

# YOLO LOCAL AGENCY FORMATION COMMISSION

## Regular Meeting AGENDA

**July 26, 2018 - 9:00 a.m.**

### **BOARD OF SUPERVISORS CHAMBERS**

625 COURT STREET, ROOM 206  
WOODLAND, CALIFORNIA 95695

### **COMMISSIONERS**

OLIN WOODS, CHAIR (PUBLIC MEMBER)  
MATT REXROAD (COUNTY MEMBER)  
WILL ARNOLD (CITY MEMBER)  
DON SAYLOR, VICE CHAIR (COUNTY MEMBER)  
TOM STALLARD (CITY MEMBER)

### **ALTERNATE COMMISSIONERS**

RICHARD DELIBERTY (PUBLIC MEMBER)  
JIM PROVENZA (COUNTY MEMBER)  
BABS SANDEEN (CITY MEMBER)

CHRISTINE CRAWFORD  
EXECUTIVE OFFICER

ERIC MAY  
COMMISSION COUNSEL

This agenda has been posted at least five (5) calendar days prior to the meeting in a location freely accessible to members of the public, in accordance with the Brown Act and the Cortese Knox Hertzberg Act. The public may subscribe to receive emailed agendas, notices and other updates at [www.yololafco.org/lafco-meetings](http://www.yololafco.org/lafco-meetings).

All persons are invited to testify and submit written comments to the Commission. If you challenge a LAFCo action in court, you may be limited to issues raised at the public hearing or submitted as written comments prior to the close of the public hearing. All written materials received by staff 72 hours before the hearing will be distributed to the Commission. If you wish to submit written material at the hearing, please supply 10 copies.

All participants on a matter to be heard by the Commission that have made campaign contributions totaling \$250 or more to any Commissioner in the past 12 months must disclose this fact, either orally or in writing, for the official record as required by Government Code Section 84308.

Any person, or combination of persons, who make expenditures for political purposes of \$1,000 or more in support of, or in opposition to, a matter heard by the Commission must disclose this fact in accordance with the Political Reform Act.

## **CALL TO ORDER**

1. Pledge of Allegiance
2. Roll Call
3. Public Comment: Opportunity for members of the public to address the Yolo County Local Agency Formation Commission (LAFCo) on subjects not otherwise on the agenda relating to LAFCo business. The Commission reserves the right to impose a reasonable limit on time afforded to any topic or to any individual speaker.

## **CONSENT AGENDA**

4. Approve the LAFCo Meeting Minutes of May 24, 2018
5. Approve an amendment to Section 5.15 of the Yolo LAFCo Administrative Policies and Procedures
6. Correspondence

## **PUBLIC HEARINGS**

7. Adopt a resolution dissolving the following inactive districts: Reclamation District 2076 and Reclamation District 2120

## **REGULAR AGENDA**

8. Authorize the Chair to sign Agreement 2018-05 for services between Yolo LAFCo and Harshwal & Company, LLP, not to exceed \$8,215 to conduct an independent audit of the Yolo LAFCo financial statements for the fiscal years ending in 2016, 2017 and 2018
9. Approval of a new LAFCo Administrative Specialist I/II position classification
10. Consider CALAFCO 2018 Achievement Award nominations

## EXECUTIVE OFFICER'S REPORT

11. A report by the Executive Officer on recent events relevant to the Commission and an update of Yolo LAFCo staff activity for the month. The Commission or any individual Commissioner may request that action be taken on any item listed.

- EO Activity Report - May 21 through July 20, 2018

## COMMISSIONER REPORTS

12. Action items and reports from members of the Commission, including announcements, questions to be referred to staff, future agenda items, and reports on meetings and information which would be of interest to the Commission or the public.

## CLOSED SESSION

13. Public Employee Performance Evaluation  
(Pursuant to Government Code Section 54957)

Position Title: LAFCo Executive Officer

## ADJOURNMENT

14. Adjourn to the next Regular LAFCo Meeting on September 27, 2018

I declare under penalty of perjury that the foregoing agenda was posted by 5:00 p.m. on Friday, July 20, 2018, at the following places:

- On the bulletin board at the east entrance of the Erwin W. Meier Administration Building, 625 Court Street, Woodland, California; and
- On the bulletin board outside the Board of Supervisors Chambers, Room 206 in the Erwin W. Meier Administration Building, 625 Court Street, Woodland, California.
- On the LAFCo website at: [www.yololaftco.org](http://www.yololaftco.org).

ATTEST:

Terri Tuck, Clerk  
Yolo County LAFCo

## **NOTICE**

If requested, this agenda can be made available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 and the Federal Rules and Regulations adopted in implementation thereof. Persons seeking an alternative format should contact the Commission Clerk for further information. In addition, a person with a disability who requires a modification or accommodation, including auxiliary aids or services, in order to participate in a public meeting should telephone or otherwise contact the Commission Clerk as soon as possible and at least 24 hours prior to the meeting. The Commission Clerk may be reached at (530) 666-8048 or at the following address:

Yolo County LAFCo  
625 Court Street, Room 203  
Woodland, CA 95695



**Consent 4.**

**LAFCO**

**Meeting Date: 07/26/2018**

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**Information**

**SUBJECT**

Approve the LAFCo Meeting Minutes of May 24, 2018

**RECOMMENDED ACTION**

Approve the LAFCo Meeting Minutes of May 24, 2018.

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**Attachments**

LAFCo Meeting Minutes 05/24/18

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**Form Review**

Form Started By: Terri Tuck  
Final Approval Date: 07/06/2018

Started On: 07/06/2018 01:43 PM

# YOLO LOCAL AGENCY FORMATION COMMISSION

## MEETING MINUTES

May 24, 2018

The Yolo Local Agency Formation Commission met on the 24<sup>th</sup> day of May 2018, at 9:00 a.m. in the Yolo County Board of Supervisors Chambers, 625 Court Street, Room 206, Woodland CA. Voting members present were Chair and Public Member Olin Woods, County Members Matt Rexroad and Alternate Jim Provenza (A), and City Members Will Arnold and Alternate Beverly “Babs” Sandeen (A). Voting members absent were County Member Don Saylor and City Member Tom Stallard. Others present were Alternate Public Member Richard DeLiberty, former City Member Wade Cowan, Executive Officer Christine Crawford, Clerk Terri Tuck, and Counsel Eric May.

### CALL TO ORDER

Chair Woods called the Meeting to order at 9:02 a.m.

### Item Nos 1 and 2 Oath of Office

City Member Tom Stallard and Alternate City Member Beverly “Babs” Sandeen were sworn in prior to the meeting.

### Item No 3 Pledge

Babs Sandeen led the Pledge of Allegiance.

### Item No 4 Roll Call

PRESENT: Arnold, Provenza (A), Rexroad, Sandeen (A), Woods ABSENT: Saylor, Stallard

### Item No 5 Public Comments

None

### CONSENT

#### Item No 6 Approve the LAFCo Meeting Minutes of March 22, 2018

#### Item No 7 Ratify Resolution 2018-02 commending City Member Wade Cowan for his tenure with the Yolo LAFCo

#### Item No 8 Review and file Fiscal Year 2017/18 Third Quarter Financial Update

#### Item No 9 Correspondence

**Minute Order 2018-09:** All recommended actions on Consent were approved.

Approved by the following vote:

MOTION: Rexroad SECOND: Arnold

AYES: Arnold, Provenza (A), Rexroad, Sandeen (A), Woods  
NOES: None  
ABSTAIN: None  
ABSENT: None

**REGULAR**

**Item № 10 Elect a Chair and Vice Chair for the Commission to serve one-year terms, which end May 2019**

**Minute Order 2018-10:** Commissioner Woods was elected to another one-year term as Chair, ending May 2019 and Commissioner Saylor was elected to serve a one-year term as Vice Chair, ending May 2019.

Approved by the following vote:

MOTION: Rexroad SECOND: Arnold  
AYES: Arnold, Provenza (A), Rexroad, Sandeen (A), Woods  
NOES: None  
ABSTAIN: None  
ABSENT: None

**Item № 11 Adopt a resolution initiating dissolution of the following inactive districts: Reclamation District 2076 and Reclamation District 2120**

**Minute Order 2018-11:** The recommended action was approved, adopting **Resolution 2018-03**, to initiate proceedings for dissolution of Reclamation District 2076 and Reclamation District 2120.

Approved by the following vote:

MOTION: Rexroad SECOND: Arnold  
AYES: Arnold, Provenza (A), Rexroad, Sandeen (A), Woods  
NOES: None  
ABSTAIN: None  
ABSENT: None

**PUBLIC HEARING**

**Item № 12 Consider adoption of the Final LAFCo Budget for Fiscal Year 2018/19**

After a report by staff the Chair opened the Public Hearing. There were no comments and the Public Hearing was closed.

**Minute Order 2018-12:** The recommended action was approved.

Approved by the following vote:

MOTION: Provenza (A) SECOND: Arnold  
AYES: Arnold, Provenza (A), Rexroad, Sandeen (A), Woods  
NOES: None  
ABSTAIN: None  
ABSENT: None

**Item № 7      Executive Officer’s Report**

The Commission was given written reports of the Executive Officer’s activities for the period of March 19 through May 18, 2018, and was verbally updated on recent events relevant to the Commission.

Staff indicated receiving some questions from other agency staff regarding using the Habitat Conservation Plan (HCP) for agricultural mitigation. Staff reminded the Commission that HCP cannot necessarily be used to mitigate for agricultural land per LAFCo policy and needs to be looked at on a case by case basis.

Staff commented that during its meeting last night, the West Sacramento City Council voted 4-1 to adopt a resolution to initiate the process of making Reclamation Districts 537 and 900 subsidiary districts of the City.

**Item № 8      Commissioner Reports**

Commissioner Provenza noted that Commissioner Saylor has been very active on LAFCo.

Chair Woods commented on September’s Yolo Leaders YEDTalk session entitled *Securing and Protecting Our Transportation Funding: What Yolo Leaders Need to Know*, stating that it went very well, was particularly interesting, and well attended.

City Member Wade Cowan was presented **Resolution 2018-02**, commending him for his tenure on the Yolo LAFCo.

**Item № 9      Adjournment**

**Minute Order 2018-13:** By order of the Chair, the meeting was adjourned at 9:22 a.m. to a reception outside the Board Chambers for former City Member Wade Cowan.

The next Regular LAFCo Meeting is June 28, 2018.

\_\_\_\_\_  
Olin Woods, Chair  
Local Agency Formation Commission  
County of Yolo, State of California

ATTEST:

\_\_\_\_\_  
Terri Tuck  
Clerk to the Commission



Consent 5.

## LAFCO

Meeting Date: 07/26/2018

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### Information

#### SUBJECT

Approve an amendment to Section 5.15 of the Yolo LAFCo Administrative Policies and Procedures

#### RECOMMENDED ACTION

Consider an amendment to Section 5.15 of the Yolo LAFCo Administrative Policies and Procedures by adding a line (bold and underlined below) that states:

5.15 Reimbursement of Commissioner Expenses

**Commission members do not receive any compensation to attend LAFCo meetings.** Commission members and alternates may claim reimbursement for reasonable and necessary expenses incurred in attending LAFCo sponsored or related events and in performing the duties of their office. The Executive Officer is responsible for reviewing and approving each request for Commission reimbursement.

#### FISCAL IMPACT

No fiscal impact.

#### REASONS FOR RECOMMENDED ACTION

One of the items included in the new Web Transparency Scorecard criteria is agency board member compensation. LAFCo's existing policy does not include verbiage stating that the Commission does not receive a stipend to attend meetings. This action would add this language documenting our existing policy for transparency purposes.

#### BACKGROUND

During the January 28, 2016 regular meeting, the Commission directed staff to explore possible commissioner stipends. The item was continued to the April 24, 2016 meeting. The Commission decided to retain the existing policy of no stipends and took no action.

In 2017, LAFCo developed the Yolo Local Government Transparency and Accountability Program with all of the cities and the County adopting this shared vision as a model for transparency and accountability in local governmental agencies. This included a Web Transparency Scorecard to promote open government and transparency for government agencies countywide (cities, county, special districts, and joint powers authorities), thereby fostering public trust and accountability.

LAFCo developed the Web Transparency Scorecard, which would review annually the websites of the County, cities, JPAs and special districts in the county using a pre-determined checklist of information. The pre-determined checklist requires that websites include compensation/stipend information for board members attending meetings. The Yolo LAFCo website did not include this information previously (but it does now), nor does the LAFCo Administrative Policies and Procedures (which staff is seeking to rectify with this action).

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### Attachments

*No file(s) attached.*

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### Form Review

Inbox	Reviewed By	Date
Christine Crawford	Christine Crawford	07/10/2018 01:29 PM
Form Started By: Terri Tuck		Started On: 07/09/2018 02:22 PM
Final Approval Date: 07/10/2018		

Consent 6.

**LAFCO**

**Meeting Date: 07/26/2018**

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### Information

#### SUBJECT

Correspondence

#### RECOMMENDED ACTION

Receive and file the following correspondence:

1. Assembly Bill 2238 - Support letter as amended April 2018
  2. Assembly Bill 2268 - Support letter as amended April 2018
  3. Senate Bill 929 - Support letter as amended March 2018
  4. CALAFCO Conference Announcement - Oct 3-5, 2018
  5. CALAFCO 2018 Board Recruitment and Nomination Packet
  6. CHW Newsletter - Summer 2018
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### Attachments

[ATT 1-AB 2238-Support as amended 04.03.18](#)

[ATT 2-AB 2268-Support as amended 04.02.18](#)

[ATT 3-SB 929-Support as amended 03.06.18](#)

[ATT 4-CALAFCO Conference Announcement-Oct2018](#)

[ATT 5-CALAFCO 2018 Board Recruitment & Nomination Packet](#)

[ATT 6-Colantuono Newsletter-Summer 2018](#)

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### Form Review

Form Started By: Terri Tuck

Started On: 07/10/2018 10:35 AM

Final Approval Date: 07/10/2018

YOLO  
LOCAL  
AGENCY  
FORMATION  
COMMISSION



May 24, 2018

Assembly Member Cecilia Aguiar-Curry  
California State Assembly  
State Capital Room 5144  
Sacramento, CA 95814

COMMISSION  
CHAIR  
OLIN WOODS  
Public Member

MATT REXROAD  
Supervisor – 3<sup>rd</sup> District

WILL ARNOLD  
Councilmember  
City of Davis

VICE CHAIR  
DON SAYLOR  
Supervisor – 2<sup>nd</sup> District

TOM STALLARD  
Councilmember  
City of Woodland

ALTERNATES  
RICHARD DELIBERTY  
Public Member

JIM PROVENZA  
Supervisor – 4<sup>th</sup> District

BABS SANDEEN  
Councilmember  
City of West Sacramento

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LEGAL COUNSEL  
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lafco@yolocounty.org

[www.yololafco.org](http://www.yololafco.org)

Subject: **Support of AB 2238 as amended April 3, 2018**

Dear Assembly Member Aguiar-Curry:

The Yolo Local Agency Formation Commission (LAFCo) is pleased to join the California Association of Local Agency Formation Commissions (CALAFCO) in support of **Assembly Bill AB 2238 as amended April 3, 2018**. Specifically, of interest to LAFCos is the provision requiring the commission to consider information contained in a local hazard mitigation plan, information contained in a safety element of a general plan, and any maps that identify land as a very high fire hazard zone or land determined to be in a state responsibility area if it is determined that such information is relevant to the area that is the subject of the proposal.

When reviewing proposals for changes of organization or reorganizations, it's important for LAFCos to consider whether or not the proposal is consistent with a city or county general plan and other types of growth plans. Further, considering the impact of specific potential fire hazard threats is an important part of smart growth and development planning. As we collectively work to adapt and evolve the way we respond to the impacts of climate change, these kinds of considerations are important in balancing orderly growth and climate adaptation efforts.

Because **AB 2238** is aligned with CALAFCO's policy to use LAFCo resources to review growth plans to ensure reliable services, orderly growth and sustainable communities, Yolo LAFCo is pleased to support this bill.

Please do not hesitate to contact me with any questions you may have on our position.

Sincerely,

Matt Rexroad

cc: Debbie Michel, Chief Consultant, Assembly Local Government Committee  
Anton Favorini-Csorba, Consultant, Senate Governance & Finance Committee  
Ryan Eisberg, Consultant, Senate Republican Caucus  
Pamela Miller, Executive Director, CALAFCO

YOLO  
LOCAL  
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COMMISSION



May 24, 2018

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Assembly Member Eloise Gómez Reyes  
California State Assembly  
State Capital Room 2175  
Sacramento, CA 95814

Subject: **Support of AB 2268 as amended April 2, 2018**

Dear Assembly Member Reyes:

The Yolo Local Agency Formation Commission (LAFCo) is pleased to join the California Association of Local Agency Formation Commissions (CALAFCO) in support of **Assembly Bill AB 2268 as amended April 2, 2018**. This bill would restore funding to approximately 140 cities that had annexed inhabited territory in reliance on previous financial incentives, then suffered significant fiscal harm when those funds were swept away due to the passage of SB 89 (2011). The bill also offers similar incentives to support future annexations of inhabited territory to improve services to affected residents consistent with state LAFCo policies.

The VLF gap created by SB 89, one of the 2011 budget bills, created a financial disincentive for future city incorporations and annexations of inhabited territory. Further, it created severe fiscal penalties for those communities which chose to annex inhabited territories, particularly unincorporated islands. In several previous legislative acts, the Legislature had directed LAFCOs to work with cities to annex unincorporated inhabited islands. The loss of financial incentive for these inhabited annexations has made it difficult for LAFCOs to follow this legislative directive.

Reinstating revenues for annexations is consistent with statewide LAFCo legislative policies of providing communities with local governance and efficient service delivery options, including the ability to annex. The inability to do so creates a tremendous detriment to the creation of logical development boundaries and to the prevention of urban sprawl. Because **AB 2268** reinstates a critical funding component to cities who previously annexed inhabited territory and did so relying on this financing, and to those cities who annex inhabited territory in the future, Yolo LAFCo supports this bill.

Thank you for carrying this important legislation. Please do not hesitate to contact me with any questions you may have on our position.

Sincerely,

Matt Rexroad

Cc: Pamela Miller, Executive Director, CALAFCO  
Dan Carrigg, Deputy Executive Director and Legislative Director, League of CA Cities

YOLO  
LOCAL  
AGENCY  
FORMATION  
COMMISSION



May 24, 2018

Senator Mike McGuire  
California State Senate  
State Capital Room 5061  
Sacramento, CA 95814

Subject: **Support of SB 929 as amended March 6, 2018**

Dear Assembly Senator McGuire:

The Yolo Local Agency Formation Commission (LAFCo) is pleased to join the California Association of Local Agency Formation Commissions (CALAFCo) in support of **Senate Bill 929**, which would require all independent special districts have a website by January 1, 2020, thereby increasing transparency.

LAFCos work very closely with special districts in their role of overseeing the provision of municipal services. For the approximately 50 percent of the independent special districts that have websites today, communication and transparency with the local LAFCo is far more seamless than with the other half that do not have a website. In those instances, the LAFCo is left to creative resourcefulness to gain access to critical contact and agency information, often times requiring the LAFCo to expend a great deal of effort and resources. This information is especially critical for LAFCo when fulfilling their statutory obligations related to conducting Municipal Service Reviews on these districts.

In Yolo County, approximately 75% of the independent special districts do not have websites. Yolo LAFCo has convened forums to help encourage the districts to create websites, and is currently working on a website transparency scorecard to increase local agency accountability. This legislation would give our districts the nudge they need.

Further, providing information in an easy, accessible and transparent way to all members of the public – especially those being served by the district – is simply good governance.

For these reasons Yolo LAFCo supports **SB 929**.

Please do not hesitate to contact me with any questions you may have on our position.

Sincerely,

Matt Rexroad

Cc: Chair and Members, Assembly Local Government Committee  
Jimmy MacDonald, Consultant, Assembly Local Government Committee  
William Weber, Consultant, Assembly Republican Caucus  
Pamela Miller, Executive Director, CALAFCo  
Dillon Gibbons, CA Special Districts Association

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# Announcing The 2018 CALAFCO Annual Conference



Hosted by CALAFCO

**October 3 – 5, 2018**

Tenaya Lodge, Yosemite  
Fish Camp, CA



## Value-Added and Diverse General & Breakout Session Topics

- 🌲 The natural disaster phenomenon: How they are changing the way LAFCOs plan and respond\*
- 🌲 LAFCOs' role in developing agency relationships, accountability and transparency
- 🌲 Urban growth boundaries: A white paper discussion
- 🌲 Using MSRs for more than a bookshelf placeholder: The increasing value of this critical LAFCo tool\*
- 🌲 LAFCO 101: Understanding and applying the basics
- 🌲 Resource Conservation Districts: Who are they really?
- 🌲 Ag land preservation: A white paper discussion
- 🌲 LAFCO in a "perfect world": Your dream LAFCo
- 🌲 Using strategic planning as a commission planning tool
- 🌲 The hot topic of fire districts
- 🌲 LAFCOs & affordable housing: What's the connection?
- 🌲 Leading in challenging times\*
- 🌲 Annual CALAFCO Legislative Update\*
- 🌲 CALAFCO Annual Business Meeting (for all CALAFCO members)\*

*Note: The Program is subject to change, not all sessions finalized, not all topics listed will be presented. \*Indicates General Session*

## Special Highlights

**Mobile Workshop**  
Still under construction.



We are working on a tour of the beautiful Yosemite area with a focus on the severe tree mortality issue, and the statewide effects – both short and long term.

Details will be announced shortly – but register now to secure your seat!

**Wednesday from  
7:30 a.m. to 12:30 p.m.**  
*(times approx..)*

**LAFCo 101**  
An introduction to LAFCO and LAFCo law for Commissioners, Staff, and anyone interested in learning more about LAFCO

**Wednesday from  
10: 00 a.m. to Noon**

**Thursday Luncheon  
Keynote**

**To Be Announced**

## Invaluable Networking Opportunities

- 🌲 Regional Roundtable discussions on current regional LAFCo issues
- 🌲 Extended roundtable discussion for LAFCo legal counsel
- 🌲 Pre-dinner Reception with Sponsors Thursday
- 🌲 Networking breakfasts and breaks
- 🌲 Welcome Reception Wednesday
- 🌲 Awards Banquet Thursday

## Tenaya Lodge, Yosemite



Make your reservations now at the [Tenaya Lodge](#) at the special CALAFCO rate of \$175 (excludes tax and fees). Special rates available 3 days pre and post-conference on availability, includes in-room wifi and parking. **Reservation cutoff date is 9/01/18.**

TO MAKE HOTEL RESERVATIONS, PLEASE VISIT: [Tenaya Online Registration](#) or call 800-635-5807 (option 1) and use promo code 3163VO or reference CALAFCO Conference.

Visit [www.calafco.org](http://www.calafco.org) for Conference details or call us at 916-442-6536.

**Mark your calendar and  
plan to attend!**

**Registration is now open!  
Visit [www.calafco.org](http://www.calafco.org)**

May 25, 2018

**To:** Local Agency Formation Commission  
Members and Alternate Members

**From:** Bill Kirby, Committee Chair  
CALAFCO Board Election Committee  
CALAFCO Board of Directors



**RE: Nominations for 2018/2019 CALAFCO Board of Directors**

Nominations are now open for the fall elections of the CALAFCO Board of Directors. Serving on the CALAFCO Board is a unique opportunity to work with other commissioners throughout the state on legislative, fiscal and operational issues that affect us all. The Board meets four to five times each year at alternate sites around the state. Any LAFCo commissioner or alternate commissioner is eligible to run for a Board seat.

CALAFCO's Election Committee is accepting nominations for the following seats on the CALAFCO Board of Directors:

**Northern Region**

City Member  
Public Member

**Central Region**

County Member  
District Member

**Coastal Region**

County Member  
District Member

**Southern Region**

City Member  
Public Member

The election will be conducted during Regional Caucuses at the CALAFCO Annual Conference prior to the Annual Membership Meeting on Thursday, October 4, 2018 at the Tenaya Lodge in Yosemite, CA.

**Please inform your Commission that the CALAFCO Election Committee is accepting nominations for the above-cited seats until *Tuesday, September 4, 2018*.**

Incumbents are eligible to run for another term. Nominations received by September 4 will be included in the Election Committee's Report and will be on the ballot. The Report will be distributed to LAFCo members no later than September 20 and ballots made available to Voting Delegates at the Annual Conference. Nominations received after this date will be returned; however, nominations will be permitted from the floor during the Regional Caucuses or during at-large elections, if required, at the Annual Membership Meeting.

For those member LAFCos who cannot send a representative to the Annual Meeting an electronic ballot will be made available if requested in advance. The ballot request must be made no later than Tuesday, September 4, 2018. Completed absentee ballots must be returned by September 28, 2018.

*Should your Commission nominate a candidate, the Chair of your Commission must complete the attached Nomination Form and the Candidate's Resume Form, or provide the specified information in another format other than a resume. Commissions may also include a letter of recommendation or resolution in support of their nominee.*



**The nomination forms and materials must be received by the CALAFCO Executive Director no later than Tuesday, September 4, 2018.** Here is a summary of the deadlines for this year's nomination process:

- **May 25** – Nomination Announcement and packet sent to LAFCo membership and posted on the CALAFCO website.
- **September 4** – Completed Nomination packet due
- **September 4** – Request for an absentee/electronic ballot due
- **September 4** – Voting delegate name due to CALAFCO
- **September 20** – Distribution of the Election Committee Report (includes all completed/submitted nomination papers)
- **September 20** – Distribution of requested absentee/electronic ballots.
- **September 28** – Absentee ballots due to CALAFCO
- **October 4** - Elections

Returning the nomination form prior to the deadline ensures your nominee is placed on the ballot. Names will be listed in the order nominations were received should there be multiple candidates. Electronic filing of nomination forms and materials is encouraged to facilitate the recruitment process. Please send e-mails with forms and materials to [info@calafco.org](mailto:info@calafco.org). Alternatively, nomination forms and materials can be mailed or faxed to the address or fax number below. Please forward nominations to:

CALAFCO Election Committee c/o Executive Director  
California Association of Local Agency Formation Commissions  
1215 K Street, Suite 1650  
Sacramento, California 95814  
FAX: 916-442-6535  
EMAIL: [info@calafco.org](mailto:info@calafco.org)

Questions about the election process can be sent to the Chair of the Committee, Bill Kirby, at [wkirby@calafco.org](mailto:wkirby@calafco.org) or by calling him at 530-889-4097. You may also contact CALAFCO Executive Director Pamela Miller at [pmiller@calafco.org](mailto:pmiller@calafco.org) or by calling 916-442-6536.

Members of the 2018/2019 CALAFCO Election Committee are:

Bill Kirby, Chair <a href="mailto:wkirby@calafco.org">wkirby@calafco.org</a>	Placer LAFCo (Central Region) 530-889-4097
Debra Lake <a href="mailto:dlake@calafco.org">dlake@calafco.org</a>	Humboldt LAFCo (Northern Region) 707-445-7508
Jo MacKenzie <a href="mailto:jmackenzie@calafco.org">jmackenzie@calafco.org</a>	San Diego LAFCo (Southern Region) 530-295-2707
Margie Mohler <a href="mailto:mmohler@calafco.org">mmohler@calafco.org</a>	Napa LAFCo (Coastal Region) 707-259-8645

Attached please find a copy of the CALAFCO Board of Directors Nomination and Election Procedures as well as the current listing of Board Members and corresponding terms of office.

*Please consider joining us!*

Enclosures

## **Board of Directors Nomination and Election Procedures and Forms**

The procedures for nominations and election of the CALAFCO Board of Directors [Board] are designed to assure full, fair and open consideration of all candidates, provide confidential balloting for contested positions and avoid excessive demands on the time of those participating in the CALAFCO Annual Conference.

The Board nomination and election procedures shall be:

### **1. APPOINTMENT OF AN ELECTION COMMITTEE:**

- a. Following the Annual Membership Meeting the Board shall appoint an Election Committee of four members of the Board. The Election Committee shall consist of one member from each region whose term is not ending.<sup>8</sup>
- b. The Board shall appoint one of the members of the Election Committee to serve as Chairman. The CALAFCO Executive Officer shall appoint a CALAFCO staff member to serve as staff for the Election Committee in cooperation with the CALAFCO Executive Director.<sup>8</sup>
- c. Each region shall designate a regional representative to serve as staff liaison to the Election Committee.<sup>8</sup>
- d. Goals of the Committee are to provide oversight of the elections process and to encourage and solicit candidates by region who represent member LAFCoS across the spectrum of geography, size, and urban suburban and rural population if there is an open seat for which no nominations papers have been received close to the deadline.<sup>8</sup>

### **2. ANNOUNCEMENT TO ALL MEMBER LAFCoS:**

- a. No later than three months prior to the Annual Membership Meeting, the Election Committee Chair shall send an announcement to each LAFCo for distribution to each commissioner and alternate. The announcement shall include the following:<sup>8</sup>
  - i. A statement clearly indicating which offices are subject to the election.
  - ii. A regional map including LAFCoS listed by region.
  - iii. The dates by which all nominations must be received by the Election Committee. The deadline shall be no later than 30 days prior to the opening of the Annual Conference. Nominations received after the closing date shall be returned to the proposing LAFCo marked "Received too late for Elections Committee action."<sup>8</sup>
  - iv. The names of the Election Committee members with the Committee Chairman's LAFCo address and phone number, and the names and contact information for each of the regional representatives.<sup>8</sup>
  - v. The address to send the nominations forms.
  - vi. A form for a Commission to use to nominate a candidate and a candidate resume form of no more than one page each to be completed for each nominee.
- b. No later than four months before the annual membership meeting, the Election Committee Chairman shall send an announcement to the Executive Director for distribution to each member LAFCo and for publication in the newsletter and on the web site. The announcement shall include the following:<sup>8</sup>

<b>Key Timeframes for Nominations Process</b>	
<u>Days*</u>	
90	Nomination announcement
30	Nomination deadline
14	Committee report released
<small>*Days prior to annual membership meeting</small>	

- i. A statement clearly indicating which offices are subject to the election.
  - ii. The specific date by which all nominations must be received by the Election Committee. Nominations received after the closing dates shall be returned to the proposing LAFCo marked “Received too late for Election Committee action.”<sup>8</sup>
  - iii. The names of the Election Committee members with the Committee Chair’s LAFCo address and phone number, and the names and contact information for each of the regional representatives.<sup>8</sup>
  - iv. Requirement that nominated individual must be a commissioner or alternate commissioner from a member in good standing within the region.
- c. A copy of these procedures shall be posted on the web site.

### **3. THE ELECTION COMMITTEE:**

- a. The Election Committee and the regional representatives have the responsibility to monitor nominations and help assure that there are adequate nominations from each region for each seat up for election. No later than two weeks prior to the Annual Conference, the Election Committee Chair shall distribute to the members the Committee Report organized by regions, including copies of all nominations and resumes, which are received prior to the end of the nomination period.<sup>8</sup>
- b. At the close of the nominations the Election Committee shall prepare regional ballots. Each region will receive a ballot specific to that region. Each region shall conduct a caucus at the Annual Conference for the purpose of electing their designated seats. Caucus elections must be held prior to the annual membership meeting at the conference. The Executive Director or assigned staff along with a member of the Election Committee shall tally ballots at each caucus and provide the Election Committee the names of the elected Board members and any open seats. In the event of a tie, the staff and Election Committee member shall immediately conduct a run-off ballot of the tied candidates.<sup>8</sup>
- c. Make available sufficient copies of the Committee Report for each Voting Delegate by the beginning of the Annual Conference.
- d. Make available blank copies of the nomination forms and resume forms to accommodate nominations from the floor at either the caucuses or the annual meeting (if an at-large election is required).
- e. Advise the Executive Director to provide “CANDIDATE” ribbons to all candidates attending the Annual Conference.<sup>8</sup>
- f. Post the candidate statements/resumes organized by region on a bulletin board near the registration desk.
- g. Regional elections shall be conducted as described in Section 4 below. The representative from the Election Committee shall serve as the Presiding Officer for the purpose of the caucus election.<sup>8</sup>
- h. Following the regional elections, in the event that there are open seats for any offices subject to the election, the Election Committee Chair shall notify the Chair of the Board of Directors that an at-large election will be required at the annual membership meeting and to provide a list of the number and category of seats requiring an at-large election.<sup>8</sup>

### **4. ELECTRONIC BALLOT FOR LAFCO IN GOOD STANDING NOT ATTENDING ANNUAL MEETING<sup>6</sup>** Limited to the elections of the Board of Directors

- a. Any LAFCo in good standing shall have the option to request an electronic ballot if there will be no representative attending the annual meeting.
- b. LAFCos requesting an electronic ballot shall do so in writing no later than 30 days prior to the annual meeting.
- c. The Executive Director shall distribute the electronic ballot no later than two weeks prior to the annual meeting.
- d. LAFCo must return the ballot electronically to the executive director no later than three days prior to the annual meeting.
- e. LAFCos voting under this provision may discard their electronic ballot if a representative is able to attend the annual meeting.
- f. LAFCos voting under this provision may only vote for the candidates nominated by the Election Committee and may not vote in any run-off elections.<sup>8</sup>

**5. AT THE TIME FOR ELECTIONS DURING THE REGIONAL CAUCUSES OR ANNUAL MEMBERSHIP MEETING:**

- a. The Election Committee Chairman, another member of the Election Committee or the Chair's designee (hereafter called the Presiding Officer) shall:<sup>8</sup>
  - i. Review the election procedure with the membership.
  - ii. Present the Election Committee Report (previously distributed).
  - iii. Call for nominations from the floor by category for those seats subject to this election:
    - 1. For city member.
    - 2. For county member.
    - 3. For public member.
    - 4. For special district member.
- b. To make a nomination from the floor, a LAFCo, which is in good standing, shall identify itself and then name the category of vacancy and individual being nominated. The nominator may make a presentation not to exceed two minutes in support of the nomination.
- c. When there are no further nominations for a category, the Presiding Officer shall close the nominations for that category.
- d. The Presiding Officer shall conduct a "Candidates Forum". Each candidate shall be given time to make a brief statement for their candidacy.
- e. The Presiding Officer shall then conduct the election:
  - i. For categories where there are the same number of candidates as vacancies, the Presiding Officer shall:
    - 1. Name the nominees and offices for which they are nominated.
    - 2. Call for a voice vote on all nominees and thereafter declare those unopposed candidates duly elected.
  - ii. For categories where there are more candidates than vacancies, the Presiding Officer

shall:

1. Poll the LAFCoS in good standing by written ballot.
  2. Each LAFCo in good standing may cast its vote for as many nominees as there are vacancies to be filled. The vote shall be recorded on a tally sheet.
  3. Any ballots submitted electronically for candidates included in the Election Committee Report shall be added to the tally.<sup>8</sup>
  4. With assistance from CALAFCO staff, tally the votes cast and announce the results.
- iii. Election to the Board shall occur as follows:
1. The nominee receiving the majority<sup>6</sup> of votes cast is elected.
  2. In the case of no majority, the two nominees receiving the two highest number of votes cast shall face each other in a run-off election. Electronic ballots are not included in the tally for any run-off election(s).<sup>6</sup>
  3. In case of tie votes<sup>6</sup>:
    - a. A second run-off election shall be held with the same two nominees.
    - b. If there remains a tie after the second run-off, the winner shall be determined by a draw of lots.
  4. In the case of two vacancies, any candidate receiving a majority of votes cast is elected.<sup>6</sup>
    - a. In the case of no majority for either vacancy, the three nominees receiving the three highest number of votes cast shall face each other in a run-off election.
    - b. In the case of no majority for one vacancy, the two nominees receiving the second and third highest number of votes cast shall face each other in a run-off election.
    - c. In the event of a tie, a second run-off election shall be held with the tied nominees. If there remains a tie after the second run-off election the winner shall be determined by a draw of lots.

## **6. ADDITIONAL PROCEDURES**

- a. For categories where there are more candidates than vacancies, names will be listed in the order nominated.
- b. The Election Committee Chair shall announce and introduce all Board Members elected at the Regional Caucuses at the annual business meeting.<sup>8</sup>
- c. In the event that Board seats remain unfilled after a Regional Caucus, an election will be held immediately at the annual business meeting to fill the position at-large. Nominations will be taken from the floor and the election process will follow the procedures described in Section 4 above. Any commissioner or alternate from a member LAFCo may be nominated for at-large seats.
- d. Seats elected at-large become subject to regional election at the expiration of the term. Only representatives from the region may be nominated for the seat.
- e. As required by the Bylaws, the members of the Board shall meet as soon as possible after election of new board members for the purpose of electing officers, determining meeting

places and times for the coming year, and conducting any other necessary business.

## 7. LOSS OF ELECTION IN HOME LAFCO

Board Members and candidates who lose elections in their home office shall notify the Executive Director within 15 days of the certification of the election.

## 8. FILLING BOARD VACANCIES

Vacancies on the Board of Directors may be filled by appointment by the Board for the balance of the unexpired term. Appointees must be from the same category as the vacancy, and should be from the same region.

*These policies and procedures were adopted by the CALAFCO Board of Directors on 12 January 2007 and amended on 9 November 2007<sup>1</sup>, 8 February 2008<sup>2</sup>, 13 February 2009<sup>3</sup>, 12 February 2010<sup>4</sup>, 18 February 2011<sup>5</sup>, 29 April 2011<sup>6</sup>, 11 July 2014<sup>7</sup> and 27 October 2017<sup>8</sup>. They supersede all previous versions of the policies.*

# CALAFCO Regions

## FOUR REGIONS



The counties in each of the four regions consist of the following:

**Northern Region**

Butte  
Colusa  
Del Norte  
Glenn  
Humboldt  
Lake  
Lassen  
Mendocino  
Modoc  
Nevada  
Plumas  
Shasta  
Sierra  
Siskiyou  
Sutter  
Tehama  
Trinity  
Yuba

**CONTACT:** Steve Lucas  
Butte LAFCo  
slucas@buttecounty.net

**Southern Region**

Orange  
Los Angeles  
Imperial  
Riverside  
San Bernardino  
San Diego

**CONTACT:** Carolyn Emery  
Orange LAFCo  
cemery@oclafco.org

**Coastal Region**

Alameda  
Contra Costa  
Marin  
Monterey  
Napa  
San Benito  
San Francisco  
San Luis Obispo  
San Mateo  
Santa Barbara  
Santa Clara  
Santa Cruz  
Solano  
Sonoma  
Ventura

**CONTACT:** Martha Poyatos  
San Mateo LAFCo  
mpoyatos@smcgov.org

**Central Region**

Alpine  
Amador  
Calaveras  
El Dorado  
Fresno  
Inyo  
Kern  
Kings  
Madera  
Mariposa  
Merced  
Mono  
Placer  
Sacramento  
San Joaquin  
Stanislaus  
Tulare  
Tuolumne  
Yolo

**CONTACT:** Christine Crawford, Yolo LAFCo  
christine.crawford@yolocounty.org

**Board of Directors  
2018/2019 Nominations Form**

***Nomination to the CALAFCO Board of Directors***

In accordance with the Nominations and Election Procedures of CALAFCO,

\_\_\_\_\_ LAFCo of the \_\_\_\_\_ Region

Nominates \_\_\_\_\_

for the (check one)     City         County         Special District         Public

Position on the CALAFCO Board of Directors to be filled by election at the next Annual Membership Meeting of the Association.

\_\_\_\_\_ LAFCo Chair

\_\_\_\_\_ Date

**NOTICE OF DEADLINE**

Nominations must be received by **September 4, 2018** to be considered by the Election Committee. Send completed nominations to:  
CALAFCO Election Committee  
CALAFCO  
1215 K Street, Suite 1650  
Sacramento, CA 95814



## Board of Directors 2018/2019 Candidate Resume Form

Nominated By: \_\_\_\_\_ LAFCo Date: \_\_\_\_\_

Region (please check one):  Northern  Coastal  Central  Southern

Category (please check one):  City  County  Special District  Public

Candidate Name \_\_\_\_\_

Address \_\_\_\_\_

Phone Office \_\_\_\_\_ Mobile \_\_\_\_\_

e-mail \_\_\_\_\_

Personal and Professional Background:

LAFCo Experience:

CALAFCO or State-level Experience:

Availability:

Other Related Activities and Comments:

**NOTICE OF DEADLINE**

Nominations must be received by **September 4, 2018** to be considered by the Election Committee. Send completed nominations to:  
CALAFCO Election Committee  
CALAFCO  
1215 K Street, Suite 1650  
Sacramento, CA 95814

**CALAFCO Board Members 2017-18***(as of May 15, 2018)*

<b>Board Member Name</b>	<b>LAFCo - Region</b>	<b>Type (Term Expires)</b>
Cheryl Brothers	Orange - <i>Southern</i>	City (2018)
Bill Connelly	Butte - <i>Northern</i>	County (2019)
Shiva Frentzen	El Dorado - <i>Central</i>	County (2018)
Gay Jones – <b>Chair</b>	Sacramento - <i>Central</i>	District (2018)
Michael Kelley - <b>Treasurer</b>	Imperial - <i>Southern</i>	County (2019)
Dr. William Kirby	Placer - <i>Central</i>	City (2019)
Debra Lake	Humboldt - <i>Northern</i>	District (2019)
John Leopold	Santa Cruz - <i>Coastal</i>	County (2018)
Gerard McCallum	Los Angeles - <i>Southern</i>	Public (2018)
Michael McGill - <b>Secretary</b>	Contra Costa - <i>Coastal</i>	District (2018)
Jo MacKenzie	San Diego - <i>Southern</i>	District (2019)
Margie Mohler	Napa - <i>Coastal</i>	City (2019)
Anita Paque	Calaveras - <i>Central</i>	Public (2019)
Ricky Samayoa	Yuba - <i>Northern</i>	City (2018)
Josh Susman – <b>Vice Chair</b>	Nevada - <i>Northern</i>	Public (2018)
Susan Vicklund-Wilson	Santa Clara - <i>Coastal</i>	Public (2019)

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Newsletter | Summer 2018

## Update on Public Law Major Developments Regarding Local Taxing Powers

By Michael G. Colantuono

There is much recent news for local government finance, with decisions extending agencies' power to tax electronic commerce and a deal to keep the onerous Business Roundtable Initiative off the November ballot.

*South Dakota v. Wayfair* is the U.S. Supreme Court's blockbuster decision on e-commerce taxes. For 50 years, the Court required a business to have a physical presence in a state or a locality for that government to tax it. In the 1960s, mail-order businesses did business nationwide, but located in low- or no-tax jurisdictions to avoid taxes in most of their markets. E-commerce has made the physical presence rule more and more irrational. As the Court noted, an internet vendor with a pervasive presence in South Dakota paid no tax while a competitor who warehoused a bit of inventory there would. Now, significant participation in an agency's marketplace triggers tax jurisdiction.

Congress may weigh in on e-commerce taxes. In the meantime, local agencies adopting new taxes (with voter approval) can tax any business with a meaningful local market. Very small vendors (like those who sell crafts on Etsy or Craig's List) should be exempted. The case will immediately enhance use tax collection. Sales in California are subject to sales taxes, collected by sellers from buyers and paid to the State and the locality where the sale occurred. Use taxes apply to sales by out-of-California businesses, but few sellers collect them (Amazon now does) and even fewer buyers pay them (as the law requires). *Wayfair* allows the State to compel all businesses which do meaningful volume here to collect use taxes for it and its local agencies.

The onerous Business Roundtable Initiative — funded by Big Soda and requiring 2/3-voter approval for all new taxes and many fees — will not appear on the fall ballot. Backers withdrew it for the Governor's signature on A.B. 1838, an immediately-effective budget-trailer bill forbidding taxes on "groceries" — including "carbonated and noncarbonated nonalcoholic beverages" and excluding alcohol, cannabis, tobacco and electronic

(continued on page 2)

### ELECTION LAW

Election season is coming and CH&W can help! We have broad experience advising public agencies and elections officials in all aspects of elections law, both advice and litigation.

Our experience covers regular and special election procedures, ballot titles and impartial analyses, agency-sponsored measures, initiatives and referenda, ballot arguments, campaign finance regulations and election contests.

We recently advised a special district on a referendum of a fee and obtained a court order striking misleading language from a ballot argument against a tax measure.

More details are on our website. Let us know if we can help!

# Social Media Blockers Beware!

By Ryan Thomas Dunn

Government is an expressive business and expressive activity these days is commonly done electronically — including by social media. As President Trump recently discovered, if you do public business via Twitter or another social media platform, you can create what is known as a “public forum” under the First Amendment from which you may not exclude political adversaries or critics.

A federal judge in New York held the “interactive space” in President Trump’s Twitter feed — where other Twitter users can “follow” him and respond to his tweets — is subject to First Amendment protection as a “public forum.” The court concluded the federal government’s ownership or control of the President Twitter account — the parties agreed the President and the White House social media director control the account — and the President’s use of the account to announce executive actions — like announcing the appointment of cabinet secretaries — makes a public forum of the “interactive space” in which other users could reply. Thus, the President’s practice of blocking users who disagree with him is viewpoint discrimination in a public forum violating the First Amendment. The President has appealed.

Mr. Trump is not alone. Plaintiffs blocked on social media by other public officials have filed similar suits around the country. In San Diego County, a labor leader alleged a First Amendment violation by National City, claiming the mayor blocked the labor leader from commenting on the mayor’s Facebook page. The mayor admits he uses his Facebook page for City purposes, and thus the court may find the interaction portions of his page to be protected by the First Amendment just as the New York federal court found the President’s Twitter feed to be.

The line between creating a public forum in a public official’s social media accounts and limits them to private speech can be hard to draw, so there is some risk in suppressing views by deleting comments or blocking critics. The federal judge in New York distinguished an official’s “purely personal Twitter

account,” which is “one that she does not impress with the trappings of her office and does not use to exercise the authority of her position[.]” It is safer for officials to ignore competing views on their social media or to respond by stating disagreement. Alternatively, officials can use separate accounts for public and private purposes or let agency staff handle official communications.

The law typically follows society and sometimes has to race to keep up. That is certainly true as to information technology and social media. These issues will continue to evolve. As they do, we will keep you posted!

*For more information on this subject, contact Ryan at RDunn@chwlaw.us or (213) 542-5717.*

## Revenue Law Developments

*(continued from page 1)*

cigarettes — from 2018 to 2030. Soda taxes in San Francisco, Berkeley and Albany are exempted. The statute applies to all local governments, including charter cities, but a strong argument can be made that no state interest justifies this interference with charter city home rule power. The statute restricts litigation of such cases to Sacramento Superior Court, a venue the State has found favorable in post-redevelopment disputes with local government. Public health advocates rue the deal, but many in local government — and public-employee unions which participated in the negotiations — are relieved the Business Roundtable Initiative is off the table.

Other significant developments in local finance law are pending in appellate courts and the Legislature. We will update you on those next time.

*For more information on this subject, contact Michael at MColantuono@chwlaw.us or (530) 432-7359.*

# Court Applies Age Discrimination Statute to the Fire Service

By Pamela K. Graham

The country's high court will soon decide whether all state agencies, regardless of size, are subject to the federal Age Discrimination in Employment Act (ADEA), which protects workers over 40 from age discrimination. In February, the U.S. Supreme Court granted Mount Lemmon Fire District's petition for certiorari to decide whether the Act's exemption for private employers with fewer than 20 employees also applies to government agencies, or whether **all** government agencies are subject to the ADEA.

In *Guido v. Mount Lemmon Fire District*, two employees sued the Arizona district for age discrimination. The two Captains were the oldest full-time employees of the District when it terminated their employment.

The ADEA prohibits employers from discriminating against employees based on age, but excludes private employers of fewer than 20 people. Though the Act was amended in 1974 to apply to states and their political subdivisions (cities, counties and special districts), the Mount Lemmon employees argued all government agencies — regardless of workforce size — must comply with the ADEA.

29 U.S.C. § 630(b) defines an "employer" under the Act as:

[A] person engaged in an industry affecting commerce who has twenty or more employees for each working day in each of twenty or more calendar weeks in the current or preceding calendar year ...

The term **also means** (1) any agent of such a person, and (2) a State or political subdivision of a State and any agency or instrumentality of a State or a political subdivision of a State, and any interstate agency, but such term does not include the United States, or a corporation wholly owned by the Government of the United States." [Emphasis added.]

The federal trial court granted summary judgment to the District, ruling the 20-employee threshold applies to government employers, too. Because the Fire District employed only 11, it was exempt from the ADEA.

The Ninth Circuit reversed, finding the statute's plain meaning applies the 20-employee minimum only to private employers: "[T]he use of separate sentences and the word 'also' combine to create distinct categories, in which clarifying language for one category does not apply to other categories. ... The twenty-employee minimum does not apply to definitions in the second sentence and there is no reason to depart from the statute's plain meaning." Because the Ninth Circuit ruled on the statute's text alone, it did not consider that four other circuits have declared section 630(b) ambiguous and interpreted the 20-employee minimum to apply to political subdivisions. They did so to avoid an anomalous result — why should small private employers be exempt, but not small governments?

The Supreme Court will now decide the issue. The case is now being briefed and expected to be decided by June 2019.

Of course, no employer should discriminate based on age. Like the ADEA, California's Fair Employment and Housing Act (FEHA) prohibits age discrimination. FEHA covers any employer — public or private — with five or more employees. An employer may enforce bona fide occupational qualifications, especially for physically demanding occupations like fire-fighting. But, if a court rejects such a justification, age discrimination can be costly. Policies establishing physical qualifications for employment should be written and the basis for employment decisions should be documented to overcome any allegation an employment decision was motivated by membership in a protected class.

For more information on this subject, contact Pamela at [PGraham@chwlaw.us](mailto:PGraham@chwlaw.us) or (213) 542-5702.



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Affiliation \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Phone \_\_\_\_\_ Fax \_\_\_\_\_

E-mail \_\_\_\_\_

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## Public Hearings 7.

### LAFCO

Meeting Date: 07/26/2018

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### Information

#### SUBJECT

Adopt a resolution dissolving the following inactive districts: Reclamation District 2076 and Reclamation District 2120

#### RECOMMENDED ACTION

Adopt a resolution dissolving Reclamation District 2076 and Reclamation District 2120.

#### FISCAL IMPACT

Because these districts are inactive, there is no agency fund to reimburse LAFCo for processing costs. However, these costs are expected to be minimal and can be easily absorbed by our current budget.

#### REASONS FOR RECOMMENDED ACTION

In 2017, the Little Hoover Commission produced a report entitled, "Special Districts: Improving Oversight & Transparency", which recommended approval of legislation to streamline the LAFCo dissolution process for inactive districts. Legislation adopted in 2017 (Government Code Section 56879) created an expedited process for LAFCos to dissolve inactive districts that meet certain criteria defined under Government Code Section 56042 as special districts have had: (1) no financial transactions in the previous fiscal year; (2) no assets and liabilities; and (3) no outstanding debts, contracts, liens, or claims. If the State Controller's Office (SCO) deems a special district inactive and notifies the LAFCo, it is required to initiate dissolution within 90 days of receiving the notice. The Commission is required to hold one public hearing and dissolve the inactive district.

Yolo LAFCo recently completed a Municipal Service Review (MSR) for the Local Maintaining Agencies (including reclamation districts and other types of districts that provide flood protection services along the Sacramento River System) and adopted a recommendation that Reclamation District (RD) 2076 and RD 2120



be dissolved. Yolo LAFCo received an email communication dated March 15, 2018 verifying the SCO "does not have either district in our system or any files regarding these two districts for Yolo County". Therefore, Yolo LAFCo initiated proceedings to dissolve these two districts on May 24, 2018. This recommended action would complete the dissolution process as no protest process is required to dissolve special districts that are determined to be inactive.

## **BACKGROUND**

RD 2076 was formed in 1928 and was once part of the Glide Family holdings which eventually became the Yolo Bypass. The District has been inactive since it was formed and has never provided services since its inception. The District has no board of trustees, no adopted bylaws, and has never collected any revenue. Information on file suggest that the State condemned the Bypass properties and acquired them through eminent domain; therefore, voiding the purpose of the district. In 1983, Yolo LAFCo conducted a Sphere of Influence Study and dissolved all the RDs that were inactive at that time, however RD 2076 was given one year for the landowners to decide if they wanted to reactivate the district (which never occurred). In 2005, a LAFCo MSR recommended that RD 2076 be dissolved. The Commission supported the recommendation; however, no action to dissolve the district was ever taken. In 2018, a LAFCo MSR again recommended dissolution.

In 1983, Yolo LAFCo approved a proposal for formation of a new RD 2120 (Little Holland) which was located at the southern boundary of Yolo County between RDs 999 and 2076. However, in 1999 the property was sold to the US Army Corps of Engineers for habitat mitigation purposes. RD 2120 is currently inactive and was never formally dissolved by LAFCo. In 2018, the LAFCo MSR again recommended dissolution.

### **Agency/Public Involvement**

The project was routed to all "affected agencies" (i.e. any local agency or school district with boundaries that overlap any portion of the subject territory) for review and comment on June 5, 2018 and no responses have been received. Notice of the proposed dissolution was U.S. mailed to all landowners within the districts (and within 300' of the districts) on July 2, 2018 and no comments have been received. If any comments come in after publication of this staff report, they will be forwarded to the Commission in a supplemental packet.

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## **Attachments**

Reso2018-06 Dissolving RDs 2076 & 2120

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## **Form Review**

Inbox

Reviewed By

Date

Christine Crawford (Originator)  
Form Started By: Christine Crawford  
Final Approval Date: 07/10/2018

Christine Crawford

07/10/2018 01:37 PM  
Started On: 06/26/2018 10:59 AM

**RESOLUTION № 2018-06**

**RESOLUTION OF THE YOLO LOCAL AGENCY FORMATION COMMISSION  
DISSOLVING RECLAMATION DISTRICT 2076 AND RECLAMATION DISTRICT 2120  
LAFCo Project No. 923**

**WHEREAS**, on February 22, 2018, the Yolo Local Agency Formation Commission adopted the Municipal Service Review/Sphere of Influence Update for the Yolo Reclamation Districts (RDs)/Local Maintaining Agencies (LAFCo No. S-046); and

**WHEREAS**, RD 2076 and RD 2120 meet the criteria specified in Government Code Section 56042 defining an inactive special district, and therefore, are considered inactive special districts; and

**WHEREAS**, the adopted Municipal Service Review/Sphere of Influence Update recommends that LAFCo initiate dissolution of RD 2076 and RD 2120 as inactive districts pursuant to Section 56879 of the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000; and

**WHEREAS**, RD 2076 was formed in 1928 and was once part of the Glide Family holdings which eventually became the Yolo Bypass, has been inactive since it was formed, and has never provided services since its inception. Information on file suggest that the State condemned the Bypass properties and acquired them through eminent domain; therefore, voiding the purpose of the district; and

**WHEREAS**, a LAFCo Sphere of Influence Study conducted in 1983 determined RD 2076 was inactive, but there was interest from landowners in potentially becoming active again. The Commission's decision was that RD 2076 be dissolved "if, in one year, the landowners do not implement activation of the district", which never occurred; and

**WHEREAS**, RD 2120 (Little Holland) was formed in 1983 at the southern boundary of Yolo County between RD 999 and RD 2076, and in 1999 was sold to the US Army Corps of Engineers for habitat mitigation purposes and has been inactive ever since; and

**WHEREAS**, the State Controller's Office has confirmed in an email to LAFCo dated March 15, 2018 stating it "does not have either district in our system or any files regarding these two districts for Yolo County" and, therefore, both are considered inactive; and

**WHEREAS**, Government Code Section 56879 requires LAFCo to initiate dissolution of inactive districts by resolution within 90 days of receiving notification from the Controller that a district is inactive, and is required to dissolve inactive districts after one public hearing; and

**WHEREAS**, the Commission initiated dissolution of the inactive districts on May 24, 2018 within 90 days of notification from the Controller; and

**WHEREAS**, LAFCo is empowered by Government Code Section 56375(g) to dissolve inactive districts pursuant to Section 56879; and

**WHEREAS**, the dissolution of inactive districts is not subject to the protest provisions contained within Government Code Sections 57000 through 57176.

**NOW, THEREFORE BE IT RESOLVED**, the Yolo Local Agency Formation Commission does hereby adopt this resolution dissolving RD 2076 (Exhibit A) and RD 2120 (Exhibit B) pursuant the Cortese/Knox/Hertzberg Local Government Reorganization Act of 2000, Government Code Section 56879.

**PASSED AND ADOPTED** by the Local Agency Formation Commission, County of Yolo, State of California, this 26<sup>th</sup> day of July 2018, by the following vote.

AYES:  
NOES:  
ABSENT:

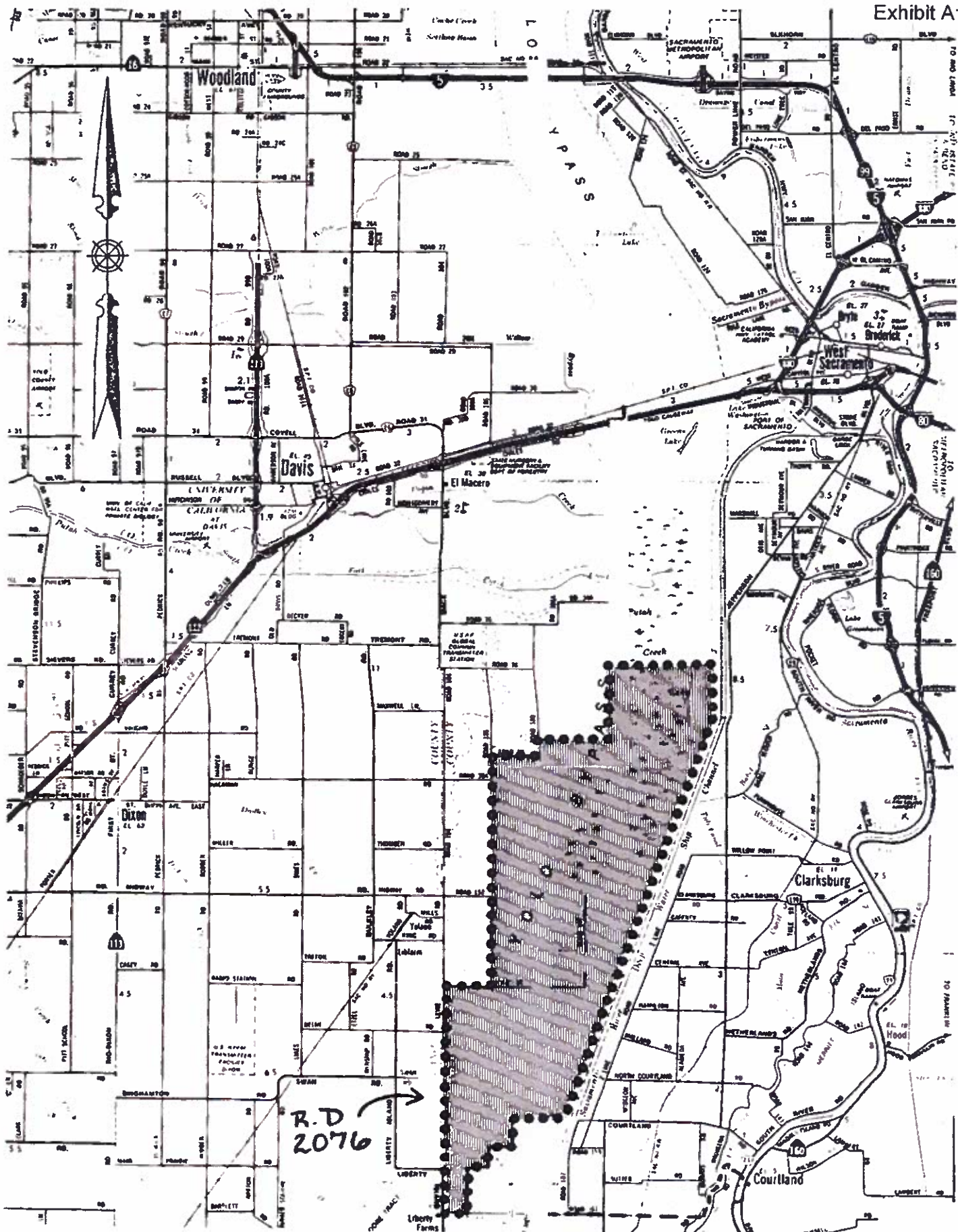
\_\_\_\_\_  
Olin Woods, Chair  
Yolo Local Agency Formation Commission

ATTEST:

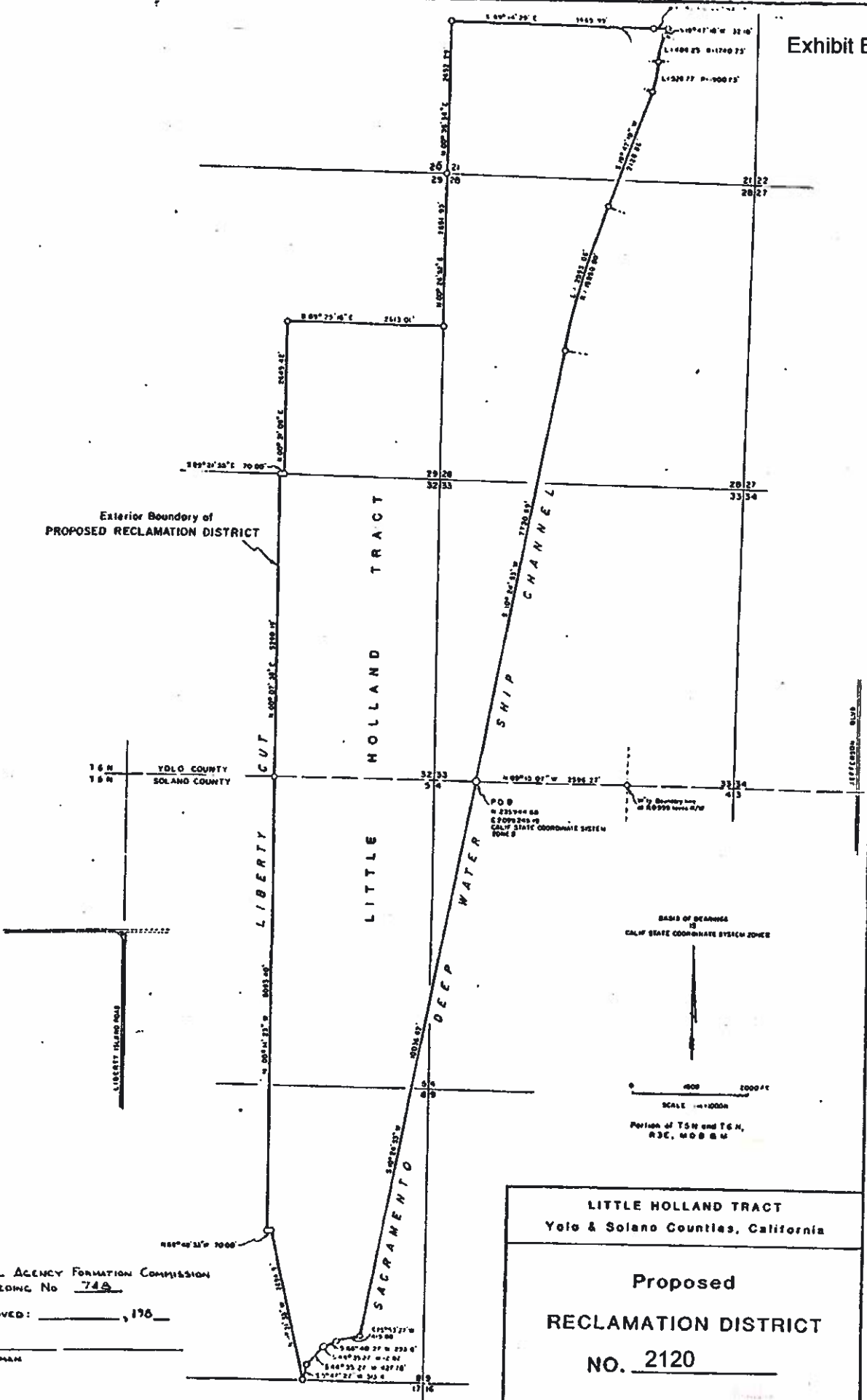
  
\_\_\_\_\_  
Christine Crawford, Executive Officer  
Yolo Local Agency Formation Commission

APPROVED AS TO FORM:

by:   
For: \_\_\_\_\_  
Eric May, Commission Counsel



Exterior Boundary of PROPOSED RECLAMATION DISTRICT



LOCAL AGENCY FORMATION COMMISSION  
 PROCEEDING No. 749  
 APPROVED: \_\_\_\_\_, 196\_\_  
 CHAIRMAN

LITTLE HOLLAND TRACT  
 Yolo & Solano Counties, California

Proposed  
 RECLAMATION DISTRICT  
 NO. 2120

## LAFCO

Meeting Date: 07/26/2018

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### Information

#### SUBJECT

Authorize the Chair to sign Agreement 2018-05 for services between Yolo LAFCo and Harshwal & Company, LLP, not to exceed \$8,215 to conduct an independent audit of the Yolo LAFCo financial statements for the fiscal years ending in 2016, 2017 and 2018

#### RECOMMENDED ACTION

Authorize the Chair to sign Agreement 2018-05 for services between Yolo LAFCo and Harshwal & Company, LLP, not to exceed \$8,215 to conduct an independent audit of the Yolo LAFCo financial statements for the fiscal years ending in 2016, 2017 and 2018.

#### FISCAL IMPACT

For fiscal year 2018/19, the LAFCo budget appropriated a total of \$15,000 under Professional Services for Auditing and Accounting Services. The contract is not to exceed \$8,215. Therefore, sufficient funds were budgeted for this contract and no fiscal impacts are anticipated.

#### REASONS FOR RECOMMENDED ACTION

Per Yolo LAFCo Administrative Policies and Procedures Section 5.18, LAFCo shall have financial audits performed on a three year cycle (i.e. the auditor reviews the prior three fiscal years at one time). In addition, the LAFCo Commission must authorize and execute contracts greater than \$5,000 in accordance with LAFCo's Administrative Policies and Procedures Section 5.11.

#### BACKGROUND

A Request for Proposals was issued for auditing services in May 2018 and four proposals were received as follows:

- Fechter & Company for \$28,500
- Harshwal & Company, LLP for \$8,215
- James Marta & Company, LLP for \$13,300

- R.J. Ricciardi, Inc. CPAs for \$22,350

The review committee included Josh Iverson from the Yolo County Department of Financial Services, and Terri Tuck and Christine Crawford from LAFCo. The committee met on July 5, 2018 and had all independently ranked Harshwal & Company, LLP as the top ranked firm based on their proposal, experience and price. Staff called and spoke with two of the references provided and each spoke well of their experience with the firm.

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## Attachments

AGR 2018-05 Harshwal, LLC Auditing Services

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## Form Review

**Inbox**

Christine Crawford

Form Started By: Terri Tuck

Final Approval Date: 07/10/2018

**Reviewed By**

Christine Crawford

**Date**

07/10/2018 02:41 PM

Started On: 07/10/2018 01:52 PM



LAFCo AGREEMENT № 2018-05  
(Short-Form Agreement)

THIS AGREEMENT is made this 26<sup>th</sup> day of July, 2018, by and between the Yolo Local Agency Formation Commission ("LAFCo"), and Harshwal & Company LLP ("CONTRACTOR"), who agree as follows:

TERMS

1. CONTRACTOR shall perform the following professional services: Independent Professional Auditing Services, related to the preparation of the LAFCo financial statements for fiscal years ending 2016, 2017, and 2018, as set forth in greater detail in Exhibits B and C.
2. CONTRACTOR shall perform said services between August 1, 2018, and February 28, 2019.
3. The complete contract shall include the following Exhibits attached hereto and incorporated herein: Exhibit A: Insurance Requirements, Exhibit B: LAFCo's Request for Proposals dated May 1, 2018, Exhibit C: Contractor's proposal dated June 13, 2018, Exhibit D: Engagement Letter.
4. Subject to CONTRACTOR'S satisfactory and complete performance of all the terms and conditions of this Agreement, and upon CONTRACTOR's submission of an appropriate claim, LAFCo shall pay CONTRACTOR no more than a total amount of \$8,215, as identified in Exhibit C.
5. CONTRACTOR, at his sole cost and expense, shall obtain and maintain throughout the entire term of this Agreement, the insurance set forth in Exhibit A attached hereto.
6. To the fullest extent allowed by law, CONTRACTOR shall defend, indemnify, and hold harmless LAFCo, its officers, officials, employees and agents from any and all claims, demands, liability, damages, cost or expenses (including but not limited to attorney fees) in law or equity that may at any time arise or be asserted based in whole or in part upon any negligent or other wrongful act or omission of the CONTRACTOR, it's officers, agents, or employees. CONTRACTOR responsibility for such defense and indemnity obligations shall survive the termination or completion of this Agreement for the full period of time allowed by law. The defense and indemnification obligations of this Agreement are undertaken in addition to, and shall not in any way be limited by, the insurance obligations contained in this Agreement.
7. Any SUBCONTRACTOR must agree to be bound to CONTRACTOR and LAFCo in the same manner and to the same extent as CONTRACTOR is bound to LAFCo under this Agreement. SUBCONTRACTORS must further agree to include the same requirements and provisions of this Agreement, including the indemnity and insurance requirements, with any SUB-SUBCONTRACTOR to the extent they apply to the scope of the SUB-SUBCONTRACTOR's work.
8. CONTRACTOR shall comply with all applicable laws and regulations, including but not limited to any, which are promulgated to protect the public health, welfare and safety or prevent conflicts of interest. CONTRACTOR shall defend LAFCo and reimburse it for any fines, damages or costs (including attorney fees) that might be incurred or assessed based upon a claim or determination that CONTRACTOR has violated any applicable law or regulation.
9. This Agreement is subject to LAFCo receiving sufficient funds for the activities required of the Contractor pursuant to this Agreement. If LAFCo's adopted budget does not contain sufficient funds for this Agreement, LAFCo may terminate this Agreement by giving ten (10) days advance written notice thereof to Contractor, in which event LAFCo shall have no obligation to pay Contractor any further funds or provide other consideration and the Contractor shall have no obligation to provide any further services under this Agreement.
10. Either party may terminate this Agreement, for any reason or no reason, upon 30 days' written notice to the other party.

11. If CONTRACTOR fails to perform any part of this Agreement, LAFCo may notify the CONTRACTOR of the default and CONTRACTOR shall remedy the default. If CONTRACTOR fails to do so, then, in addition to any other remedy that LAFCo may have, LAFCo may terminate this Agreement and withhold any or all payments otherwise owed to CONTRACTOR pursuant to this Agreement.
12. Attached are licenses &/or certificates required by CONTRACTOR's profession (Indicating type; No.; State; & Expiration date), and CONTRACTOR certifies that he/she/it shall maintain them throughout this Agreement, and that CONTRACTOR's performance will meet the standards of licensure/certification.
13. CONTRACTOR understands that he/she is not an employee of LAFCo and is not eligible for any employee benefits, including but not limited to unemployment, health/dental insurance, worker's compensation, vacation or sick leave.
14. CONTRACTOR will hold in confidence all information disclosed to or obtained by CONTRACTOR which relates to activities under this Agreement and/or to LAFCo's plans or activities. All documents and information developed under this Agreement and all work products, reports, and related data and materials shall become the property of LAFCo. CONTRACTOR shall deliver all of the foregoing to LAFCo upon completion of the services hereunder, or upon earlier termination of this Agreement. In addition, CONTRACTOR shall retain all of its own records regarding this Agreement and the services provided hereunder for a period of not less than four (4) years, and shall make them available to LAFCo for audit and discovery purposes.
15. This Agreement constitutes the entire agreement of the parties, and no other agreements or representations, oral or written, have been made or relied upon by either party. This Agreement may only be amended in writing signed by both parties, and any other purported amendment shall be of no force or effect. This Agreement, including all attachments, shall be subject to disclosure pursuant to the California Public Records Act.
16. This Agreement shall be deemed to be executed within the State of California and construed in accordance with and governed by laws of the State of California. Any action or proceeding arising out of this Agreement shall be filed and resolved in a California State court located in Woodland, California.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on the date first written above by affixing their signatures hereafter.

CONTRACTOR:

  
 \_\_\_\_\_  
 Sanwar Harshwal, Managing Partner  
 Harshwal & Company, LLP  
 266 17<sup>th</sup> Street, Suite 200  
 Oakland, CA 94612  
 (858) 784-1622  
[sanwar@harshwal.com](mailto:sanwar@harshwal.com)

LAFCo:

\_\_\_\_\_  
 Olin Woods, Chair

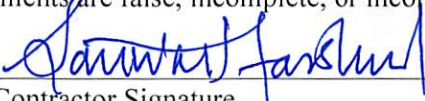
ATTEST:

  
 \_\_\_\_\_  
 Christine Crawford, LAFCo Executive Officer  
 625 Court Street, Suite 203  
 Woodland, CA 95695  
 (530) 666-8048  
[Christine.crawford@yolocounty.org](mailto:Christine.crawford@yolocounty.org)

Approve to form:

  
 \_\_\_\_\_  
 Carrie Scarlata, Commission Counsel

CERTIFICATION: I hereby certify under the penalty of perjury that all statements made in or incorporated into this Agreement are true and complete to the best of my knowledge. I understand and agree that LAFCO may, in its sole discretion, terminate this Agreement if any such statements are false, incomplete, or incorrect.

  
\_\_\_\_\_  
Contractor Signature

## SERVICE CONTRACT INSURANCE REQUIREMENTS

- A. During the term of this Agreement, Contractor shall at all times maintain, at its expense, the following coverages and requirements. The comprehensive general liability insurance shall include broad form property damage insurance.
1. Minimum Coverages (as applicable) - Insurance coverage shall be with limits not less than the following:
    - a. **Comprehensive General Liability** – \$1,000,000/occurrence and \$2,000,000/aggregate
    - b. **Automobile Liability** – \$1,000,000/occurrence (general) and \$500,000/occurrence (property) [include coverage for Hired and Non-owned vehicles.]
    - c. **Professional Liability/Malpractice/Errors and Omissions** – \$1,000,000/occurrence and \$2,000,000/aggregate (If any engineer, architect, attorney, accountant, medical professional, psychologist, or other licensed professional performs work under a contract, the contractor must provide this insurance. If not, then this requirement automatically does not apply.)
    - d. **Workers' Compensation** – Statutory Limits/**Employers' Liability** - \$1,000,000/accident for bodily injury or disease (If no employees, this requirement automatically does not apply.)
  2. LAFCo, its officers, agents, employees and volunteers shall be named as additional insured on all but the workers' compensation and professional liability coverages. . [NOTE: Evidence of additional insured may be needed as a separate endorsement due to wording on the certificate negating any additional writing in the description box.] It shall be a requirement under this agreement that any available insurance proceeds broader than or in excess of the specified minimum Insurance coverage requirements and/or limits shall be available to the Additional Insured. Furthermore, the requirements for coverage and limits shall be (1) the minimum coverage and limits specified in this Agreement; or (2) the broader coverage and maximum limits of coverage of any Insurance policy or proceeds available to the named Insured; whichever is greater.
    - a. The Additional Insured coverage under the Contractor's policy shall be "primary and non-contributory" and will not seek contribution from LAFCo's insurance or self insurance and shall be at least as broad as CG 20 01 04 13.
    - b. The limits of Insurance required in this agreement may be satisfied by a combination of primary and umbrella or excess Insurance. Any umbrella or excess Insurance shall contain or be endorsed to contain a provision that such

coverage shall also apply on a primary and non contributory basis for the benefit of LAFCo (if agreed to in a written contract or agreement) before LAFCo's own Insurance or self insurance shall be called upon to protect it as a named insured.

3. Said policies shall remain in force through the life of this Agreement and, with the exception of professional liability coverage, shall be payable on a "per occurrence" basis unless LAFCo's Risk Manager specifically consents in writing to a "claims made" basis. For all "claims made" coverage, in the event that the Contractor changes insurance carriers Contractor shall purchase "tail" coverage covering the term of this Agreement and not less than three years thereafter. Proof of such "tail" coverage shall be required at any time that the Contractor changes to a new carrier prior to receipt of any payments due.
4. The Contractor shall declare all aggregate limits on the coverage before commencing performance of this Agreement, and LAFCo's Risk Manager reserves the right to require higher aggregate limits to ensure that the coverage limits required for this Agreement as set forth above are available throughout the performance of this Agreement.
5. Any deductibles or self-insured retentions must be declared to and are subject to the approval of LAFCo's Risk Manager. All self-insured retentions (SIR) must be disclosed to Risk Management for approval and shall not reduce the limits of liability. Policies containing any SIR provision shall provide or be endorsed to provide that the SIR may be satisfied either by the named Insured or Yolo LAFCo.
6. Each insurance policy shall be endorsed to state that coverage shall not be suspended, voided, canceled by either party, reduced in coverage or in limits except after thirty (30) days' prior written notice by certified mail, return receipt requested, has been given to the Director (ten (10) days for delinquent insurance premium payments).
7. Insurance is to be placed with insurers with a current A.M. Best's rating of no less than A:VII, unless otherwise approved by LAFCo's Risk Manager.
8. The policies shall cover all activities of Contractor, its officers, employees, agents and volunteers arising out of or in connection with this Agreement.
9. For any claims relating to this Agreement, the Contractor's insurance coverage shall be primary, including as respects LAFCo, its officers, agents, employees and volunteers. Any insurance maintained by LAFCo shall apply in excess of, and not contribute with, insurance provided by Contractor's liability insurance policy.
10. The insurer shall waive all rights of subrogation against LAFCo, its officers, employees, agents and volunteers.

- B.** Prior to commencing services pursuant to this Agreement, Contractor shall furnish LAFCo with original endorsements reflecting coverage required by this Agreement. The endorsements are to be signed by a person authorized by that insurer to bind coverage on its behalf. All endorsements are to be received by, and are subject to the approval of, LAFCo's Risk Manager before work commences. Upon LAFCo's request, Contractor shall provide complete, certified copies of all required insurance policies, including endorsements reflecting the coverage required by these specifications.
- C.** During the term of this Agreement, Contractor shall furnish LAFCo with original endorsements reflecting renewals, changes in insurance companies and any other documents reflecting the maintenance of the required coverage throughout the entire term of this Agreement. The endorsements are to be signed by a person authorized by that insurer to bind coverage on its behalf. Upon LAFCo's request, Contractor shall provide complete, certified copies of all required insurance policies, including endorsements reflecting the coverage required by these specifications. Yolo LAFCo reserves the right to obtain a full certified copy of any Insurance policy and endorsements. Failure to exercise this right shall not constitute a waiver of right to exercise later.
- D.** Contractor agrees to include with all Subcontractors in their subcontract the same requirements and provisions of this agreement including the indemnity and Insurance requirements to the extent they apply to the scope of the Subcontractor's work. Subcontractors hired by Contractor agree to be bound to Contractor and LAFCo in the same manner and to the same extent as Contractor is bound to LAFCo under the Contract Documents. Subcontractor further agrees to include these same provisions with any Sub-subcontractor. A copy of the Owner Contract Document Indemnity and Insurance provisions will be furnished to the Subcontractor upon request. The General Contractor/**and or Contractor** shall require all Subcontractors to provide a valid certificate of insurance and the required endorsements included in the agreement prior to commencement of any work and General Contractor/**and or Contractor** will provide proof of compliance to LAFCo.
- E.** Contractor shall maintain insurance as required by this contract to the fullest amount allowed by law and shall maintain insurance for a minimum of five years following the completion of this project. In the event Contractor fails to obtain or maintain completed operations coverage as required by this agreement, LAFCo at its sole discretion may purchase the coverage required and the cost will be paid by Contractor.

Yolo Local Agency Formation Commission  
*Request for Proposals*



To provide:

Independent Professional Auditing Services

to Audit Yolo LAFCo Financial Statements for  
Fiscal Years ending 2016, 2017, and 2018

Response due by Friday, June 15, 2018 at 3:00 pm

*Issued May 1, 2018*

# YOLO LOCAL AGENCY FORMATION COMMISSION

## REQUEST FOR PROPOSAL

The Yolo Local Agency Formation Commission (LAFCo) is seeking a qualified certified public accounting firm to audit its financial statements for fiscal years ending June 30, 2016, 2017, and 2018.

### **Yolo LAFCo Background**

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The Yolo LAFCo was formed and operates under the provisions of state law, specifically what is now known as the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (California Government Code Sec. 56000 et seq.). State law provides for LAFCos to be formed as independent agencies in each county in California. LAFCos implement state law and local policies relating to boundary changes for cities and most special districts. LAFCos approve spheres of influence, incorporations, annexations, reorganizations, and other changes of organization.

The Yolo LAFCo has a five-member commission consisting of the following: two members of the Yolo County Board of Supervisors, two city council members from the four cities within the County, and one member from the public at large. For each membership category, an alternate Commissioner serves in the absence of the regular member.

Yolo LAFCo staff consists of a full time Executive Officer and Clerk and a part-time analyst. Legal services are provided by the Yolo County Counsel's Office. The County of Yolo provides payroll, treasury, personnel, and support services as well as office space in the County's Administrative Building.

The Yolo LAFCo operates under a single-program government fund with an annual budget of approximately \$500,000. Funding for operations comes primarily from the County and the four cities in Yolo County, with the County contributing half and the cities contributing the other half. Although the County of Yolo contributes half of Yolo LAFCo's net operational costs, the Yolo LAFCo is an independent agency and its budget is not subject to County approval. In addition to the agency contributions, other sources of revenue include applicant fees and interest earnings.

### **Scope of the Project**

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Yolo LAFCo is seeking qualified proposals for an independent financial audit in accordance with the following requirements:

1. The audit is to be performed in accordance with generally accepted auditing standards and the standards set for financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and U.S. Office of Management and Budget (OMB) Circular A-133 *Audits of States, Local Governments, and Non-Profit Organizations*, as well as any other current and applicable federal, state, local or programmatic audit requirements.
2. The audit will cover the general purpose financial statements of LAFCo and supporting documentation and schedules for fiscal years ending 2016, 2017, and 2018. Please note the County Department of Financial Services has prepared



unaudited financial statements for the fiscal years ending 2016 and 2017 (see Exhibits C and D).

3. The audit firm will issue a separate Management Letter that includes recommendations, if any, for improvements in internal control that are considered to be significant deficiencies or material weaknesses.

LAFCo staff will prepare the Management Discussion and Analysis (MD&A), if needed.

### **Audit Process and Deliverables**

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Preparation of the report will include the following steps:

1. Data collection: including but not limited to soliciting LAFCo staff and the Yolo County Department of Financial Services (DFS) for information, research of existing information, and retrieving documents as needed.
2. Review, interpretation and analysis: review and analysis of all the information collected.
3. Produce Administrative Draft financial statements for LAFCo staff review (electronic PDF and Word version).
4. Preparation of final draft addressing comments from LAFCo staff, including findings, determinations and recommendations (electronic PDF and Word versions). Attendance at the Commission meeting(s) approving the final financial statement is required.
5. Following Commission approval of the financial statements, please provide LAFCo with a final electronic version (both PDF and Word versions).
6. All working papers and reports are to be retained at the auditor's expense for a minimum of four (4) years. The audit firm shall make working papers available to LAFCo on request.

### **Contents of Proposal**

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The proposal shall be specifically responsive to this request and shall include, but not necessarily be limited to, the following:

1. General statement by the firm or individual about the proposal including an understanding and general approach to accomplishing the work as outlined. The statement should demonstrate the experience and qualifications to perform the required duties, including information regarding government audit experience.
2. Specifically, substantiated statement of the firm or individual's qualifications to perform the work, ability to stay within budget, and meet deadlines.
3. Identification and designation of the individual(s) who would perform the work, including resumes documenting their experience and competence to perform that work. Note that any subsequent changes in staff performing the work will require prior approval by LAFCo.
4. General time line and scope of work required to complete the documents in the most efficient and timely manner. The timeline should identify numerous check-in meetings with LAFCo staff as appropriate.

5. General proposal costs and identification of basic work tasks including a list of the firm's hours/rate structure for completing the scope of work. The costs should specify deliverables and number of meetings/presentations included in the fee. LAFCo would like the option to provide a draft financial statement, if feasible. The fee shall provide a breakdown for drafting the financial statement and audit separately.
6. A list of not less than three (3) client references for which services similar to those outlined in this request for proposals have recently been, or are currently being, provided. For each reference listed provide the name of the organization, dates, and type of service(s) provided, and the name, address, e-mail address and telephone number of the appropriate contact.

**Proposal deadline is Friday, June 15, 2018 at 3:00 pm.**

### **Evaluation Process**

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During the evaluation process, LAFCo reserves the right to request additional information or clarifications from responders or to allow corrections of errors or omissions. At the discretion of the LAFCo, firms submitting proposals may be requested to make oral presentations as part of the evaluation process.

LAFCo reserves the right to retain all proposals submitted and to use any ideas in a proposal regardless of whether the proposal was selected.

The successful bidder will be required to enter into a contract with Yolo LAFCo.

Yolo LAFCo staff will review each proposal and evaluate the ability of each individual or firm to meet the expectations defined herein. References will be contacted. The proposals will be ranked and the top firms may be invited to an interview with LAFCo staff, LAFCo Commission representative(s) and potentially a representative from the Yolo County Department of Financial Services. A consultant will then be selected and the contract approval process will begin. LAFCo may modify this evaluation process as appropriate.

There is no expressed or implied obligation for LAFCo to reimburse responding firms for any expenses incurred in preparing proposals in response to this request.

### **Consultant Selection**

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The following attributes will be considered in determining the award of the contract:

1. Qualifications and experience of the audit team
2. Prior experience in auditing other public agencies
3. References
4. Results of the most recent Peer Review together with the California Society of CPAs acceptance of the peer review
5. Thoroughness of approach to conducting the audit and demonstration of the understanding of the objectives and scope of the audit
6. Ability to work well with the staff from LAFCo and the Yolo County DFS.
7. Ability to complete the audit in a timely manner

8. Provide clear and reasonable outline of cost estimates and past performance with staying within budget

### **Additional Information**

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#### *Timeline:*

The fieldwork and audit for Fiscal Years ending June 30, 2016 and 2017 may begin after execution of a contract. The field work and audit for Fiscal Year 2017/18 will begin after the books for that year are closed, approximately October 2018. An audit plan and project schedule will be determined and agreed to by LAFCo and the selected audit firm.

#### *Insurance:*

The form of contract includes standard form insurance requirements and standard form insurance certificates, which are utilized by the Yolo County Public Agency Risk Management Insurance Authority (YCPARMIA), a self-insurance joint powers agency, of which Yolo LAFCo is a member. A copy of YCPARMIA's "Insurance Requirements Guidelines" is attached (Exhibit A), as is a draft contract (Exhibit B).

#### *Yolo County Financial System:*

The County implemented a new financial system, the InforSystem, in Fiscal Year 2015/16.

#### *Contract Provisions:*

Yolo LAFCo reserves the right to reject any and all proposals, waive any irregularity in the proposals and/or to conduct negotiations with any firms, whether or not they have submitted a proposal. The Commission's initial draft of the contract form to be used for agreements is attached to this RFP. Although the attached draft is subject to revision before execution by the parties, by submission of a proposal or statement of qualification the potential contractor indicates that except as specifically and expressly noted in its submission, it has no objection to the attached draft contract or any of its provisions, and if selected will enter into a final agreement based substantially upon the attached draft contract.

#### *Signature Authority:*

Certify that the person signing the proposal is entitled to represent the firm, empowered to submit the bid, and authorized to sign a contract with LAFCo.

#### *Consultants:*

During the preparation phases, Yolo LAFCo reserves the right to hire consultants as necessary, in its discretion, to represent Yolo LAFCo in this project.

### **Submittal**

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Any questions regarding this proposal shall be submitted in writing to [lafco@yolocounty.org](mailto:lafco@yolocounty.org).

Proposals shall be submitted electronically at [lafco@yolocounty.org](mailto:lafco@yolocounty.org), or on paper at:

Yolo Local Agency Formation Commission

625 Court Street, Suite 203  
Woodland CA 95695

Proposal deadline:

**Friday, June 15 2018, 3:00 pm**

Respectfully requested,  
Christine M. Crawford AICP, Executive Officer

**Exhibits**

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- A. Insurance Requirement Guidelines
- B. Sample Contract
- C. Fiscal Year 2016 Unaudited Financial Statements
- D. Fiscal Year 2017 Unaudited Financial Statements

## SERVICE CONTRACT INSURANCE REQUIREMENTS

- A. During the term of this Agreement, Contractor shall at all times maintain, at its expense, the following coverages and requirements. The comprehensive general liability insurance shall include broad form property damage insurance.
1. Minimum Coverages (as applicable) - Insurance coverage shall be with limits not less than the following:
    - a. **Comprehensive General Liability** – \$1,000,000/occurrence and \$2,000,000/aggregate
    - b. **Automobile Liability** – \$1,000,000/occurrence (general) and \$500,000/occurrence (property) [include coverage for Hired and Non-owned vehicles.]
    - c. **Professional Liability/Malpractice/Errors and Omissions** – \$1,000,000/occurrence and \$2,000,000/aggregate (If any engineer, architect, attorney, accountant, medical professional, psychologist, or other licensed professional performs work under a contract, the contractor must provide this insurance. If not, then this requirement automatically does not apply.)
    - d. **Workers' Compensation** – Statutory Limits/**Employers' Liability** - \$1,000,000/accident for bodily injury or disease (If no employees, this requirement automatically does not apply.)
  2. LAFCo, its officers, agents, employees and volunteers shall be named as additional insured on all but the workers' compensation and professional liability coverages. . [NOTE: Evidence of additional insured may be needed as a separate endorsement due to wording on the certificate negating any additional writing in the description box.] It shall be a requirement under this agreement that any available insurance proceeds broader than or in excess of the specified minimum Insurance coverage requirements and/or limits shall be available to the Additional Insured. Furthermore, the requirements for coverage and limits shall be (1) the minimum coverage and limits specified in this Agreement; or (2) the broader coverage and maximum limits of coverage of any Insurance policy or proceeds available to the named Insured; whichever is greater.
    - a. The Additional Insured coverage under the Contractor's policy shall be "primary and non-contributory" and will not seek contribution from LAFCo's insurance or self insurance and shall be at least as broad as CG 20 01 04 13.
    - b. The limits of Insurance required in this agreement may be satisfied by a combination of primary and umbrella or excess Insurance. Any umbrella or excess Insurance shall contain or be endorsed to contain a provision that such

coverage shall also apply on a primary and non contributory basis for the benefit of LAFCo (if agreed to in a written contract or agreement) before LAFCo's own Insurance or self insurance shall be called upon to protect it as a named insured.

3. Said policies shall remain in force through the life of this Agreement and, with the exception of professional liability coverage, shall be payable on a "per occurrence" basis unless LAFCo's Risk Manager specifically consents in writing to a "claims made" basis. For all "claims made" coverage, in the event that the Contractor changes insurance carriers Contractor shall purchase "tail" coverage covering the term of this Agreement and not less than three years thereafter. Proof of such "tail" coverage shall be required at any time that the Contractor changes to a new carrier prior to receipt of any payments due.
4. The Contractor shall declare all aggregate limits on the coverage before commencing performance of this Agreement, and LAFCo's Risk Manager reserves the right to require higher aggregate limits to ensure that the coverage limits required for this Agreement as set forth above are available throughout the performance of this Agreement.
5. Any deductibles or self-insured retentions must be declared to and are subject to the approval of LAFCo's Risk Manager. All self-insured retentions (SIR) must be disclosed to Risk Management for approval and shall not reduce the limits of liability. Policies containing any SIR provision shall provide or be endorsed to provide that the SIR may be satisfied either by the named Insured or Yolo LAFCo.
6. Each insurance policy shall be endorsed to state that coverage shall not be suspended, voided, canceled by either party, reduced in coverage or in limits except after thirty (30) days' prior written notice by certified mail, return receipt requested, has been given to the Director (ten (10) days for delinquent insurance premium payments).
7. Insurance is to be placed with insurers with a current A.M. Best's rating of no less than A:VII, unless otherwise approved by LAFCo's Risk Manager.
8. The policies shall cover all activities of Contractor, its officers, employees, agents and volunteers arising out of or in connection with this Agreement.
9. For any claims relating to this Agreement, the Contractor's insurance coverage shall be primary, including as respects LAFCo, its officers, agents, employees and volunteers. Any insurance maintained by LAFCo shall apply in excess of, and not contribute with, insurance provided by Contractor's liability insurance policy.
10. The insurer shall waive all rights of subrogation against LAFCo, its officers, employees, agents and volunteers.

- B.** Prior to commencing services pursuant to this Agreement, Contractor shall furnish LAFCo with original endorsements reflecting coverage required by this Agreement. The endorsements are to be signed by a person authorized by that insurer to bind coverage on its behalf. All endorsements are to be received by, and are subject to the approval of, LAFCo's Risk Manager before work commences. Upon LAFCo's request, Contractor shall provide complete, certified copies of all required insurance policies, including endorsements reflecting the coverage required by these specifications.
- C.** During the term of this Agreement, Contractor shall furnish LAFCo with original endorsements reflecting renewals, changes in insurance companies and any other documents reflecting the maintenance of the required coverage throughout the entire term of this Agreement. The endorsements are to be signed by a person authorized by that insurer to bind coverage on its behalf. Upon LAFCo's request, Contractor shall provide complete, certified copies of all required insurance policies, including endorsements reflecting the coverage required by these specifications. Yolo LAFCo reserves the right to obtain a full certified copy of any Insurance policy and endorsements. Failure to exercise this right shall not constitute a waiver of right to exercise later.
- D.** Contractor agrees to include with all Subcontractors in their subcontract the same requirements and provisions of this agreement including the indemnity and Insurance requirements to the extent they apply to the scope of the Subcontractor's work. Subcontractors hired by Contractor agree to be bound to Contractor and LAFCo in the same manner and to the same extent as Contractor is bound to LAFCo under the Contract Documents. Subcontractor further agrees to include these same provisions with any Sub-subcontractor. A copy of the Owner Contract Document Indemnity and Insurance provisions will be furnished to the Subcontractor upon request. The General Contractor/**and or Contractor** shall require all Subcontractors to provide a valid certificate of insurance and the required endorsements included in the agreement prior to commencement of any work and General Contractor/**and or Contractor** will provide proof of compliance to LAFCo.
- E.** Contractor shall maintain insurance as required by this contract to the fullest amount allowed by law and shall maintain insurance for a minimum of five years following the completion of this project. In the event Contractor fails to obtain or maintain completed operations coverage as required by this agreement, LAFCo at its sole discretion may purchase the coverage required and the cost will be paid by Contractor.

AGREEMENT N<sup>o</sup> \_\_\_\_\_  
(Short-Form Agreement)

THIS AGREEMENT is made this \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, by and between the Local Agency Formation Commission of Yolo County ("LAFCO"), and \_\_\_\_\_

\_\_\_\_\_  
("CONTRACTOR"), who agree as follows:

TERMS

1. CONTRACTOR shall perform the following personal services:

2. CONTRACTOR shall perform said services between \_\_\_\_\_, \_\_\_\_\_, and \_\_\_\_\_.

3. The complete contract shall include the following Exhibits attached hereto and incorporated herein: Exhibit A: Insurance Requirements, \_\_\_\_\_.

4. Subject to CONTRACTOR'S satisfactory and complete performance of all the terms and conditions of this Agreement, and upon CONTRACTOR'S submission of an appropriate claim, LAFCO shall pay CONTRACTOR no more than a total amount of \$ \_\_\_\_\_, as identified in \_\_\_\_\_.

5. CONTRACTOR, at his sole cost and expense, shall obtain and maintain throughout the entire term of this Contract, the insurance set forth in Exhibit A attached hereto.

6. CONTRACTOR shall defend, indemnify, and hold harmless the LAFCO, its officers, officials, employees and agents from any and all claims, demands, liability, damages, cost or expenses (including but not limited to attorney fees) in law or equity that may at any time arise or be asserted based in whole or in part upon any negligent or other wrongful act or omission of the CONTRACTOR, it's officers, agents, or employees.

7. CONTRACTOR shall comply with all applicable laws and regulations, including but not limited to any, which are promulgated to protect the public health, welfare and safety or prevent conflicts of interest. CONTRACTOR shall defend LAFCO and reimburse it for any fines, damages or costs (including attorney fees) that might be incurred or assessed based upon a claim or determination that CONTRACTOR has violated any applicable law or regulation.

8. This Agreement is subject to LAFCO approving sufficient funds for the activities required of the Contractor pursuant to this Agreement. If LAFCO's adopted budget does not contain sufficient funds for this Agreement, LAFCO may terminate this Agreement by giving ten (10) days advance written notice thereof to the Contractor, in which event LAFCO shall have no obligation to pay the Contractor any further funds or provide other consideration and the Contractor shall have no obligation to provide any further services under this Agreement.

9. If CONTRACTOR fails to perform any part of this Agreement, LAFCO may notify the CONTRACTOR of the default and CONTRACTOR shall remedy the default. If CONTRACTOR fails to do so, then, in addition to any other remedy that LAFCO may have, LAFCO may terminate this Agreement and withhold any or all payments otherwise owed to CONTRACTOR pursuant to this Agreement.



10. Attached are licenses &/or certificates required by CONTRACTOR's profession (Indicating type; No.; State; & Expiration date), and CONTRACTOR certifies that he/she/it shall maintain them throughout this Agreement, and that CONTRACTOR's performance will meet the standards of licensure/certification.

11. CONTRACTOR understands that he/she is not an employee of LAFCO and is not eligible for any employee benefits, including but not limited to unemployment, health/dental insurance, worker's compensation, vacation or sick leave.

12. CONTRACTOR will hold in confidence all information disclosed to or obtained by CONTRACTOR which relates to activities under this Agreement and/or to LAFCO plans or activities. All documents and information developed under this Agreement and all work products, reports, and related data and materials shall become the property of LAFCO. CONTRACTOR shall deliver all of the foregoing to LAFCO upon completion of the services hereunder, or upon earlier termination of this Agreement. In addition, CONTRACTOR shall retain all of its own records regarding this Agreement and the services provided hereunder for a period of not less than four (4) years, and shall make them available to LAFCO for audit and discovery purposes.

13. This Agreement constitutes the entire agreement of the parties, and no other agreements or representations, oral or written, have been made or relied upon by either party. This Agreement may only be amended in writing signed by both parties, and any other purported amendment shall be of no force or effect. This Agreement, including all attachments, shall be subject to disclosure pursuant to the California Public Records Act.

14. This Agreement shall be deemed to be executed within the State of California and construed in accordance with and governed by laws of the State of California. Any action or proceeding arising out of this Agreement shall be filed and resolved in a California State court located in Woodland, California.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on the date first written above by affixing their signatures hereafter.

CONTRACTOR:

LAFCO:

\_\_\_\_\_  
Contractor Signature

\_\_\_\_\_  
Executive Officer Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Street Address/PO Box

\_\_\_\_\_  
City/State/Zip

\_\_\_\_\_  
Phone

CERTIFICATION: I hereby certify under the penalty of perjury that all statements made in or incorporated into this Agreement are true and complete to the best of my knowledge. I understand and agree that LAFCO may, in its sole discretion, terminate this Agreement if any such statements are false, incomplete, or incorrect.

\_\_\_\_\_  
Contractor Signature

## YOLO COUNTY LOCAL AGENCY FORMATION COMMISSION

## STATEMENT OF NET POSITION

JUNE 30, 2016 (UNAUDITED) AND JUNE 30, 2015 (SHOWN FOR COMPARATIVE PURPOSES)

	2016	2015
<b>ASSETS</b>		
Cash	\$ 173,177	\$ 359,448
<b>TOTAL ASSETS</b>	<u>173,177</u>	<u>359,448</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Pensions	48,648	123,779
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<u>48,648</u>	<u>123,779</u>
<b>LIABILITIES</b>		
Accounts payable	3,165	6,293
Accrued payroll	18,790	16,032
Due to other governments	216	76,580
Compensated absences - current	4,362	6,993
Noncurrent liabilities:		
Compensated absences - noncurrent	4,362	1,925
Net pension liability	299,432	394,276
OPEB liability	58,485	58,485
<b>TOTAL LIABILITIES</b>	<u>388,812</u>	<u>560,584</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Pensions	60,742	72,443
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>60,742</u>	<u>72,443</u>
<b>NET POSITION</b>		
Unrestricted (deficit)	(227,729)	(149,800)
<b>TOTAL NET POSITION</b>	<u>\$ (227,729)</u>	<u>\$ (149,800)</u>

YOLO COUNTY LOCAL AGENCY FORMATION COMMISSION

STATEMENT OF ACTIVITIES

FOR THE YEARS ENDED JUNE 30, 2016 (UNAUDITED) AND JUNE 30, 2015 (SHOWN FOR COMPARATIVE PURPOSES)

	2016	2015
<b>EXPENSES</b>		
Salaries and benefits	\$ 325,129	\$ 362,392
Professional and specialized services	85,602	46,843
General and administrative	27,755	14,110
Legal	4,733	2,366
Training	5,385	11,852
Transportation and travel	5,444	920
Office Expenses	2,477	1,173
TOTAL EXPENSES	<u>456,525</u>	<u>439,656</u>
<b>PROGRAM REVENUES</b>		
Intergovernmental revenues		
County of Yolo	184,944	202,767
City of West Sacramento	63,610	68,737
City of Woodland	53,232	67,728
City of Winters	5,857	59,792
City of Davis	62,245	6,509
TOTAL PROGRAM REVENUES	<u>369,888</u>	<u>405,533</u>
NET PROGRAM REVENUES (EXPENSES)	(86,637)	(34,123)
<b>GENERAL REVENUES</b>		
Charges for services	3,932	-
Other revenues	1,319	1,657
Interest income	3,457	1,352
TOTAL GENERAL REVENUES	<u>8,708</u>	<u>3,009</u>
CHANGE IN NET POSITION	(77,929)	(31,114)
Net position at beginning of year - as previously reported	-	179,620
Restatement	-	(298,306)
Net position at beginning of year - as restated	<u>(149,800)</u>	<u>(118,686)</u>
NET POSITION AT END OF YEAR	<u>\$ (227,729)</u>	<u>\$ (149,800)</u>

YOLO COUNTY LOCAL AGENCY FORMATION COMMISSION

BALANCE SHEET - GOVERNMENTAL FUND

JUNE 30, 2016 (UNAUDITED) AND JUNE 30, 2015 (SHOWN FOR COMPARATIVE PURPOSES)

	2016	2015
<b>ASSETS</b>		
Cash and investments	\$ 173,177	\$ 359,448
<b>TOTAL ASSETS</b>	<u>\$ 173,177</u>	<u>\$ 359,448</u>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts payable	\$ 3,165	\$ 6,293
Accrued payroll	18,790	16,032
Due to other governments	216	76,580
<b>TOTAL LIABILITIES</b>	<u>22,171</u>	<u>98,905</u>
<b>FUND BALANCE</b>		
Committed - OPEB	50,673	50,188
Assigned - Capital asset replacement	3,625	2,400
Unassigned	96,708	207,955
<b>TOTAL FUND BALANCE</b>	<u>151,006</u>	<u>260,543</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ 173,177</u>	<u>\$ 359,448</u>

YOLO COUNTY LOCAL AGENCY FORMATION COMMISSION

RECONCILIATION OF THE BALANCE SHEET TO THE GOVERNMENT-WIDE  
STATEMENT OF NET ASSETS

JUNE 30, 2016 (UNAUDITED) AND JUNE 30, 2015 (SHOWN FOR COMPARATIVE PURPOSES)

	2016	2015
Fund balance - governmental funds	151,006	\$ 260,543
Amounts reported for governmental activities in the statement of net assets are different because:		
Pension contributions subsequent to the valuation measurement date will reduce the pension liability in the future and are reported as as deferred outflows of resources on the statement of net position.	48,648	123,779
Certain liabilities are not due and payable in the current period and, therefore, are not reported in governmental funds:		
Net pension liability	(299,432)	(394,276)
OPEB liability	(58,485)	(58,485)
Compensated absences	(8,724)	(8,918)
Employee pension differences to be recognized in the future as pension expense are reported as deferred inflows of resources on the statement of net position.	<u>(60,742)</u>	<u>(72,443)</u>
Net position - governmental activities	<u><u>\$ (227,729)</u></u>	<u><u>\$ (149,800)</u></u>

YOLO COUNTY LOCAL AGENCY FORMATION COMMISSION

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE -  
GOVERNMENTAL FUND

FOR THE YEARS ENDED JUNE 30, 2016 (UNAUDITED) AND JUNE 30, 2015 (SHOWN FOR  
COMPARATIVE PURPOSES)

	2016	2015
<b>REVENUES</b>		
Intergovernmental revenues:		
County of Yolo	\$ 184,944	\$ 202,767
City of Davis	62,245	68,737
City of West Sacramento	63,610	67,728
City of Woodland	53,232	59,792
City of Winters	5,857	6,509
Charges for services	3,932	-
Other revenues	1,319	1,657
Use of money	3,457	1,352
<b>TOTAL REVENUES</b>	<u>378,596</u>	<u>408,542</u>
<b>EXPENDITURES</b>		
Salaries and benefits	356,737	318,844
Professional and specialized services	85,602	46,843
General and administrative	27,755	14,110
Training	5,385	11,852
Legal fees	4,733	2,366
Office expenses	2,477	1,173
Transportation and travel	5,444	920
<b>TOTAL EXPENDITURES</b>	<u>488,133</u>	<u>396,108</u>
<b>NET CHANGE IN FUND BALANCE</b>	(109,537)	12,434
Fund balance at beginning of year	<u>260,543</u>	<u>248,109</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u><u>\$ 151,006</u></u>	<u><u>\$ 260,543</u></u>

YOLO COUNTY LOCAL AGENCY FORMATION COMMISSION

RECONCILIATION OF THE STATEMENT OF  
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

FOR THE YEARS ENDED JUNE 30, 2016 (UNAUDITED) AND JUNE 30, 2015 (SHOWN FOR  
COMPARATIVE PURPOSES)

	2016	2015
Net change in fund balance - governmental funds	\$ (109,537)	\$ 12,434
Amounts reported for governmental funds in the statement of activities are different because:		
Changes in certain expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:		
Pension expense	31,414	(44,634)
OPEB expense	-	1,515
Compensated absences	194	(429)
	<u>194</u>	<u>(429)</u>
Change in net assets - governmental activities	<u>\$ (77,929)</u>	<u>\$ (31,114)</u>



# County of Yolo

[www.yolocounty.org](http://www.yolocounty.org)

## DEPARTMENT OF FINANCIAL SERVICES

625 Court Street, Room 102

PO BOX 1268

WOODLAND, CA 95776

PHONE: (530) 666-8190

FAX: (530) 666-8215

DFS @ yolocounty.org

HOWARD H. NEWENS, CIA, CPA

Chief Financial Officer

CHAD RINDE, CPA

Assistant Chief Financial Officer

- Financial Strategy Leadership
- Budget & Financial Planning
- Treasury & Finance
- Tax & Fee Collection
- Financial Systems Oversight
- Accounting & Financial Reporting
- Internal Audit
- Procurement

February 6, 2018

Christine Crawford  
Yolo Local Agency Formation Commission  
625 Court Street, Suite 203  
Woodland, CA 95695

Dear Ms. Crawford,

Enclosed is Yolo Local Agency Formation Commission's financial review for Fiscal Year 2016-17.

Your financial documents were compiled and reviewed by the following Department of Financial Service personnel:

Document compiled by: William Whitehead

Document reviewed by: Sou Xiong

Document reviewed by: Josh Iverson

Please let me know if you have any comments or questions.

Respectively,

Josh Iverson  
Accounting Manager  
Yolo County Department of Financial Services



YOLO COUNTY LOCAL AGENCY FORMATION COMMISSION

STATEMENT OF NET POSITION

JUNE 30, 2017 (UNAUDITED) AND JUNE 30, 2016 (SHOWN FOR COMPARATIVE PURPOSES)

	2017	2016
<b>ASSETS</b>		
Cash	<u>\$ 111,041</u>	<u>\$ 173,177</u>
TOTAL ASSETS	<u>111,041</u>	<u>173,177</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Pensions	<u>51,962</u>	<u>48,648</u>
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>51,962</u>	<u>48,648</u>
<b>LIABILITIES</b>		
Accounts payable	241	3,165
Accrued payroll	7,491	18,790
Due to other governments	77	216
Compensated absences - current	3,504	4,362
Noncurrent liabilities:		
Compensated absences - noncurrent	3,504	4,362
Net pension liability	577,272	299,432
OPEB liability	58,485	58,485
TOTAL LIABILITIES	<u>650,574</u>	<u>388,812</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Pensions	<u>53,196</u>	<u>60,742</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>53,196</u>	<u>60,742</u>
<b>NET POSITION</b>		
Unrestricted (deficit)	<u>(540,767)</u>	<u>(227,729)</u>
TOTAL NET POSITION	<u><u>\$ (540,767)</u></u>	<u><u>\$ (227,729)</u></u>

YOLO COUNTY LOCAL AGENCY FORMATION COMMISSION

STATEMENT OF ACTIVITIES

FOR THE YEARS ENDED JUNE 30, 2017 (UNAUDITED) AND JUNE 30, 2016 (SHOWN FOR COMPARATIVE PURPOSES)

	2017	2016
<b>EXPENSES</b>		
Salaries and benefits	\$ 647,861	\$ 325,129
Professional and specialized services	4,245	85,602
General and administrative	21,786	27,755
Legal	3,308	4,733
Training	3,040	5,385
Transportation and travel	5,119	5,444
Office Expenses	1,478	2,477
TOTAL EXPENSES	<u>686,837</u>	<u>456,525</u>
<b>PROGRAM REVENUES</b>		
Intergovernmental revenues		
County of Yolo	181,725	184,944
City of West Sacramento	58,905	62,245
City of Woodland	56,128	63,610
City of Winters	5,557	53,232
City of Davis	61,135	5,857
TOTAL PROGRAM REVENUES	<u>363,450</u>	<u>369,888</u>
NET PROGRAM REVENUES (EXPENSES)	(323,387)	(86,637)
<b>GENERAL REVENUES</b>		
Charges for services	8,522	3,932
Other revenues	-	1,319
Interest income	1,827	3,457
TOTAL GENERAL REVENUES	<u>10,349</u>	<u>8,708</u>
CHANGE IN NET POSITION	(313,038)	(77,929)
NET POSITION AT BEGINNING OF YEAR	<u>(227,729)</u>	<u>(149,800)</u>
NET POSITION AT END OF YEAR	<u>\$ (540,767)</u>	<u>\$ (227,729)</u>

YOLO COUNTY LOCAL AGENCY FORMATION COMMISSION

BALANCE SHEET - GOVERNMENTAL FUND

JUNE 30, 2017 (UNAUDITED) AND JUNE 30, 2016 (SHOWN FOR COMPARATIVE PURPOSES)

	2017	2016
ASSETS		
Cash and investments	\$ 111,041	\$ 173,177
TOTAL ASSETS	<u>\$ 111,041</u>	<u>\$ 173,177</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 241	\$ 3,165
Accrued payroll	7,491	18,790
Due to other governments	77	216
TOTAL LIABILITIES	<u>7,809</u>	<u>22,171</u>
FUND BALANCE		
Committed - OPEB	-	50,673
Assigned - Capital asset replacement	144	3,625
Unassigned	103,088	96,708
TOTAL FUND BALANCE	<u>103,232</u>	<u>151,006</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 111,041</u>	<u>\$ 173,177</u>

YOLO COUNTY LOCAL AGENCY FORMATION COMMISSION

RECONCILIATION OF THE BALANCE SHEET TO THE GOVERNMENT-WIDE  
STATEMENT OF NET ASSETS

JUNE 30, 2017 (UNAUDITED) AND JUNE 30, 2016 (SHOWN FOR COMPARATIVE PURPOSES)

	2017	2016
Fund balance - governmental funds	\$ 103,232	\$ 151,006
Amounts reported for governmental activities in the statement of net assets are different because:		
Pension contributions subsequent to the valuation measurement date will reduce the pension liability in the future and are reported as as deferred outflows of resources on the statement of net position.	51,962	48,648
Certain liabilities are not due and payable in the current period and, therefore, are not reported in governmental funds:		
Net pension liability	(577,272)	(299,432)
OPEB liability	(58,485)	(58,485)
Compensated absences	(7,008)	(8,724)
Employee pension differences to be recognized in the future as pension expense are reported as deferred inflows of resources on the statement of net position.	<u>(53,196)</u>	<u>(60,742)</u>
Net position - governmental activities	<u>\$ (540,767)</u>	<u>\$ (227,729)</u>

YOLO COUNTY LOCAL AGENCY FORMATION COMMISSION

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE -  
GOVERNMENTAL FUND

FOR THE YEARS ENDED JUNE 30, 2017 (UNAUDITED) AND JUNE 30, 2016 (SHOWN FOR  
COMPARATIVE PURPOSES)

	2017	2016
REVENUES		
Intergovernmental revenues:		
County of Yolo	\$ 181,725	\$ 184,944
City of Davis	61,135	62,245
City of West Sacramento	58,905	63,610
City of Woodland	56,128	53,232
City of Winters	5,557	5,857
Charges for services	8,522	3,932
Other revenues	-	1,319
Use of money	1,827	3,457
TOTAL REVENUES	<u>373,799</u>	<u>378,596</u>
EXPENDITURES		
Salaries and benefits	382,597	356,737
Professional and specialized services	4,245	85,602
General and administrative	21,786	27,755
Training	3,040	5,385
Legal fees	3,308	4,733
Office expenses	1,478	2,477
Transportation and travel	5,119	5,444
TOTAL EXPENDITURES	<u>421,573</u>	<u>488,133</u>
NET CHANGE IN FUND BALANCE	(47,774)	(109,537)
FUND BALANCE AT BEGINNING OF YEAR	<u>151,006</u>	<u>260,543</u>
FUND BALANCE AT END OF YEAR	<u>\$ 103,232</u>	<u>\$ 151,006</u>

YOLO COUNTY LOCAL AGENCY FORMATION COMMISSION

RECONCILIATION OF THE STATEMENT OF  
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

FOR THE YEARS ENDED JUNE 30, 2017 (UNAUDITED) AND JUNE 30, 2016 (SHOWN FOR  
COMPARATIVE PURPOSES)

	2017	2016
Net change in fund balance - governmental funds	\$ (47,774)	\$ (109,537)
Amounts reported for governmental funds in the statement of activities are different because:		
Changes in certain expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:		
Pension expense	(266,980)	31,414
OPEB expense	-	-
Compensated absences	<u>1,716</u>	<u>194</u>
Change in net assets - governmental activities	<u><u>\$ (313,038)</u></u>	<u><u>\$ (77,929)</u></u>

June 13, 2018

Exhibit C



*Yolo Local Agency Formation Commission*

*Proposal to Provide Independent Professional Auditing Services  
For the Fiscal Years ending June 30, 2016 through June 30, 2018*

**Submitted by:**



*266 17th Street, Suite 200*

*Oakland, CA 94612*

*Cell Phone: (858) 784-1622*

**Contact Person**

*Managing Partner: Sanwar Harshwal*

*Federal Employer ID Number: 27-0741376*

*T:(510) 452-5051 F: (510) 452-3432*

*Email - [sanwar@harshwal.com](mailto:sanwar@harshwal.com) Website: [www.harshwal.com](http://www.harshwal.com)*



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June 13, 2018

Yolo Local Agency Formation Commission  
ATTN: Christine M. Crawford AICP, Executive Officer  
625 Court Street, Suite 203  
Woodland, California 95695

**Dear Christine M. Crawford AICP and Evaluation Committee Members,**

The partners and staff at Harshwal & Company, LLP are pleased to present our proposal to provide audit financial statements services. Our firm has experienced continuous growth and success as we meet and exceed client expectations. Our overall goal is to provide responsive, innovative services of the highest quality to our clients.

We understand that the Yolo Local Agency Formation Commission (referred to later in this proposal as "LAFCo") requires a timely audit service; we are committed to meeting all terms, conditions and requirements as addressed in the request for proposal. With our experience and knowledge, we fully understand the audit requirements, as well as your expectations.

We believe our firm is the best qualified to perform this engagement because we add value to the audit by providing specialized resources and technical proficiency. Our expertise in governmental auditing and accounting combined with our vast access to resources empowers us to solve challenges encountered during the audit. Our highly trained engagement team will maintain a knowledgeable, yet, non-intrusive, approach to the audit and in this way, deliver an audit of exceptional quality requiring few disruptions in the conduct of the LAFCo's on-going operations.

**Understanding of the Work to be Done:**

We understand that you require us to conduct an audit of the financial statements for fiscal years ending June 30, 2016, 2017, and 2018, in accordance with generally accepted auditing standards and the standards set for financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States and U.S. Office of Management and Budget (OMB) Circular (Uniform Guidance) audits of States, Local Governments, and Non-Profit Organizations, as well as any other current and applicable federal, state, local or programmatic audit requirements.

**Ability to Perform the Work within Provided Time Frame:**

Harshwal & Company, LLP is benchmarked for providing the work within the time frame requested. Our team is committed to completing the audit on time, as they are fully equipped with contemporary technology, which will add value to a successful and timely delivery of the audit. We are responsive and solution oriented; providing quick responses on matters that require immediate attention, hence enhancing the quality of our audit. We focus on staff continuity, which enables us to develop and maintain an in-depth understanding of your operations, management style and operating practices, which ultimately allows us to offer you experienced resources, value-added services, specialization and overall better personal service, which again unequivocally results in a timely submission of the audit report.

**Why Harshwal & Company, LLP:**

- Extensive Partner involvement on each engagement
- Presence of a Manager and/or CPA always on site during fieldwork
- Consistent and experienced staff
- Timeliness of communications
- Proactive approach in addressing complex issues early in the engagement
- Availability to clients as a specialized resource
- Professionalism with understanding

***Our Managing Partner, Mr. Sanwar Harshwal, is authorized to represent the firm. He can be reached at 266 17th Street, Suite 200, Oakland, CA 94612; Phone No. (858) 784-1622, Fax No. (510) 452-3432 or via an email at [sanwar@harshwal.com](mailto:sanwar@harshwal.com).***

***Harshwal & Company, LLP is a small business enterprise, we are SBA 8(a) and a 100% minority owned CPA firm.***

***We thank you in anticipation that you will provide us with a chance to serve your esteemed organization with our value added services.***

Sincerely,

**Harshwal & Company, LLP  
Certified Public Accountants**



**Sanwar Harshwal, CPA, CIA, CISA, CFE  
Managing Partner**



## FIRM QUALIFICATIONS AND EXPERIENCE

The firm is the result of a direct effort of professionals who consolidated their experience and resources in order to provide a broader range of high-quality services to their clients. The firm encourages its members to participate in community activities as well as trade or industry associations to round out our involvement in our profession and community. The partners of Harshwal & Company, LLP have comprehensive knowledge and experience working with state and local governments, special districts, housing authorities, educational entities, not-for-profit organizations, and tribes and tribal governments throughout the United States. Our engagement team also has extensive experience in auditing and reviewing financial statements receiving GFOA and CSMFO awards.

The members of the firm have accumulated over four decades of experience in public auditing; primarily with international certified public auditing firms while employed in high-level supervisory positions. Individually, the partners and management staff are recognized in their respective areas for leadership roles, which they take part in promoting the high ideals of the auditing profession and for producing the highest quality services.

*Harshwal & Company, LLP has an office in Oakland with an associated office in San Diego, California. The work on this engagement will be performed from our Oakland, California office.*

### Staff Structure:

Audit Team	Manpower
Managing Partner	01
Additional Partners	01
Audit Manager	01
CPAs and Senior Staff	03
Additional Staff	07
<b>Total</b>	<b>13</b>

One audit manager, one senior auditor, and one staff member will be assigned on a full-time basis, and one staff auditor and one senior auditor will be available on a part-time basis.

### Services Provided by the Firm

Harshwal & Company, LLP is a full-service professional firm, providing comprehensive services commonly associated with larger firms. The firm is divided into the following departments and provides the following services:

- **Audit Department:** Provides audit services to commercial, governmental, and non-profit organizations with a special emphasis on compliance audits in Education, Health and Housing industries.
- **Accounting Department:** Provides consulting services in setting up businesses and establishing accounting systems, books and records; assistance in maintaining business records; and preparing financial statements.



## Proposal to Provide Audit Services

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- **Tax Department:** Provides a wide range of tax preparation, tax planning, and consulting for corporations, partnerships, and individuals.
- **Management Advisory Services:** Our technical knowledge, training, and business experience enable us to provide a broad range of management advisory services, which includes the following:
  - Designing and assisting in the installation of accounting systems to fit the requirements of a particular business.
  - Analyze existing accounting systems and recommend ways to improve controls and efficiency.
  - Assessment, installation, and modification of computer hardware and software systems.
  - Consulting in management information systems.
  - Providing consultation about the use of management information systems for planning and control and the application of accounting and other controls.

### Equal Opportunity Employer

Harshwal & Company, LLP is an equal employment opportunity employer and is in compliance with the Civil Rights Act of 1964, the State Fair Employment Practice Act, and all applicable federal and state laws and regulations relating to equality. We prohibit discrimination of qualified persons based on race, religion, color, sex, age, national origin, disability, sexual orientation, military status, or any other characteristic protected by applicable federal, state, or local law.

### Disciplinary Action or Pending Litigation

Harshwal & Company, LLP's emphasis on quality has rewarded the firm with an excellent track record regarding claims related to professional services. Harshwal & Company, LLP has an impressive history free of major litigation, penalties and debt, and we have no sanctions or restrictions imposed by professional organizations, regulatory authorities or other government institutions. Harshwal & Company, LLP has never been debarred, suspended or otherwise excluded from or ineligible for participation in federal assistance programs or from receiving federal contracts, subcontracts or financial or managerial assistance or benefits, under Executive Order 12549, "Debarment and Suspension" (24 CRT 85.35) or other federal laws, statutes, codes, ordinances, regulations or rules, at any time during the term of the agreement.

### Independence

We are independent of Yolo Local Agency Formation Commission and its component units as defined by generally accepted auditing standards issued by the U.S. General Accounting Office's Government Auditing Standards. Before accepting any new engagement, we conduct a thorough check to ensure that there are no conflicts of interest or independence issues. This procedure is in compliance with the independence requirements of all regulatory agencies and, specifically, in compliance with the Standard for Audit of Governmental Organizations, Programs, and Activity Functions, as published by the U.S. General Accounting Office (GAO). If selected as your audit firm, we will maintain and monitor our independence as well as reassess our independence with respect to your organization on an annual basis. We will continue to evaluate our independence as your external auditors and will give the LAFCo written notice of any professional relationships involving the LAFCo and its component unit, if entered into, during the period of the audit contract.



### GASB Experience

Harshwal & Company, LLP has extensive experience and knowledge of working with GASB 34, 35, 51, 54, 61, 62, 63 and all other Standards through GASB 86. Our team at Harshwal & Company, LLP has collectively performed over 200 audits of government entities. Our experience in preparing financial statements under Governmental Auditing Standards and in implementing GASB 34 and 35 will be an added advantage for you during the audit follow-up services.

### Conflict of Interest Statement

Harshwal & Company, LLP does not have any past or current business or other relationship with the LAFCo. We also hereby agree that no member, officer, or employee of the LAFCo, no member of the local governing body of the locality in which the LAFCo is located and no other public official who exercises any function or responsibilities with respect to the LAFCo, during his tenure or for one year thereafter, shall have any interest, direct or indirect, in this contract or the proceeds thereof.

### Insurance Requirements

We will maintain such insurance coverage during the period of engagement. Harshwal & Company, LLP maintains the following insurance:

1. Commercial general liability and property damage for \$2,000,000 per occurrence. The carrier is Mitchell & Mitchell- Lic.
2. Workers' compensation (statutory amounts and limits) insurance carrier is Hartford. The per claim/aggregate limit of the liability is \$1,000,000.
3. Professional liability for \$2,000,000 per claim. The carrier is Continental Casualty Company.
4. Automobile liability for \$2,000,000. The carrier is Mitchell & Mitchell- Lic.

### Peer Review

Harshwal & Company, LLP is a member of the Governmental Audit Quality Center (GA) and Employee Benefit Plan Audit Quality Center (EPA) of the American Institute of Certified Public Accountants (the "AICPA") and the Center for Audit Quality, an affiliate of the AICPA. One of the requirements of membership in these groups is to have our systems of quality control reviewed by another CPA firm once every three years. Our most recent peer review was completed in 2017, and we received a peer review rating of pass. The peer review included specific governmental engagements.



**POWELL & SPAFFORD, INC.**  
CERTIFIED PUBLIC ACCOUNTANTS

Jessie C. Powell, CPA (Ret.)  
Patrick D. Spafford, CPA

Licensed by the California Board of Accountancy  
Members: American Institute of Certified Public Accountants

### Report on the Firm's System of Quality Control

To Harshwal & Company LLP  
and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Harshwal & Company LLP (the firm) in effect for the year ended May 31, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

#### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

#### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

#### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

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447 Missouri Court • Redlands, CA 92373 • P.O. Box 8847 • Redlands, CA 92375  
Telephone 909-792-1852 • Fax 909-792-2015



**Opinion**

In our opinion, the system of quality control for the accounting and auditing practice of Harshwal & Company LLP in effect for the year ended May 31, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)* or *fail*. Harshwal & Company LLP has received a peer review rating of *pass*.

*Lowell & Spafford*

August 29, 2017

## **WORK REQUIREMENTS & AUDIT APPROACH**

At Harshwal & Company, LLP, our professionals have extensive experience performing audits of state and local governments and our team has a broad understanding of the work environment and audit needs of the LAFCo. We understand that you require us to perform an audit of the financial statements of the Yolo Local Agency Formation Commission for the fiscal years ending June 30, 2016, 2017 and 2018. We will adhere to the requirements of the RFP and will be performing the following tasks (including, but not limited to):

### **The Scope of the Project**

- Audit will be performed in accordance with generally accepted auditing standards and the standards set for financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States and the U.S. Office of Management and Budget (OMB) Circular (Uniform Guidance) audits of States, Local Governments, and Non-Profit Organizations, as well as any other current and applicable federal, state, local or programmatic audit requirements.
- Audit will cover the general purpose financial statements of LAFCo and supporting documentation and schedules for fiscal years ending 2016, 2017, and 2018. We have the unaudited financial statements for the fiscal years ending 2016 and 2017.
- Issue a separate management letter that includes recommendations, if any, for improvements in internal control that are considered to be significant deficiencies or material weaknesses.

### **Audit Process and Deliverables**

- Our Data Collection process will include but not be limited to soliciting LAFCo staff and the Yolo County Department of Financial Services (DFS) for information, research of existing information, and retrieving documents as needed.
- In our audit process, we will review and do the analysis of all the collected information.
- We will provide the PDF and word format of draft financial statements for LAFCo staff review.
- Prepare and provide final draft addressing comments from LAFCo staff, including findings, determinations and recommendations in the PDF and word format.
- Attend a Commission meeting to present and approve the final financial statement.
- Provide the PDF and word format of the final financial statements after commission approval.
- We will retain all the working papers and reports at our expenses for a minimum of four years and will make the working papers available to LAFCo on request.

### **Understanding of the Project to be Performed:**

The two most critical components of the audit are (1) to have continuity and consistency in the auditors involved and (2) have the entire audit team from partners to staff, understand and be aware of the technical requirements for the engagement. Therefore, careful audit planning is emphasized along with written instructions and a comprehensive workshop is carried out for the staff engaged. We have ascertained that this effort not only serves to state the line of organization and responsibility from the commencement but also serves to discuss the areas of concern and applicable audit techniques to be adopted in the examinations proposed to be conducted.





Our plan will involve a comprehensive entrance meeting with the LAFCo's audit committee and management. During this phase, we hope to establish the timetable for examination and identify dates for future meetings to report upon our progress of the examination.

Shortly thereafter, the partners and an audit manager will meet with the LAFCo Manager and Finance Director to be able to obtain a more detailed outline of the LAFCo's financial systems and processes. This will help us to determine the extent and concentration of our audit effort, obtain knowledge and an understanding of the legal and reporting requirements by obtaining pertinent statutes, regulations, charter provisions, bond coverage and other requirements. The meeting will serve as a guideline to prepare and outline our audit-planning memorandum and the audit plan. Upon completion of the audit plan, we will meet with the LAFCo Officials to go over our plan. During the meeting, we hope to share our understanding of the audit approach and fine-tune the dates of commencement, the assistance available to us, the assistance the LAFCo may need from us, and the introduction of the audit team seniors to the LAFCo Officials.

In the next step, a conference will be initiated by the audit team to be assigned. The conference will serve as a platform to share our audit plan and programs, discuss areas of concern, identify audit teams and dates, and address any and all pertinent questions from our staff.

### **SPECIFIC AUDIT APPROACH**

Our audit process begins with the assignment of staff to the engagement. Our engagement team has the expertise to provide the level of service desired and deserved by your organization. Our engagements are supervised by the engagement partner and an audit manager. As high-level involvement is vital to a quality audit, the partner and manager's time will account for approximately 30% of the total hours spent on the engagement. Our team's approach is to be efficient, yet non-intrusive.

We believe on-going communication throughout the entire audit will ensure that all aspects of the audit are thoroughly addressed. We encourage regular communications throughout the year, not just during fieldwork. As such, we do not anticipate any potential audit problems to arise during our engagement.

#### **Audit Planning — Interim Phase**

Our audit planning process includes a risk assessment of the LAFCo and review of the control environment. We begin with a pre-planning meeting to ensure that management's expectations and our expectations are communicated prior to commencing the audit. We will confirm our understanding of the engagement deadlines and ensure these are met in a timely manner. In addition, we will provide a list and samples of schedules specifically tailored to the Yolo Local Agency Formation Commission to aid the LAFCo's staff in preparing schedules and providing audit documentation.

#### **Risk Assessment — Interim Phase**

As part of our extensive planning phase, the engagement team will discuss with management issues surrounding the applicable industry, the LAFCo's internal and external environment, significant events, as well as economic, political, and social factors to determine and document areas of risk. Once areas of risk have been identified, the next process will be to review the control environment.



### **Laws and Regulations — Interim and Year-end Phase**

We will review the laws and regulations covering the LAFCo's grants and major programs as part of the Single Audit testing. Based upon our inquiries with the LAFCo staff, review of the LAFCo's municipal code, and review of administrative policies, etc., we will determine the relevant laws and regulations that will be subject to additional test work.

### **Control Environment — Interim Phase**

We will document and test the following control processes to evaluate their effectiveness in preparing reliable financial statements:

- Disbursements
- Receipts
- Payroll
- Financial reporting
- Journal entry process
- Federal and state programs
- IT and general computer controls

Based on our understanding of the LAFCo's risks and control environment, we will design our substantive procedures and communicate our audit approach to management. As part of our review and documentation of the control environment, we may have recommendations for enhancing controls and/or efficiencies. These recommendations will be discussed with management prior to any comments included in a formal management letter.

### **Substantive Procedures — Year End Phase**

Substantive audit procedures are designed based on our risk assessment process. Complex and high-risk accounts will be identified early in the audit process and these accounts will be assigned to the manager and/or partner for actual testing. Our substantive audit procedures will include the following:

- Tests of account details — Detail transaction testing to source documentation
- Analytical procedures — Ratio analysis, variance analysis, trend analysis
- Use of data analysis software — Review of large volumes of data to detect anomalies
- Unpredictability tests — Varying timing and extent of tests
- Review of management's estimates — To determine reasonableness
- Review of subsequent events and contingencies — For proper adjustment and footnote disclosure

### **Preparation of Audit Report and Review — Year-end Phase and Wrap-up Phase**

Audit work papers are reviewed throughout the audit by an audit manager and engagement partner. Before we leave your offices, the file will be substantially reviewed and any issues will be discussed and resolved. The financial statements are prepared by the audit manager. All reports are reviewed by the engagement partner and concurring partner.

Upon approval, we will issue drafts of all reports based on the LAFCo's predetermined schedule as indicated in the Request for Proposal. This will allow adequate time for review and distribution of reports.



### Audit Sizes and Statistical Sampling Techniques

Audit sampling provides the auditor an appropriate basis on which to conclude on an audit area by examining evidence from a sample of a population. We utilize both statistical and non-statistical-sampling techniques as described in the AICPA's Audit Sampling Guide, depending on the type of testing being performed. Internal control, substantive, and compliance testing samples are generally selected using non-statistical techniques. Sample sizes are determined by risk assessment and nature of the population. We may use statistical sampling to assist with forensic testing in areas, which have a higher risk of misstatement due to fraud.

### Drawing Audit Samples (for tests of compliance)

Auditor judgment will be used in selecting our audit samples for tests of compliance work. The majority of the testing of compliance will be centered around the single audit testing of the direct and material elements for the major programs.

### Technological Advantages

We utilize the latest technology, including virtual servers, smart devices, and online libraries to provide us with the most up-to-date information to better serve our clients. Our online client portal ShareFile gives us the capability of sending and receiving information to and from our clients faster and more securely. As portals are encrypted and use password protection to ensure that data can only be viewed by the appropriate client, we are dedicated to protecting the LAFCO's confidential information.

Furthermore, we streamline our audit process and organize support documents through use of the paperless audit program - CaseWare Working Papers. By effectively reviewing large volumes of data through these programs, we are able to develop a better understanding and gain a broader view of the Yolo Local Agency Formation Commission. These technologies enable us to increase both the scope of our engagement and the reliability of our audit opinion more efficiently, as a larger amount of information can be processed, analyzed, and interpreted in a shorter time frame.

### Working Paper Retention

We will retain audit working papers for a minimum of **four (4) years** unless we are notified in writing by the LAFCO of the need to change the retention period. In addition, we will respond to reasonable inquiries of the LAFCO and successor auditors, and allow the LAFCO and successor auditors to review working papers relating to matters of continuing accounting significance.

### Management Letter

Communication with management is crucial since it is essential to hear your concerns and comprehend the financial records to have a complete and thorough understanding of business operations. Management confirmation is required on all information contained within the financial statements to ensure that they are true and accurate and that all information has been properly disclosed. We will review all significant audit findings with the LAFCO as the work proceeds and once on completion of our audit procedures. It is standard practice for our firm to produce a management letter in conjunction with each engagement. The audit process provides an opportunity to assess performance and trends, to identify opportunities to improve internal controls and/or accounting efficiency and to spot emerging needs or opportunities.





By reporting these conditions and opening them up for discussion, the management letter can play an important role in maintaining the future financial health of the organization.

Should we become aware of any irregularities, illegal acts or indications of illegal acts, we will make an immediate verbal and written report of such findings to the LAFCo's Council. The report will be discussed with the members responsible for the financial statements before submitting it to the Board Members.

**Audit Work Schedule**

<b>Proposed Segmentation</b>	<b>Audit Schedule for Years ending June 30, 2016 &amp; 2017</b>	<b>Audit Schedule for Year ending June 30, 2018</b>
<b>Audit Planning</b>		
Entrance Conference	July 16, 2018	September 03, 2018
Interim Field Work	July 16, 2018 to July 20, 2018	September 03, 2018 to September 07, 2018
Detailed Audit Plan	July 30, 2018	September 07, 2018
<b>Field Work</b>		
Start of Year-End Field Work	August 13, 2018	October 29, 2018
End of Year-End Field Work	August 17, 2018	November 02, 2018
<b>Reporting</b>		
Management Letter	November 16, 2018	January 11, 2019
Exit Conference	November 16, 2018	January 11, 2019
Draft Report	November 16, 2018	January 11, 2019
Final Audit Report	November 30, 2018	January 25, 2019

*The timeline is reasonable given the totality of work involved and our managers being highly qualified and trained.*

- *This timeline is dependent on the availability of your personnel and is subject to the anticipated closing dates of your accounting records.*



## FIRM'S TECHNICAL EXPERIENCE

### State and Local Governments

- City of Port Hueneme
- City of Oakland
- City of Santa Cruz
- City of San Leandro
- City of Emeryville
- City of Hayward
- City of San Francisco
- City of Fairfield
- Bay Area Regional Interoperable Communications Systems Authority
- City of Pacific Grove
- County of Santa Cruz
- Silicon Valley Tobacco Sec. Authority
- Bay Area Employee Relations Services
- Open Space Authority - SCC
- State of California
  - State of California Office of Economic Opportunity (SOEO)
  - CALTRANS
  - Employment Development Department
  - Office of the Auditor General
- County of Del Norte
- City of East Palo Alto
- City of Crescent City
- City of Vallejo
- County of Santa Clara
- County of Sonoma
- City of Berkeley
- City of Pleasanton
- City of San Mateo
- City of Newark
- City of Redwood City
- City of San Jose
- City of Union City
- City of Richmond
- City of Albany
- City of Alameda
- Guadalupe Coyote Res Cons District
- Mid- Peninsula Water District
- San Francisco County Transportation Authority
- SCC Vector Control District

### Special Districts

- Burbank Sanitary District
- Ambrose Recreation and Park District
- Cupertino Sanitary District
- Rodeo-Hercules Fire District
- Alameda County Fire Department
- Border Coast Regional Airport Authority
- SCC Center Fire Protection District
- Del Norte Solid Waste Management Authority
- Alameda County Housing and Community Development
- Alameda County Law Library
- Alameda County Community Development Department
- South Santa Clara Co. Fire District
- Saratoga Fire Protection District
- Menlo Park Fire Protection District
- Lions Gate Community Service District
- Los Medanos Community Health Care District
- Oakland-Alameda County Coliseum Authority
- Los Altos Hills County Fire District
- Santa Clara County Sanitation District 2-3
- Solano County Local Transportation Fund
- East Palo Alto Sanitary District
- Coast side Fire Protection district
- Humboldt bay harbor recreation and conservation district



### Tribal Governments

- Robinson Rancheria Band of Pomo Indians
- Kickapoo Traditional Tribe of Texas
- Hopi Credit Association
- White Mountain Apache Tribe
- Pueblo of Pojoaque
- Pueblo of Pojoaque Enterprise Corporation
- Pueblo of Pojoaque Commercial Development Corporation
- Pueblo de San Felipe
- Navajo Nation Office of the Auditor General
- Greasewood Springs Chapter
- Baahaali Chapter
- Kin Dah Lichii Chapter
- Lechee Chapter
- New Comb Chapter
- Birdsprings Chapter
- Bodaway/Gap Chapter
- Chilchinbeto Chapter
- Picuris Pueblo
- Little Colorado River Watershed Chapter Association
- Southwestern Indian Polytechnic Institute
- Kickapoo Tribe of Oklahoma
- Omaha Tribe of Nebraska
- Kayenta Chapter
- Little Water Chapter
- Pinon Chapter
- Sheep Springs Chapter
- Shonto Chapter
- Tolikan Chapter
- Upper Fruitland Chapter
- Mexican Water Chapter
- Beclabito Chapter
- Ramah Navajo Chapter
- Teesto Chapter
- Tse Si Ani Chapter
- Nambe Pueblo
- Tesuque Pueblo
- Pueblo of Zuni
- Santa Clara Indian Pueblo
- Sac and Fox Nation
- K'ima W Medical Center
- Steamboat Chapter
- Indian Health Center of Santa Clara Valley

### Housing Entities

- HACB - Gridley Farm Labor Housing Project
- Housing Authority of the County of San Mateo
- Housing Authority of the City of Port Hueneme
- Eastern Regional Housing Authority
- White Mountain Apache Housing Authority
- Pueblo of San Felipe Housing Authority
- Santa Clara Pueblo Housing Authority
- AHA Macav Housing Entity
- Northern Pueblos Housing Authority
- Navajo Partnership For Housing Development
- St. Croix Chippewa Housing Authority
- Southwest Indian Foundation
- Housing Authority of the City of Richmond
- Housing Authority of the County of Alameda
- Housing Authority of the County of Butte
- Hopi Tribal Housing Authority
- Rincon Band Housing Department
- Wagon Mound Housing Authority
- Sisseton Wahpeton Housing Authority
- City of Eunice Housing Authority
- City of Lovington Housing Authority
- Santa Clara Pueblo Housing Authority
- All Mission Indian Housing Authority
- Los Alamos National Laboratory



### Public Educational Entities (Including Charter Schools)

- La Honda-Pescadero Unified School District
- Belmont-Redwood Shores School District
- Jefferson Union High School District
- Ravenswood City School District
- Grants-Cibola County Schools
- Alamogordo Public Schools
- Silver Consolidated School District
- Second Mesa Day School
- Espanola Public School District
- Truth or Consequences Municipal Schools
- Greyhills Academy High School
- Questa Independent School District
- Rock Point Community School, Inc.
- Kinteel Residential Campus, Inc.
- Leupp Schools, Inc.
- Black Mesa Community School, Inc.
- Dilcon Community Schools, Inc.
- Dzilth-Na-O-Dith-Hle Community School
- Brisbane School District
- Jefferson School District
- Pacifica School District
- First Mesa Elementary School
- Kin Dah Lichi'i Olta Grant School
- Kin Dah Lichi'i Olta Charter School
- Navajo Preparatory School District
- Gila Crossing Community School
- Las Vegas City Schools
- Wide Ruins Community School
- Hunters Point Boarding School
- Greasewood Springs School Community School
- Roots & Wings Community School
- Ramah Navajo School Board
- Dishchii'bikoh Community School
- Navajo Technical College
- Wagon Mound Public School

### Not-for-Profit Organizations

- National Tribal Development Association
- California Tribal TANF Partnership
- KTDB Radio Station
- KTNN Radio Station
- Navajo Townsite Community Development Corporation.
- Consolidated Tribal Health Project, Inc.
- Sysintelli Inc.
- Albuquerque Area Indian Health Board, Inc.
- Little Saigon Foundation of San Diego
- St. Michaels Association for Spl Edu., Inc.
- Navajo Family Health Resource Network
- Downtown Action Team Inc.
- Flagstaff Border Town Dormitory Board, Inc.
- Lummi Development Holding Company
- California Hispanic Chambers of Commerce

### Federal and Other Entities

- Los Alamos National Laboratory

***Our engagement team also has experience in auditing and reviewing financial statements receiving GFOA and CSMFO awards. Other than these entities, we have also provided audit services to various Educational Entities, Not for Profit Organizations, Tribal Governments, Housing Authorities, etc.***





## REFERENCES

The best indicator of our ability is our success in meeting the needs of our current and past clients. We encourage you to contact these references to inquire about the quality of our services, their overall satisfaction, the effectiveness of our accounting and auditing approach, the abilities of our professionals, and the timeliness and overall value of our services. The names and telephone numbers of three similar clients to whom we provided our services within the last three years are given below. We would be happy to provide additional references upon request, if you would like.

<b>1.</b>	<p><b>Client Name:</b> County of Del Norte</p> <p><b>Address:</b> 981 H Street, Suite 140, Crescent City, CA 95531</p> <p><b>Contact Name and Title:</b> Mr. Clinton Schaad, Auditor/Controller</p> <p><b>Contact Telephone Number:</b> (707) 464-7202</p> <p><b>E-Mail Address:</b> cschaad@co.del-norte.ca.us</p> <p><b>Date:</b> For the FY ending June 30, 2015, June 30, 2016 and June 30, 2017</p> <p><b>Scope of Work:</b> Financial statement audit, single audit and CAFR reparation</p>
<b>2.</b>	<p><b>Client Name:</b> City of Port Hueneme</p> <p><b>Address:</b> 250 N Ventura RD, Port Hueneme, CA 93041</p> <p><b>Contact Name and Title:</b> Toni Alix, Senior Accountant</p> <p><b>Contact Telephone Number:</b> (805) 986-6523</p> <p><b>E-Mail Address:</b> talix@ci.port-hueneme.ca.us</p> <p><b>Date:</b> For the FY ending June 30, 2015 June 30, 2016, and June 30, 2017</p> <p><b>Scope of Work:</b> Financial statement audit and CAFR preparation</p>
<b>3.</b>	<p><b>Client Name:</b> Cibola County</p> <p><b>Address:</b> 700 E. Roosevelt Ave, Suite 50, Grants, NM 87020</p> <p><b>Contact Name and Title:</b> Kate Fletcher, County manager</p> <p><b>Contact Telephone Number:</b> (505) 285-1013</p> <p><b>E-Mail Address:</b> kate.fletcher@co.cibola.nm.us</p> <p><b>Date:</b> For the FY ending June 30, 2015, June 30, 2016 and June 30, 2017</p> <p><b>Scope of Work:</b> Financial statement audit and CAFR preparation</p>





## STAFF QUALIFICATIONS AND EXPERIENCE

The expertise and experience of Harshwal & Company, LLP's principals and personnel are at the core of the firm's excellence in performing audits of state and local governments. Harshwal & Company, LLP has experience providing exceptional client service and high-quality audit services through comprehensive knowledge and understanding of governmental accounting standards.

### On-site CPA, Supervisory and Staff Qualifications

*Harshwal & Company, LLP has sufficient resources to successfully complete your audit, including:*

- **Partners:** The firm's partners possess years of experience auditing state and local governments. Their individual areas of expertise facilitate collaboration on difficult accounting practices and help understand new or novel accounting methods.
- **Staff:** We have evaluated the resources required to complete an audit of the LAFCo and have concluded that our firm is fully capable of committing the required staff and time to complete your audit. The staff we would assign for the purpose of this audit are highly qualified and experienced in audits of state and local governments.
- **Research Tools:** Harshwal & Company, LLP has at its disposal state-of-the-art research tools to stay current on accounting and audit standards relevant to the LAFCo, including Thomson Reuters' Online Accounting and Audit Research Tool. We have also established key alliances and affiliations with other leading independent public accounting firms whom we can consult and collaborate on industry trends, governmental accounting updates, auditing standards, and other areas of mutual benefit.
- **Staff Commitment:** We make a commitment that the below staff will be used for the engagement. We believe that continuity in staff not only provides for an efficient audit but also provides the LAFCo with resources of professionals who have a prior knowledge, understanding, and background of the LAFCo's operations to provide valuable assistance and advice. Because of this, we have selected a team of auditors that will remain with us and provide the services in future years. Only under circumstances that are beyond our control would we change staff. Again, before making any changes we will confer and discuss with the LAFCo about any potential changes.

In summary, Harshwal & Company, LLP has the knowledge, background, and resources to perform an audit of the Yolo Local Agency Formation Commission, and we hope this proposal will distinguish our firm to be the most qualified to fulfill your audit needs.

### Overall Supervision to be Exercised

The audit will be managed by the Managing Partner, Mr. Sanwar Harshwal, CPA, who has extensive experience in financial and compliance audits of state and local governments. Mr. Harshwal has been in charge of various large audits, governmental funded programs, and community-based organizations receiving federal and state funds.



**Staff Continuity over the Term of the Agreement:** We focus on our team members as well as our clients. Our turnover is significantly lower than other national and regional service firms. This staff continuity enables us to develop and maintain an in-depth understanding of your operations, management style and operating practices, which ultimately allows us to offer you experienced resources, value-added services, industry specialization, and overall better personal service.

This commitment to people also resides at our executive level where you will find a refreshingly greater hands-on approach compared to other service providers. Our culture stresses the importance of executive presence throughout projects and engagements.

*We assure you regarding the quality of staff over the term of the engagement. We will not replace audit personnel except with prior written permission of the LAFCo. In case we change, we will provide replacements having better qualifications and experience.*

*We assure the LAFCo if we are selected as your auditors, we will not delegate or subcontract our responsibility without written consent of the LAFCo.*

**Key Personnel assigned to Project Team**

1. **Sanwar Harshwal, CPA, CIA, CISA, CFE, FCA, CRMA, CGMA, CCA**
2. **Amir Shafiee, CPA**
3. **Albert Hwu, CPA**
4. **Sahib Singh, CPA**
5. **Mariem Tall**

Almost all of our assigned key personnel are licensed to practice as a Certified Public Accountant. In addition to the key personnel listed, additional staff will be assigned from our pool of highly qualified professionals.

**Continuing Professional Education**

Summarized below are the total number of governmental and non-governmental hours of CPE completed by each assigned team member for the preceding three years. Specific class listings for the last two years for each member of the engagement team will be provided upon request.

**The following table details CPE hours for each member of our audit team:**

<b>Audit Team Member</b>	<b>Governmental CPE</b>	<b>Non-Governmental CPE</b>
<b>Sanwar Harshwal, CPA, CIA, CISA, CFE, FCA, CRMA, CGMA, CCA</b>	<b>126</b>	<b>251</b>
<b>Albert Hwu, CPA</b>	<b>51</b>	<b>63</b>
<b>Amir Shafiee, CPA</b>	<b>41</b>	<b>51</b>
<b>Sahib Singh, CPA</b>	<b>59</b>	<b>06</b>
<b>Mariem Tall</b>	<b>92</b>	<b>30</b>



## Project Team Assigned

<u>Name/Position</u>	<u>Responsibility</u>
<b>Sanwar Harshwal, CPA Partner</b>	Sanwar Harshwal will be the Partner in charge of administration, reviews, planning of the audit, approval of the audit scope and work, review of work and liaison with the LAFCo. He is responsible for conducting the fieldwork, coordination of the audit plan, and ensuring that the plan formulated has been effectively followed and managed. He will coordinate the audit with the manager and supervisor to ensure that the fieldwork is progressing properly, that the audit team's effort is given proper management and coordination, and that the various audit components are being performed efficiently and timely. He also has the responsibility for meeting with the LAFCo's management to keep them informed regarding the progress of the audit. The responsibility also extends to ensure smooth interaction of the firm with the LAFCo. He has final authority in the conduct of the engagement, and assumes full responsibility for the work performed.
<b>Mariem Tall, Audit Manager</b>	Mariem Tall will manage the audit team, assign duties and design the overall audit plan. She will also be in charge of communication with the management.
<b>Albert Hwu, CPA Senior Auditor</b>	Albert Hwu will help assist in planning the audit and review of the audit. He will review audit areas performed by staff; research technical issues, and discuss with the Manager/Partner for further guidance. He will conduct tests and studies, interact with client's staff, update the audit programs, and will be responsible for all walk-throughs and risk assessments activities.
<b>Amir Shafiee, CPA Senior Auditor</b>	Amir Shafiee will help assist in planning the audit and review of the audit. He will review audit areas performed by staff, research technical issues, and discuss with the Manager/Partner for further guidance. He will follow through the progress of the engagement and help resolve accounting/auditing problems as they arise. He will ensure that the audit plan formulated and approved by the principal is effectively followed and managed.
<b>Sahib Singh, CPA Staff Auditor</b>	Sahib Singh will conduct the fieldwork under the supervision of Amir. He will also be responsible for preparation and maintenance of various work-papers required for audit report preparation.



## Project Team Resumes

### **SANWAR HARSHWAL, CPA**

#### **Managing Partner**

Sanwar Harshwal is the Managing Partner of Harshwal & Company, LLP's auditing practice; he is a globetrotter and a trained technical speaker on auditing and global accounting standards, IT and internal controls, on fraud prevention, and on examinations and internal audits. With over 35 years of experience with governmental audits, Mr. Harshwal is also a leading expert on emerging accounting challenges for state and local governments.

Mr. Harshwal has attended AICPA seminars on GASB's New Financial Reporting Model and Financial Statements of State and Local Governments.

During the last 5 years, Mr. Harshwal has provided over 400 hours of training to several professionals on GASB, GAS, Uniform Guidance, FASB, SAAS, IFRS, COSO, COBIT, internal audits, fraud prevention and examination and tribal governmental governance issues. In addition to having significant experience in audits, strategic assessments of accounting functions, and internal control structures, Mr. Harshwal has extensive experience in evaluating complex accounting and finance issues. He has completed 377 CPE hours during the last three (3) years.

#### **Education:**

- B.S. Business Accounting
- Bachelor of Law

#### **Certification**

- Certified Public Accountant - State of California (CPA)
- Certified Public Accountant - State of New Mexico (CPA)
- Certified Public Accountant - State of Arizona (CPA)
- Certified Public Accountant - State of Washington (CPA)
- Chartered Accountant - The Institute of Chartered Accountants of India
- Certified Information System Auditor (CISA)
- Certified Fraud Examiner (CFE)
- ORACLE Financial Consultant (Oracle Business Suite)
- Chartered Global Management Accountant (CGMA)
- Certified Risk Management Assurance (CRMA)
- Certified Construction Auditor (CCA)



## **MARIEM TALL**

### **Audit Manager**

Mariem Tall is an audit manager and has been employed with Harshwal & Company for 4 years. She has been engaged in numerous audits of state and local governments, educational entities, tribes and tribal governments, not-for-profit organizations, and special district. She provides support to the senior auditor and staff during the period of the engagement activity and performs detailed audit procedures on financial statement account balances.

She prepares and adjusts work papers from the client's trial balance, executes day-to-day activities of audit engagements for multiple clients, and interacts with client personnel when needed. She performs audit testing activities; documents processes and findings; verifies assets and liabilities in accordance with audit programs; follows documentation standards; and prepares clear, concise, and orderly working papers. During the last three (3) years, she has completed 126 CPE hours.

### **Education**

- Bachelors of Science in Accounting

## **ALBERT HWU, CPA**

### **Senior Auditor**

Albert Hwu is a senior auditor and has been employed with Harshwal & Company for five years. He has been engaged with several audits and accounting of state and local governments, special districts, educational entities, not-for-profit organizations, and tribes and tribal governments. Mr. Hwu is proficient in the operating nuances of accounting and auditing packages and demonstrates up-to-date knowledge of auditing and accounting pronouncements. Albert has worked on financial and compliance engagements under the Single Audit Act of 1984 and OMB Circular (Uniform Guidance). He performs audit testing activities; documents processes and findings; verifies assets and liabilities in accordance with audit programs; follows documentation standards; and prepares clear, concise, and orderly working papers. During the last three (3) years, he has completed 114 CPE hours.

### **Education**

- Bachelors of Science in Accounting

### **Certification**

- **Certified Public Accountant- State of Washington (CPA)**



**AMIR SHAFIEE, CPA**

**Senior Auditor**

Amir Shafiee is a senior auditor and has been engaged with several audits and accounting of state and local governments. He is experienced in managing auditing, accounting and taxation related works for several years. Amir specializes in working with numerous state and local governments, tribes and tribal governments, special districts, not-for-profit organizations, and educational entities. In addition to conducting annual financial audits, he has performed numerous specialized engagements, such as internal audits, compliance audits, Uniform Guidance audits, accounting assistance and fraud investigations. Amir has also worked as a financial analyst, accounting associate, staff auditor and stock market analyst. He performs audit testing activities; documents processes and findings; verifies assets and liabilities in accordance with audit programs; follows documentation standards; and prepares clear, concise, and orderly working papers. He has completed 92 CPE hours during the last 2 years.

**Education:**

- M.S.C. and B.S.C. in Accounting

**Certification**

- **Certified Public Accountant- State of California (CPA)**

**SAHIB SINGH, CPA**

**Staff Auditor**

Sahib Singh is a staff auditor and has nearly four years of auditing and accounting experience. He is especially proficient in auditing of state and local governments. His past experience includes working as a staff auditor. He recently attended Single Audit Training organized by MGO CPA. During the last two (2) years, he has completed 65 CPE hours.

**Education:**

- Bachelor's in Commerce

**Certification**

- **Certified Public Accountant - State of California (CPA)**

The following are some of the governmental entities demonstrating the experience of the proposed project team.

**State and Local Governments:**

- County of Del Norte
- Cibola County
- City of Port Hueneme
- City of San Leandro
- City of Emeryville
- City of San Mateo
- City of Hayward
- City of San Francisco
- City of Fairfield
- First 5 Inyo County
- First 5 Monterey County
- First 5 Santa Cruz County
- First 5 San Bernardino
- First 5 Marin
- Ambrose Recreation and Park District
- South Santa Clara Co. Fire District
- Saratoga Fire Protection District
- Fort Dick Fire Protection District
- Menlo Park Fire Protection District
- Lions Gate Community Service District
- Burbank Sanitary District
- Los Altos Hills County Fire District
- Rodeo Hercules Fire District
- Coast Side Fire Protection District

**Housing Entities:**

- Alameda County Successor Agencies (Housing)
- HACB - Gridley Farm Labor Housing Project
- Housing Authority of the County of San Mateo
- Housing Authority of the City of Port Hueneme
- Housing Authority of the City of Richmond
- Housing Authority of the County of Alameda
- Housing Authority of the County of Butte

**Not-for-Profit Organizations:**

- California Hispanic Chambers of Commerce
- San Francisco Community Clinic Consortium
- Community Clinic Consortium
- Consolidated Tribal Health Project Inc.
- Downtown Action Team
- Family Paths, Inc.
- Family Service of San Leandro
- Institute for Molecular Medicine
- Native American Health Center, Inc.
- North East Medical Services
- Oakland Community Organizations Inc.

**Educational Entities:**

- La Honda-Pescadero Unified School District
- Belmont-Redwood Shores School District
- Jefferson Union High School District
- Ravenswood City School District
- Brisbane School District
- Jefferson School District
- Pacifica School District
- San Mateo-Foster City School District
- Bayshore Elementary School District
- Redwood City School District
- Second Mesa Day School
- Kinteel Residential Campus, Inc.
- Greyhills Academy High School.
- Questa Independent School District

**Federal and Other Entities:**

- Los Alamos National Laboratory
- Intersections, Inc.

**Gaming Enterprises:**

- Buffalo Thunder Resort & Casino
- Casino Hollywood
- Kiowa Casino



## FEES AND COMPENSATION

### All-Inclusive Maximum Fees:

Our fees are generally lower than other competing firms since we keep our overhead low; we follow a scientific audit approach and we make extensive use of emerging technologies that allow us to conduct audits efficiently. Our policy is to provide you exceptional service that meets and exceeds professional auditing standards at a competitive cost.

*Summarized below are the professional fees for the LAFCo's audit services for FY 2016, 2017, and 2018:*

Audit Area - Description	FY 2016, 2017 and 2018
<i>Professional fees:</i>	
Financial Statement Audit.....	\$ 6,715
Financial Statement Preparation.....	1,500
<b><i>Total fees</i></b>	<b>\$ 8,215</b>

- *The costs of deliverables and number of meetings/presentations is included in the above fees.*
- *Since we are a local firm, operating from Oakland, CA there will be no out-of-pocket expenses.*

### Rates by Partner, Supervisor and Staff:

<b>Our estimated time and effort analysis:</b>				
Description - Team Composition	Est. Hours	Standard Rate	Quoted Rates	Fees
Partner	5	\$170	\$150	\$ 750
Manager	8	140	130	1,040
Senior Auditor	25	110	105	2,625
Senior Accountant	40	100	95	3,800
<b><i>Total</i></b>	<b>78</b>			<b>\$ 8,215</b>

### Rates for Additional Professional Services

We will perform additional work only if set forth in an addendum to the contract between the LAFCo and our firm. Our fees for the additional services, if required, will be based on the actual time spent by professional or administrative personnel at quoted hourly rates, specified above. Our standard hourly rates vary according to the degree of responsibility involved, and the experience level of the personnel assigned.





## Proposal to Provide Audit Services

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Inherent in our service is the on-going support, education, and advice to our clients. The comprehensive service includes:

- Email updates on all new and pertinent developments.
- A careful review of the effects of these new developments (if any), on your particular circumstances. If necessary, we will advise you on any changes needed in accounting procedures.
- We will meet with the Finance Department head at the beginning of the audit to advise on matters of particular interest. We will provide "best practices" for effective daily operations that will also provide information necessary for the financial statements.
- Throughout the audit, we will advise your accounting personnel on best practices for maximum efficiency in each major operational area.

We have provided you a fee estimate based on the following assumptions:

- That the accounting records will be in balance and supported by appropriate documentation;
- That the LAFCo's staff will provide the supporting schedules for all asset and liability accounts;
- That the LAFCo staff will provide general assistance, such as locating documents, typing confirmation requests, and coordinating meetings.

If upon initiation of the review, we learn that these assumptions are not the case, or if extraordinary circumstances are encountered (i.e., fire, destruction or disappearance of records, a discovery of fraud, a belief of material errors, defalcations, etc.), we will immediately meet with the LAFCo's management to determine an appropriate course of action so that the review can be completed in a timely and cost-effective manner. In such cases, the total fee estimate may change. We will consult with you before performing any additional procedures that may increase your fee.

Harshwal & Company, LLP and its employees has an impressive history and has never been disciplined, penalized, fined, sanctioned, or otherwise punished for any act or omission related, in any way, to grant writing services or financial improprieties.

**"Keeping in touch with" is the hallmark of our service. You will receive phone calls, emails and information through the Harshwal & Company, LLP portal on a consistent and regular basis.**

July 18, 2018

To the Board of Directors  
Yolo Local Agency Formation Commission  
625 Court Street, Suite 203  
Woodland, CA 95695

We are pleased to confirm our understanding of the services we are to provide Yolo Local Agency Formation Commission for the years ending June 30, 2016 through June 30, 2018.

We will audit the financial statements of the business-type activities, including the related notes to the financial statements, which collectively comprise the basic financial statements of Yolo Local Agency Formation Commission of and for the years ending June 30, 2016 through June 30, 2018. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Yolo Local Agency Formation Commission basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Yolo Local Agency Formation Commission's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.

### **Audit Objectives**

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of Yolo Local Agency Formation Commission and other procedures we consider necessary to enable us to express such opinion.

We will issue a written report upon completion of our audit of Yolo Local Agency Formation Commission's financial statements. Our report will be addressed to the Board of Directors Yolo Local Agency Formation Commission. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs.

If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by Government Auditing Standards. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that Yolo Local Agency Formation Commission is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in Government Auditing Standards may not satisfy the relevant legal, regulatory, or contractual requirements.

### **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse. Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and Government Auditing Standards. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements.

However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

### **Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Yolo Local Agency Formation Commission's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

### **Other Services**

We will assist in preparing the financial statements and related notes of Yolo Local Agency Formation Commission in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

### **Management Responsibilities**

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements.

You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

### **Engagement Administration, Fees, and Other**

We estimate that our total fees for the service will \$8,215. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit.

If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes thirty days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

The audit documentation for this engagement is the property of Harshwal & Company, LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to grantor agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Harshwal & Company, LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the grantor agency. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We have our technical resources and audit software in the cloud. We may from time to time, and depending on the circumstances, use third party service providers within and outside of the United States in serving your account. As required by Section 54.1(b) of the California Code of Regulations, Title 16, and contingent on this written authorization, confidential information provided by you to our firm, may be disclosed to persons, outside of the United States in connection with the services provided. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information.

In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third party service provider. Furthermore, we will remain responsible for the work provided by any such third party service providers.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to Yolo Local Agency Formation Commission however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

Mr. Sanwar Harshwal is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

We expect to begin our audit on a date when we are notified that all requested information is ready and available, and issue our reports to meet the deadline in accordance with timeline identified.

We appreciate the opportunity to be of service to Yolo Local Agency Formation Commission and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



Sanwar Harshwal  
Managing Partner

**RESPONSE:**

This letter correctly sets forth the understanding of Yolo Local Agency Formation Commission.

Management signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Governance signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**LAFCO**

**Meeting Date:** 07/26/2018

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**Information**

**SUBJECT**

Approval of a new LAFCo Administrative Specialist I/II position classification

**RECOMMENDED ACTION**

Consider and approve a new LAFCo Administrative Specialist I/II position classification.

**FISCAL IMPACT**

Our LAFCo Clerk is currently classified as a Board Clerk III. If this position were approved, she would be reclassified as a LAFCo Administrative Specialist II. However, the two levels for the classification would allow flexibility to hire a future Clerk at Level I.

The fiscal impact to LAFCo would be a maximum (i.e. assuming Step "E") of \$8,969 annually (\$6,321 in direct salary and \$2,648 in corresponding benefit increases from pension, social security and Medicare). Although if the Clerk is reclassified, she would actually go to Step "D" in the salary range. Please see the annual salary ranges for the existing and proposed classifications below.

Board Clerk III (existing)

Level III - \$48,320 - \$58,734 Annually

LAFCo Administrative Specialist I/II (proposed)

Level I - \$48,320 - \$58,734 Annually

Level II - \$53,266 - \$64,744 Annually

**REASONS FOR RECOMMENDED ACTION**



Commission approval is required to create a new position classification. Yolo LAFCo staff are employees of the County for shared services purposes. Therefore, Yolo County will also need to ratify LAFCo approval of a this new position. In addition, per Yolo LAFCo Administrative Policies and Procedures Policy 4.1, the Executive Officer is required to consult with the Commission prior to reclassifying any staff under his/her purview. This agenda item also serves as this consultation.

## **BACKGROUND**

This process started when the LAFCo Management Analyst resigned in March 2018. Through the budget process, it was decided to eliminate this position. Even though it was only a part time position, LAFCo was required to provide full benefits at a significant cost. Therefore, the duties performed by that position needed to be reassigned, divided between the remaining Executive Officer and Clerk, in addition to some "extra hire" accounting assistance.

The County's Board Clerk III classification that LAFCo has been using does not adequately cover the new analytical duties that are being assigned, namely the Web Transparency Scorecards and some research work associated with our MSRs. With the budget savings of approximately \$50,000 by eliminating the analyst position (\$90,000 total after accounting for an additional \$20,000 in extra hire costs and \$20,000 budgeted for professional services costs), it seemed reasonable to look at providing some additional compensation to go along with the higher level work being assigned.

County Human Resources (HR) staff conducted a "desk audit" of the LAFCo Clerk on April 19, 2018 where they look in detail at the duties, work products and levels of communication required for the position. Based on HR review, creation of a new position classification specifically tailored to the unique needs of LAFCo was recommended. The new draft position classification written by HR is attached for review.

In regards to the compensation recommendation, HR looked at a wide variety of data including external data from our labor market, data from other LAFCo agencies (not within our normal labor market), and internal data from similar classes within the County of Yolo. The labor market data showed that the current classification (Board Clerk III) was approximately 3.5% below the labor market when compared to the same class in other agencies, which is within our acceptable range as our compensation philosophy is to be at least 95% of the market. The LAFCo data that was collected from other agencies (not within our labor market) was not helpful in determining whether LAFCo classes were typically paid more or less than similarly situated classes within the same agency, as some agencies paid more, some paid less, and some paid the same. This led HR to look internally to make a final recommendation.

The salary proposed for the LAFCo Administrative Specialist I level is the same as the current Board Clerk III salary. This would allow someone to come into the position and learn the job, at the same cost that we currently expend. However, adding a second level to the class allows the department the flexibility to recognize the increased proficiency that the employee will have to operate at the full journey level. It further compensates the position for the paraprofessional and specialized clerical work surrounding the research and semi-analytical parts of the position. This proposed salary is in line with similar department secretary classes that have similar scope and authority in terms of working with high level County/City officials as well as slightly below entry level analyst positions.

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## Attachments

LAFCo Administrative Specialist I/II

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## Form Review

**Inbox**

Christine Crawford (Originator)

Christine Crawford (Originator)

Form Started By: Christine Crawford

Final Approval Date: 07/11/2018

**Reviewed By**

Christine Crawford

Christine Crawford

**Date**

07/10/2018 01:30 PM

07/11/2018 09:47 AM

Started On: 07/05/2018 12:57 PM

**LAFCo ADMINISTRATIVE SPECIALIST I/II**

Level I - \$48,320 - \$58,734 Annually

Level II - \$53,266 - \$64,744 Annually

**DEFINITION**

Under supervision, provides skilled clerical and administrative work in support of the programs and services of, and serves as Clerk for, the Local Agency Formation Commission (LAFCo).

**DISTINGUISHING CHARACTERISTICS**

The LAFCo Administrative Specialist I/II class has two salary levels, and positions in this class are flexibly staffed. The LAFCo Administrative Specialist I is the entry level in this class series. Initially, incumbents work under close supervision, and are given detailed instructions in the performance of routine tasks that are more structured and repetitive than those assigned to the LAFCo Administrative Specialist II. As skills and knowledge are developed, incumbents are expected to perform increasingly responsible and difficult assignments.

Incumbents may advance to LAFCo Administrative Specialist II after demonstrating the ability to perform the full journey level duties of the class, which generally requires one year of experience as an LAFCo Administrative Specialist I. The LAFCo Administrative Specialist II is the journey level in this class series. Incumbents work under general supervision and are expected to be proficient in performing a variety of responsible and difficult assignments that requires the application of comprehensive knowledge of LAFCo subject matter and organizational activities.

Incumbents in this classification report directly to the LAFCo Executive Officer. The LAFCo Administrative Specialist I/II is distinguished from the LAFCo Executive Officer in that the latter is a management level class that plans, directs, and oversees all of the activities of the LAFCo office.

**ESSENTIAL FUNCTIONS**

Duties may include, but are not limited to, the following:

- Prepares and finalizes Commission meeting agendas; reviews documents for accuracy and completeness; assembles and distributes agenda material.
- Composes and distributes a variety of documents including resolutions, contracts, legal notices, and meeting minutes, ensuring appropriate content and format.
- Prepares, publishes, posts and distributes a variety of notices along with materials related to agenda items to the public, news media and other interested parties as required.
- Provides administrative support for Commission meetings; schedules and tracks attendance at meetings; ensures room and audio/visual equipment needs are met; and coordinates any necessary travel arrangements.
- Ensures appropriate follow up on Commission meeting actions and decisions; notifies appropriate parties; secures necessary signatures; and finalizes documents for official filing.
- Interacts with the Commission, community members, vendors and the public on LAFCo related topics; responds to inquiries from the public or other governmental agencies.
- Reviews LAFCo applications for completeness and consistency with filing requirements per State law and LAFCo policies, processes LAFCo applications and payments/fees.
- Researches and determines the location of cities and special districts boundaries, urban service areas and sphere of influence boundaries in response to inquiries by public/private agencies.

- Performs basic accounting work for the office including initiating requisitions and purchase orders, processing claims, and preparing deposits; monitors project accounts, prepares and routes invoices, and prepares financial statements.
- Performs personnel tasks for the office including entering payroll, processing various personnel and benefits actions, tracking personnel data and timelines, and coordinating recruitment efforts with human resources.
- Conducts research, collects and compiles a variety of information; prepares comparative analysis of data; compiles background information for reports and assists with development of presentation materials for community meetings and public hearings.
- Develops, conducts, or responds to surveys; conducts and participates in a variety of analytical studies and surveys on policies and procedures of LAFCOs throughout the State.
- Performs various administrative tasks to support the efficient operation of the LAFCo offices; including the receipt and distribution of mail, ordering and maintenance of supplies, and relieving the LAFCo Executive Officer of routine clerical and administrative details.
- Develops and implements office methods, procedures and forms; assists in creating operating and policy manuals.
- Maintains hard copy and electronic office files and records; establishes controls on correspondence and materials with deadlines and expiration dates.
- Manages the LAFCo website, including regular updates, adding pages and materials and making structural changes.
- Performs related duties as assigned.

## **EMPLOYMENT STANDARDS**

### LAFCo Administrative Specialist I

**Experience:** Three (3) years of clerical experience.

**Education Substitution:** Completion of coursework from an accredited college or university may be substituted for up to one (1) year of experience. Thirty (30) semester or forty-five (45) quarter units is equivalent to one (1) year of experience.

### LAFCo Administrative Specialist II

**Experience:** One (1) year of experience comparable to the Yolo County class of LAFCo Administrative Specialist I.

**License:** This class requires incumbents to possess and maintain a valid California driver's license, Class C or higher, to carry out job related duties. Individuals who do not meet this requirement due to a physical or mental disability may request a reasonable accommodation.

## **KNOWLEDGE & ABILITY**

### **Knowledge of:**

- Applicable federal, state, and local laws, codes, and regulations
- Office procedures, methods, and equipment including computers and applicable software applications such as word processing, spreadsheets, databases, and other specialized applications related to area of assignment
- Style and format of business correspondence

- English usage, grammar, spelling and punctuation
- General and financial record keeping and maintenance techniques
- Basic accounting and personnel principles, calculations and record keeping practices
- Basic organizational structure and functions of County and City governments

**Ability to:**

- Interpret and apply applicable federal, state, and local laws, codes, and regulations
- Apply customer service skills, including the identification of customer needs and follow up to ensure customer commitments have been met
- Interpret, evaluate, select, organize and condense a variety of discussions in order to prepare the official minutes of LAFCo meetings and public hearings
- Organize work, set priorities, meet deadlines and follow-up on assignments
- Research and evaluate work problems, and recommend solutions
- Develop and maintain cooperative, effective working relationships with others
- Communicate clearly and concisely, both verbally and in writing
- Proofread and/or edit for errors in spelling, grammar and punctuation

**Environmental & Functional Factors:**

Incumbents will perform work inside of buildings and outside in the community; incumbents work alone or closely with others; deals with stressful situations in a calm, professional manner; must be able to communicate verbally with co-workers and customers in a variety of situations.

**Medical Class:**

This class includes administrative or clerical positions requiring light physical effort, which may include frequent lifting of up to ten pounds and occasional lifting of up to twenty-five pounds. Ability to place or retrieve items at above and below waist level will be required. Work is performed while sitting or standing, and considerable moving about will be involved. Incumbents must have corrected hearing and vision to perform the essential functions of the job. Additionally, positions require manual dexterity and eye-hand coordination to use a variety of office equipment such as computers, telephones, copiers, etc.

Regular 10.

## LAFCO

Meeting Date: 07/26/2018

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### Information

#### SUBJECT

Consider CALAFCO 2018 Achievement Award nominations

#### RECOMMENDED ACTION

After consulting with the Chair, staff recommends the following nominations:

1. Project of the Year - Local Maintaining Agencies Municipal Service Review

#### FISCAL IMPACT

None.

#### REASONS FOR RECOMMENDED ACTION

CALAFCO has provided the background information and the forms for Achievement Award nominations to each LAFCo in the state. We are invited to use this opportunity to nominate as many individuals, groups and/or agencies that we feel deserve recognition this year.

Nominations are being accepted until 5:00 p.m., Friday, August 3, 2018, in the following categories:

- Outstanding CALAFCO Member
- Most Effective Commission
- Outstanding Commissioner
- Outstanding LAFCo Professional
- Outstanding LAFCo Clerk
- Outstanding CALAFCO Associate Member
- Project of the Year
- Distinguished Service Award
- Government Leadership Award
- Legislator of the Year (must be approved by the full CALAFCO Board)
- Mike Gotch Courage and Innovation in Local Government Award

- Lifetime Achievement Award

## **BACKGROUND**

Each year, during the awards banquet at the annual conference, CALAFCO recognizes outstanding achievements by dedicated and committed individuals and organizations that go above and beyond in their work to advance the principles and goals of Cortese-Knox-Hertzberg (CKH), LAFCo and CALAFCO.

The attachment gives a detailed description of each category and a listing of past CALAFCO Achievement Award recipients through 1997.

Yolo LAFCo has successfully nominated nine individuals and three groups and/or agencies since 2000.

- 2016 - Distinguished Service Award: Peter Brundage (Executive Officer, Sacramento LAFCo)
- 2015 - Lifetime Achievement: Chris Tooker (Commissioner, Sacramento LAFCo)
- 2015 - Outstanding Clerk: Terri Tuck
- 2013 - Lifetime Achievement: H. Peter Faye, former Public Member (served 1963-2003)
- 2013 - Distinguished Service: Roseanne Chamberlain (Amador LAFCo)
- 2012 - Outstanding CALAFCO Member: Stephen Souza, former City Member (served 2006-2012)
- 2011 - Mike Gotch Courage & Innovation in Local Government Leadership: Martin Tuttle (Caltrans) and Mike McKeever (SACOG) for their work on the Blueprint Transportation Land Use Plan
- 2010 - Mike Gotch Courage & Innovation in Local Government Leadership: Helen Thomson, former County Member (served 1987-1996, 2003-2010)
- 2008 - Distinguished Service: Peter Detwiler, Senate Local Government Committee Chief Consultant
- 2005 - Distinguished Service: Elizabeth Kemper, former Yolo LAFCo Executive Officer (1978-2011)
- 2005 - Outstanding Government Leadership: SACOG (Blueprint Project)
- 2001 - Outstanding Commissioner: H. Peter Faye
- 2000 - Most Effective Commission: Yolo LAFCo (Ag Policy, LESA Model, Davis Municipal Utility District (DMUD) Formation)

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## **Attachments**

[CALAFCO 2018 Achievement Award Letter & Packet](#)

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## **Form Review**

**Inbox**

Christine Crawford

**Reviewed By**

Christine Crawford

**Date**

07/11/2018 09:51 AM

Form Started By: Terri Tuck  
Final Approval Date: 07/11/2018

Started On: 07/06/2018 01:50 PM



**Date:** 25 May, 2018

**To:** LAFCo Commissioners and Staff  
CALAFCO Members  
Other Interested Organizations

**From:** CALAFCO Achievement Awards Committee

**Subject:** **2018 CALAFCO Achievement Award Nominations**

**CALAFCO  
2018  
AWARDS**



Each year, CALAFCO recognizes outstanding achievements by dedicated and committed individuals and/or organizations from throughout the state at the Annual Conference Achievement Awards Ceremony.

Recognizing individual and organizational achievements is an important responsibility. It provides visible recognition and support to those who go above and beyond in their work to advance the principles and goals of the Cortese-Knox-Hertzberg Act. We invite you to use this opportunity to nominate the individuals and organizations you feel deserve this important recognition. *Please carefully review the nomination instructions and note the form has changed with the addition of a new section.*

To make a nomination, please use the following procedure:

1. Nominations may be made by an individual, a LAFCo, a CALAFCO Associate Member, or any other organization. There is no limit to the number of nominations you can submit.
2. Please use a separate form (attached) for each nomination. Nominations must be submitted with a completed nomination form. The form is your opportunity to highlight the most important points of your nomination.
3. Nominations must be limited to no more than 1500 words or 3 pages in length maximum. You are encouraged to write them in a clear, concise and understandable manner. If the Awards Committee members require additional information, you will be contacted with that request. Any nomination received that exceeds this amount will be returned.
4. All supporting information (e.g. reports, news articles, etc.) must be submitted with the nomination. Limit supporting documentation to no more than 5 pages. If the Awards Committee members require additional information, you will be contacted with that request. Any nomination received that exceeds this amount will be returned.
5. All nomination materials must be submitted at one time and must be received by the deadline. Electronic submittals are encouraged.
6. **Nominations and supporting materials must be received no later than 5:00 p.m., Friday, August 3, 2018.** Send nominations via e-mail, or U.S. mail to:

Stephen Lucas, CALAFCO Executive Officer  
c/o Butte LAFCo  
1453 Downer Street, Suite C  
Oroville, CA 95965  
slucas@calafco.org

Members of the 2018 CALAFCO Board of Directors Awards Committee are:

*Mike Kelley*, Committee Chair (Imperial LAFCo, Southern Region)  
*Cheryl Brothers* (Orange LAFCo, Southern Region)  
*Debra Lake* (Humboldt LAFCo, Northern Region)  
*Margie Mohler* (Napa LAFCo, Coastal Region)  
*Anita Paque* (Calaveras LAFCo, Central Region)

mkelley@calafco.org  
cbrothers@calafco.org  
dlake@calafco.org  
mmohler@calafco.org  
apaque@calafco.org

Please contact Steve Lucas, CALAFCO Executive Officer, at slucas@calafco.org or (530) 538-7784 with any questions. A list of the previous Achievement Award recipients is attached to this announcement.



## **Nomination Form**

**NOMINEE - Person or Agency Being Nominated:**

Name:

Organization:

Address:

Phone:

E-mail:

**NOMINATION CATEGORY** (check one – see category criteria on attached sheet)

- Outstanding CALAFCO Member
- Most Effective Commission
- Outstanding Commissioner
- Outstanding LAFCo Professional
- Outstanding LAFCo Clerk
- Outstanding CALAFCO Associate Member
- Project of the Year
- Distinguished Service Award
- Government Leadership Award
- Legislator of the Year (must be approved by the full CALAFCO Board)
- Mike Gotch Courage and Innovation in Local Government Award
- Lifetime Achievement Award

**NOMINATION SUBMITTED BY:**

Name:

Organization:

Address:

Phone:

E-mail:



## **2018 Achievement Award Nominations**

### **NOMINATION SUMMARY**

In no more than 250 words, summarize why this recipient is the most deserving of this award.

### **ACHIEVEMENTS**

Please indicate the reasons why this person or agency deserves to be recognized (Remember to keep this portion to 1500 words or 3 pages maximum and use additional sheets as needed):



## 2018 Achievement Award Nominations

### **CALAFCO ACHIEVEMENT AWARD CATEGORIES**

CALAFCO recognizes excellence within the LAFCo community and the full membership by presenting the *Achievement Awards* at the CALAFCO Annual Conference. Nominations are being accepted until *Friday, August 3, 2018* in the following categories:

<b>Outstanding CALAFCO Member</b>	Recognizes a CALAFCO Board Member or staff person who has provided exemplary service during the past year.
<b>Distinguished Service Award</b>	Given to a member of the LAFCo community to recognize long-term service by an individual.
<b>Most Effective Commission</b>	Presented to an individual Commission to recognize innovation, streamlining, and/or initiative in implementing LAFCo programs; may also be presented to multiple Commissions for joint efforts.
<b>Outstanding Commissioner</b>	Presented to an individual Commissioner for extraordinary service to his or her Commission.
<b>Outstanding LAFCo Professional</b>	Recognizes an Executive Officer, Staff Analyst, or Legal Counsel for exemplary service during the past year.
<b>Outstanding LAFCo Clerk</b>	Recognizes a LAFCo Clerk for exemplary service during the past year.
<b>Outstanding CALAFCO Associate Member</b>	Presented to an active CALAFCO Associate Member (person or agency) that has advanced or promoted the cause of LAFCos by consistently producing distinguished work that upholds the mission and goals of LAFCos, and has helped elevate the roles and mission of LAFCos through its work. Recipient consistently demonstrates a collaborative approach to LAFCo stakeholder engagement.
<b>Project of the Year</b>	Recognition for a project-specific program that involved complex staff analysis, community involvement, or an outstanding solution.
<b>Government Leadership Award</b>	Presented to a decision-making body at the city, county, special district, regional or state level which has furthered good government efforts in California.
<b>Legislator of the Year</b>	Presented to a member of the California State Senate or Assembly in recognition of leadership and valued contributions in support of LAFCo goals. Selected by CALAFCO Board.
<b>Mike Gotch Courage and Innovation in Local Government Award</b>	Presented to an individual who has taken extraordinary steps to improve and innovate local government. This award is named for Mike Gotch: former Assembly Member, LAFCo Executive Officer and CALAFCO Executive Director responsible for much of the foundations of LAFCo law and CALAFCO. He is remembered as a source of great inspiration for staff and legislators from throughout the state.
<b>Lifetime Achievement Award</b>	Recognizes any individual who has made extraordinary contributions to the LAFCo community in terms of longevity of service, exemplary advocacy of LAFCo-related legislation, proven leadership in approaching a particular issue or issues, and/or demonstrated support in innovative and creative ways of the goals of LAFCos throughout California. At a minimum, the individual should be involved in the LAFCo community for at least ten years.



**CALAFCO ACHIEVEMENT AWARD RECIPIENTS**

**2017**

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Most Effective Commission	Los Angeles LAFCo
Outstanding CALAFCO Member	Sblend Sblendorio, Alameda LAFCo
Outstanding Commissioner	John Marchand, Alameda LAFCo
Outstanding LAFCo Professional	Paul Novak, Los Angeles LAFCo
Outstanding LAFCo Clerk	Richelle Beltran, Ventura LAFCo
Outstanding CALAFCO Associate Member	Policy Consulting Associates
Project of the Year	County Services MSR, Butte LAFCo Santa Rosa Annexation, Sonoma LAFCo
Government Leadership Award	San Luis Obispo County Public Works Dept.
Lifetime Achievement Award	Kathy Rollings McDonald (San Bernardino)

**2016**

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Distinguished Service Award	Peter Brundage, Sacramento LAFCo
Most Effective Commission	San Luis Obispo LAFCo
Outstanding CALAFCO Member	John Leopold, Santa Cruz LAFCo
Outstanding Commissioner	Don Tatzin, Contra Costa LAFCo
Outstanding LAFCo Professional	Steve Lucas, Butte LAFCo
Outstanding LAFCo Clerk	Cheryl Carter-Benjamin, Orange LAFCo
Project of the Year	Countywide Water Study, (Marin LAFCo)
Government Leadership Award	Southern Region of CALAFCO
Lifetime Achievement Award	Bob Braitman (retired Executive Officer)

**2015**

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Mike Gotch Courage & Innovation in Local Government Leadership Award	Yuba County Water Agency
Distinguished Service Award	Mary Jane Griego, Yuba LAFCo
Most Effective Commission	Butte LAFCo
Outstanding CALAFCO Member	Marjorie Blom, formerly of Stanislaus LAFCo
Outstanding Commissioner	Matthew Beekman, formerly of Stanislaus LAFCo
Outstanding LAFCo Professional	Sam Martinez, San Bernardino LAFCo
Outstanding LAFCo Clerk	Terri Tuck, Yolo LAFCo
Project of the Year	Formation of the Ventura County Waterworks District No. 38 (Ventura LAFCo) and 2015 San Diego County Health Care Services five-year sphere of influence and service review report (San Diego LAFCo)
Government Leadership Award	The Cities of Dublin, Pleasanton, Livermore and San Ramon, the Dublin San Ramon Services District and the Zone 7 Water Agency
CALAFCO Associate Member of the Year	Michael Colantuono of Colantuono, Highsmith & Whatley
Legislators of the Year Award	Assembly member Chad Mayes
Lifetime Achievement Award	Jim Chapman (Lassen LAFCo) and Chris Tooker (formerly of Sacramento LAFCo)



## 2018 Achievement Award Nominations

### 2014

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Mike Gotch Courage & Innovation in  
Local Government Leadership Award  
Distinguished Service Award  
Most Effective Commission  
Outstanding CALAFCO Member  
Outstanding Commissioner  
Outstanding LAFCo Professional  
Outstanding LAFCo Clerk  
Project of the Year

Government Leadership Award

Legislators of the Year Award  
Lifetime Achievement Award

**David Church**, San Luis Obispo LAFCo

**Kate McKenna**, Monterey LAFCo

**Santa Clara LAFCo**

**Stephen Lucas**, Butte LAFCo

**Paul Norsell**, Nevada LAFCo

**Kate McKenna**, Monterey LAFCo

**Paige Hensley**, Yuba LAFCo

**LAFCo Procedures Guide: 50<sup>th</sup> Year Special Edition**,  
San Diego LAFCo

**Orange County Water District, City of Anaheim, Irvine  
Ranch Water District, and Yorba Linda Water District  
Assembly member Katcho Achadjian**

**Susan Wilson**, Orange LAFCo

### 2013

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Mike Gotch Courage & Innovation in  
Local Government Leadership Award  
Distinguished Service Award  
Most Effective Commission  
Outstanding CALAFCO Member  
Outstanding Commissioner  
Outstanding LAFCo Professional  
LAFCo Outstanding LAFCo Clerk  
Project of the Year  
Government Leadership Award

Legislators of the Year Award  
Lifetime Achievement Award

**Simón Salinas**, Commissioner, Monterey LAFCo

**Roseanne Chamberlain**, Amador LAFCo

**Stanislaus LAFCo**

**Harry Ehrlich**, San Diego LAFCo

**Jerry Gladbach**, Los Angeles LAFCo

**Lou Ann Texeira**, Contra Costa

**Kate Sibley**, Contra Costa LAFCo

**Plan for Agricultural Preservation**, Stanislaus LAFCo

**Orange County LAFCo Community Islands Taskforce**,  
Orange LAFCo

**Senators Bill Emmerson and Richard Roth**

**H. Peter Faye**, Yolo LAFCo; **Henry Pellissier**, Los Angeles  
LAFCo; **Carl Leverenz**, Butte LAFCo; **Susan Vicklund-Wilson**,  
Santa Clara LAFCo.

### 2012

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Mike Gotch Courage & Innovation in  
Local Government Leadership Award  
Distinguished Service Award  
Most Effective Commission  
Outstanding CALAFCO Member  
Outstanding Commissioner  
LAFCo Outstanding LAFCo Professional  
Outstanding LAFCo Clerk  
Project of the Year

Government Leadership Award  
Lifetime Achievement Award

**Bill Chiat**, CALAFCO Executive Director

**Marty McClelland**, Commissioner, Humboldt LAFCo  
**Sonoma LAFCo**

**Stephen A. Souza**, Commissioner, Yolo LAFCo and  
CALAFCO Board of Directors

**Sherwood Darington**, Monterey

**Carole Cooper**, Sonoma LAFCo

**Gwenna MacDonald**, Lassen LAFCo

**Countywide Service Review & SOI Update**, Santa Clara  
LAFCo

**North Orange County Coalition of Cities**, Orange LAFCo

**P. Scott Browne**, Legal Counsel LAFCos



## 2018 Achievement Award Nominations

### 2011

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Mike Gotch Courage & Innovation in  
Local Government Leadership Award  
Distinguished Service Award  
LAFCo Most Effective Commission  
Outstanding CALAFCO Member  
Outstanding Commissioner  
Outstanding LAFCo Professional  
Outstanding LAFCo Clerk  
Project of the Year

Government Leadership Award

**Martin Tuttle**, Deputy Director for Planning, Caltrans  
**Mike McKeever**, Executive Director, SACOG

**Carl Leverenz**, Commissioner and Chair, Butte

**San Bernardino LAFCo**

**Keene Simonds**, Executive Officer, Napa LAFCo

**Louis R. Calcagno**, Monterey LAFCo

**June Savala**, Deputy Executive Officer, Los Angeles LAFCo

**Debbie Shubert**, Ventura LAFCo

**Cortese-Knox-Hertzberg Definitions Revision**

Bob Braitman, Scott Browne, Clark Alsop, Carole Cooper,  
and George Spiliotis

**Contra Costa Sanitary District**

**Elsinore Water District and Elsinore Valley Municipal Water  
District**

### 2010

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Mike Gotch Courage & Innovation in  
Local Government Leadership Award  
Distinguished Service Award

Most Effective Commission

Outstanding CALAFCO Member

Outstanding Commissioner

Outstanding LAFCo Professional

Outstanding LAFCo Clerk

Project of the Year

Government Leadership Award

Special Achievement

**Helen Thompson**, Commissioner, Yolo LAFCo

**Kathleen Rollings-McDonald**, Executive Officer, San  
Bernardino LAFCo

**Bob Braitman**, Executive Officer, Santa Barbara LAFCo  
**Tulare LAFCo**

**Roger Anderson, Ph.D.**, CALAFCO Chair, Santa Cruz LAFCo

**George Lange**, Ventura LAFCo

**Harry Ehrlich**, Government Consultant, San Diego LAFCo

**Candie Fleming**, Fresno LAFCo

**Butte LAFCo**

Sewer Commission - Oroville Region Municipal Service  
Review

**Nipomo Community Services District and the County of San  
Luis Obispo**

**Chris Tooker**, Sacramento LAFCo and CALAFCO Board of  
Directors

### 2009

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Mike Gotch Courage & Innovation in  
Local Government Leadership Award

Distinguished Service Award

Most Effective Commission

Outstanding CALAFCO Member

Outstanding Commissioner

Outstanding LAFCo Professional

Outstanding LAFCo Clerk

Project of the Year

Government Leadership Award

Legislator of the Year Award

**Paul Hood**, Executive Officer, San Luis Obispo LAFCo

**William Zumwalt**, Executive Officer, Kings LAFCo  
**Napa LAFCo**

**Susan Vicklund Wilson**, CALAFCO Vice Chair  
**Jerry Gladbach**, CALAFCO Treasurer

**Larry M. Fortune**, Fresno LAFCo

**Pat McCormick**, Santa Cruz LAFCo Executive Officer

**Emmanuel Abello**, Santa Clara LAFCo

**Orange LAFCo** Boundary Report

**Cities of Amador City, Jackson, Ione, Plymouth & Sutter  
Creek; Amador County; Amador Water Agency; Pine  
Grove CSD** – Countywide MSR Project

**Assembly Member Jim Silva**



## 2018 Achievement Award Nominations

### 2008

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Distinguished Service Award	<b>Peter M. Detwiler</b> , Senate Local Government Committee Chief Consultant
Most Effective Commission	<b>Yuba LAFCo</b>
Outstanding Commissioner	<b>Dennis Hansberger</b> , San Bernardino LAFCo
Outstanding LAFCo Professional	<b>Michael Ott</b> , San Diego LAFCo Executive Officer <b>Martha Poyatos</b> , San Mateo Executive Officer
Outstanding LAFCo Clerk	<b>Wilda Turner</b> , Los Angeles LAFCo
Project of the Year	<b>Kings LAFCo</b> City and Community District MSR and SOI Update
Government Leadership Award	<b>San Bernardino Board of Supervisors</b>
Legislator of the Year Award	<b>Assembly Member Anna M. Caballero</b>

### 2007

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Outstanding CALAFCO Member	<b>Kathy Long</b> , Board Chair, Ventura LAFCo
Distinguished Service Award	<b>William D. Smith</b> , San Diego Legal
Counsel Most Effective Commission	<b>Santa Clara LAFCo</b>
Outstanding Commissioner	<b>Gayle Uilkema</b> , Contra Costa LAFCo
Outstanding LAFCo Professional	<b>Joyce Crosthwaite</b> , Orange LAFCo Executive Officer
Outstanding LAFCo Clerk	<b>Debby Chamberlin</b> , San Bernardino LAFCo
Project of the Year	<b>San Bernardino LAFCo and City of Fontana</b> Islands Annexation Program
Government Leadership Award	<b>City of Fontana - Islands Annexation Program</b>
Lifetime Achievement	<b>John T. "Jack" Knox</b>

### 2006

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Outstanding CALAFCO Member	<b>Everett Millais</b> , CALAFCO Executive Officer and Executive Officer of Ventura LAFCo
Distinguished Service Award	<b>Clark Alsop</b> , CALAFCO Legal Counsel
Most Effective Commission Award	<b>Alameda LAFCo</b>
Outstanding Commissioner Award	<b>Ted Grandsen</b> , Ventura LAFCo <b>Chris Tooker</b> , Sacramento LAFCo
Outstanding LAFCo Professional Award	<b>Larry Calemine</b> , Los Angeles LAFCo Executive Officer
Outstanding LAFCo Clerk Award	<b>Janice Bryson</b> , San Diego LAFCo <b>Marilyn Flemmer</b> , Sacramento LAFCo
Project of the Year Award	<b>Sacramento Municipal Utility District</b> Sphere of Influence Amendment and Annexation; <b>Sacramento LAFCo</b>
Outstanding Government Leadership Award	<b>Cities of Porterville, Tulare, and Visalia and Tulare LAFCo</b> Island Annexation Program
Legislator of the Year Award	<b>Senator Christine Kehoe</b>





## 2018 Achievement Award Nominations

### 2005

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Outstanding CALAFCO Member	<b>Peter Herzog</b> , CALAFCO Board, Orange LAFCo
Distinguished Service Award	<b>Elizabeth Castro Kemper</b> , Yolo LAFCo
Most Effective Commission Award	<b>Ventura LAFCo</b>
Outstanding Commissioner Award	<b>Art Aseltine</b> , Yuba LAFCo
	<b>Henri Pellissier</b> , Los Angeles LAFCo
Outstanding LAFCo Professional Award	<b>Bruce Baracco</b> , San Joaquin LAFCo
Outstanding LAFCo Clerk Award	<b>Danielle Ball</b> , Orange LAFCo
Project of the Year Award	<b>San Diego LAFCo</b> MSR of Fire Protection and Emergency Medical Services
Outstanding Government Leadership Award	<b>Sacramento Area Council of Governments (SACOG)</b>

### 2004

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Outstanding CALAFCO Member	<b>Scott Harvey</b> , CALAFCO Executive Director
Distinguished Service Award	<b>Julie Howard</b> , Shasta LAFCo
Most Effective Commission Award	<b>San Diego LAFCo</b>
Outstanding Commissioner Award	<b>Edith Johnsen</b> , Monterey LAFCo
Outstanding LAFCo Professional Award	<b>David Kindig</b> , Santa Cruz LAFCo
Project of the Year Award	<b>San Luis Obispo LAFCo</b> Nipomo CSD SOI Update, MSR, and EIR

### 2003

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Outstanding CALAFCO Member	<b>Michael P. Ryan</b> , CALAFCO Board Member
Distinguished Service Award	<b>Henri F. Pellissier</b> , Los Angeles LAFCo
Most Effective Commission Award	<b>San Luis Obispo LAFCo</b>
Outstanding Commissioner Award	<b>Bob Salazar</b> , El Dorado LAFCo
Outstanding LAFCo Professional Award	<b>Shirley Anderson</b> , San Diego LAFCo
Outstanding LAFCo Clerk Award	<b>Lori Fleck</b> , Siskiyou LAFCo
Project of the Year Award	<b>Napa LAFCo</b> Comprehensive Water Service Study
Special Achievement Award	<b>James M. Roddy</b>

### 2002

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Outstanding CALAFCO Member	<b>Ken Lee</b> , CALAFCo Legislative Committee Chair
Most Effective Commission Award	<b>San Diego LAFCo</b> Outstanding
Commissioner Award	<b>Ed Snively</b> , Imperial LAFCo
Outstanding LAFCo Professional Award	<b>Paul Hood</b> , San Luis Obispo LAFCo
Outstanding LAFCo Clerk Award	<b>Danielle Ball</b> , Orange LAFCo
Project of the Year Award	<b>San Luis Obispo LAFCo</b>
Outstanding Government Leadership Award	<b>Napa LAFCo</b> , <b>Napa County Farm Bureau</b> , <b>Napa Valley Vintners Association</b> , <b>Napa Valley Housing Authority</b> , <b>Napa County Agricultural Commissioner's Office</b> , <b>Napa County Counsel Office</b> , and <b>Assembly Member Patricia Wiggins</b>



## 2018 Achievement Award Nominations

### 2001

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Outstanding CALAFCO Member	<b>SR Jones</b> , CALAFCO Executive Officer
Distinguished Service Award	<b>David Martin</b> , Tax Area Services Section, State Board of Equalization
Outstanding Commissioner Award	<b>H. Peter Faye</b> , Yolo LAFCo
Outstanding LAFCo Professional Award	<b>Ingrid Hansen</b> , San Diego LAFCo
Project of the Year Award	<b>Santa Barbara LAFCo</b>
Outstanding Government Leadership Award	<b>Alameda County Board of Supervisors, Livermore City Council, Pleasanton City Council</b>
Legislator of the Year Award	<b>Senator Jack O'Connell</b>

### 2000

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Outstanding CALAFCO Member	<b>Ron Wootton</b> , CALAFCO Board Chair
Distinguished Service Award	<b>Ben Williams</b> , Commission on Local Governance for the 21st Century
Most Effective Commission Award	<b>Yolo LAFCo</b>
Outstanding Commissioner	<b>Rich Gordon</b> , San Mateo LAFCo
Outstanding LAFCo Professional Award	<b>Annamaria Perrella</b> , Contra Costa LAFCo
Outstanding LAFCo Clerk Award	<b>Susan Stahmann</b> , El Dorado LAFCo
Project of the Year Award	<b>San Diego LAFCo</b>
Legislator of the Year Award	<b>Robert Hertzberg</b> , Assembly Member

### 1999

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Distinguished Service Award	<b>Marilyn Ann Flemmer-Rodgers</b> , Sacramento LAFCo
Most Effective Commission Award	<b>Orange LAFCo</b>
Outstanding Executive Officer Award	<b>Don Graff</b> , Alameda LAFCo
Outstanding LAFCo Clerk Award	<b>Dory Adams</b> , Marin LAFCo
Most Creative Solution to a Multi-Jurisdictional Problem	<b>San Diego LAFCo</b>
Outstanding Government Leadership Award	<b>Assembly Member John Longville</b>
Legislator of the Year Award	<b>Assembly Member Robert Hertzberg</b>

### 1998

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Outstanding CALAFCO Member	<b>Dana Smith</b> , Orange LAFCo
Distinguished Service Award	<b>Marvin Panter</b> , Fresno LAFCo
Most Effective Commission Award	<b>San Diego LAFCo</b>
Outstanding Executive Officer Award	<b>George Spiliotis</b> , Riverside LAFCo
Outstanding Staff Analysis	<b>Joe Convery</b> , San Diego LAFCo <b>Joyce Crosthwaite</b> , Orange LAFCo
Outstanding Government Leadership Award	<b>Santa Clara County Planning Department</b>

### 1997

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Most Effective Commission Award	<b>Orange LAFCo</b>
Outstanding Executive Officer Award	<b>George Finney</b> , Tulare LAFCo
Outstanding Staff Analysis	<b>Annamaria Perrella</b> , Contra Costa LAFCo
Outstanding Government Leadership Award	<b>South County Issues Discussion Group</b>
Most Creative Solution to a Multi-Jurisdictional Problem	<b>Alameda LAFCo and Contra Costa LAFCo</b>
Legislator of the Year Award	<b>Assembly Member Tom Torlakson</b>

**Please join us for the  
CALAFCO Annual Conference  
October 3 – 5, 2018  
Yosemite, California**





## Executive Officer Report 11.

### LAFCO

Meeting Date: 07/26/2018

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### Information

#### SUBJECT

A report by the Executive Officer on recent events relevant to the Commission and an update of Yolo LAFCo staff activity for the month. The Commission or any individual Commissioner may request that action be taken on any item listed.

- EO Activity Report - May 21 through July 20, 2018
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### Attachments

[EO Activity Report May21-Jul20](#)

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### Form Review

Form Started By: Terri Tuck

Started On: 07/06/2018 01:32 PM

Final Approval Date: 07/06/2018

## LAFCo EO Activity Report

### May 21 through July 20, 2018

Date	Meeting/Milestone	Comments
05/22/2018	Meeting w/John Donlevy (City of Winters)	Winters General Plan
05/23/2018	Meeting w/Paul Navazio and City of Woodland staff	LAFCo / City projects (MSR, annexations, etc.)
05/29/2018	Conference call w/Pamela Miller (CALAFCO)	CALAFCO Conference Program Committee pre meeting
05/30/2018	CALAFCO Conference Program Committee meeting	Session selection / Responsible Team Leaders (RTLs) determined
05/30/2018	Meeting w/Office of Emergency Services (OES)	Reclamation Districts boundaries
05/30/2018	Conference call w/Olin Woods	LAFCo issues
06/04/2018	Meeting w/ Charlene Hamilton, Jeff Mitchell and Eric May	LAFCo RD Subsidiary District process w/West Sacramento
06/06/2018	Conference call w/Pamela Miller & Carolyn Emery (CALAFCO)	Program committee – Agenda coordination call
06/07/2018	Meeting w/Catherine Lemaire (CSDA)	Membership
06/12/2018	Meeting w/Dena Humphrey (YECA)	JPA Service Review
06/13/2018	CALAFCO Conference Program Committee Meeting	Review sessions / RTLs determined
06/13/2018	Meeting w/Brody Lorda (HR)	LAFCo Clerk position update
06/14/2018	Meeting w/Gary Fredericksen (Yocha Dehe Fire Chief)	LAFCo FPD follow up - YECA, WVRFTC, etc.
06/19/2018	Meeting w/Mike Martinez & Robyn Gingerich (IT-GIS)	Discussion on Special District GIS layers
06/20/2018	Shared Services – Meeting w/Kevin Yarris (DGS-IT)	Wave Broadband
06/20/2018	GoToWebinar – Smart Agriculture: Increasing Productivity Through Technology	Participated
06/27/2018	Conference call w/Lou Ann Texeira (Contra Costa LAFCo)	CALAFCO Program Committee

Date	Meeting/Milestone	Comments
06/27/2018	CALAFCO Conference Program Committee Meeting	Session updates / ID speakers
06/27/2018	Shared Services – YEDFall2018 Planning Meeting	Topic selection and speakers
07/03/2018	Meeting w/Beth Gabor (CSA Coordinator-CAO)	Wild Wings CSA-alternative assessment
07/05/2018	Shared Services – Meeting w/Diane Parro (City of Davis)	YEDFall2018 Summit
07/05/2018	Meeting w/Josh Iverson (DFS)	Select LAFCo Auditor from 4 RFPs received
07/06/2018	Meeting call w/Olin Woods	LAFCo Agenda Review
07/06/2018	Meeting w/Cindy Norris, Becky Ramirez, Jeran Ulrich (City of Woodland)	Willow Oak FPD detachment
07/09/2018	Meeting w/County Staff from CAO & IT	Wave Broadband Community Prioritization
7/16-7/18/2018	Vacation	Off the grid
07/20/2018	CALAFCO Board Meeting-Ontario	Attended