000	Auto Offset From Zon			2,022.00		386,815.89
02/28/21	GL	08 N	16-00	1000	Auto Offset From Zon			100.00		386,715.89
02/28/21	GL	08 N	275-01	1000	Auto Offset From Zon			724.50		385,991.39
02/28/21	GL	08 N	387-00	1000	Auto Offset From Zon			105.00		385,886.39
03/05/21	PR	09 N	1-00	1000	Auto Offset From Zon			14,932.22		370,954.17
03/08/21	GL	09 N	150-00	1000	Auto Offset From Zon		5,221.19			376,175.36
03/19/21	PR	09 N	3-00	1000	Auto Offset From Zon			15,901.03		360,274.33
03/22/21	AP	09 N	115-00	1000	Auto Offset From Zon			8.92		360,265.41
03/31/21	GL	09 N	127-00	1000	Auto Offset From Zon			25.05		360,240.36
03/31/21	GL	09 N	174-00	1000	Auto Offset From Zon			788.00		359,452.36
Total Activity Account								7,055.40	100,247.61	
			Account 100000-0000	CASH IN TREASURY					End Balance	359,452.36
			Account 101000-0144	RC-LAFCO PC REPL					Begin Balance	2,814.78
01/01/21	GL	07 N	606-00	1000	Q2 FY20-21 INT APP R			9.10		2,823.88
Total Activity Account								9.10		
			Account 101000-0144	RC-LAFCO PC REPL					End Balance	2,823.88
			Account 190200-0000	FUTURE LONG TERM DEBT REQUIRE					Begin Balance	782,463.00
			Account 190200-0000	FUTURE LONG TERM DEBT REQUIRE					End Balance	782,463.00
			Account 195010-0000	DEFERRED OUTFLOWS-PENSIONS					Begin Balance	17,207.00
			Account 195010-0000	DEFERRED OUTFLOWS-PENSIONS					End Balance	17,207.00
			Account 210900-0000	COMPENSATED ABSENSES (S/T)					Begin Balance	6,626.50-
			Account 210900-0000	COMPENSATED ABSENSES (S/T)					End Balance	6,626.50-

General Ledger Report

GL290 Date 04/19/21
Time 07:59

Company 1000 - YOLO COUNTY
RUNNING BAL TRANS - RUNNING BALANCE TRANS REPORT
For Period 07 - 09 Ending March 31, 2021

USD
Page 8
Sort Variable Level, Account
Type Amounts
Activity Beg Bal and Activity

Accounting Unit 69409900010001 LOC AGENCY FORM BSU ONLY Resp Level 6940-0099-00001-0001

Posting	Sy	Pd	Journal/Seq	Inco	Transaction Desc	Activity	Catg	Debit	Credit	Balance
Account			220501-0000		DEFERRED INFLOWS PENSION			Begin Balance		97,094.00-
			220501-0000		DEFERRED INFLOWS PENSION			End Balance		97,094.00-
Account			220510-0000		DEFERRED INFLOWS OTHER			Begin Balance		35,346.00-
			220510-0000		DEFERRED INFLOWS OTHER			End Balance		35,346.00-
Account			230000-0000		COMPENSATED ABSENSES (L/T)			Begin Balance		6,625.50-
			230000-0000		COMPENSATED ABSENSES (L/T)			End Balance		6,625.50-
Account			230600-0000		OTHER POST EMPLOYMENT BENEFITS			Begin Balance		120,029.00-
			230600-0000		OTHER POST EMPLOYMENT BENEFITS			End Balance		120,029.00-
Account			230650-0000		NET PENSION LIABILITY			Begin Balance		533,949.00-
			230650-0000		NET PENSION LIABILITY			End Balance		533,949.00-
Account			300600-0001		FD BAL-ASSIGNED-CAP ASSET REPL			Begin Balance		2,805.04-
			300600-0001		FD BAL-ASSIGNED-CAP ASSET REPL			End Balance		2,805.04-
Account			300999-0000		UNASSIGNED			Begin Balance		263,885.67-
			300999-0000		UNASSIGNED			End Balance		263,885.67-
			69409900010001		LOC AGENCY FORM BSU ONLY			End Balance		95,585.53

Company 1000 Totals:

Debit Transactions	107,810.61
Credit Transactions	107,810.61
Debit Balances	1,478,189.39
Credit Balances	1,478,189.39
P/L Debit Transactions	100,746.11
P/L Credit Transactions	7,563.00
Net Loss	93,183.11

MARCH 15, 2021

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Sacramento Might be Undergoing a Broadband Policy Reboot

When it comes to broadband policy, much of the attention on California understandably has been focused on its legal win on S.B. 822, [its landmark net neutrality law](#). That court case is likely to head to the 9th Circuit next, and we are optimistic that the state will prevail. But while that law continues its journey through the courts, there are nearly a dozen bills covering broadband policy in California—many proposing massive, positive changes to reinvent how broadband access is delivered to people, and to achieve 100% access with an emphasis on fiber to the home.

This blitzkrieg of legislative activity is understandable. California's broadband market is undergoing a systemic crisis and market failures. More than 2 million rural Californians are [trapped with Frontier Communications'](#) bankrupt lines. More than [1 million California students](#) lack sufficient broadband access during this pandemic, causing a public education crisis that dwarfs most other states—forcing little kids to do their homework in [fibered-up fast-food joint parking lots](#). And low-income Californians are [systemically](#) being skipped by incumbent fiber deployments, likely in violation of the state's video franchise law banning socioeconomic discrimination.

Three Laws Seek to Make Massive Investments in the Public Broadband Model

Senator Lena Gonzalez, the original author of EFF's sponsored S.B. 1130, has introduced the next iteration of that effort with S.B. 4. We go into more detail about the legislation [here](#). But, in short, the bill would affirmatively embrace the small local government/non-profit model of broadband by creating a state-backed bond financing program that would enable them to take 30- to 40-year,

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long-term, low-interest loans to finance fiber. The legislation also makes more modest adjustments to the California Advanced Service Fund grant program, with a handful of concessions agreed to after discussions over a previous version of this bill. But, in concert with the bond program, these changes would still yield a powerful formula for ending the digital divide.

Companion legislation in the Assembly led by Assemblymember Aguiar-Curry (A.B. 14) has also been introduced and indicates a merger of support from both California's Senate and Assembly on the path forward. This is welcome news, and EFF intends to support both bills as they are brought together. Local governments, particularly in rural California, are eager to take matters into their own hands, having seen the successes of other local governments in states such as [Utah](#). There, 11 local governments banded together to build open access fiber infrastructure to enable local private competition and multi-gigabit services.

Last on the docket is A.B. 34, authored by Assemblymembers Muratsuchi, Garcia, and Santiago. It would add a multi-billion dollar bond initiative to the ballot in November, for voters to decide if the state should empower local communities to build their own solutions. The details of the legislation are still being worked out. But, if it is designed correctly to enable communities well situated to take on multi-decade economic development plans to provision fiber, EFF will support it and let our California members know.

In this session, S.B. 4 and A.B. 14 should be considered the means to enable smaller local government fiber. A.B. 34 will be well-situated to address problems for major cities such as Los Angeles, [where systemic digital redlining against low income users is occurring today](#).

California's broadband market is undergoing a systemic crisis and market failures.

Legislation to Empower Local Communities to Hold Private Providers Directly Accountable

In addition to legislation about investment, there is also a proposal to revamp the oversight of broadband infrastructure. Understanding why that's important takes a bit of a dive into fiber history—so buckle in.

Sixteen years ago, Verizon and AT&T attempted to eliminate the process of local negotiation with local governments to deploy broadband, called franchises. The companies claimed that they intended to deploy fiber to the home, but that the old rules got in the way. For decades prior, local communities oversaw broadband deployment, and would drive hard bargains with ISPs—who wished to cherry-pick who they served. The big telecoms went to Congress to try to get federal law to override all local franchising, under a bill called the Communications, Opportunity, Promotion and Enhancement Act of 2005. It passed the House of Representatives but failed when a bipartisan majority in the Senate led by former Senators Olympia Snowe (R-ME) and Byron Dorgan (D-ND) blocked its passage for lacking strong enough net neutrality provisions.

Having failed to eliminate local franchising at the federal level, companies went with a 50-state strategy. Just one short year later in 2006, California obliged the big telecoms by [eliminating local franchising power and consolidating it at the state level](#) with its California Public Utilities Commission. Did Californians reap the benefits of fiber to the home throughout the state in exchange for this massive gift? Obviously not. Meanwhile, states like New York that kept local franchise authority are seeing the benefits in their large cities. New York City, for example, [recently settled its lawsuit with Verizon](#) in exchange for 500,000 new fiber to the home connections to its low income population. Los Angeles, San Francisco, Oakland and other densely populated urban centers in California would have similar leverage if authority was restored to them.

That brings in [S.B. 28](#), Senator Caballero’s legislative proposal to give ISPs one last opportunity to demonstrate that a statewide franchise approach is the best route forward. Simply put, the bill would audit ISPs compliance with their obligations under the current licenses granted by the state. If they are found to have failed to deliver services as promised to the state in exchange for this regulatory benefit, the state-wide franchise would end, and we would revert back to local franchise authority as New York has now. EFF believes some ISPs are already in violation of their statewide franchise today by opting to deliver fiber to the home to only their high income customers, and have asked [both the FCC and states to remedy this problem](#). State law already forbids discrimination based on socioeconomic status for broadband, but the state has not begun the process of investigating and taking enforcement actions. S.B. 28 could be the means of creating that much needed auditing process.

Other Bills in the Works

EFF has found several other bills that have been introduced in Sacramento that pertain to broadband, but many are lacking details at time of publishing; it is still

early in the legislative session. EFF is looking into several of these, though we may not be involved in all of them. But for those interested, here is a list of other bills that have been introduced and a short summary of each:

[A.B. 1176](#) (Garcia/Santiago)– California Connect Fund– The bill would create a program to subsidize the cost of broadband for eligible users like existing Lifeline programs and the Emergency Benefit program that Congress authorized in 2020. Important issues that the CPUC and the FCC should tackle if we subsidize broadband bills include the rising costs of slow legacy infrastructure and the lowering costs of fiber-to-the-home networks. The difference between the two, in terms of quality and cost, are growing substantially. Cable systems offer “Internet essential” programs [delivering 50/5 mbps at \\$10 a month](#), while municipal fiber [is delivering 100/100 mbps at \\$3 subsidy costs](#). Notably, the authors of this bill are also the proponents of creating a bond initiative program for public and non-profit broadband, and the two efforts would yield some powerful synergies where cheap (and even free) fast Internet will be a reality.

[S.B. 378](#) – (Gonzalez) – The bill would improve permitting processes for “micro-trenching” fiber. Currently the issue in California is that each local jurisdiction has a different approach to approving new types of trenching—the process of digging and laying wires in public rights of way—that don’t go through the traditional route of laying wires. Whether it's due to a lack of existing space or some other legacy barrier to accessing the existing rights of way to deploy, there is a lot of merit behind creating a uniform process for construction of fiber networks. Predominantly this will affect urban markets that are crowded and should provide a boost to private competition of broadband access. EFF is supportive of this effort and included it in [our findings to Governor Newsom](#) more than a year ago as an issue worth addressing in policy.

[A.B. 1349](#) (Mathis) – The bill would authorize churches to be eligible as applicants to the California Advanced Services Fund.

[A.B. 1425](#) (Gipson) – The bill would create a Broadband Public Housing Account to enable the CPUC to spend upwards of \$25 million on grants to public housing units. This program recently expired and would require legislation to restore. One policy change the legislature should consider is how the wires are owned in public housing units. It is probably ideal for these buildings to have open-access fiber networks owned by the housing authority rather than to issue grants to subsidize the construction of a monopoly line onto these properties. This would help ensure any public or private ISP can connect and offer services to these residents at lower costs.

[S.B. 732](#) (Bates) – The bill would require the Department of Education to create a program that would allow schools to issue no-cash vouchers to eligible households to assist with distance learning challenges stemming from COVID-19. The bill would also create a multi-billion dollar Rural Broadband Infrastructure Fund through an appropriation from the State Treasury to finance 100/100 mbps services to rural areas. At 100 symmetrical speeds, this program would effectively finance fiber-to-the-home infrastructure as well as fiber to short range wireless towers. This is similar to the way S.B. 1130, a bill EFF sponsored last year, originally approached this problem before it was amended. That is the right policy focus for government spending on infrastructure where each dollar by the tax payer is spent on long term future proofed wires.

[S.B. 743](#) (Bradford) – This legislation would require the Department of Housing and Community Development to establish a grant program for digital inclusion, namely helping with adoption and digital literacy efforts at public housing.

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