

YOLO LOCAL AGENCY FORMATION COMMISSION

Regular Meeting AGENDA

January 28, 2021 - 9:00 a.m.

COMMISSIONERS

OLIN WOODS, CHAIR (PUBLIC MEMBER)
NORMA ALCALA (CITY MEMBER)
GARY SANDY (COUNTY MEMBER)
DON SAYLOR (COUNTY MEMBER)
TOM STALLARD (CITY MEMBER)

ALTERNATE COMMISSIONERS

ANGEL BARAJAS (COUNTY MEMBER)
WADE COWAN (CITY MEMBER)
RICHARD DELIBERTY (PUBLIC MEMBER)

This meeting will be conducted utilizing teleconferencing and electronic means to allow the Commission, staff and the public to participate in the meeting pursuant to the provisions of the Governor's Executive Order N-29-20 (March 17, 2020), available at the following [link](#).

Teleconference Options to join Zoom meeting:

By PC: <https://yolocounty.zoom.us/j/94657093415>

or

By Phone: (408) 638-0968

Webinar ID: 946 5709 3415

Further instructions on how to electronically participate and submit your public comment can be found in the PUBLIC PARTICIPATION instructions at the end of this agenda. In the rare event of a widespread internet disruption where Zoom is not available either at the beginning or during the meeting, the meeting will be conducted utilizing the following teleconference call dial in number (605) 475-6006 using Access Code 680-0491.

CHRISTINE CRAWFORD
EXECUTIVE OFFICER

ERIC MAY
COMMISSION COUNSEL

NOTICE:

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 by contacting staff at lafco@yolocounty.org.

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. If you wish to submit written material at the hearing, please supply 8 copies.

FPPC - Notice to All Parties and Participants in LAFCo Proceedings

All parties and 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.

Contributions and expenditures for political purposes related to any proposal or proceedings before LAFCo are subject to the reporting requirements of the Political Reform Act and the regulations of the Fair Political Practices Commission, and must be disclosed to the Commission prior to the hearing on the matter.

PLEASE NOTE - The numerical order of items on this agenda is for convenience of reference. Items may be taken out of order upon request of the Chair or Commission members.

CALL TO ORDER

1. Pledge of Allegiance
2. Roll Call
3. Public Comment: This is an opportunity for members of the public to address the Commission on subjects relating to LAFCo purview but not relative to items on this Agenda. The Commission reserves the right to impose a reasonable time limit on any topic or on any individual speaker.

OATH OF OFFICE

4. Norma Alcala, West Sacramento (City Member)
Angel Barajas, Board of Supervisors (County Member Alternate)

CONSENT AGENDA

5. Approve the LAFCo Meeting Minutes of December 3, 2020
6. Review and file Fiscal Year 2020/21 Second Quarter Financial Update
7. Confirmation the Yolo LAFCo approved Resolution 2004-03 to be bound by the Yolo County Public Agency Risk Management Insurance Authority (YCPARMIA) Joint Powers Agreement and Bylaws, and agreed to participate in YCPARMIA as an Associate Member pursuant to the YCPARMIA Joint Powers Agreement and Bylaws on March 22, 2004

8. Correspondence

PUBLIC HEARINGS

9. Continued Public Hearing to consider **Resolution 2020-10**, adopting the Municipal Service Review (MSR) and approving a Sphere of Influence (SOI) Update for the Yolo County Flood Control and Water Conservation District (LAFCo No. S-056)
10. Public Hearing to consider **Resolution 2021-02** adopting the Municipal Service Reviews (MSRs) for the Community Services Districts (CSDs) of Cacheville, Esparto, Knights Landing and Madison and the Sphere of Influence (SOI) Update for the Esparto CSD (LAFCo No. S-054)

REGULAR AGENDA

11. Receive and file the 2020 Website Transparency Scorecard and direct staff to make any adjustments to the scorecard, if desired
12. Elect a new Vice Chair to serve the rest of a one-year term, which ends May 1, 2021

EXECUTIVE OFFICER'S REPORT

13. A report by the Executive Officer on recent events relevant to the Commission and an update of staff activity for the month. The Commission or any individual Commissioner may request that action be taken on any item listed.
 - a. Yolo LAFCo Material "Revitalizing our Communities"
 - b. Long Range Planning Calendar
 - c. EO Activity Report - November 30, 2020 through January 22, 2021

COMMISSIONER REPORTS

14. 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.

ADJOURNMENT

15. Adjourn to the next Regular LAFCo Meeting.

I declare under penalty of perjury that the foregoing agenda was posted by 5:00 p.m. on Friday, January 22, 2021, at the following places:

- On the bulletin board at the east entrance of the Erwin W. Meier County Administration Building, 625 Court Street, Woodland, CA;
- On the LAFCo website at: www.yololafco.org.

ATTEST:

Terri Tuck, Clerk
Yolo 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 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 LAFCo, 625 Court Street, Suite 107, Woodland, CA 95695.

PUBLIC PARTICIPATION INSTRUCTIONS:

Based on guidance from the California Department of Public Health and the California Governor's Office, in order to minimize the spread of COVID-19, please consider the following:

Join the Yolo LAFCo meeting at <https://yolocounty.zoom.us/j/94657093415>, or by phone via 1-408-638-0968, Webinar ID: 946 5709 3415.

1. Submit live comment by joining the meeting and press the "raise a hand" button or if joining by phone only, press *9 to indicate a desire to make a comment. The chair will call you by name or phone number when it is your turn to comment. The Commission reserves the right to impose a reasonable limit on time afforded to any topic or to any individual speaker.

* If you are joining by zoom and phone, still use the zoom raise a hand button as *9 will not work.

2. Submit written comment on any matter within the Commission's subject matter jurisdiction, regardless of whether it is on the agenda for Commission consideration or

action. Submit your comment, limited to 250 words or less, via email to <https://www.yololafco.org>, or by U.S. mail to Yolo LAFCo at 625 Court Street, Suite 107, Woodland, CA, 95695, by 1 p.m. on the Wednesday prior to the Commission meeting. Your comment will be read at the meeting.

3. Submit verbal comment by calling (530) 666-8048; state and spell your name, mention the agenda item number you are calling about and leave your comment. Verbal comments must be received no later than 1 p.m. on the Wednesday prior to the Commission meeting. Your comment will be read at the meeting by the Commission Clerk; limited to 3 minutes per item.

Consent 5.

LAFCO

Meeting Date: 01/28/2021

Information

SUBJECT

Approve the LAFCo Meeting Minutes of December 3, 2020

RECOMMENDED ACTION

Approve the LAFCo Meeting Minutes of December 3, 2020.

Attachments

[ATT-LAFCo Minutes 12.03.20](#)

Form Review

Form Started By: Terri Tuck

Started On: 01/13/2021 11:49 AM

Final Approval Date: 01/13/2021

YOLO LOCAL AGENCY FORMATION COMMISSION

MEETING MINUTES

December 3, 2020

The Yolo Local Agency Formation Commission met on the 3rd day of December 2020, at 9:00 a.m. via teleconference. Voting members present were Chair and Public Member Olin Woods, County Member Don Saylor, and City Members Tom Stallard and Babs Sandeen. Voting members absent were Gary Sandy. Others present were Alternate Public Member Richard DeLiberty, Executive Officer Christine Crawford, Clerk Terri Tuck, Analyst Mark Krummenacker, and Counsel Eric May.

CALL TO ORDER

Chair Woods called the Meeting to order at 9:01 a.m.

Item № 1 Pledge

Babs Sandeen led the Pledge of Allegiance.

Item № 2 Roll Call

PRESENT: Sandeen, Saylor, Stallard, Woods ABSENT: Sandy

Item № 3 Public Comments

None.

CONSENT

Item № 4 Approve the LAFCo Meeting Minutes of October 29, 2020

Item № 5 Ratify Resolution 2020-09 commending Babs Sandeen for her tenure with the Yolo LAFCo as an Alternate and Regular City Member since May 2018

Item № 6 Ratify corrected Resolution 2020-06 for the Dunnigan Water District Annexation (LAFCo #935) updating the boundary description and map attachments

Item № 7 Review and file Fiscal Year 2020/21 First Quarter Financial Update

Item № 8 Correspondence

Minute Order 2020-31: The recommended action was approved.

Approved by the following vote:

MOTION: Stallard SECOND: Woods
AYES: Sandeen, Saylor, Stallard, Woods
NOES: None
ABSENT: Sandy

PUBLIC HEARINGS**Item № 9 Public Hearing to consider Resolution 2020-10, adopting the Municipal Service Review and approving a Sphere of Influence Update for the Yolo County Flood Control and Water Conservation District (LAFCo No. S-056)**

After an overview report by staff, the Chair opened the Public Hearing. Comments were made by Kristen Sicke, Assistant General Manager for the Yolo County Flood Control and Water Conservation District. The Public Hearing was closed.

Minute Order 2020-32: This item was continued to the January 28, 2021 meeting in order to provide additional outreach to other partner agencies, including the Yolo Basin Foundation and any Yolo County General Plan advisory committees, regarding the updated sphere of influence.

Approved by the following vote:

MOTION: Woods SECOND: Stallard
 AYES: Sandeen, Saylor, Stallard, Woods
 NOES: None
 ABSENT: Sandy

REGULAR**Item № 10 Consider and adopt the Yolo LAFCo 2021 Meeting Calendar**

Minute Order 2020-33: The recommended action was approved after staff was directed to change the September meeting to the 30th and the December meeting to the 9th.

Approved by the following vote:

MOTION: Woods SECOND: Saylor
 AYES: Sandeen, Saylor, Stallard, Woods
 NOES: None
 ABSENT: Sandy

Item № 11 Consider and adopt an update to LAFCo's Shared Services Strategic Plan to list current shared service areas and remove items no longer applicable

Minute Order 2020-34: The recommended action was approved.

Approved by the following vote:

MOTION: Saylor SECOND: Stallard
 AYES: Sandeen, Saylor, Stallard, Woods
 NOES: None
 ABSENT: Sandy

Item № 12 Review and file the Yolo LAFCo Financial Statement for Fiscal Years ending in 2018/19 and 2019/20, prepared in-house and reviewed by the Yolo County Department of Financial Services

Minute Order 2020-35: The recommended action was approved.

Approved by the following vote:

MOTION: Saylor SECOND: Sandeen
 AYES: Sandeen, Saylor, Stallard, Woods
 NOES: None
 ABSENT: Sandy

Item № 13 **Authorize the Executive Officer to spent up to \$18,500 for: (1) Yolo County Archives to digitize all of Yolo LAFCo's hardcopy records (55 boxes total); and (2) purchase and configure OnBase Software to import files and create a searchable database**

Minute Order 2020-36: The recommended action was approved.

Approved by the following vote:

MOTION: Stallard SECOND: Sandeen
 AYES: Sandeen, Saylor, Stallard, Woods
 NOES: None
 ABSENT: Sandy

Item № 14 **Executive Officer's Report**

The Commission was given written reports of the Executive Officer's activities for the period of October 26 through November 27, 2020, and was verbally updated on recent events relevant to the Commission, including the Long Range Planning Calendar.

Staff noted that as Commissioner Sandeen leaves the West Sacramento City Council and, therefore, her position as a current member and Vice Chair on LAFCo, electing a new vice chair will be agendized for the January 2021 LAFCo meeting.

Commissioner Stallard asked if the City Selection Committee makes the appointment. Staff stated that the City Selection Committee will replace Ms. Sandeen by appointing another council member from West Sacramento as the new city member to LAFCo but that LAFCo selects its own chair and vice chair.

Item № 15 **Commissioner Reports**

Commissioner Sandeen thanked the Commission and stated that it has been a pleasure and honor to serve with them. Ms. Sandeen indicated that the work of LAFCo is critically important and that she looks forward to watching the work of the Commission in the future. Ms. Sandeen also stated that she has learned so much from the Executive Officer, Chair Woods, and the other Commissioners. She stated that she enjoyed working on the YED program even before she became a Commission member and is looking forward to what is to come in the future.

Commissioner Stallard stated Babs Sandeen will be a big loss to public service, not just for West Sacramento's interest but regionally, especially Yolo County. Mr. Stallard thanked Babs for everything she has done and commented that Ms. Sandeen is a gracious, wonderful, warm human being that contributes wherever she engages.

Commissioner Stallard stated that it is a great time of change for the Woodland City Council and that only Mayor Rich Lansburgh and Stallard are continuing and new

members will be Vicky Fernandez and Mayra Vega. Angel Barajas resigned so his seat will be decided by election or by Council appointment in the near future.

Commissioner Saylor thanked Commissioner Sandeen for her collegial service on this and many other commissions and boards throughout the region. Mr. Saylor stated that Ms. Sandeen has been extremely professional, collaborative, thoughtful, and well-prepared. He stated that it has been an honor to serve with her and that she has made significant contributions and will continue to do so.

Commissioner Woods thanked Ms. Sandeen for her service and presented her with LAFCo Resolution 2020-09. Mr. Woods commended her volunteer activities and accomplishments as an elected official. Chair Woods stated that he personally appreciated her support during the consolidation process for the two reclamation districts in her jurisdiction. Lastly, he thanked her for her enthusiasm and pleasing personality and wished her well.

Item № 16 Adjournment

Minute Order 2020-37: By order of the Chair, the meeting was adjourned at 10:08 a.m. to the next Regular LAFCo Meeting.

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

ATTEST:

Terri Tuck
Clerk to the Commission

LAFCO

Meeting Date: 01/28/2021

Information

SUBJECT

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

RECOMMENDED ACTION

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

FISCAL IMPACT

None.

REASONS FOR RECOMMENDED ACTION

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

BACKGROUND

The LAFCo FY 2020/21 budget was adopted on May 28, 2020. During the second quarter LAFCo remained on track with regards to both revenue and expenditures.

REVENUES

By the end of the second quarter of FY 2020/21 LAFCo had received \$404,959 (81.11%) of its expected revenues of \$499,283. Fund balance has been used to balance most of the remainder of the budget (20%). LAFCo's most significant revenue source comes from local government agency payments. By the close of the second quarter LAFCo had received 100% (\$390,242) of its funds from the agencies. Expected revenue during the second quarter included \$1,700.90 (56.70%) received in investment earnings.

Revenue that was not anticipated in the budget and received during the second quarter included:

- Payment of \$1,500 from the City of Woodland to provide Out of Agency Services to a portion of APN 027-360-010 (Homeless Shelter) (LAFCo No. 937); and,
- Payment of \$10,015.88 for the Dunnigan Water District Annexation (LAFCo No. 935).

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

EXPENDITURES

During the first half of FY 2020/21 LAFCo expended a total of \$212,218 (42.50%) of its annual budgeted costs of \$499,283.

Salary and Employee Benefits

LAFCo expended \$183,016.78 (46.44%) of its Salary and Benefits appropriation of \$394,073.

Services and Supplies

LAFCo expended \$21,201.36 (26.03%) of its Services and Supplies appropriation of \$81,459.

Other Charges and Contingency

LAFCo expended \$8,000 of its *Other Charges* account. This account is used to pay other agency fees (including State Board of Equalization filing fees for the reclamation district boundary changes) in processing LAFCo proposals and the fees are reimbursed by the applicant. For each budget its difficult to anticipate proposal revenue, and in order to be conservative we don't assume any. Consequently, unexpected revenues and expenses reflect the pass through of these actual costs. LAFCo has not used any of its appropriation for contingencies.

BUDGET REPORTS

The Budget Status Summary (Attachment A) is an easy to read summary of the budget. The Income Statement Report (Attachment B) shows the amount

expended for the quarter, the year to date amount and budget and the percentage of budget used. The General Ledger Report (Attachment C) shows a running balance of all transactions, including both revenue and expenditure amounts.

Attachments

[ATT A-FY20-21 2nd QTR Budget Status Summary](#)

[ATT B-FY20-21 2nd QTR Income Statement](#)

[ATT C-FY20-21 2nd QTR General Ledger](#)

Form Review

Inbox	Reviewed By	Date
Christine Crawford	Christine Crawford	01/20/2021 01:20 PM
Form Started By: Terri Tuck		Started On: 01/19/2021 01:05 PM
Final Approval Date: 01/20/2021		

LAFCO BUDGET - 2nd QUARTER BUDGET STATUS SUMMARY

FISCAL YEAR 2020/21

Account #	Account Name	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Year to Date	FY 20/21 Budget	% Budget
REVENUES								
400700	INVESTMENT EARNINGS-POOL	\$0.00	\$1,700.90			\$1,700.90	\$ 3,000	56.70%
402010	OTHER GOVT AGENCY-COUNTY	\$195,121.00	\$0.00			\$195,121.00	\$ 195,121	100%
402030	OTHER GOVT AGENCY-WEST SACRAMENTO	\$66,974.00	\$0.00			\$66,974.00	\$ 66,974	100%
402040	OTHER GOVT AGENCY-WOODLAND	\$55,514.00	\$0.00			\$55,514.00	\$ 55,514	100%
402050	OTHER GOVT AGENCY-WINTERS	\$6,021.00	\$0.00			\$6,021.00	\$ 6,021	100%
402060	OTHER GOVT AGENCY-DAVIS	\$66,612.00	\$0.00			\$66,612.00	\$ 66,612	100%
403460	OTH CHRG FR SVC-LAFCO FEES	\$1,500.00	\$11,515.88			\$13,015.88	\$ 4,000	325.40%
405999	UNUSED FUND BALANCE FROM PREVIOUS FY						\$ 102,041	
	TOTAL AGENCY COST						\$ 390,242	
	TOTAL OTHER LISTED SOURCES						\$ 109,041	
	TOTAL FINANCING SOURCES	\$ 391,742	\$ 13,217	\$ -	\$ -	\$ 404,959	\$ 499,283	81.11%

LAFCO BUDGET - 2nd QUARTER BUDGET STATUS SUMMARY

FISCAL YEAR 2020/21

Account #	Account Name	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Year to Date	FY 20/21 Budget	% Budget
SALARIES AND BENEFITS								
500100	REGULAR EMPLOYEES	\$44,887.96	\$59,398.01			\$104,285.97	\$221,466	47.09%
500110	EXTRA HELP	\$3,710.00	\$5,000.00			\$8,710.00	\$20,000	43.55%
500310	RETIREMENT (CALPERS)	\$13,701.48	\$18,130.50			\$31,831.98	\$68,353	46.57%
500320	OASDI	\$3,091.42	\$4,086.49			\$7,177.91	\$14,573	49.25%
500330	FICA/MEDICARE TAX	\$723.00	\$955.71			\$1,678.71	\$3,837	43.75%
500340	HEALTH INSURANCE (EAP)	\$31.74	\$39.00			\$70.74	\$0	n/a
500350	LIFE INSURANCE	\$0.00	\$0.00			\$0.00	\$72	0.00%
500360	OPEB - RETIREE HEALTH INSURANCE	\$3,580.48	\$4,737.85			\$8,318.33	\$19,489	42.68%
500380	UNEMPLOYMENT INSURANCE	\$0.00	\$0.00			\$0.00	\$303	0.00%
500390	WORKERS' COMPENSATION INSURANCE	\$500.00	\$0.00			\$500.00	\$500	100.00%
500400	OTHER EMPLOYEE BENEFITS	\$9,523.80	\$10,919.34			\$20,443.14	\$45,480	44.95%
	TOTAL SALARY & BENEFITS	\$79,749.88	\$103,266.90	\$0.00	\$0.00	\$183,016.78	\$ 394,073	46.44%
SERVICES AND SUPPLIES								
501020	COMMUNICATIONS	\$132.72	\$464.75			\$597.47	\$1,859	32.14%
501030	FOOD	\$0.00	\$0.00			\$0.00	\$400	0.00%
501051	INSURANCE-PUBLIC LIABILITY	\$500.00	\$0.00			\$500.00	\$500	100.00%
501070	MAINTENANCE-EQUIPMENT	\$0.00	\$181.46			\$181.46	\$600	30.24%
501071	MAINTENANCE-BLDG IMPROVEMENT	\$0.00	\$0.00			\$0.00	\$500	0.00%
501090	MEMBERSHIPS	\$4,161.00	\$1,482.00			\$5,643.00	\$5,000	112.86%
501100	MISCELLANEOUS EXPENSE	\$0.00	\$0.00			\$0.00	\$250	0.00%
501110	OFFICE EXPENSE	\$207.48	\$282.84			\$490.32	\$1,250	39.23%
501111	OFFICE EXP-POSTAGE	\$53.00	\$48.60			\$101.60	\$300	33.87%
501125	IT SERVICES-DPT SYS MAINT (Dept System Maint.)	\$0.00	\$0.00			\$0.00	\$2,000	0.00%
501126	IT SERVICES-ERP (Enterprise/Resource/Planning)	\$0.00	\$1,680.00			\$1,680.00	\$3,359	50.01%
501127	IT SERVICES-CONNECTIVITY	\$0.00	\$2,364.00			\$2,364.00	\$4,729	49.99%
501151	PROF & SPEC SVC-AUDITG & ACCTG	\$0.00	\$0.00			\$0.00	\$5,000	0.00%
501152	PROF & SPEC SVC-INFO TECH SVC	\$693.00	\$787.50			\$1,480.50	\$1,200	123.38%
501156	PROF & SPEC SVC-LEGAL SVC	\$0.00	\$1,901.25			\$1,901.25	\$7,000	27.16%
501165	PROF & SPEC SVC-OTHER	\$2,995.00	\$0.00			\$2,995.00	\$15,000	19.97%
501165	PROF & SPEC SVC-OTHER (Shared Services-A/U 6992)	\$0.00	\$0.00			\$0.00	\$10,000	0.00%
501180	PUBLICATIONS AND LEGAL NOTICES	\$269.64	\$294.07			\$563.71	\$1,000	56.37%
501190	RENTS AND LEASES - EQUIPMENT	\$72.66	\$2,630.39			\$2,703.05	\$2,800	96.54%
501192	RENTS & LEASES-RECRDS STRGE (Archives)	\$0.00	\$0.00			\$0.00	\$1,112	0.00%
501205	TRAINING	\$0.00	\$0.00			\$0.00	\$5,000	0.00%
501210	MINOR EQUIPMENT (COMPUTERS)	\$0.00	\$0.00			\$0.00	\$5,600	0.00%
501250	TRANSPORTATION AND TRAVEL	\$0.00	\$0.00			\$0.00	\$7,000	0.00%
	TOTAL SERVICES & SUPPLIES	\$9,084.50	\$12,116.86	\$0.00	\$0.00	\$21,201.36	\$ 81,459	26.03%
OTHER CHARGES								
502201	PAYMENTS TO OTHER GOV INSTITUTIONS	\$0.00	\$8,000.00			\$8,000.00	\$0	n/a
	TOTAL OTHER CHARGES	\$0.00	\$8,000.00	\$0.00	\$0.00	\$8,000.00	\$0.00	n/a
OTHER FINANCING USES								
503300	APPROP FOR CONTINGENCY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,750	0.00%
	TOTAL APPROPRIATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ 23,750	0.00%
	TOTAL EXPENDITURES	\$ 88,834	\$ 123,384	\$ -	\$ -	\$ 212,218	\$ 499,282	42.50%

Income Statement

GL293 Date 01/19/21
Time 10:15

Company 1000 - YOLO COUNTY
Income Statement
For Period 4 Through 6 Ending December 31, 2020

USD

Item 6-ATT B Page 1

Fiscal Year 2021 Budget 5

6940-0052-02981

6940522981

6940-LAF-LOCAL AGENCY FORMATIO

Account Nbr	Description	Period Amount	Period Budget	Pct Of Budget	Year To Date Amount	Year To Date Budget	Pct Of Budget
NETFUND/POST	NET FUND BALANCE						
REVENUES	REVENUES						
REVUSEMONEY	REVENUE FROM USE OF MONEY AND						
400700-0000	INVESTMENT EARNINGS-POOL	1,700.90-	0.00	0.00	1,700.90-	3,000.00-	56.70
400705-0000	GASB 31 FMV - DFS ONLY	0.00	0.00	0.00	3,972.00	0.00	0.00
	Total REVENUE FROM USE OF MONE	1,700.90-	0.00	0.00	2,271.10	3,000.00-	75.70-
INTGOVREVENU	INTERGOVERNMENTAL REVENUES						
OTHRGOVAGNCY	OTHER GOVERNMENTAL AGENCIES						
402010-0001	OTHR GOVT AGENCY-OTH CO-CITYS	0.00	0.00	0.00	195,121.00-	195,120.00-	100.00
402030-0001	OTHR GOVT AGENCY-WEST SAC	0.00	0.00	0.00	66,974.00-	66,974.00-	100.00
402040-0001	OTHR GOVT AGCY-WOODLAND	0.00	0.00	0.00	55,514.00-	55,514.00-	100.00
402050-0001	OTHR GOVT AGCY-WINTERS	0.00	0.00	0.00	6,021.00-	6,021.00-	100.00
402060-0001	OTHR GOVT AGCY-DAVIS	0.00	0.00	0.00	66,612.00-	66,612.00-	100.00
	Total OTHER GOVERNMENTAL AGENC	0.00	0.00	0.00	390,242.00-	390,241.00-	100.00
	Total INTERGOVERNMENTAL REVENU	0.00	0.00	0.00	390,242.00-	390,241.00-	100.00
CHG FOR SVCS	CHARGES FOR SERVICES						
403460-0000	OTH CHRGR FR SVC-LAFCO FEE	11,515.88-	0.00	0.00	13,015.88-	4,000.00-	325.40
	Total CHARGES FOR SERVICES	11,515.88-	0.00	0.00	13,015.88-	4,000.00-	325.40
OTHRFINANSRC	OTHER FINANCING SOURCES						
405999-0000	USE FD BAL AVAIL-BUDGET ONLY	0.00	0.00	0.00	0.00	102,041.00-	0.00
	Total OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	102,041.00-	0.00
	Total REVENUES	13,216.78-	0.00	0.00	400,986.78-	499,282.00-	80.31
EXPENDITURES	EXPENDITURES						
SALARY&BEN	SALARIES AND EMPLOYEE BENEFITS						
SALARY&WAGES	SALARY AND WAGES						
500100-0000	REGULAR EMPLOYEES	59,398.01	0.00	0.00	104,285.97	221,466.00	47.09
500110-0000	EXTRA HELP	5,000.00	0.00	0.00	8,710.00	20,000.00	43.55
	Total SALARY AND WAGES	64,398.01	0.00	0.00	112,995.97	241,466.00	46.80
EMPBENEFITS	EMPLOYEE BENEFITS						
500310-0000	RETIREMENT	18,130.50	0.00	0.00	31,831.98	68,353.00	46.57
500320-0000	OASDI	4,086.49	0.00	0.00	7,177.91	14,573.00	49.25
500330-0000	FICA/MEDICARE	955.71	0.00	0.00	1,678.71	3,837.00	43.75
500340-0000	HEALTH INSURANCE	39.00	0.00	0.00	70.74	0.00	0.00
500350-0000	LIFE INSURANCE	0.00	0.00	0.00	0.00	72.00	0.00
500360-0000	OPEB - RETIREE HEALTH INSURANC	4,737.85	0.00	0.00	8,318.33	19,489.00	42.68
500380-0000	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00	303.00	0.00
500390-0000	WORKERS' COMP INSURANCE	0.00	0.00	0.00	500.00	500.00	100.00
500400-0000	OTHER EMPLOYEE BENEFITS	10,919.34	0.00	0.00	20,443.14	45,480.00	44.95
	Total EMPLOYEE BENEFITS	38,868.89	0.00	0.00	70,020.81	152,607.00	45.88
	Total SALARIES AND EMPLOYEE BE	103,266.90	0.00	0.00	183,016.78	394,073.00	46.44
SERVSUPPLIES	SERVICES AND SUPPLIES						
501020-0000	COMMUNICATIONS	464.75	0.00	0.00	597.47	1,859.00	32.14
501030-0000	FOOD	0.00	0.00	0.00	0.00	400.00	0.00
501051-0000	INSURANCE-PUBLIC LIABILITY	0.00	0.00	0.00	500.00	500.00	100.00
501070-0000	MAINTENANCE-EQUIPMENT	181.46	0.00	0.00	181.46	600.00	30.24
501071-0000	MAINTENANCE-BLDG IMPROVEMENT	0.00	0.00	0.00	0.00	500.00	0.00
501090-0000	MEMBERSHIPS	1,482.00	0.00	0.00	5,643.00	5,000.00	112.86
501100-0000	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00	250.00	0.00

Income Statement

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Income Statement
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Fiscal Year 2021 Budget

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6940-0052-02981

6940522981

6940-LAF-LOCAL AGENCY FORMATIO

Account Nbr	Description	Period Amount	Period Budget	Pct Of Budget	Year To Date Amount	Year To Date Budget	Pct Of Budget
501110-0000	OFFICE EXPENSE	282.84	0.00	0.00	490.32	1,250.00	39.23
501111-0000	OFFICE EXP-POSTAGE	48.60	0.00	0.00	101.60	300.00	33.87
501125-0000	IT SERVICE-DPT SYS MAINT	0.00	0.00	0.00	0.00	2,000.00	0.00
501126-0000	IT SERVICE-ERP	1,680.00	0.00	0.00	1,680.00	3,359.00	50.01
501127-0000	IT SERVICE-CONNECTIVITY	2,364.00	0.00	0.00	2,364.00	4,729.00	49.99
501151-0000	PROF & SPEC SVC-AUDITG & ACCTG	0.00	0.00	0.00	0.00	5,000.00	0.00
501152-0000	PROF & SPEC SVC-INFO TECH SVC	787.50	0.00	0.00	1,480.50	1,200.00	123.38
501156-0000	PROF & SPEC SVC-LEGAL SVC	1,901.25	0.00	0.00	1,901.25	7,000.00	27.16
501165-0000	PROF & SPEC SVC-OTHER	0.00	0.00	0.00	2,995.00	25,000.00	11.98
501180-0000	PUBLICATIONS AND LEGAL NOTICES	294.07	0.00	0.00	563.71	1,000.00	56.37
501190-0000	RENTS AND LEASES - EQUIPMENT	2,630.39	0.00	0.00	2,703.05	2,800.00	96.54
501192-0000	RENTS & LEASES-RECRDS STORAGE	0.00	0.00	0.00	0.00	1,112.00	0.00
501205-0000	TRAINING	0.00	0.00	0.00	0.00	5,000.00	0.00
501210-0000	MINOR EQUIPMENT	0.00	0.00	0.00	0.00	5,600.00	0.00
501250-0000	TRANSPORTATION AND TRAVEL	0.00	0.00	0.00	0.00	7,000.00	0.00
	Total SERVICES AND SUPPLIES	12,116.86	0.00	0.00	21,201.36	81,459.00	26.03
OTHERCHARGES	OTHER CHARGES						
502201-0000	PAYMENTS TO OTH GOV INSTITUTIO	8,000.00	0.00	0.00	8,000.00	0.00	0.00
	Total OTHER CHARGES	8,000.00	0.00	0.00	8,000.00	0.00	0.00
CONTINGENCY	APPROPRIATION FOR CONTINGENCIE						
503300-0000	APPROPRIATION FOR CONTINGENCY	0.00	0.00	0.00	0.00	23,750.00	0.00
	Total APPROPRIATION FOR CONTIN	0.00	0.00	0.00	0.00	23,750.00	0.00
	Total EXPENDITURES	123,383.76	0.00	0.00	212,218.14	499,282.00	42.50
	Total NET FUND BALANCE	110,166.98	0.00	0.00	188,768.64-	0.00	0.00

General Ledger Report

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GL290 Date 01/19/21 Company 1000 - YOLO COUNTY USD Page 1
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Accounting Unit 69405229816991 LOCAL AGENCY FORMATION COMM Resp Level 6940-0052-02981-6991

Posting	Sy	Pd	Journal/Seq	Inco	Transaction Desc	Activity	Catg	Debit	Credit	Balance
Account 400700-0000 INVESTMENT EARNINGS-POOL								Begin Balance		0.00
10/01/20	GL	04	N	551-00	1000 Q1 FY20-21 INT APPOR				1,844.49	1,844.49-
10/01/20	GL	04	N	551-00	1000 Q1 FY20-21 INT APPOR				10.62	1,855.11-
10/01/20	GL	04	N	552-00	1000 Q1 FY 20-21 INTER AP		153.33			1,701.78-
10/01/20	GL	04	N	552-00	1000 Q1 FY 20-21 INTER AP		.88			1,700.90-
Total Activity Account								154.21	1,855.11	
400700-0000 INVESTMENT EARNINGS-POOL								End Balance		1,700.90-
Account 400705-0000 GASB 31 FMV - DFS ONLY								Begin Balance		3,972.00
400705-0000 GASB 31 FMV - DFS ONLY								End Balance		3,972.00
Account 402010-0001 OTHR GOVT AGENCY-OTH CO-CITYS								Begin Balance		195,121.00-
402010-0001 OTHR GOVT AGENCY-OTH CO-CITYS								End Balance		195,121.00-
Account 402030-0001 OTHR GOVT AGENCY-WEST SAC								Begin Balance		66,974.00-
402030-0001 OTHR GOVT AGENCY-WEST SAC								End Balance		66,974.00-
Account 402040-0001 OTHR GOVT AGCY-WOODLAND								Begin Balance		55,514.00-
402040-0001 OTHR GOVT AGCY-WOODLAND								End Balance		55,514.00-
Account 402050-0001 OTHR GOVT AGCY-WINTERS								Begin Balance		6,021.00-
402050-0001 OTHR GOVT AGCY-WINTERS								End Balance		6,021.00-
Account 402060-0001 OTHR GOVT AGCY-DAVIS								Begin Balance		66,612.00-
402060-0001 OTHR GOVT AGCY-DAVIS								End Balance		66,612.00-
Account 403460-0000 OTH CHRG FR SVC-LAFCO FEE								Begin Balance		1,500.00-
10/26/20	CB	04	N	67-00	1000 LAF#937 C.O.W OOA Ho			1,500.00		3,000.00-
11/20/20	CB	05	N	60-00	1000 DWD Annexation LAF93				10,015.88	13,015.88-
Total Activity Account									11,515.88	
403460-0000 OTH CHRG FR SVC-LAFCO FEE								End Balance		13,015.88-
Account 500100-0000 REGULAR EMPLOYEES								Begin Balance		44,887.96
10/02/20	PR	04	N	1-00	1000 Expense accrual		130.64			45,018.60
10/02/20	PR	04	N	1-00	1000 Expense accrual		2,612.60			47,631.20
10/02/20	PR	04	N	1-00	1000 Expense accrual		5,288.40			52,919.60
10/02/20	PR	04	N	1-00	1000 Expense accrual		428.78			53,348.38
10/02/20	PR	04	N	1-00	1000 Expense accrual		25.00			53,373.38
10/16/20	PR	04	N	2-00	1000 Expense accrual		522.52			53,895.90
10/16/20	PR	04	N	2-00	1000 Expense accrual		4,752.42			58,648.32
10/16/20	PR	04	N	2-00	1000 Expense accrual		2,090.08			60,738.40
10/16/20	PR	04	N	2-00	1000 Expense accrual		285.86			61,024.26
10/16/20	PR	04	N	2-00	1000 Expense accrual		130.64			61,154.90
10/16/20	PR	04	N	2-00	1000 Expense accrual		571.72			61,726.62
10/16/20	PR	04	N	2-00	1000 Expense accrual		107.20			61,833.82
10/16/20	PR	04	N	2-00	1000 Expense accrual		25.00			61,858.82
10/30/20	PR	04	N	5-00	1000 Expense accrual		2,432.99			64,291.81
10/30/20	PR	04	N	5-00	1000 Expense accrual		4,752.42			69,044.23
10/30/20	PR	04	N	5-00	1000 Expense accrual		142.93			69,187.16

General Ledger Report

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

Posting	Sy	Pd	Journal/Seq	Inco	Transaction Desc	Activity	Catg	Debit	Credit	Balance
								-----		-----
Account	500100-0000			REGULAR EMPLOYEES					Balance Fwd	69,187.16
10/30/20	PR	04	N	5-00	1000	Expense accrual		179.62		69,366.78
10/30/20	PR	04	N	5-00	1000	Expense accrual		130.64		69,497.42
10/30/20	PR	04	N	5-00	1000	Expense accrual		821.84		70,319.26
10/30/20	PR	04	N	5-00	1000	Expense accrual		25.00		70,344.26
11/13/20	PR	05	N	1-00	1000	Expense accrual		2,612.60		72,956.86
11/13/20	PR	05	N	1-00	1000	Expense accrual		5,324.14		78,281.00
11/13/20	PR	05	N	1-00	1000	Expense accrual		107.20		78,388.20
11/13/20	PR	05	N	1-00	1000	Expense accrual		285.86		78,674.06
11/13/20	PR	05	N	1-00	1000	Expense accrual		130.64		78,804.70
11/13/20	PR	05	N	1-00	1000	Expense accrual		25.00		78,829.70
11/25/20	PR	05	N	4-00	1000	Expense accrual		2,286.03		81,115.73
11/25/20	PR	05	N	4-00	1000	Expense accrual		65.32		81,181.05
11/25/20	PR	05	N	4-00	1000	Expense accrual		4,966.81		86,147.86
11/25/20	PR	05	N	4-00	1000	Expense accrual		261.26		86,409.12
11/25/20	PR	05	N	4-00	1000	Expense accrual		571.72		86,980.84
11/25/20	PR	05	N	4-00	1000	Expense accrual		130.64		87,111.48
11/25/20	PR	05	N	4-00	1000	Expense accrual		107.19		87,218.67
11/25/20	PR	05	N	4-00	1000	Expense accrual		71.46		87,290.13
11/25/20	PR	05	N	4-00	1000	Expense accrual		25.00		87,315.13
12/11/20	PR	06	N	2-00	1000	Expense accrual		1,240.99		88,556.12
12/11/20	PR	06	N	2-00	1000	Expense accrual		178.66		88,734.78
12/11/20	PR	06	N	2-00	1000	Expense accrual		2,930.04		91,664.82
12/11/20	PR	06	N	2-00	1000	Expense accrual		1,250.62		92,915.44
12/11/20	PR	06	N	2-00	1000	Expense accrual		849.10		93,764.54
12/11/20	PR	06	N	2-00	1000	Expense accrual		522.52		94,287.06
12/11/20	PR	06	N	2-00	1000	Expense accrual		1,143.44		95,430.50
12/11/20	PR	06	N	2-00	1000	Expense accrual		130.64		95,561.14
12/11/20	PR	06	N	2-00	1000	Expense accrual		214.39		95,775.53
12/11/20	PR	06	N	2-00	1000	Expense accrual		25.00		95,800.53
12/24/20	PR	06	N	5-00	1000	Expense accrual		2,547.29		98,347.82
12/24/20	PR	06	N	5-00	1000	Expense accrual		5,109.74		103,457.56
12/24/20	PR	06	N	5-00	1000	Expense accrual		65.32		103,522.88
12/24/20	PR	06	N	5-00	1000	Expense accrual		178.66		103,701.54
12/24/20	PR	06	N	5-00	1000	Expense accrual		428.79		104,130.33
12/24/20	PR	06	N	5-00	1000	Expense accrual		130.64		104,260.97
12/24/20	PR	06	N	5-00	1000	Expense accrual		25.00		104,285.97
Total Activity Account								59,398.01		
								-----		-----
								End Balance		104,285.97
Account	500110-0000			EXTRA HELP					Begin Balance	3,710.00
10/02/20	PR	04	N	1-00	1000	Expense accrual		880.00		4,590.00
10/16/20	PR	04	N	2-00	1000	Expense accrual		360.00		4,950.00
11/13/20	PR	05	N	1-00	1000	Expense accrual		1,260.00		6,210.00
11/25/20	PR	05	N	4-00	1000	Expense accrual		860.00		7,070.00
12/11/20	PR	06	N	2-00	1000	Expense accrual		760.00		7,830.00
12/24/20	PR	06	N	5-00	1000	Expense accrual		880.00		8,710.00

General Ledger Report

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

Posting	Sy	Pd	Journal/Seq	Inco	Transaction Desc	Activity	Catg	Debit	Credit	Balance

Account	500110-0000		EXTRA HELP						Balance Fwd	8,710.00
							Total Activity	Account	5,000.00	

		500110-0000	EXTRA HELP						End Balance	8,710.00

Account	500310-0000		RETIREMENT						Begin Balance	13,701.48
10/02/20	PR	04	N	1-00	1000	Summarized transacti			84.60	13,616.88
10/02/20	PR	04	N	1-00	1000	Summarized transacti	2,674.66			16,291.54
10/16/20	PR	04	N	2-00	1000	Summarized transacti		84.60		16,206.94
10/16/20	PR	04	N	2-00	1000	Summarized transacti	2,674.68			18,881.62
10/30/20	PR	04	N	5-00	1000	Summarized transacti		84.60		18,797.02
10/30/20	PR	04	N	5-00	1000	Summarized transacti	2,674.67			21,471.69
11/13/20	PR	05	N	1-00	1000	Summarized transacti		84.60		21,387.09
11/13/20	PR	05	N	1-00	1000	Summarized transacti	2,674.68			24,061.77
11/25/20	PR	05	N	4-00	1000	Summarized transacti		84.60		23,977.17
11/25/20	PR	05	N	4-00	1000	Summarized transacti	2,674.67			26,651.84
12/11/20	PR	06	N	2-00	1000	Summarized transacti		84.60		26,567.24
12/11/20	PR	06	N	2-00	1000	Summarized transacti	2,674.67			29,241.91
12/24/20	PR	06	N	5-00	1000	Summarized transacti		84.60		29,157.31
12/24/20	PR	06	N	5-00	1000	Summarized transacti	2,674.67			31,831.98
							Total Activity	Account	18,722.70	592.20

		500310-0000	RETIREMENT						End Balance	31,831.98

Account	500320-0000		OASDI						Begin Balance	3,091.42
10/02/20	PR	04	N	1-00	1000	Summarized transacti	595.47			3,686.89
10/16/20	PR	04	N	2-00	1000	Summarized transacti	563.22			4,250.11
10/30/20	PR	04	N	5-00	1000	Summarized transacti	526.10			4,776.21
11/13/20	PR	05	N	1-00	1000	Summarized transacti	620.96			5,397.17
11/25/20	PR	05	N	4-00	1000	Summarized transacti	596.17			5,993.34
12/11/20	PR	06	N	2-00	1000	Summarized transacti	588.56			6,581.90
12/24/20	PR	06	N	5-00	1000	Summarized transacti	596.01			7,177.91
							Total Activity	Account	4,086.49	

		500320-0000	OASDI						End Balance	7,177.91

Account	500330-0000		FICA/MEDICARE						Begin Balance	723.00
10/02/20	PR	04	N	1-00	1000	Summarized transacti	139.26			862.26
10/16/20	PR	04	N	2-00	1000	Summarized transacti	131.72			993.98
10/30/20	PR	04	N	5-00	1000	Summarized transacti	123.04			1,117.02
11/13/20	PR	05	N	1-00	1000	Summarized transacti	145.23			1,262.25
11/25/20	PR	05	N	4-00	1000	Summarized transacti	139.42			1,401.67
12/11/20	PR	06	N	2-00	1000	Summarized transacti	137.65			1,539.32
12/24/20	PR	06	N	5-00	1000	Summarized transacti	139.39			1,678.71
							Total Activity	Account	955.71	

		500330-0000	FICA/MEDICARE						End Balance	1,678.71

General Ledger Report

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

Posting	Sy	Pd	Journal/Seq	Inco	Transaction Desc	Activity	Catg	Debit	Credit	Balance
			Account	500340-0000	HEALTH INSURANCE				Begin Balance	31.74
10/02/20	PR	04	N	1-00	1000	Summarized transacti		6.00		37.74
10/16/20	PR	04	N	2-00	1000	Summarized transacti		6.00		43.74
10/30/20	PR	04	N	5-00	1000	Summarized transacti		3.00		46.74
11/13/20	PR	05	N	1-00	1000	Summarized transacti		6.00		52.74
11/25/20	PR	05	N	4-00	1000	Summarized transacti		6.00		58.74
12/11/20	PR	06	N	2-00	1000	Summarized transacti		6.00		64.74
12/24/20	PR	06	N	5-00	1000	Summarized transacti		6.00		70.74
Total Activity Account								39.00		
			Account	500340-0000	HEALTH INSURANCE				End Balance	70.74
			Account	500360-0000	OPEB - RETIREE HEALTH INSURANCE				Begin Balance	3,580.48
10/02/20	PR	04	N	1-00	1000	Summarized transacti		676.83		4,257.31
10/16/20	PR	04	N	2-00	1000	Summarized transacti		676.84		4,934.15
10/30/20	PR	04	N	5-00	1000	Summarized transacti		676.84		5,610.99
11/13/20	PR	05	N	1-00	1000	Summarized transacti		676.84		6,287.83
11/25/20	PR	05	N	4-00	1000	Summarized transacti		676.83		6,964.66
12/11/20	PR	06	N	2-00	1000	Summarized transacti		676.83		7,641.49
12/24/20	PR	06	N	5-00	1000	Summarized transacti		676.84		8,318.33
Total Activity Account								4,737.85		
			Account	500360-0000	OPEB - RETIREE HEALTH INSURANCE				End Balance	8,318.33
			Account	500390-0000	WORKERS' COMP INSURANCE				Begin Balance	500.00
			Account	500390-0000	WORKERS' COMP INSURANCE				End Balance	500.00
			Account	500400-0000	OTHER EMPLOYEE BENEFITS				Begin Balance	9,523.80
10/02/20	PR	04	N	1-00	1000	Expense accrual		455.30		9,979.10
10/02/20	PR	04	N	1-00	1000	Expense accrual		444.87		10,423.97
10/02/20	PR	04	N	1-00	1000	Expense accrual		900.17		11,324.14
10/16/20	PR	04	N	2-00	1000	Expense accrual		455.30		11,779.44
10/16/20	PR	04	N	2-00	1000	Expense accrual		444.87		12,224.31
10/16/20	PR	04	N	2-00	1000	Expense accrual		900.17		13,124.48
11/13/20	PR	05	N	1-00	1000	Expense accrual		455.30		13,579.78
11/13/20	PR	05	N	1-00	1000	Expense accrual		444.87		14,024.65
11/13/20	PR	05	N	1-00	1000	Expense accrual		900.17		14,924.82
11/25/20	PR	05	N	4-00	1000	Expense accrual		455.30		15,380.12
11/25/20	PR	05	N	4-00	1000	Expense accrual		444.87		15,824.99
11/25/20	PR	05	N	4-00	1000	Expense accrual		900.17		16,725.16
12/11/20	PR	06	N	2-00	1000	Expense accrual		467.45		17,192.61
12/11/20	PR	06	N	2-00	1000	Expense accrual		462.04		17,654.65
12/11/20	PR	06	N	2-00	1000	Expense accrual		929.50		18,584.15
12/24/20	PR	06	N	5-00	1000	Expense accrual		467.45		19,051.60
12/24/20	PR	06	N	5-00	1000	Expense accrual		462.04		19,513.64
12/24/20	PR	06	N	5-00	1000	Expense accrual		929.50		20,443.14
Total Activity Account								10,919.34		
			Account	500400-0000	OTHER EMPLOYEE BENEFITS				End Balance	20,443.14

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Accounting Unit	Sy	Pd	Journal/Seq	Inco	Transaction Desc	Activity	Catg	Debit	Credit	Balance
69405229816991					LOCAL AGENCY FORMATION COMM					Level 6940-0052-02981-6991

Account	501020-0000				COMMUNICATIONS				Begin Balance	132.72
12/31/20	GL 06 N		827-00	1000	Q1 Telecom Charges			464.75		597.47
					Total Activity	Account		464.75		
	501020-0000				COMMUNICATIONS				End Balance	597.47

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

Account	501070-0000				MAINTENANCE-EQUIPMENT				Begin Balance	0.00
10/13/20	AP 04 N		57-00	1000	16728WIZIX TECHN			4.07		4.07
10/13/20	AP 04 N		57-00	1000	16728WIZIX TECHN			.42		4.49
10/13/20	AP 04 N		57-00	1000	16728WIZIX TECHN			176.97		181.46
					Total Activity	Account		181.46		
	501070-0000				MAINTENANCE-EQUIPMENT				End Balance	181.46

Account	501090-0000				MEMBERSHIPS				Begin Balance	4,161.00
12/31/20	GL 06 N		343-00	1000	CA Spec Dist Assoc-M			1,482.00		5,643.00
					Total Activity	Account		1,482.00		
	501090-0000				MEMBERSHIPS				End Balance	5,643.00

Account	501110-0000				OFFICE EXPENSE				Begin Balance	207.48
10/02/20	AP 04 N		9-00	1000	10246ALHAMBRA			3.77		211.25
10/12/20	AP 04 N		56-00	1000	INV8059819547			80.90		292.15
12/04/20	AP 06 N		15-00	1000	10246ALHAMBRA			3.77		295.92
12/31/20	GL 06 N		343-00	1000	Daily Democrat-Annua			194.40		490.32
					Total Activity	Account		282.84		
	501110-0000				OFFICE EXPENSE				End Balance	490.32

Account	501111-0000				OFFICE EXP-POSTAGE				Begin Balance	53.00
12/31/20	GL 06 N		343-00	1000	USPS-Mailing Oct Age			26.10		79.10
12/31/20	GL 06 N		343-00	1000	USPS-Mailing Dec Age			22.50		101.60
					Total Activity	Account		48.60		
	501111-0000				OFFICE EXP-POSTAGE				End Balance	101.60

Account	501126-0000				IT SERVICE-ERP				Begin Balance	0.00
11/30/20	GL 05 N		162-00	1000	Q1 IT Charges-ERP			840.00		840.00
12/31/20	GL 06 N		2-00	1000	Q2 IT Charges-ERP			840.00		1,680.00
					Total Activity	Account		1,680.00		
	501126-0000				IT SERVICE-ERP				End Balance	1,680.00

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Posting	Sy	Pd	Journal/Seq	Inco	Transaction Desc	Activity	Catg	Debit	Credit	Balance
			Account	501127-0000	IT SERVICE-CONNECTIVITY				Begin Balance	0.00
11/30/20	GL	05 N	162-00	1000	Q1 IT Charges-Connec			1,182.00		1,182.00
12/31/20	GL	06 N	2-00	1000	Q2 IT Charges-Connec			1,182.00		2,364.00
Total Activity Account								2,364.00		
			Account	501127-0000	IT SERVICE-CONNECTIVITY				End Balance	2,364.00
			Account	501152-0000	PROF & SPEC SVC-INFO TECH SVC				Begin Balance	693.00
10/31/20	GL	04 N	414-00	1000	SOI Map for DWD (LAF			630.00		1,323.00
10/31/20	GL	04 N	414-00	1000	Data Request & WSac			31.50		1,354.50
12/31/20	GL	06 N	229-00	1000	DWD Map (LAF#935)			126.00		1,480.50
Total Activity Account								787.50		
			Account	501152-0000	PROF & SPEC SVC-INFO TECH SVC				End Balance	1,480.50
			Account	501156-0000	PROF & SPEC SVC-LEGAL SVC				Begin Balance	0.00
11/10/20	GL	05 N	169-00	1000	LEGAL SERVICES 1st Q			1,901.25		1,901.25
Total Activity Account								1,901.25		
			Account	501156-0000	PROF & SPEC SVC-LEGAL SVC				End Balance	1,901.25
			Account	501165-0000	PROF & SPEC SVC-OTHER				Begin Balance	2,995.00
			Account	501165-0000	PROF & SPEC SVC-OTHER				End Balance	2,995.00
			Account	501180-0000	PUBLICATIONS AND LEGAL NOTICES				Begin Balance	269.64
10/31/20	GL	04 N	509-00	1000	CA Newspaper-Notice			145.01		414.65
12/31/20	GL	06 N	343-00	1000	Daily Democrat-Notic			149.06		563.71
Total Activity Account								294.07		
			Account	501180-0000	PUBLICATIONS AND LEGAL NOTICES				End Balance	563.71
			Account	501190-0000	RENTS AND LEASES - EQUIPMENT				Begin Balance	72.66
10/02/20	AP	04 N	9-00	1000	10246ALHAMBRA			5.15		77.81
10/30/20	AP	04 N	163-00	1000	10246ALHAMBRA			5.15		82.96
11/17/20	AP	05 N	73-00	1000	15291TIAA COMMER			2,416.48		2,499.44
11/17/20	AP	05 N	73-00	1000	15291TIAA COMMER			175.19		2,674.63
11/17/20	AP	05 N	73-00	1000	15291TIAA COMMER			18.12		2,692.75
12/04/20	AP	06 N	15-00	1000	10246ALHAMBRA			5.15		2,697.90
12/29/20	AP	06 N	116-00	1000	10246ALHAMBRA			5.15		2,703.05
Total Activity Account								2,630.39		
			Account	501190-0000	RENTS AND LEASES - EQUIPMENT				End Balance	2,703.05
			Account	502201-0000	PAYMENTS TO OTH GOV INSTITUTION				Begin Balance	0.00
11/09/20	AP	05 N	37-00	1000	BOE Fees for LAF935			7,850.00		7,850.00
11/30/20	GL	05 N	339-00	1000	NOE-DWD MSR/SOI (LAF			50.00		7,900.00
11/30/20	GL	05 N	340-00	1000	NOD-DWD ANNEX(LAF#93			50.00		7,950.00
11/30/20	GL	05 N	341-00	1000	NOD-WOODLAND OOA(LAF			50.00		8,000.00

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Posting	Sy	Pd	Journal/Seq	Inco	Transaction Desc	Activity	Catg	Debit	Credit	Balance
Account			502201-0000		PAYMENTS TO OTH GOV INSTITUTION				Balance Fwd	8,000.00
					Total Activity	Account		8,000.00		
			502201-0000		PAYMENTS TO OTH GOV INSTITUTION				End Balance	8,000.00
			69405229816991		LOCAL AGENCY FORMATION COMM				End Balance	188,768.64-

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

Posting	Sy	Pd	Journal/Seq	Inco	Transaction Desc	Activity	Catg	Debit	Credit	Balance
			Account 100000-0000	CASH IN TREASURY					Begin Balance	562,821.29
10/01/20	GL	04 N	555-00	1000	Q1 FY20-21 INT APP R				9.74	562,811.55
10/01/20	GL	04 N	551-00	1000	Auto Offset From Zon		1,855.11			564,666.66
10/01/20	GL	04 N	552-00	1000	Auto Offset From Zon			154.21		564,512.45
10/02/20	PR	04 N	1-00	1000	Auto Offset From Zon			15,173.38		549,339.07
10/02/20	AP	04 N	9-00	1000	Auto Offset From Zon			8.92		549,330.15
10/12/20	AP	04 N	56-00	1000	Auto Offset From Zon			80.90		549,249.25
10/13/20	AP	04 N	57-00	1000	Auto Offset From Zon			181.46		549,067.79
10/16/20	PR	04 N	2-00	1000	Auto Offset From Zon			14,613.64		534,454.15
10/26/20	CB	04 N	67-00	1000	Auto Offset From Zon		1,500.00			535,954.15
10/30/20	PR	04 N	5-00	1000	Auto Offset From Zon			12,404.49		523,549.66
10/30/20	AP	04 N	163-00	1000	Auto Offset From Zon			5.15		523,544.51
10/31/20	GL	04 N	414-00	1000	Auto Offset From Zon			661.50		522,883.01
10/31/20	GL	04 N	509-00	1000	Auto Offset From Zon			145.01		522,738.00
11/09/20	AP	05 N	37-00	1000	Auto Offset From Zon			7,850.00		514,888.00
11/10/20	GL	05 N	169-00	1000	Auto Offset From Zon			1,901.25		512,986.75
11/13/20	PR	05 N	1-00	1000	Auto Offset From Zon			15,584.89		497,401.86
11/17/20	AP	05 N	73-00	1000	Auto Offset From Zon			2,609.79		494,792.07
11/20/20	CB	05 N	60-00	1000	Auto Offset From Zon		10,015.88			504,807.95
11/25/20	PR	05 N	4-00	1000	Auto Offset From Zon			15,154.26		489,653.69
11/30/20	GL	05 N	162-00	1000	Auto Offset From Zon			2,022.00		487,631.69
11/30/20	GL	05 N	339-00	1000	Auto Offset From Zon			50.00		487,581.69
11/30/20	GL	05 N	340-00	1000	Auto Offset From Zon			50.00		487,531.69
11/30/20	GL	05 N	341-00	1000	Auto Offset From Zon			50.00		487,481.69
12/04/20	AP	06 N	15-00	1000	Auto Offset From Zon			8.92		487,472.77
12/11/20	PR	06 N	2-00	1000	Auto Offset From Zon			15,103.50		472,369.27
12/24/20	PR	06 N	5-00	1000	Auto Offset From Zon			15,232.74		457,136.53
12/29/20	AP	06 N	116-00	1000	Auto Offset From Zon			5.15		457,131.38
12/31/20	GL	06 N	2-00	1000	Auto Offset From Zon			2,022.00		455,109.38
12/31/20	GL	06 N	229-00	1000	Auto Offset From Zon			126.00		454,983.38
12/31/20	GL	06 N	343-00	1000	Auto Offset From Zon			1,874.06		453,109.32
12/31/20	GL	06 N	827-00	1000	Auto Offset From Zon			464.75		452,644.57
Total Activity Account								13,370.99	123,547.71	
			Account 100000-0000	CASH IN TREASURY					End Balance	452,644.57
			Account 101000-0144	RC-LAFCO PC REPL					Begin Balance	2,805.04
10/01/20	GL	04 N	555-00	1000	Q1 FY20-21 INT APP R			9.74		2,814.78
Total Activity Account								9.74		
			Account 101000-0144	RC-LAFCO PC REPL					End Balance	2,814.78
			Account 190200-0000	FUTURE LONG TERM DEBT REQUIRE					Begin Balance	782,463.00
			Account 190200-0000	FUTURE LONG TERM DEBT REQUIRE					End Balance	782,463.00
			Account 195010-0000	DEFERRED OUTFLOWS-PENSIONS					Begin Balance	17,207.00
			Account 195010-0000	DEFERRED OUTFLOWS-PENSIONS					End Balance	17,207.00

General Ledger Report

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

Posting	Sy	Pd	Journal/Seq	Inco	Transaction Desc	Activity	Catg	Debit	Credit	Balance
Account			210900-0000		COMPENSATED ABSENSES (S/T)			Begin Balance		6,626.50-
			210900-0000		COMPENSATED ABSENSES (S/T)			End Balance		6,626.50-
Account			220501-0000		DEFERRED INFLOWS PENSION			Begin Balance		97,094.00-
			220501-0000		DEFERRED INFLOWS PENSION			End Balance		97,094.00-
Account			220510-0000		DEFERRED INFLOWS OTHER			Begin Balance		35,346.00-
			220510-0000		DEFERRED INFLOWS OTHER			End Balance		35,346.00-
Account			230000-0000		COMPENSATED ABSENSES (L/T)			Begin Balance		6,625.50-
			230000-0000		COMPENSATED ABSENSES (L/T)			End Balance		6,625.50-
Account			230600-0000		OTHER POST EMPLOYMENT BENEFITS			Begin Balance		120,029.00-
			230600-0000		OTHER POST EMPLOYMENT BENEFITS			End Balance		120,029.00-
Account			230650-0000		NET PENSION LIABILITY			Begin Balance		533,949.00-
			230650-0000		NET PENSION LIABILITY			End Balance		533,949.00-
Account			300600-0001		FD BAL-ASSIGNED-CAP ASSET REPL			Begin Balance		2,805.04-
			300600-0001		FD BAL-ASSIGNED-CAP ASSET REPL			End Balance		2,805.04-
Account			300999-0000		UNASSIGNED			Begin Balance		263,885.67-
			300999-0000		UNASSIGNED			End Balance		263,885.67-
			69409900010001		LOC AGENCY FORM BSU ONLY			End Balance		188,768.64

Company 1000 Totals:
 Debit Transactions 137,510.90
 Credit Transactions 137,510.90
 Debit Balances 1,471,319.49
 Credit Balances 1,471,319.49
 P/L Debit Transactions 124,130.17
 P/L Credit Transactions 13,963.19
 Net Loss 110,166.98

General Ledger Report

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Time: 10:10

JOB SUBMISSION PARAMETERS

User Name: INFORBC\TTuck
Job Name: GL290TT
Step Nbr: 1

Company: 1000 YOLO COUNTY USD
or Company Group:
Reports: RUNNING BAL TRANS

Year Code: or Posting Dates: -
or Year: 2021
Periods: 4 - 6

Accounting Unit: 6940 LOCAL AGENCY FORMATION COMM
Accounts: -
Subaccounts: -
Report Currency: B Base

LAFCO

Meeting Date: 01/28/2021

Information

SUBJECT

Confirmation the Yolo LAFCo approved Resolution 2004-03 to be bound by the Yolo County Public Agency Risk Management Insurance Authority (YCPARMIA) Joint Powers Agreement and Bylaws, and agreed to participate in YCPARMIA as an Associate Member pursuant to the YCPARMIA Joint Powers Agreement and Bylaws on March 22, 2004

RECOMMENDED ACTION

Adopt Resolution 2021-01 confirming the Yolo LAFCo approved Resolution 2004-03 on March 22, 2004 to be bound by the Yolo County Public Agency Risk Management Insurance Authority (YCPARMIA) Joint Powers Agreement and Bylaws, and agreed to participate in YCPARMIA as an Associate Member pursuant to the YCPARMIA Joint Powers Agreement and Bylaws.

FISCAL IMPACT

None. This action will not affect existing risk management costs.

REASONS FOR RECOMMENDED ACTION

Yolo LAFCo has obtained liability and workers compensation risk management services from YCPARMIA since July 1, 2003. However, LAFCo was recently contacted because a signed resolution from LAFCo joining YCPARMIA as a JPA Associate Member and agreeing to its Bylaws could not be found.

Although Yolo LAFCo's official minutes reflect it passed and adopted the attached membership resolution, a signed copy has not been located. YCPARMIA requires and has requested a new signed resolution from Yolo LAFCo for its records. Therefore, staff requests the Commission adopt this new resolution confirming LAFCo adopted Resolution 2004-03 on March 22, 2004.

Attachments

ATT-Reso 2021-01 Confirming LAFCo Joined YCPARMIA

Form Review

Inbox

Christine Crawford (Originator)
Form Started By: Christine Crawford
Final Approval Date: 01/13/2021

Reviewed By

Christine Crawford

Date

01/13/2021 10:28 AM
Started On: 01/11/2021 03:04 PM

RESOLUTION № 2021-01

Confirmation of adoption on March 22, 2004 of Resolution № 2004-03 approving Yolo County Public Agency Risk Management Insurance Authority (YCPARMIA) Joint Powers Agreement and Bylaws, and agreeing to participate in YCPARMIA as an Associate Member pursuant to the YCPARMIA Joint Powers Agreement and Bylaws

WHEREAS, on March 19, 2003, the Yolo County Local Agency Formation Commission (“LAFCo”) submitted a Statement of Facts to the California Secretary of State, and Yolo LAFCo is now included in the Secretary of State’s Roster of Public Agencies; and

WHEREAS, Yolo LAFCo subsequently applied to participate in the YCPARMIA and to become a participating agency, for purposes of both general liability coverage and worker’s compensation coverage, as an Associate Member pursuant to the YCPARMIA Joint Powers Agreement and Bylaws; and

WHEREAS, YCPARMIA’s insurance coverage for both the Liability and Workers Compensation programs commenced for Yolo LAFCo on July 1, 2003; and

WHEREAS, YCPARMIA requires that participating agencies must become members of YCPARMIA and agree to be bound by the YCPARMIA Joint Powers Agreement and Bylaws; and

WHEREAS, Yolo LAFCo official minutes reflect it passed and adopted the attached membership resolution on March 22, 2004, however a signed copy has not been located; and

WHEREAS, YCPARMIA requires and has requested a signed resolution from Yolo LAFCo for its records.

NOW, THEREFORE, BE IT RESOLVED the Yolo Local Agency Formation Commission confirms the approval of Resolution № 2004-03 (Exhibit A) to be bound by the YCPARMIA Joint Powers Agreement and Bylaws, and agreed to participate in YCPARMIA as an Associate Member on March 22, 2004 as reflected in the official meeting minutes (Exhibit B). The Executive Director is directed to submit this resolution, with its attachments, to YCPARMIA.

PASSED AND ADOPTED by the Yolo Local Agency Formation Commission, State of California, this 28th day of January 2021, 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:



Eric May, Commission Counsel

RESOLUTION 2004-03

(Resolution Adopting Yolo County Public Agency Risk Management Insurance Authority's Joint Powers Agreement for 2003 and each year following)

WHEREAS, the Yolo County Public Agency Risk Management Insurance Authority ("YCPARMIA") is a Joint Powers Agency that was formed pursuant to a Joint Powers Agreement entered into by participating agencies in 1979, to develop an effective risk management program for the participating agencies; and

WHEREAS, the YCPARMIA Joint Powers Agreement has been amended and revised from time-to-time, most recently in October 1994; and

WHEREAS, a copy of the YCPARMIA Joint Powers Agreement as currently in effect is attached hereto as Exhibit A; and

WHEREAS, a copy of the YCPARMIA Bylaws as currently in effect is attached hereto as Exhibit B; and

WHEREAS, on March 19, 2003 the Yolo County Local Agency Formation Commission ("LAFCO") submitted a Statement of Facts to the California Secretary of State, and LAFCO is now included in the Secretary of State's Roster of Public Agencies; and

WHEREAS, LAFCO has applied to participate in YCPARMIA and to become a participating agency, for purposes of both general liability coverage and workers compensation coverage, as an Associate Member pursuant to the YCPARMIA Joint Powers Agreement and Bylaws; and

WHEREAS, YCPARMIA has approved that application.

WHEREAS, YCPARMIA's insurance coverage for both the Liability and Workers Compensation programs commenced for LAFCO on July 1, 2003; and

WHEREAS, YCPARMIA requires that participating agencies must become members of YCPARMIA and agree to be bound by the YCPARMIA Joint Powers Agreement

and Bylaws.

NOW, THEREFORE, BE IT RESOLVED, FOUND AND ORDERED AS FOLLOWS:

1. The foregoing recitals are true and correct.
2. The Yolo County Local Agency Formation Commission hereby approves, and agrees to be bound by, the YCPARMIA Joint Powers Agreement (Exhibit A) and Bylaws (Exhibit B), and agrees to participate in YCPARMIA as an Associate Member pursuant to the YCPARMIA Joint Powers Agreement and Bylaws.

PASSED AND ADOPTED by the Yolo County Local Agency Formation Commission of the County of Yolo, State of California, this 22nd day of March, 2004, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

Helen Thomson, Vice-Chair
Yolo County Local Agency Formation
Commission

ATTEST:

Elizabeth C. Kemper, Executive Officer
Yolo County Local Agency Formation Commission

Approved as to form:

Stephen Nocita, Commission Counsel

YCPARMIA Resolution

**YOLO COUNTY
LOCAL AGENCY FORMATION COMMISSION**

MINUTES
March 22, 2004

The Yolo County Local Agency Formation Commission met on the 22nd day of March 2004, starting at 9:05 a.m. in the Yolo County Board of Supervisors Chambers, 625 Court Street, Woodland, CA. Members present were: County Members Lynnel Pollock and Helen Thomson, City Member William Kristoff, and Public Member Olin Woods. Others present were: Executive Officer Elizabeth Kemper, Commission Counsel Steve Nocita, LAFCO Analyst José Henríquez, and Commission Clerk Cynthia Guerrero.

Entry No. 1 - Call to Order, Pledge of Allegiance and Roll Call

Vice-Chair Thomson called the meeting to order at 9:05 a.m.

Vice-Chair Thomson asked Heidi Tschudin to lead the Pledge of Allegiance.

Roll Call: Present: Kristoff, Pollock, Woods, and Thomson. Absent: Boyd.

Entry No. 2 - Public Input

The Vice-Chair invited members of the public to address the Commission on any item relating to the Local Agency Formation Commission but not on the agenda. No one came forward.

Entry No. 3 - Presentation to Martie Dote

Vice-Chair Thomson presented Martie Dote with a framed Resolution, followed by a coffee social.

The Commission left the dais at 9:13 a.m. and returned at 9:27 a.m.

Entry No. 4 - Election of Chair and Vice-Chair

Minute Order 2004-07: The floor was opened for nominations for Chair. Commissioner Pollock nominated Commissioner Thomson to be the Commission Chair.

MOTION: Pollock. SECOND: Woods. AYES: Kristoff, Pollock, Woods, and Thomson. NOES: None. ABSTAIN: None. ABSENT: Boyd.

By consensus, the election of Vice Chair was postponed to the May 10, 2004 meeting.

Entry No. 5- Consent Agenda

Minute Order 2004-08: Moved the item – “Approve and Authorize the Chair to sign the contract with Dudek and Associates for the preparation of the Yolo County Public Water Districts and Reclamation Districts Municipal Service Reviews and Sphere of Influences”, to the Regular agenda, and acted on the Consent Agenda as follows:

A. Approved Minutes from February 23, 2004.

- B. Ratified Resolution 2004-02 Commending Susie Boyd for service to LAFCO.
- C. Approved Resolution 2004-03 that the Yolo County LAFCO be bound by the YCPARMIA JPA and Bylaws.
- D. Ratified Resolution 2004-04 Commending Martie Dote for service to Yolo County LAFCO and CALAFCO.
- E. Authorized recruitment for new Alternate Public Member.
- F. Accepted and filed update of Baird Reorganization to the Knights Landing Cemetery District.

Consent agenda was approved the by the following vote:

MOTION: Kristoff SECOND: Pollock. AYES: Kristoff, Pollock, Woods, and Thomson.
NOES: None. ABSTAIN: None. ABSENT: Boyd.

Entry No. 6- **Approve and Authorize the Chair to sign the contract with Dudek and Associates for the preparation of the Yolo County Public Water Districts and Reclamation Districts Municipal Service Reviews and Sphere of Influences.**

Minute Order 2004-09: After a report by LAFCO Analyst José Henríquez, and discussion on the different Water Districts in the County, the Commission approved and authorized the Chair to sign **Agreement No. 2004- 01** with Dudek and Associates, for the preparation of the Yolo County Public Water Districts and Reclamation Districts Municipal Service Reviews and Spheres of Influences, by the following vote:

MOTION:. Woods SECOND: Pollock. AYES: Kristoff, Pollock, Woods, and Thomson.
NOES: None. ABSTAIN: None. ABSENT: Boyd.

Entry No. 7 - **Public Hearing to consider Woodland Community Center Reorganization to the City of Woodland (LAFCO # 887).**

Minute Order 2004-10: After a report by LAFCO Analyst José Henríquez, Chairwoman Thomson opened the public hearing. Heidi Tschudin, Woodland City Contact Planner, Kathryn Kelly, Yolo Land Trust, and Tim O'Halloran, General Manager, Yolo County Flood Control and Water Conservation District addressed the Commission. The public hearing was closed. After further discussion, the Commission approved and authorized the Chair to sign **Resolution 2004-05** approving the Mitigated Negative Declaration and Woodland Community Center Reorganization to the City of Woodland, with findings and determinations as recommended by staff, with the following changes:

1. The project will be subject to all appropriate fees, service charges and necessary assessments of the City of Davis Woodland and the County of Yolo; and
2. There will be no stacking of easements.

Approved by the following vote:

MOTION: Woods SECOND: Kristoff. AYES: Kristoff, Pollock, Woods, and Thomson.
NOES: None. ABSTAIN: None. ABSENT: Boyd.

Entry No. 8 - Yolo County LAFCO Agricultural Conservation Policy (Continued Discussion)

Minute Order 2004-11: After discussion of "should public agencies be exempt from mitigating for the loss of agricultural land?", the Commission voted to accept the staff's recommendation #1 – the motion:

1. That the Commission makes no blanket exemptions for public agencies. However, case-by-case exemptions can be made, provided that the Commission, consistent with CEQA, adopts a 'statement of overriding considerations' in cases where they find an exemption appropriate,"

Approved by the following vote:

MOTION: Woods. SECOND: Pollock. AYES: Kristoff, Pollock, Woods, and Thomson.
NOES: None. ABSTAIN: None. ABSENT: Boyd.

Minute Order 2004-12: After discussion of "should the Commission consider mitigating for the loss of non-prime agricultural land? Should the loss of any agricultural land warrant mitigation?", the Commission voted to accept the staff's recommendation #1 – the motion:

1. That only prime agricultural land as currently defined in the Cortese-Knox-Hertzberg Act (Government Code §56064) and the Yolo County LAFCO Agricultural Conservation Policy requires mitigation.

Approved by the following vote:

MOTION: Kristoff. SECOND: Woods. AYES: Kristoff, Pollock, Woods, and Thomson.
NOES: None. ABSTAIN: None. ABSENT: Boyd.

Minute Order 2004-13: After discussion of "should the Agriculture Conservation Policy specify that "stacking' of easements (e.g. the same easement is used for habitat conservation and agriculture mitigation) is or is not allowed? If so, should the ratio for "stacked" easements be set at a ratio higher than 1:1?," the Commission voted to accept the staff's recommendation #1 – the motion:

1. That the Commission does not accept the 'stacking' of easements.

Approved by the following vote:

MOTION: Pollock. SECOND: Woods. AYES: Pollock, Woods, and Thomson.
NOES: Kristoff ABSTAIN: None. ABSENT: Boyd.

Minute Order 2004-14: After discussion of "should LAFCO policy language on mitigation indicate that property purchased for easements must have been irrigated in the past?, the Commission voted to accept the staff's recommendation #1 – the motion:

1. That the Commission retains the language that currently exists in the Agricultural Conservation Policy: "measures [that] must preserve prime

agricultural property of reasonably equivalent quality and character” but adds language that mirrors Government Code §56064(a) that the Commission uses to define the classification of soils..

Approved by the following vote:

MOTION: Pollock. SECOND: Kristoff. AYES: Kristoff, Pollock, Woods, and Thomson.
NOES: None. ABSTAIN: None. ABSENT: Boyd

Minute Order 2004-15: The Commission discussed the issue of “should easement holders be restricted to local entities or to the local branch of nationally recognized non-profit conservation entities?” By consensus, the Commission directed staff to further research this matter and bring it back at a future meeting.

Minute Order 2004-16: After discussion “what does the Commission mean by “prime agricultural property of reasonably equivalent quality and character”?”, the Commission voted to accept the staff’s recommendation, the motion:

1. That the proposed mitigation property be prime agricultural land, but with the wording regarding average “Storie” reading changed to “no less than minus 10% of the average Storie Index Rating”.

Approved by the following vote:

MOTION: Pollock. SECOND: Woods. AYES: Kristoff, Pollock, Woods, and Thomson.
NOES: None. ABSTAIN: None. ABSENT: Boyd.

Tricia Stevens, Community Development Director, City of Woodland, came forward to address the Commission. Ms. Stevens stated that the City of Woodland would like to review proposed changes and respond formally, and asked whether the City would be able to do so before the Commission takes final action. Chairwoman Thomson said that the Commission would welcome any comments before final action is taken.

Minute Order 2004-17: After discussion of “current policy indicates that, “Parcels of less than twenty acres generally will not be considered viable farm units”. Should the Commission consider adjusting this size, especially since organic farmers can be successful in lots of smaller size?”, the Commission voted to accept the staff’s recommendation, the motion:

1. To remove the 20-acre minimum language, and change the wording to read “any loss of prime agricultural land.”

Approved by the following vote:

MOTION: Pollock. SECOND: Woods. AYES: Kristoff, Pollock, Woods, and Thomson.
NOES: None. ABSTAIN: None. ABSENT: Boyd

Because of time, the discussion of the Agricultural Conservation Policy was deferred to a future meeting, to resume on page 7, with Land Designations, Item – “Should existing zoning and general plan designations be larger factors in considering whether agricultural mitigation occurs?”

Commissioner Kristoff asked staff to bring the Commission a discussion of Proposition 57 and 58, and how they affect the LAFCO's Policies.

Entry No. 9 - Consider actions on Great Valley Centers "Valley Future" Workshop

Minute Order 2004-18: By consensus, the Commission asked staff to plan the GVC Workshop for late fall, to coordinate it so that it does not overlap or conflict with other workshops, and to propose that the Commission establish a planning sub-committee after new City Commissioners are appointed. The Commissioners were invited to submit additional names for the list of invitees.

Staff Update

Executive Officer Elizabeth Castro Kemper updated the Commission on the status of these projects:

a. Active MSR/SOI

There are five MSR/SOI studies that staff is currently working on: Capay Valley Fire Protection District (S-008), Esparto Fire Protection District (S-009) Willow Oak Fire Protection District (S-007), and Madison Community Service District (S-012) Madison Fire Protection District (S-013).

b. Active Proposal


Breznock Annexation to the City of Winters (LAFCO 889), Orcioli Annexation to the Esparto Community Service District (LAFCO 890), Davis Junior High School Reorganization to the City of Davis (LAFCO 891), Madison Esparto Regional County Service Area (LAFCO 892), and SMUD Annexation of Pumping Station (non-principal county).

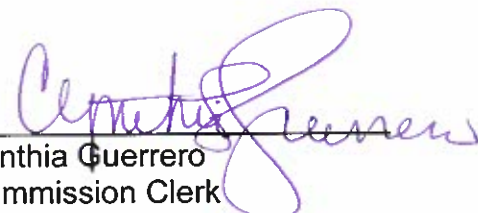
c. Proposals on the Horizon

Other LAFCO proposals that are anticipated within the next year are: Doherty Brothers Annexation to the Dunnigan Water District, Guguiere Annexation to Yolo County Flood Control and Water Conservation District, and Westucky Area Reorganization to the City of Woodland

Entry No. 10 Adjourned by order of the Chair

By order of the Chair, the meeting was adjourned at 11:50 a.m.


Helen Thomson, Chair
Local Agency Formation Commission
County of Yolo, State of California


Cynthia Guerrero
Commission Clerk

Consent 8.

LAFCO

Meeting Date: 01/28/2021

Information

SUBJECT

Correspondence

RECOMMENDED ACTION

Review and file the following correspondence:

A. CALAFCO 2021 Event Calendar

Attachments

CALAFCO 2021 Events Calendar

Form Review

Form Started By: Terri Tuck

Started On: 01/19/2021 01:12 PM

Final Approval Date: 01/19/2021

2021 Events Calendar

Item 8-ATT

JANUARY

- 8 CALAFCO Legislative Committee (Virtual)
- 19 CALAFCO Monthly EO meeting (Virtual)
- 21 CALAFCO Board of Directors Strategic Planning Session (Virtual)
- 22 CALAFCO Board of Directors Meeting (Virtual)
- 21-22& League New Mayor & Council Academy
- 28-29 (Virtual)
- 27-28 CA Assn. of Sanitation Agencies Conference (Virtual)

FEBRUARY

- 16 CALAFCO Monthly EO meeting (Virtual)
- 19 CALAFCO Legislative Committee (Virtual)

MARCH

- 17-19 CALAFCO Staff Workshop (Newport Beach)
- 26 CALAFCO Legislative Committee (Virtual)

APRIL

- 19 CALAFCO Monthly EO meeting (Virtual)
- 30 CALAFCO Board of Directors Meeting (Virtual)

MAY

- 7 CALAFCO Legislative Committee (Virtual)
- 11-14 Assn. of CA Water Agencies Conference (Monterey)
- 17 CALAFCO Monthly EO meeting (Virtual)

JUNE

- 18 CALAFCO Legislative Committee (Virtual)
- 28 CALAFCO Monthly EO meeting (Virtual)

JULY

- 23 CALAFCO Legislative Committee (Virtual)
- 30 CALAFCO Board of Directors Meeting (Sacramento)

AUGUST

- 11-13 CA Assn. of Sanitation Agencies Annual Conference (San Diego)
- 30 CA Special Districts Assn. Conference (Monterey)

SEPTEMBER

- 1-2 CA Special Districts Assn. Conference (Monterey)
- 22-24 League Annual Conference (Sacramento)
- 29-30 Regional Council of Rural Counties Annual Conference (Monterey)

OCTOBER

- 22 CALAFCO Legislative Committee (2022) (Virtual)
- 6-8 CALAFCO Annual Conference (Newport Beach)
- 7 CALAFCO Annual Business Meeting (Newport Beach)
- 8 CALAFCO Board of Directors Meeting (Newport Beach)

NOVEMBER

- 5 CALAFCO Legislative Committee (Sacramento)
- 12 CALAFCO Board of Directors Meeting (Sacramento)
- 30 CA State Assn. of Counties Annual Conference (Monterey)
- 30 Assn. of CA Water Agencies Conference (Pasadena)

DECEMBER

- 1-3 CA State Assn. of Counties Annual Conference (Monterey)
- 1-3 Assn. of CA Water Agencies Conference (Pasadena)
- 3 CALAFCO Legislative Committee (San Diego)

Sharing Information and Resources

CALIFORNIA ASSOCIATION OF
LOCAL AGENCY FORMATION
COMMISSIONS

1020 12th Street, Suite 222
Sacramento, CA 95814
916-442-6536

For current information and other CALAFCO resources please visit www.calafco.org

Public Hearings 9.

LAFCO

Meeting Date: 01/28/2021

Information

SUBJECT

Continued Public Hearing to consider **Resolution 2020-10**, adopting the Municipal Service Review (MSR) and approving a Sphere of Influence (SOI) Update for the Yolo County Flood Control and Water Conservation District (LAFCo No. S-056)

RECOMMENDED ACTION

Approve **Resolution 2020-10** adopting the Municipal Service Review (MSR) and Sphere of Influence (SOI) Update for the Yolo County Flood Control and Water Conservation District (YCFWCWCD).

FISCAL IMPACT

None. This MSR/SOI was prepared "in-house" and appropriate funds were budgeted.

REASONS FOR RECOMMENDED ACTION

This item was continued from the December 3, 2020 meeting in order for staff to conduct additional outreach. A briefing with Robin Kulakow from the Yolo Basin Foundation was held on December 14, 2020 and she expressed support for the enlarged SOI.

Kristin Sicke from YCFWCWCD and staff also presented to the Yolo County Capay Valley Citizen's Advisory Committee (CAC) on January 6, 2021. There were good questions and healthy discussion during the agenda item, and at the end, there were no unresolved issues. The other County CACs did not meet in December/January and so the Department of Community Services distributed the informational memo attached (see Attachment B) to all CAC members.

BACKGROUND

The complete staff report from the December 3, 2020 meeting is included as Attachment C for background information.

Attachments

[ATT A-YCFCWCD MSR-SOI Reso 2020-10](#)

[ATT B-Yolo County Advisory Committee Outreach - LAFCo MSR-SOI for YCFCWCD](#)

[ATT C-Pages from LAFCo Agenda Packet 12.03.20](#)

Form Review

Inbox

Christine Crawford (Originator)

Form Started By: Christine Crawford

Final Approval Date: 01/13/2021

Reviewed By

Christine Crawford

Date

01/13/2021 10:28 AM

Started On: 01/12/2021 11:59 AM

YOLO LOCAL AGENCY FORMATION COMMISSION

Resolution № 2020-10

Adopting the Municipal Service Review (MSR) and Sphere of Influence (SOI) Update for the Yolo County Flood Control and Water Conservation District (LAFCo No. S-056)

WHEREAS, the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 governs the organization and reorganization of cities and special districts by local agency formation commissions established in each county (LAFCo), as defined and specified in Government Code Sections 56000 et seq. (unless otherwise indicated all statutory references are to the Government Code); and,

WHEREAS, Section 56425 provides that LAFCos shall develop and determine the sphere of influence (SOI) of each local governmental agency within their respective counties, and enact policies designed to promote the logical and orderly development of areas within the spheres of influence; and,

WHEREAS, Section 56430 requires that LAFCos conduct a municipal service review (MSR) prior to, or in conjunction with, consideration of actions to establish or update a SOI in accordance with Sections 56076 and 56425; and,

WHEREAS, in 2020, the Yolo LAFCo conducted a review of the municipal services and SOI of the Yolo County Flood Control and Water Conservation District (YCFCWCD), and based on the results of the MSR determined that the SOI for the District should be updated; and,

WHEREAS, staff has reviewed the SOI Update and determined that it does not have the potential to cause a significant effect on the environment, and is therefore not subject to the California Environmental Quality Act (CEQA) in accordance with CEQA Guidelines Section 15301, and, based thereon, the Executive Officer will file a Notice of Exemption; and,

WHEREAS, the Executive Officer set a public hearing for December 3, 2020, for consideration of the draft MSR/SOI Update and caused notice thereof to be posted, published, and mailed at the times and in the manner required by law at least twenty-one (21) days in advance of the date; and,

WHEREAS, on December 3, 2020, the draft MSR/SOI Update came on regularly for hearing before Yolo LAFCo, at the time and place specified in the notice; and,

WHEREAS, at said hearing, Yolo LAFCo reviewed the draft MSR/SOI Update, and the Executive Officer's Report and Recommendations; each of the policies, priorities, and factors set forth in Government Code Section 56430 and LAFCo's Guidelines and Methodology for the Preparation and Determination of Municipal Service Reviews and Spheres of Influence; and all other matters presented as prescribed by law; and,

WHEREAS, at that time, an opportunity was given to all interested persons, organizations, and agencies to present oral or written testimony and other information concerning the proposal and all related matters; and,

WHEREAS, the Commission received, heard, discussed, and considered all oral and written testimony related to the SOI update, including but not limited to protests and objections, the

Executive Officer's report and recommendations, the environmental determinations, and the MSR; and

WHEREAS, the Commission closed the public hearing and continued the item to its regular meeting on January 28, 2021 and directed staff to conduct additional outreach regarding the proposed SOI.

NOW, THEREFORE, BE IT RESOLVED, DETERMINED AND ORDERED that the Yolo Local Agency Formation Commission hereby adopts Resolution 2020-10 adopting the Municipal Service Review and Sphere of Influence Update for the Yolo County Flood Control and Water Conservation District with the boundaries as shown in Exhibit A, subject to the following findings and recommendations:

FINDINGS

1. Finding: Approval of the Municipal Service Review is consistent with all applicable state laws and local LAFCo policies.

Evidence: The project was prepared consistent with the requirements in the Cortese-Knox-Hertzberg Act for a MSR and all applicable Yolo LAFCo policies and adopted Standards for Evaluation. The MSR includes written determinations as required by Section 56430 of the Cortese-Knox-Hertzberg Local Government Reorganization Act.

2. Finding: Approval of the SOI Update for the YCFCWCD does not have the potential to cause a significant effect on the environment, and is therefore not subject to CEQA in accordance with CEQA Guidelines Section 15301 (Existing Facilities) and Section 15061(b)(3) (common sense exemption). A Notice of Exemption will be filed with the County Recorder.

Evidence: The SOI Update could allow for future annexation of additional territory into the YCFCWCD. The primary intent of this SOI Update is to cover the Yolo Subbasin Groundwater Agency territory as a member agency for potential future groundwater monitoring and recharge sites. This is to comply with the Sustainable Groundwater Management Act (SGMA) enacted to halt overdraft and bring groundwater basins into balanced levels of pumping and recharge, and would provide an environmental benefit. This additional territory could potentially also be served by the existing District water allocation. Future annexation would potentially allow existing agricultural lands to be served by surface water supplies instead of relying on groundwater pumping, however, the key consideration is the fact that the SOI Update involves no expansion of the existing agricultural use and is exempt under CEQA Guidelines Section 15301. The YCFCWCD does not supply potable drinking water and, therefore, the SOI Update will not be growth inducing or otherwise result in any expansion of use. Conjunctive surface and groundwater use is an environmental benefit as compared to the current practice of solely pumping groundwater.

3. Finding: Approval of the SOI Update for the YCFCWCD is in compliance with the Yolo LAFCo Project Policies Criteria for Spheres of Influence (Policy 6.3) as follows:

- Retention and strengthening of community identities, as well as increasing efficiency and conserving resources, by providing essential services within a framework of controlled growth;
- Identification of the county's prime agricultural land and protection of this land through all available devices, such as including controlling the provision of services, requiring infill development first, and preferring non-prime land for growth. Other open-space resources such as stream banks, flood plains, and present and future recreation areas should also be protected for public benefit;
- Creation of realistic and controlled, yet flexible, planning areas into which anticipated services can be expanded as growth requires and as the communities' resources provide;
- Provision of infrastructure systems such as streets, sewers, water, open space for parks and recreation as a product of growth, rather than growth inducing;
- Encouragement of city annexation or incorporation as a means of supplying the full range of urban services as required; and
- Evaluation of the availability and need for basic services in each community and forecast these to meet anticipated population growth, and recommend creation, expansion, consolidation and/or reorganization of districts when need for such change is indicated.

Evidence: These policies apply to all city and special district SOIs but are largely not applicable to a district that provides non-potable water supporting continued agricultural use. The proposed SOI Update will serve to retain the rural agricultural farming community in a more sustainable manner utilizing conjunctive surface and groundwater use instead of the current practice of solely pumping groundwater. It will provide a flexible planning area where services can be expanded as surface water resources allow. The conveyance systems are either already existing or, if extended, would not be growth inducing because the water supports agricultural uses and is non-potable. District expansion is anticipated to support agricultural use, not population growth or urban expansion.

RECOMMENDATIONS

1. Financial transactions that relate directly to the Yolo Subbasin Groundwater Agency (YSGA) should not be recorded in the YCFCWCD ledgers.
2. Develop a policy or procedure to identify and record Federal and State revenue consistently as either non-operating grants or contributed capital based on the purpose of the grant.
3. Consider assessing a base service fee that would protect the District's financial condition from periods of extended drought.
4. Develop a formal capital improvement plan that includes a financing plan (i.e. long-range planning, not just on an annual basis).
5. Create a reserve policy that includes specific set asides, which are formally recorded in the accounting system, for financing a capital improvements plan, general reserve, and a catastrophic loss reserve to mitigate against loss of revenue and to finance unexpected large infrastructure losses due to disasters.
6. Complete the ongoing process to document the accounting controls, procedures and policies in case of any unexpected staff turnover.


7. YCFCWCD should consider adopting a policy that it rotates auditors at least every 6 years.
8. The YCFCWCD improved its transparency score from 67% in 2018 to 82% in 2019, however, there is still some room for improvement.
9. Take appropriate measures to safeguard any essential paper records in the office from fire or water damage.

PASSED AND ADOPTED by the Yolo Local Agency Formation Commission, State of California, this 28th day of January, 2021, by the following vote:

Ayes:
Noes:
Abstentions:
Absent:

Olin Woods, Chair
Yolo Local Agency Formation Commission

Attest:



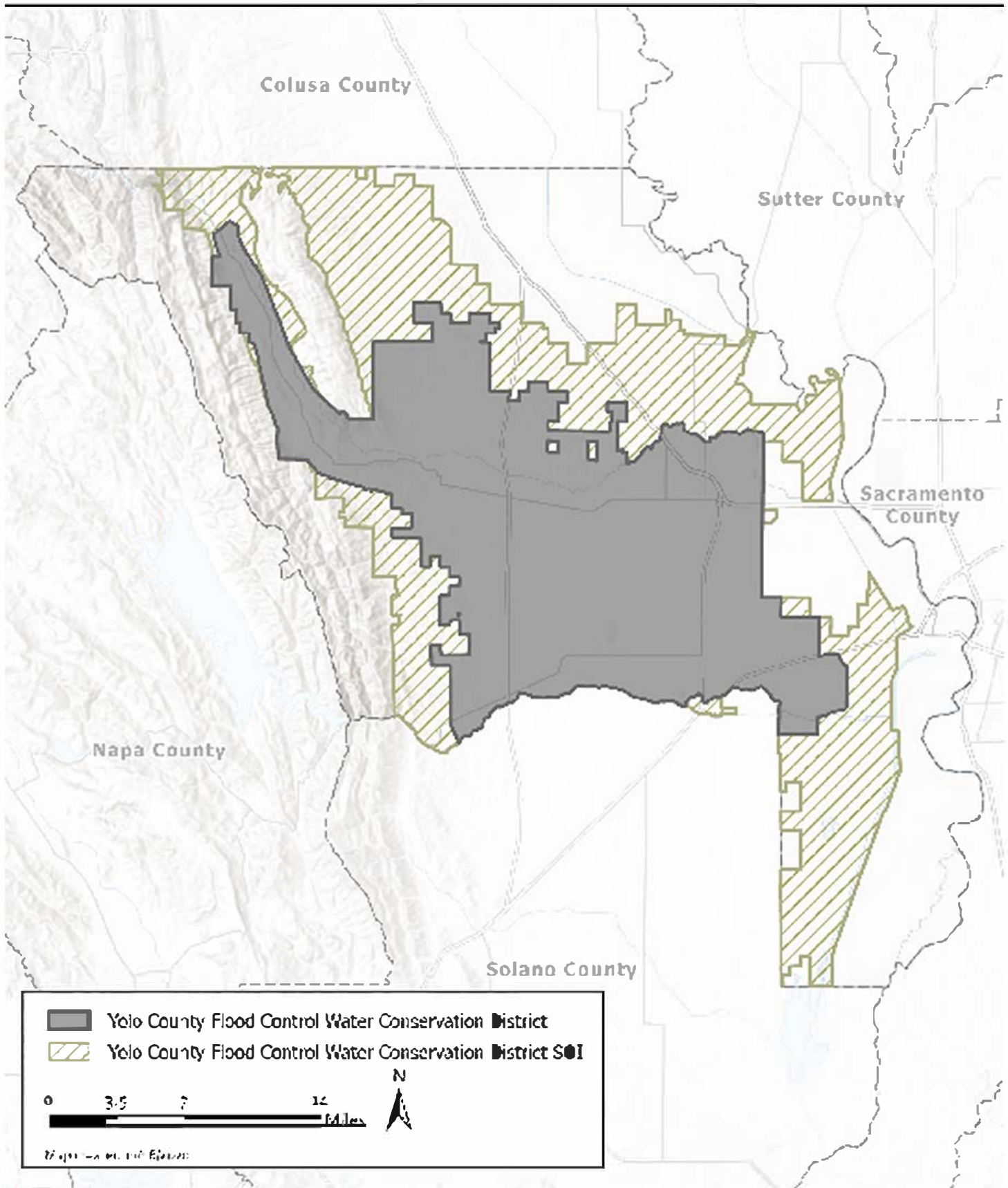
Christine Crawford, Executive Officer
Yolo Local Agency Formation Commission

Approved as to form:



Eric May, Commission Counsel

Yolo County Flood Control and Water Conservation District and Sphere of Influence



Adopted January 28, 2021

YOLO
LOCAL
AGENCY
FORMATION
COMMISSION

Item 9-ATT B



COMMISSION
CHAIR
OLIN WOODS
Public Member

To: Yolo County Citizens Advisory Committee Members

VICE CHAIR
BABS SANDEEN
Councilmember
City of West Sacramento

From: Christine Crawford, Yolo LAFCo

DON SAYLOR
Supervisor – 2nd District

Re: Draft Municipal Service Review (MSR) and Sphere of Influence (SOI) Update for the Yolo County Flood Control and Water Conservation District (YCFCWCD)

TOM STALLARD
Councilmember
City of Woodland

Date: January 4, 2021

GARY SANDY
Supervisor – 3rd District

The purpose of this memo is to make you aware Yolo LAFCo has drafted an MSR/SOI Update for the YCFCWCD and welcomes your input, including any questions or concerns. The Draft MSR/SOI for the District is available online for public review at www.yololafco.org.

ALTERNATES
RICHARD DELIBERTY
Public Member

DUANE CHAMBERLAIN
Supervisor – 5th District

The intent of an MSR is to review the capacity, adequacy and financial ability of services being provided by the YCFCWCD and recommend improvements, as needed. The YCFCWCD is also requesting a significant increase to its SOI area. The SOI is a planning boundary that identifies areas for potential, future annexation into the District. The proposed SOI would include all areas inside the Department of Water Resources Yolo Subbasin boundary that are not already covered by another water or reclamation district boundary or its SOI (as illustrated on the next page). The proposed new, additional SOI area is shown in the polka-dotted shading. The intention is to provide district coverage needed for groundwater monitoring to support the Yolo Subbasin Groundwater Agency per State law <https://www.yologroundwater.org/>.

WADE COWAN
Mayor
City of Winters

STAFF
CHRISTINE M. CRAWFORD, AICP
Executive Officer

TERRI TUCK
Admin Specialist/Commission Clerk

MARK KRUMMENACKER
Financial Analyst

COUNSEL
ERIC MAY

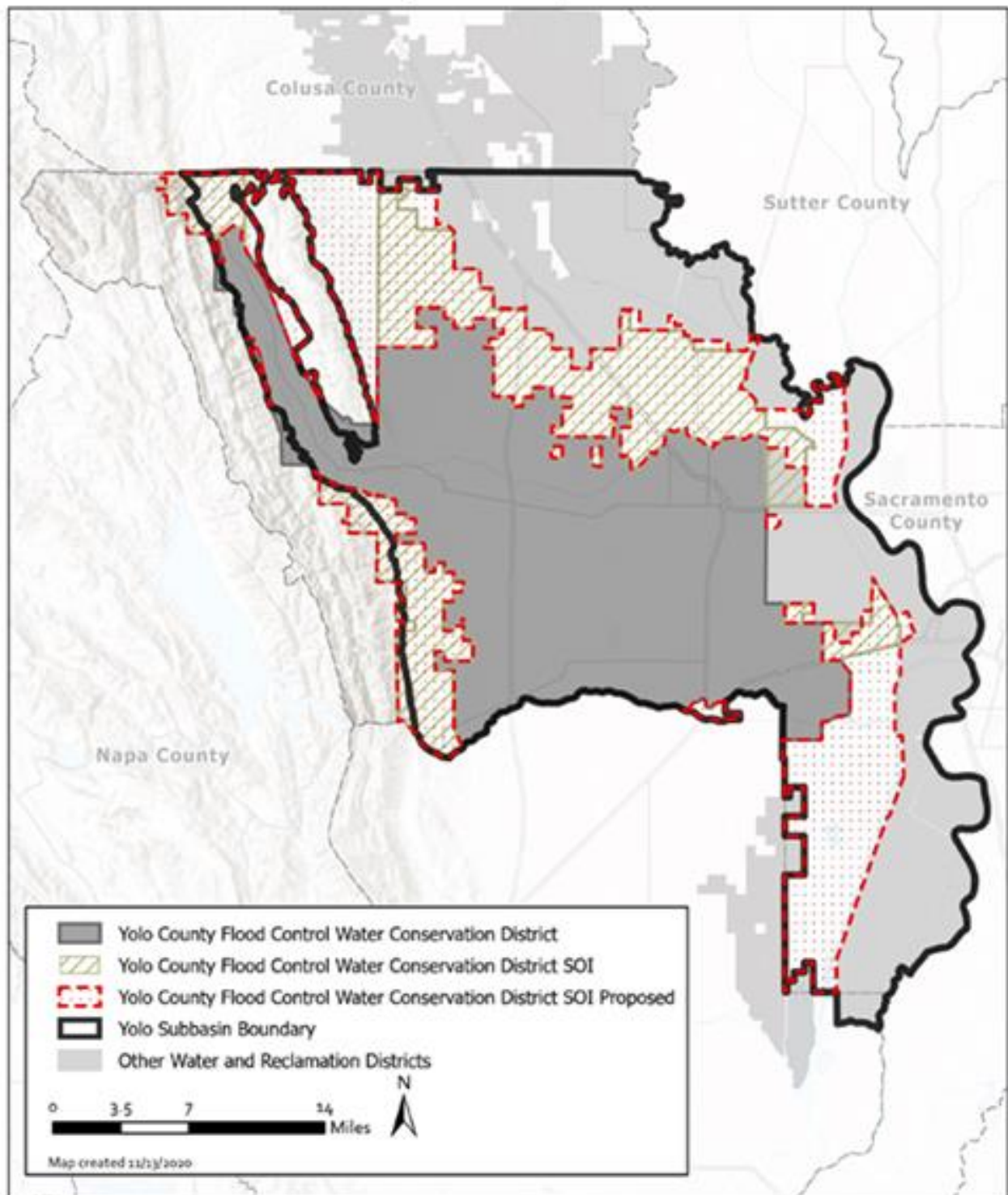
If you have any questions or concerns, please contact Christine Crawford at Yolo LAFCo christine.crawford@yolocounty.org or Kristin Sicke at YCFCWCD ksicke@ycfcwcd.org. You are also invited to attend the public hearing via Zoom on Thursday, January 28th at 9:00 a.m. Teleconference options will be posted on the meeting agenda which will be on the Yolo LAFCo website at least five days before the meeting.

625 Court Street, Suite 107
Woodland CA 95695

(530) 666-8048
lafco@yolocounty.org

www.yololafco.org

Yolo County Flood Control and Water Conservation District and Proposed Sphere of Influence



Public Hearings 9.

LAFCO

Meeting Date: 12/03/2020

Information

SUBJECT

Public Hearing to consider Resolution 2020-10, adopting the Municipal Service Review (MSR) and approving a Sphere of Influence (SOI) Update for the Yolo County Flood Control and Water Conservation District (LAFCo No. S-056)

RECOMMENDED ACTION

1. Receive staff presentation on the MSR and SOI Update.
2. Open the Public Hearing for public comments on this item.
3. Close the Public Hearing and consider the information presented in the staff report and during the Public Hearing. Discuss and direct staff to make any necessary changes.
4. Approve **Resolution 2020-10** adopting the Municipal Service Review (MSR) and Sphere of Influence (SOI) Update for the Yolo County Flood Control and Water Conservation District (YCFWCWD).

FISCAL IMPACT

No fiscal impact. The MSR and SOI Update were prepared "in-house" and appropriate funds were budgeted.

REASONS FOR RECOMMENDED ACTION

The Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (CKH Act), is LAFCo's governing law and outlines the requirements for preparing periodic Municipal Service Reviews (MSRs) and Sphere of Influence (SOI) updates. MSRs and SOIs are tools created to empower LAFCo to satisfy its legislative charge of "discouraging urban sprawl, preserving open space and prime agricultural lands, efficiently providing government services, and encouraging the orderly formation and development of local agencies based upon local conditions and circumstances".

An MSR is conducted prior to, or in conjunction with, the update of an SOI. LAFCos are required to review an agency's Sphere of Influence every five years.

An MSR evaluates the structure and operations of district services and includes a discussion of the capability and capacity of the district to ensure the provision of municipal services to the existing service area and any future growth of the district's boundaries. The SOI indicates the probable future physical boundaries and service area of a district and lays the groundwork for potential future annexations.

Yolo LAFCo staff utilizes a checklist format for MSRs that allows staff to streamline the assessment of each district's municipal services. Based on the findings of the MSR checklist staff can recommend whether a SOI update is warranted.

BACKGROUND

The Yolo County Flood Control & Water Conservation District (YCFCWCD) is an independent special district created by the State Legislature in 1951 through General Law 9307, Statutes of 1951, Chapter 1647. YCFCWCD encompasses almost one-third of the county including the cities of Davis, Winters, most of Woodland and UC Davis. The District was formed to fill a major regional gap in securing and delivering water resources for Yolo County to support its rich agricultural base and protect its environmental, economic, and local water resources. In 1967, District voters authorized a \$2.1 million revenue bond to acquire the Clear Lake Water Company and operate the enterprise, including management of Clear Lake. Through riparian rights and pre-1914 and post-1914 water rights, YCFCWCD has surface water supplies from Cache Creek, Clear Lake, and Indian Valley Reservoir; 450,000 acre-feet of storage is available in Clear Lake and Indian Valley Reservoir when at full capacity.

The District provides many municipal services including: flood control; dam operation; canal and slough maintenance; agricultural and wholesale M&I water (non-potable only); and hydroelectric power generation and sale (no direct service). Its facilities include three dams, two hydroelectric plants, two reservoirs and approximately 160 miles of irrigation and drainage distribution network, mostly earthen or unlined laterals and channels. It has 162 agricultural customers and 35 municipal and industrial customers for non-potable water. It currently sells its hydroelectric power to the Valley Clean Energy Alliance, a local public electricity provider. The District is governed by a five-member Board, appointed by the Yolo County Board of Supervisors. It is the largest independent special district in the county and currently has a staff of 29 employees. Its offices and corporation yard are located on the north side of Highway 16, roughly halfway between Woodland and I-505, just east of the Wild Wings community.

The District also serves to fill gaps in a number of areas of water resource management, environmental stewardship, and flood management. It continues to play a role in implementing the Yolo County Integrated Regional Water

Management Plan, the Yolo County Water Resources Agency, and is an instrumental partner in the Yolo Subbasin Groundwater Agency (YSGA) Joint Powers Agency. In addition, YCFCWCD has taken a leadership role in a jointly funded effort with the County of Yolo to develop new regional flood control management policies and implement small-scale projects called the FloodSAFE Yolo 2.0 Program.

YCFCWCD has the resources, board and staff capacity to manage itself very effectively and LAFCo staff have no concerns about the finances and operation of the District. The MSR includes minor recommendations to improve best practices, but nothing concerning.

As part of the SOI Update, YCFCWCD is requesting a significant increase to its SOI area. SOIs are generally used as a tool to curb urban sprawl and control growth, but in this case, expansion of the SOI actually serves to protect agricultural land and protect groundwater resources. Expansion of YCFCWCD's SOI could serve additional agricultural customers and will support the overall Yolo Subbasin groundwater protection strategy. Therefore, staff recommends approval of the SOI Update.

MSR Determinations and Recommendations

Minor edits are requested to the Draft MSR/SOI Update released on November 11, 2020 based on YCFCWCD staff review. Changes have been formatted in the attached draft report as **additions** and ~~deletions~~ for transparency purposes. Staff recommends these edits be included in the MSR/SOI adoption.

There are seven determinations LAFCo is required to make for an MSR. The determinations and recommendations for Commission review and consideration are as follows:

Growth and Population MSR Determination

The unincorporated areas of Yolo County are estimated to have a 1.0% increase in growth from January 1, 2018 to January 1, 2019. YCFCWCD provides flood control; dam operation; canal and slough maintenance; agricultural and wholesale M&I water; recreation; hydroelectric power generation and sale. Therefore, local population growth and any associated development is not anticipated to have a significant impact on the subject agency's service needs and demands.

Disadvantaged Unincorporated Communities MSR Determination

The YCFCWCD provides flood control; dam operation; canal and slough maintenance; agricultural and wholesale M&I water; recreation; hydroelectric power generation and sale. Although YCFCWCD provides some municipal and industrial water, it is non-potable water. Therefore, this determination is not applicable to YCFCWCD.

Capacity and Adequacy of Public Facilities and Services MSR Determination

Through riparian rights and pre-1914 and post-1914 water rights, YCFCWCD surface water supplies originate from Cache Creek, Clear Lake, and Indian Valley Reservoir. It has 450,000 acre-feet of storage available in Clear Lake and Indian Valley Reservoir when at full capacity. Delivery is based on demand each year upon request of farmers. During water shortages, landowners rely more heavily on groundwater supplies through private production wells than normal years. When the water supply is less than demand, YCFCWCD allocates water by dividing it among the assessed acreage and a percentage allocation is determined. Once the District determines the total water available and total demand, detailed metering and records are maintained and shared with users on a monthly basis. The water conveyance system includes more than 175 miles of irrigation and drainage facilities, most of which consist of earthen or unlined channels. Major facilities managed by YCFCWCD include three dams, two hydroelectric plants, two reservoirs, and a network of mostly earthen canals and laterals. As of November 2020, the YCFCWCD has a contract for selling power to Valley Clean Energy, a locally governed electricity provider in Yolo County.

The District has sufficient trained staff to meet service needs within its service area. The YCFCWCD is currently planning projects and related costs involved in complying with the implementation of new water measurement and accounting regulations. In addition, the YCFCWCD is continually trying to prepare for new regulations as related to dam ownership and liability given the 2017 Oroville Spillway Incident. The YCFCWCD experienced two large fires at Indian Valley Reservoir, which burned power poles, the transmission line, and related power infrastructure. The YCFCWCD worked with the California Office of Emergency Services to receive state reimbursement for replacing the wooden power poles and lines with steel poles to ensure the poles would not be affected in future fires around Indian Valley Reservoir.

Financial Ability MSR Determination

Over the past six years (including drought years), the District has been able to maintain a solid yearend fund balance averaging \$4.7 million, despite the drought impacted years (2014 to 2016) when the District experienced significant loss of revenue, estimated to be over \$7.6 million. To mitigate some of the revenue shortfall the District cut expenditures. The District also established a sliding scale rate structure based on the combined water storage in Clear Lake and Indian Valley Reservoir on April 1 each year. Higher water storage (i.e. more water to sell) means lower rates, helping to stabilize revenues.

The District maintains its financial system and is audited annually and has received unqualified opinions each year. However, there is some crossover resulting from closely working with Yolo Subbasin Groundwater Agency (YSGA) that should be cleaned up going forward. Management has also been able to control the growth of expenditures and mitigate the possible loss of water sales

during drought by establishing a slide scale fee schedule based on the anticipated water supply.

Finances are well-managed and as long as the District is able to finance losses of revenue and destruction of infrastructure due to extended periods of drought, floods and wildfires the district should remain sound. The District maintains a healthy fund balance, although it would be better to adopt a capital improvement plan and have funds set aside for specified uses rather than a general reserve.

Recommendations:

- Financial transactions that relate directly to the Yolo Subbasin Groundwater Agency (YSGA) should not be recorded in the YCFCWCD ledgers.
- Develop a policy or procedure to identify and record Federal and State revenue consistently as either non-operating grants or contributed capital based on the purpose of the grant.
- Consider assessing a base service fee that would protect the District's financial condition from periods of extended drought.
- Develop a formal capital improvement plan that includes a financing plan (i.e. long-range planning, not just on an annual basis).
- Create a reserve policy that includes specific set asides, which are formally recorded in the accounting system, for financing a capital improvements plan, general reserve, and a catastrophic loss reserve to mitigate against loss of revenue and to finance unexpected large infrastructure losses due to disasters.
- Complete the ongoing process to document the accounting controls, procedures and policies in case of any unexpected staff turnover.

Shared Services MSR Determination

YCFCWCD is a model district in how it has embraced shared services in various forms. It continues to fill gaps in a number of areas of water resource management, environmental stewardship, and flood management. The YCFCWCD plays a role regionally with the Water Resources Association of Yolo County in implementing the Integrated Regional Water Management Plan and the Yolo Subbasin Groundwater Agency in developing the Yolo Subbasin Groundwater Sustainability Plan. In 2017, YCFCWCD took over some flood control services from the Madison-Esparto Regional County Service Area (MERCOSA) which were redundant and allowed LAFCo to dissolve it. YCFCWCD is also a member of, and provides contract staffing to, the Water Resources Association and the Yolo Subbasin Groundwater Agency JPA.

Accountability, Structure and Efficiencies MSR Determination

The YCFCWCD was created by special legislation and is one of the most functional and resourced special districts in the county. The District has taken over services over the years from other redundant agencies to resolve service

inefficiencies. The District's Board is filled with very capable members that show stability and longevity with the District. Board members are trained regarding the organization's program requirements and financial management. The District currently has 27 employees and plans to hire a two more in the coming weeks. Staff are capable and there do not appear to be any chronic issues with staff turnover. The board is working on succession planning. The District routine undergoes annual audits conducted by independent external auditors. The YCFCWCD improved its transparency score from 67% in 2018 to 82% in 2019, however, there is still some room for improvement. The district has adopted policies (as applicable) regarding anti-nepotism/non-discrimination, travel and expense reimbursement, personal use of public resources, contract bidding.

Recommendations:

- YCFCWCD should consider adopting a policy that rotates auditors at least every 6 years.
- The YCFCWCD improved its transparency score from 67% in 2018 to 82% in 2019, however, there is still some room for improvement.
- Take appropriate measures to safeguard any essential paper records in the office from fire or water damage.

Other Issues MSR Determination

There are no other issues related to effective or efficient service delivery, as required by Commission policy.

SOI Update and Recommendation

LAFCo policies (Criteria for Spheres of Influence Policy 6.3) require consideration of the following criteria when studying and determining the spheres of influence for the cities and special districts within the County of Yolo:

1. *Retention and strengthening of community identities, as well as increasing efficiency and conserving resources, by providing essential services within a framework of controlled growth;*
2. *Identification of the county's prime agricultural land and protection of this land through all available devices, such as including controlling the provision of services, requiring infill development first, and preferring non-prime land for growth. Other open-space resources such as stream banks, flood plains, and present and future recreation areas should also be protected for public benefit;*
3. *Creation of realistic and controlled, yet flexible, planning areas into which anticipated services can be expanded as growth requires and as the communities' resources provide;*
4. *Provision of infrastructure systems such as streets, sewers, water, open space for parks and recreation as a product of growth, rather than growth inducing;*
5. *Encouragement of city annexation or incorporation as a means of supplying*

- the full range of urban services as required; and*
6. *Evaluation of the availability and need for basic services in each community and forecast these to meet anticipated population growth, and recommend creation, expansion, consolidation and/or reorganization of districts when need for such change is indicated.*

As mentioned previously, these policies are largely not applicable to a district that provides non-potable water supporting continued agricultural use. The proposed SOI Update will serve to retain the rural agricultural farming community. It will provide a flexible planning area where services can be expanded as resources allow. The conveyance systems are either already existing or, if extended, would not be growth inducing because the water supports agricultural uses and is non-potable. District expansion is anticipated for agricultural use, not population growth.

There are five determinations LAFCo is required to make for an SOI Update. The determinations for Commission review and consideration are as follows:

Present and Planned Land Uses SOI Determination

This SOI would provide for potential annexation if well sites are needed for groundwater monitoring and recharge projects by the Yolo Subbasin Groundwater Agency, which the YCFCWCD is a member of. Additional agricultural lands could also be irrigated by District surface water resources, if resources are available. The YCFCWCD provides non-potable irrigation water to agricultural land. The agricultural land already exists and is not a result of new development. The proposed SOI includes rural agricultural areas outside of urban areas/communities and would not conflict with any man-made obstructions or other types of boundaries. The SOI is proposed for expansion because the Yolo Subbasin Groundwater Agency JPA will complete its groundwater monitoring plan in 2022 and JPA member agency coverage of the entire Yolo Subbasin is desirable for creating a system of groundwater monitoring sites.

Need for Public Facilities and Services SOI Determination

This SOI would provide for potential annexation if well sites are needed for groundwater monitoring by the Yolo Subbasin Groundwater Agency, which the YCFCWCD is a member of. Additional agricultural lands could also be irrigated by District surface water resources, if resources are available. The SOI area would include rural areas, is not growth-inducing, and, therefore, questions regarding controlled growth are not applicable. The services cannot be better provided by another agency. An increased SOI would support agricultural lands and provide for more sustainable water resources.

Capacity and Adequacy of Provided Services SOI Determination

This SOI would provide for potential annexation if well sites are needed for groundwater monitoring and recharge projects by the Yolo Subbasin Groundwater

Agency, which the YCFCWCD is a member of. Additional agricultural lands could also be irrigated by District surface water resources, if resources are available. An increased SOI would support agricultural lands and provide for more sustainable water resources.

Social or Economic Communities of Interest SOI Determination

The YCFCWCD provides non-potable water only that could not serve populated communities. Therefore, existence of any social or economic communities of interest are not relevant to this agency's municipal service.

Disadvantaged Unincorporated Communities SOI Determination

The YCFCWCD provides non-potable water only that could not serve populated communities. Therefore, existence of any social or economic communities of interest are not relevant to this agency's municipal service.

Public/Agency Involvement

The primary source of information used in this MSR has been information collected from agency staff and adopted plans, budgets, reports, policies, etc. On November 11, 2020 a "Notice of Availability of Draft MSR/SOI and Public Hearing" was released by LAFCo and published in the Woodland Democrat, which requested written comments from the public and stakeholders. In addition, notices were sent to every "affected agency", meaning all other agencies and schools with overlapping service areas. LAFCo has not received any comments so far on the MSR/SOI. Any comments received after publication of this staff report will be provided to the Commission in a supplemental packet.

California Environmental Quality Act (CEQA)

The SOI Update could allow for future annexation of additional territory into the Yolo County Flood Control and Water Conservation District. The primary intent of this SOI Update is to cover the Yolo Subbasin Groundwater Agency territory as a member agency for potential future groundwater monitoring and recharge sites. This is to comply with the Sustainable Groundwater Management Act (SGMA) enacted to halt overdraft and bring groundwater basins into balanced levels of pumping and recharge, and would provide an environmental benefit. This additional territory could potentially also be served by the existing District water allocation. Future annexation would potentially allow existing agricultural lands to be served by surface water supplies instead of relying on groundwater pumping, however, the key consideration is the fact that the SOI Update involves no expansion of the existing agricultural use and is exempt under CEQA Guidelines Section 15301. The Yolo County Flood Control and Water Conservation District does not supply potable drinking water and, therefore, the SOI Update will not be growth inducing or otherwise result in any expansion of use. Conjunctive surface and groundwater use is an environmental benefit as compared to the current practice of solely pumping groundwater.

Attachments

ATT A-YCFCWCD MSR-SOI Reso 2020-10

ATT B-Revised Public Draft YCFCWCD MSR-SOI Nov 18, 2020

Form Review

Inbox

Christine Crawford (Originator)
Form Started By: Christine Crawford
Final Approval Date: 11/18/2020

Reviewed By

Christine Crawford

Date

11/18/2020 01:25 PM
Started On: 11/16/2020 10:12 AM

YOLO LOCAL AGENCY FORMATION COMMISSION

Resolution № 2020-10

Adopting the Municipal Service Review (MSR) and Sphere of Influence (SOI) Update for the Yolo County Flood Control and Water Conservation District (LAFCo No. S-056)

WHEREAS, the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 governs the organization and reorganization of cities and special districts by local agency formation commissions established in each county (LAFCo), as defined and specified in Government Code Sections 56000 et seq. (unless otherwise indicated all statutory references are to the Government Code); and,

WHEREAS, Section 56425 provides that LAFCos shall develop and determine the sphere of influence (SOI) of each local governmental agency within their respective counties, and enact policies designed to promote the logical and orderly development of areas within the spheres of influence; and,

WHEREAS, Section 56430 requires that LAFCos conduct a municipal service review (MSR) prior to, or in conjunction with, consideration of actions to establish or update a SOI in accordance with Sections 56076 and 56425; and,

WHEREAS, in 2020, the Yolo LAFCo conducted a review of the municipal services and SOI of the Yolo County Flood Control and Water Conservation District (YCFCWCD), and based on the results of the MSR determined that the SOI for the District should be updated; and,

WHEREAS, staff has reviewed the SOI Update and determined that it does not have the potential to cause a significant effect on the environment, and is therefore not subject to the California Environmental Quality Act (CEQA) in accordance with CEQA Guidelines Section 15301, and, based thereon, the Executive Officer will file a Notice of Exemption; and,

WHEREAS, the Executive Officer set a public hearing for December 3, 2020, for consideration of the draft MSR/SOI Update and caused notice thereof to be posted, published, and mailed at the times and in the manner required by law at least twenty-one (21) days in advance of the date; and,

WHEREAS, on December 3, 2020, the draft MSR/SOI Update came on regularly for hearing before Yolo LAFCo, at the time and place specified in the notice; and,

WHEREAS, at said hearing, Yolo LAFCo reviewed the draft MSR/SOI Update, and the Executive Officer's Report and Recommendations; each of the policies, priorities, and factors set forth in Government Code Section 56430 and LAFCo's Guidelines and Methodology for the Preparation and Determination of Municipal Service Reviews and Spheres of Influence; and all other matters presented as prescribed by law; and,

WHEREAS, at that time, an opportunity was given to all interested persons, organizations, and agencies to present oral or written testimony and other information concerning the proposal and all related matters; and,

WHEREAS, the Commission received, heard, discussed, and considered all oral and written testimony related to the SOI update, including but not limited to protests and objections, the

Executive Officer's report and recommendations, the environmental determinations, and the MSR.

NOW, THEREFORE, BE IT RESOLVED, DETERMINED AND ORDERED that the Yolo Local Agency Formation Commission hereby adopts Resolution 2020-10 adopting the Municipal Service Review and Sphere of Influence Update for the Yolo County Flood Control and Water Conservation District with the boundaries as shown in Exhibit A, subject to the following findings and recommendations:

FINDINGS

1. Finding: Approval of the Municipal Service Review is consistent with all applicable state laws and local LAFCo policies.

Evidence: The project was prepared consistent with the requirements in the Cortese-Knox-Hertzberg Act for a MSR and all applicable Yolo LAFCo policies and adopted Standards for Evaluation. The MSR includes written determinations as required by Section 56430 of the Cortese-Knox-Hertzberg Local Government Reorganization Act.

2. Finding: Approval of the SOI Update for the YCFCWCD does not have the potential to cause a significant effect on the environment, and is therefore not subject to CEQA in accordance with CEQA Guidelines Section 15301 (Existing Facilities) and Section 15061(b)(3) (common sense exemption). A Notice of Exemption will be filed with the County Recorder.

Evidence: The SOI Update could allow for future annexation of additional territory into the YCFCWCD. The primary intent of this SOI Update is to cover the Yolo Subbasin Groundwater Agency territory as a member agency for potential future groundwater monitoring and recharge sites. This is to comply with the Sustainable Groundwater Management Act (SGMA) enacted to halt overdraft and bring groundwater basins into balanced levels of pumping and recharge, and would provide an environmental benefit. This additional territory could potentially also be served by the existing District water allocation. Future annexation would potentially allow existing agricultural lands to be served by surface water supplies instead of relying on groundwater pumping, however, the key consideration is the fact that the SOI Update involves no expansion of the existing agricultural use and is exempt under CEQA Guidelines Section 15301. The YCFCWCD does not supply potable drinking water and, therefore, the SOI Update will not be growth inducing or otherwise result in any expansion of use. Conjunctive surface and groundwater use is an environmental benefit as compared to the current practice of solely pumping groundwater.

3. Finding: Approval of the SOI Update for the YCFCWCD is in compliance with the Yolo LAFCo Project Policies Criteria for Spheres of Influence (Policy 6.3) as follows:

- Retention and strengthening of community identities, as well as increasing efficiency and conserving resources, by providing essential services within a framework of controlled growth;
- Identification of the county's prime agricultural land and protection of this land through all available devices, such as including controlling the provision of services, requiring infill development first, and preferring non-prime land for growth. Other open-space

resources such as stream banks, flood plains, and present and future recreation areas should also be protected for public benefit;

- Creation of realistic and controlled, yet flexible, planning areas into which anticipated services can be expanded as growth requires and as the communities' resources provide;
- Provision of infrastructure systems such as streets, sewers, water, open space for parks and recreation as a product of growth, rather than growth inducing;
- Encouragement of city annexation or incorporation as a means of supplying the full range of urban services as required; and
- Evaluation of the availability and need for basic services in each community and forecast these to meet anticipated population growth, and recommend creation, expansion, consolidation and/or reorganization of districts when need for such change is indicated.

Evidence: These policies apply to all city and special district SOIs but are largely not applicable to a district that provides non-potable water supporting continued agricultural use. The proposed SOI Update will serve to retain the rural agricultural farming community in a more sustainable manner utilizing conjunctive surface and groundwater use instead of the current practice of solely pumping groundwater. It will provide a flexible planning area where services can be expanded as surface water resources allow. The conveyance systems are either already existing or, if extended, would not be growth inducing because the water supports agricultural uses and is non-potable. District expansion is anticipated to support agricultural use, not population growth or urban expansion.

RECOMMENDATIONS

1. Financial transactions that relate directly to the Yolo Subbasin Groundwater Agency (YSGA) should not be recorded in the YCFCWCD ledgers.
2. Develop a policy or procedure to identify and record Federal and State revenue consistently as either non-operating grants or contributed capital based on the purpose of the grant.
3. Consider assessing a base service fee that would protect the District's financial condition from periods of extended drought.
4. Develop a formal capital improvement plan that includes a financing plan (i.e. long-range planning, not just on an annual basis).
5. Create a reserve policy that includes specific set asides, which are formally recorded in the accounting system, for financing a capital improvements plan, general reserve, and a catastrophic loss reserve to mitigate against loss of revenue and to finance unexpected large infrastructure losses due to disasters.
6. Complete the ongoing process to document the accounting controls, procedures and policies in case of any unexpected staff turnover.
7. YCFCWCD should consider adopting a policy that it rotates auditors at least every 6 years.
8. The YCFCWCD improved its transparency score from 67% in 2018 to 82% in 2019, however, there is still some room for improvement.

9. Take appropriate measures to safeguard any essential paper records in the office from fire or water damage.

PASSED AND ADOPTED by the Yolo Local Agency Formation Commission, State of California, this 3rd day of December, 2020, by the following vote:

Ayes: Sandeen, Sandy, Saylor, Stallard, Woods
Noes: None
Abstentions: None
Absent: None

Olin Woods, Chair
Yolo Local Agency Formation Commission

Attest:



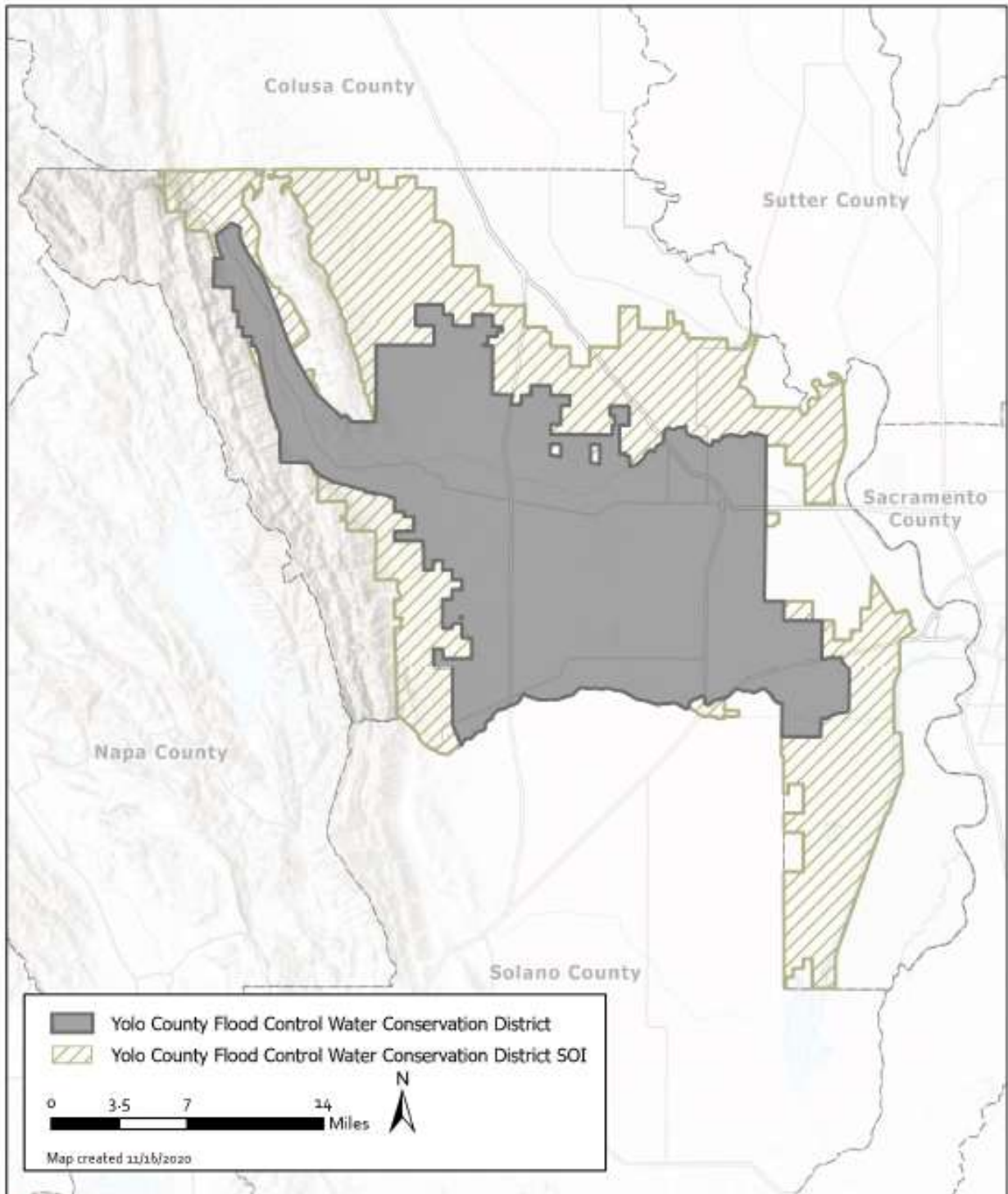
Christine Crawford, Executive Officer
Yolo Local Agency Formation Commission

Approved as to form:



Eric May, Commission Counsel

Yolo County Flood Control and Water Conservation District and Sphere of Influence



Adopted December 3, 2020

Municipal Service Review and Sphere of Influence Update for the

Yolo County Flood Control & Water Conservation District LAFCo No. S-056



Revised Public Draft November 18, 2020



Municipal Service Review and Sphere of Influence Update for the Yolo County Flood Control & Water Conservation District (LAFCo No. S-056)

SUBJECT AGENCY:

Yolo County Flood Control & Water Conservation District
34274 State Highway 16
Woodland, CA 95695-9371
Tel: (530) 662-0265
www.yfcwcd.org

Date of Last MSR: October 24, 2013

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Bruce Rominger, Vice Chair
Tom Barth
Mary Kimball
Erik Vink

Staff Contact(s):

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Babs Sandeen, Vice Chair, City Member
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Christine Crawford, Executive Officer
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Eric May, Counsel

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ROLE AND RESPONSIBILITY OF LAFCO

The Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000, as amended (“CKH Act”) (California Government Code §§56000 et seq.), is LAFCo’s governing law and outlines the requirements for preparing Municipal Service Reviews (MSRs) for periodic Sphere of Influence (SOI) updates. MSRs and SOIs are tools created to empower LAFCo to satisfy its legislative charge of “discouraging urban sprawl, preserving open-space and prime agricultural lands, efficiently providing government services, and encouraging the orderly formation and development of local agencies based upon local conditions and circumstances (§56301). CKH Act Section 56301 further establishes that “one of the objects of the commission is to make studies and to obtain and furnish information which will contribute to the logical and reasonable development of local agencies in each county and to shape the development of local agencies so as to advantageously provide for the present and future needs of each county and its communities.”

Based on that legislative charge, LAFCo serves as an arm of the State; preparing and reviewing studies and analyzing independent data to make informed, quasi-legislative decisions that guide the physical and economic development of the state (including agricultural uses) and the efficient, cost-effective, and reliable delivery of services to residents, landowners, and businesses. While SOIs are required to be updated every five years, they are not time-bound as planning tools by the statute, but are meant to address the “probable physical boundaries and service area of a local agency” (§56076). SOIs therefore guide both the near-term and long-term physical and economic development of local agencies, and MSRs provide the near-term and long-term time-relevant data to inform LAFCo’s SOI determinations.

PURPOSE OF A MUNICIPAL SERVICE REVIEW

As described above, MSRs are designed to equip LAFCo with relevant information and data necessary for the Commission to make informed decisions on SOIs. The CKH Act, however, gives LAFCo broad discretion in deciding how to conduct MSRs, including geographic focus, scope of study, and the identification of alternatives for improving the efficiency, cost-effectiveness, accountability, and reliability of public services. The purpose of a Municipal Services Review (MSR) in general is to provide a comprehensive inventory and analysis of the services provided by local municipalities, service areas, and special districts. A MSR evaluates the structure and operation of the local municipalities, service areas, and special districts and discusses possible areas for improvement and coordination. The MSR is intended to provide information and analysis to support a sphere of influence update. A written statement of the study’s determinations must be made in the following areas:

1. Growth and population projections for the affected area;
2. The location and characteristics of any disadvantaged unincorporated communities within or contiguous to the sphere of influence;
3. Present and planned capacity of public facilities, adequacy of public services, and infrastructure needs or deficiencies including needs or deficiencies related to sewers, municipal and industrial water, and structural fire protection in any disadvantaged, unincorporated communities within or contiguous to the sphere of influence;
4. Financial ability of agencies to provide services;
5. Status of, and opportunities for, shared facilities;
6. Accountability for community service needs, including governmental structure and operational efficiencies; and

7. Any other matter related to effective or efficient service delivery, as required by commission policy.

The MSR is organized according to these determinations listed above. Information regarding each of the above issue areas is provided in this document.

PURPOSE OF A SPHERE OF INFLUENCE

In 1972, LAFCos were given the power to establish SOIs for all local agencies under their jurisdiction. As defined by the CKH Act, “sphere of influence” means a plan for the probable physical boundaries and service area of a local agency, as determined by the commission” (§56076). SOIs are designed to both proactively guide and respond to the need for the extension of infrastructure and delivery of municipal services to areas of emerging growth and development. Likewise, they are also designed to discourage urban sprawl and the premature conversion of agricultural and open space resources to urbanized uses.

The role of SOIs in guiding the State’s growth and development was validated and strengthened in 2000 when the Legislature passed Assembly Bill (“AB”) 2838 (Chapter 761, Statutes of 2000), which was the result of two years of labor by the Commission on Local Governance for the 21st Century, which traveled up and down the State taking testimony from a variety of local government stakeholders and assembled an extensive set of recommendations to the Legislature to strengthen the powers and tools of LAFCos to promote logical and orderly growth and development, and the efficient, cost-effective, and reliable delivery of public services to California’s residents, businesses, landowners, and visitors. The requirement for LAFCos to conduct MSRs was established by AB 2838 as an acknowledgment of the importance of SOIs and recognition that regular periodic updates of SOIs should be conducted on a five-year basis (§56425(g)) with the benefit of better information and data through MSRs (§56430(a)).

Pursuant to Yolo County LAFCo policy an SOI includes an area adjacent to a jurisdiction where development might be reasonably expected to occur in the next 20 years. A MSR is conducted prior to, or in conjunction with, the update of a SOI and provides the foundation for updating it.

LAFCo is required to make five written determinations when establishing, amending, or updating an SOI for any local agency that address the following (§56425(c)):

1. The present and planned land uses in the area, including agricultural and open-space lands.
2. The present and probable need for public facilities and services in the area.
3. The present capacity of public facilities and adequacy of public services that the agency provides or is authorized to provide.
4. The existence of any social or economic communities of interest in the area if the commission determines that they are relevant to the agency.
5. For an update of an SOI of a city or special district that provides public facilities or services related to sewers, municipal and industrial water, or structural fire protection, the present and probable need for those public facilities and services of any disadvantaged unincorporated communities within the existing sphere of influence.

DISADVANTAGED UNINCORPORATED COMMUNITIES

SB 244 (Chapter 513, Statutes of 2011) made changes to the CKH Act related to “disadvantaged unincorporated communities,” including the addition of SOI determination #5 listed above. Disadvantaged

unincorporated communities, or “DUCs,” are inhabited territories (containing 12 or more registered voters) where the annual median household income is less than 80 percent of the statewide annual median household income.

On March 26, 2012, Yolo LAFCo adopted a “Policy for the Definition of ‘Inhabited Territory’ for the Implementation of SB 244 Regarding Disadvantaged Unincorporated Communities”, which identified 21 inhabited unincorporated communities for purposes of implementing SB 244.

CKH Act Section 56375(a)(8)(A) prohibits LAFCo from approving a city annexation of more than 10 acres if a DUC is contiguous to the annexation territory but not included in the proposal, unless an application to annex the DUC has been filed with LAFCo. The legislative intent is to prohibit “cherry picking” by cities of tax-generating land uses while leaving out under-served, inhabited areas with infrastructure deficiencies and lack of access to reliable potable water and wastewater services. DUCs are recognized as social and economic communities of interest for purposes of recommending SOI determinations pursuant to Section 56425(c).

ORGANIZATION OF MSR/SOI STUDY

This report has been organized in a checklist format to focus the information and discussion on key issues that may be particularly relevant to the subject agency while providing required LAFCo’s MSR and SOI determinations. The checklist questions are based on the Cortese-Knox-Hertzberg Act, the LAFCo MSR Guidelines prepared by the Governor’s Office of Planning and Research and adopted Yolo LAFCo local policies and procedures. This report provides the following:

- Provides a description of the subject agency;
- Provides any new information since the last MSR and a determination regarding the need to update the SOI;
- Provides MSR and SOI draft determinations for public and Commission review; and
- Identifies any other issues that the Commission should consider in the MSR/SOI.

AGENCY PROFILE

In response to a request by the Yolo County Board of Supervisors, the State Legislature created the Yolo County Flood Control & Water Conservation District (YCFCWCD) as an independent special district in 1951 through General Law 9307, Statutes of 1951, Chapter 1647. The District was formed to fill a major regional gap in securing and delivering water resources for Yolo County to support its rich agricultural base and protect its environmental, economic, and local water resources. In 1967, District voters authorized a \$2.1 million revenue bond to acquire the Clear Lake Water Company and operate the enterprise, including management of Clear Lake, to which the District purchased water rights having a priority of 1912. Clear Lake provided an active storage of 320,000 acre-feet natural flow on Cache Creek that is a critical irrigation delivery system for Yolo County’s agricultural base.

Today, allowable releases from Clear Lake by YCFCWCD are regulated by the Solano Decree (1978, revised 1995), one of two court decrees governing the operation of the Cache Creek Dam, and are based on water levels measured by the “Rumsey Gage.”¹ The Solano Decree regulates summer water levels and establishes allowable releases for the year based on the spring water level. If the gage level is at or above 7.56 feet Rumsey on May 1, up to 150,000 acre-feet of water may be released. Conversely, if the gage level does not reach above 3.22 feet Rumsey on May 1, no water may be released that year. Gage levels between those extremes result in an appropriate allowable release.

YCFCWCD relies on a customer allocation system in shortage years that seeks to provide an equitable distribution to landowners while continuing to encourage the prioritization of surface water use over groundwater, and implementation of conservation-oriented irrigation technologies to reduce overall demand. According to District staff, YCFCWCD employs a tiered rate structure ~~across a three-year period~~ to charge market-reasonable rates while adjusting for water availability and promoting financial stability for the District. In an effort to prevent over-drafting of groundwater resources, YCFCWCD has been a proactive leader regionally in groundwater management studies, best practices, and monitoring. Conjunctive use initiatives seek to maintain the sustainability of the aquifer system, particularly in shortage years. This is important in the historical context of the construction of Indian Valley Reservoir, which the Integrated Regional Water Management Plan references DWR’s 1987 characterization of the reservoir as a factor in the large recovery of groundwater levels in Yolo County. YCFCWCD’s infrastructure has played a major role in shaping Yolo County’s balanced utilization of surface water and groundwater to support its regional agricultural economy.

Reduced water supply, combined with the cost to purchase a supply, has led farmers to change their cropping patterns and also utilize Yolo County’s groundwater as a viable source of irrigation water. YCFCWCD took a lead role in forming the Water Resources Association and the Yolo Subbasin Groundwater Authority JPA in 2017.

Hydroelectric Power Generation

YCFCWCD allowed the Indian Valley Hydroelectric Partnership to construct the Indian Valley Dam Hydroelectric Project in 1983 (ultimately acquired by YCFCWCD in 1999) and constructed the Cache Creek Dam Hydroelectric Project in 1986. The District holds State Water Resources Control Board (“SWRCB”) water rights that allow it to utilize water from Clear Lake and Indian Valley dams for hydroelectric power generation. YCFCWCD’s hydroelectric power generation facilities at Indian Valley Dam and Cache Creek Dam provide cogeneration for Pacific Gas & Electric (“PG&E”) purchases. While revenues fluctuate from year-to-year, hydroelectric energy sales generally provide a significant portion of YCFCWCD’s annual operating revenues.

Cache Creek Dam



¹ County of Lake, May 2009, *History of Clear Lake*,

http://www.co.lake.ca.us/Government/Directory/Water_Resources/Clear_Lake_Information/History_of_Clear_Lake.htm.

Coordination with WRA

Just as YCFCWCD was formed to fill a regional gap, the District continues to fill gaps in a number of areas of water resource management, environmental stewardship, and flood management. It continues to play a role in implementing the Yolo County Integrated Regional Water Management Plan, which includes the following foundational actions: Groundwater Monitoring Program; Surface Water Monitoring Program; Groundwater Model Enhancement Program; Water Resources Infrastructure Database Enhancement Program; and Aquatic Habitat and Fish Opportunities Assessment. Where YCFCWCD is not the lead agency, the District is actively involved as a member agency and participant.

Coordination with YSGA

In 2016, the WRA and Yolo County Farm Bureau partnered with other water entities in the County to form a Groundwater Sustainability Agency (GSA) for the Yolo Subbasin. As part of WRA’s efforts, the YCFCWCD was an instrumental partner in the process of forming the Yolo Subbasin Groundwater Agency (YSGA) Joint Powers Authority. As of November 2020, the YSGA has 25 members (including YCFCWCD) and is in the process of developing the Yolo Subbasin Groundwater Sustainability Plan for ensuring groundwater sustainability through 2042.

Flood Control Management

In addition to Integrated Regional Water Management Plan implementation projects listed above, YCFCWCD has recognized that there is a regional need to address flood control management issues both inside and outside of the District. YCFCWCD has taken a leadership role in a jointly funded effort with the County of Yolo to develop new regional flood control management policies and implement small-scale projects. The FloodSAFE Yolo 2.0 Program is a continuation of the FloodSAFE Yolo Pilot Program and is integrated into the Integrated Regional Water Management Plan and the FloodSAFE California program. A key strategic element for the pilot program will be to develop a sustainable funding mechanism for flood control management that allows the collaborative partnerships to continue forward following the end of 2021.

1983 Flood – Lower Cache Creek



Agency Snapshot

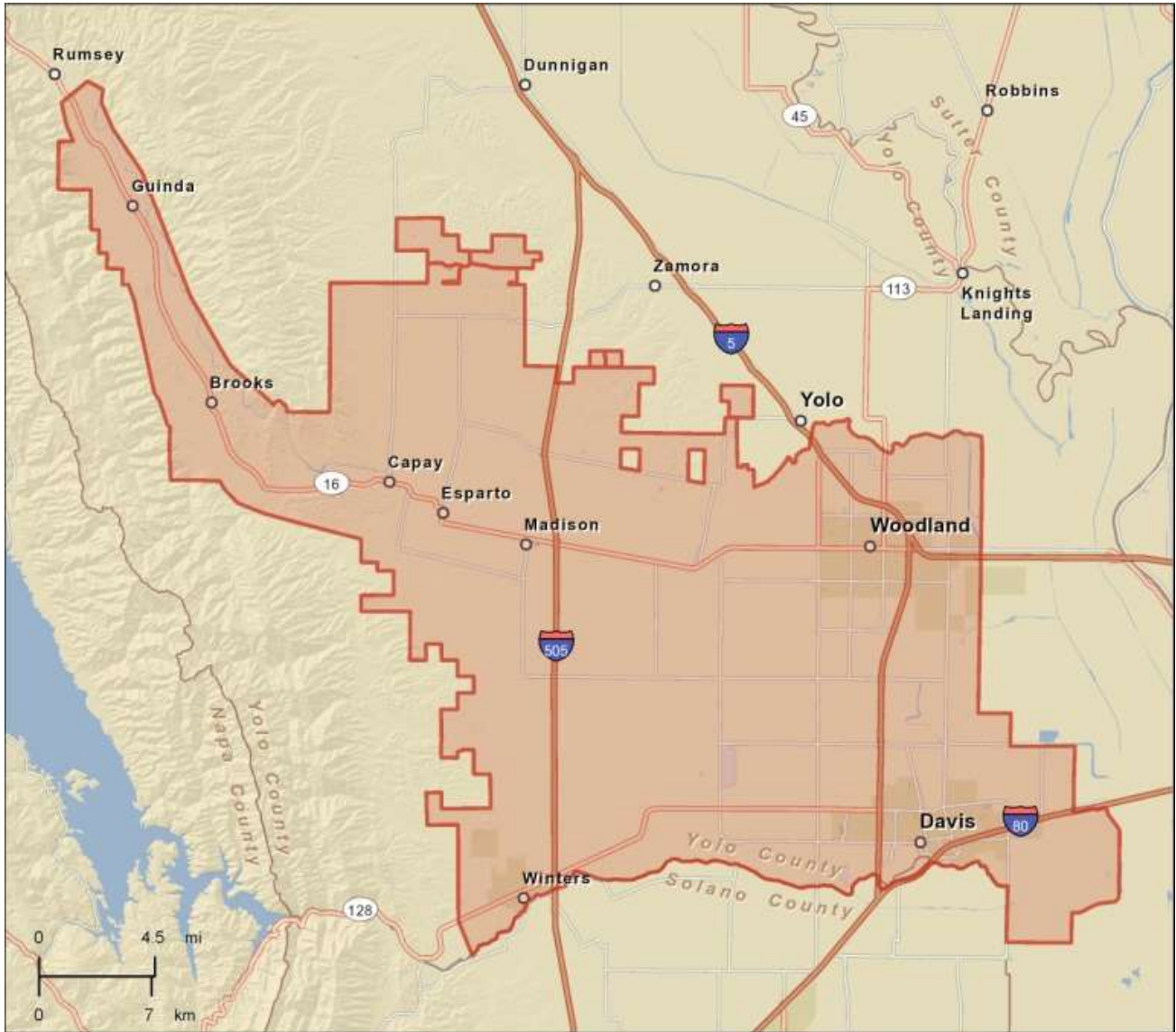
General Info	
District Type	Special Act – Flood Control and Water Conservation District (Independent Special District)
Principal Act	California General Law 9307, Statutes of 1951, Chapter 1647
Formation History	1951 – Formed by the State Legislature in response to the request of the Yolo County Board of Supervisors.
Services	Flood control; dam operation; canal and slough maintenance; agricultural and wholesale M&I water; recreation; hydroelectric power generation and sale.

<i>Authorized Services</i>	<ul style="list-style-type: none"> • Make sufficient water available including, but not limited to, the acquisition, storage, and distribution for irrigation, domestic, fire protection, municipal, commercial, industrial, and all other beneficial uses. • Provide for the reservoir storage, control and disposition of storm and flood waters. • Provide groundwater recharge and to prevent contamination, pollution or otherwise rendering unfit for beneficial use the surface or subsurface water, and to prevent any such interference with the waters as may endanger or damage the inhabitants, lands, or use of water in or flowing into the District. • Levy and collect a groundwater charge for the production of water from the groundwater supplies on lands within the District. • To construct, operate, and maintain works to develop hydroelectric energy and transmission lines for the conveyance thereof. The power generated may be used by the district for its purposes, or for the production or transmission of water, but shall not be offered for sale directly by the district to customers other than to a public utility or another public agency.
Service Area	
General Location	Encompasses almost one-third of the southwestern section of Yolo County, including the cities of Davis, Winters, and most of Woodland, and UC Davis.
Size	Jurisdictional boundaries contain approximately 324.3 square miles or 207,525 acres of territory. Service territory is estimated to be closer to 204,180 acres, including the recent 2012 annexation of 8,400 acres in the areas commonly referred to as “Hungry Hollow,” “I-505,” “Knight Ranch,” “China Slough,” “Rominger,” and “CSY Winters Inc.”
Customers	162 agricultural customers, 35 municipal and industrial customers (non-potable water)
Land Uses	Agricultural; suburban residential (unincorporated communities); and urban (cities and UC Davis).
Water Supplies	
Surface Water	Through riparian rights and pre-1914 and post-1914 water rights, surface water supplies originate from Cache Creek, Clear Lake, and Indian Valley Reservoir. 450,000 acre-feet of storage is available in Clear Lake and Indian Valley Reservoir when at full capacity. Indian Valley Reservoir provides for carryover storage, though Clear Lake does not. Delivery has traditionally been based on demand each year upon request of farmers. To create better predictability for both the District and customers, a more consistent allocation system has begun to be implemented, particularly during times of water shortages. During major shortages, landowners rely more heavily on groundwater supplies through private production wells than normal years.
Groundwater Subbasin(s)	Yolo Subbasin. YCFCWCD currently owns one groundwater well available for drought years, if needed. Landowners have overlying rights to access groundwater through private production wells. YCFCWCD has historically played a lead role in groundwater quality and well water level monitoring, and is continuing to assist the YSGA in establishing the Yolo Subbasin’s groundwater monitoring program.

Facilities	
<i>Distribution</i>	Distribution system includes more than 160 miles of irrigation and drainage facilities, most of which consist of earthen or unlined channels. Major facilities managed by YCFCWCD include three dams, two hydroelectric plants, two reservoirs, and a network of mostly earthen canals and laterals. Originally built in 1914, Capay Diversion Dam was modernized in 1994 with the addition of an inflatable dam above the original concrete dam. The new dam, billed at that time as the “longest single bladder dam in the world,” can be raised or lowered in 30 minutes to divert water from Cache Creek into two main YCFCWCD distribution canals, the Winters Canal and West Adams Canal.
<i>Storage</i>	Clear Lake (150,000 acre-feet allocation when full) and Indian Reservoir Dam (300,000 acre-feet allocation when full).
Hydroelectric Supplies	
Generation	Indian Valley Reservoir has a 3.0MW Hydroelectric Facility, which allows YCFCWCD to sell hydropower during irrigation releases. The Hydroelectric Facility consists of two large-scale turbine generators and one low flow turbine generator, the latter of which is used for minimum stream flow releases.
Distribution	As of November 2020, the YCFCWCD has a contract for selling power to Valley Clean Energy
Governance & Staffing	
Governance Structure	<u>Name</u>
	Jim Mayer (Chair)
	Bruce Rominger (Vice Chair)
	Tom Barth
	Mary Kimball
	<u>Term Expires</u>
	12/15/2021
	12/15/2019 ²
	12/15/2023
	12/15/2022
	12/15/2020
Management	General Manager (GM): Tim O’Halloran Assistant GM – Engineering & Administration: Kristin Sicke Assistant GM – Water Resources: Max Stevenson
Other Agency Memberships	Member agency of WRA and YSGA. Lead agency in numerous regional water and flood management efforts, including the FloodSAFE Yolo 2.0 Program.

² During a meeting on 11/6/2020, the Assistant GM indicated term re-appointment was pending, however, Yolo County was behind on needed appointments due to COVID-related priorities.

Agency Boundaries



AFFECTED AGENCIES

Per Government Code Section 56427, a public hearing is required to adopt, amend, or revise a sphere of influence. Notice shall be provided at least 21 days in advance and mailed notice shall be provided to each affected local agency or affected County, and to any interested party who has filed a written request for notice with the executive officer. Per Government Code Section 56014, an affected local agency means any local agency that overlaps with any portion of the subject agency boundary or SOI (included proposed changes to the SOI).

The affected local agencies for this MSR/SOI are:

County/Cities:

- City of Davis
- City of West Sacramento
- City of Winters
- City of Woodland
- County of Yolo

K-12 School Districts:

- Davis Joint Unified
- Esparto Unified
- Pierce Joint Unified
- River Delta Unified
- Washington Unified
- Winters Joint Unified
- Woodland Joint Unified

Community College Districts:

- Delta
- Los Rios
- Solano
- Yuba

Special Districts:

- Cemetery District – **Capay, Cottonwood, Davis, Knight’s Landing, Mary’s, Winters**
- Community Service District – Cacheville, **Esparto**, Knights Landing, **Madison**
- County Service Area - Dunnigan, **El Macero**, Garcia Bend, **North Davis Meadows**, Snowball, **Wild Wings, Willowbank**
- Fire Protection District – **Capay**, Clarksburg, **Dunnigan, East Davis**, Elkhorn, **Esparto**, Knights Landing, **Madison**, No Man’s Land, **Springlake, West Plainfield, Willow Oak, Winters, Yolo, Zamora**
- Sacramento-Yolo Port District
- Reclamation District – 150, 307, 537, 730, 765, 787, 900, 999, 1600, 2035
- Yolo County Resource Conservation District
- Water District – Dunnigan, Knight’s Landing Ridge Drainage, Yolo County Flood Control & Water Conservation

Multi-County Districts:

- Reclamation District – 108 (Colusa), 2068 (Solano), 2093 (Solano)
- Water District – Colusa Basin Drainage
- Sacramento-Yolo Mosquito and Vector Control District

MUNICIPAL SERVICE REVIEW

POTENTIALLY SIGNIFICANT MSR DETERMINATIONS

The MSR determinations checked below are potentially significant, as indicated by “yes” or “maybe” answers to the key policy questions in the checklist and corresponding discussion on the following pages. If most or all of the determinations are not significant, as indicated by “no” answers, the Commission may find that a MSR update is not warranted.

- | | |
|--|--|
| <input type="checkbox"/> Growth and Population | <input type="checkbox"/> Shared Services |
| <input type="checkbox"/> Disadvantaged Unincorporated Communities | <input checked="" type="checkbox"/> Accountability |
| <input type="checkbox"/> Capacity, Adequacy & Infrastructure to Provide Services | <input type="checkbox"/> Other |
| <input checked="" type="checkbox"/> Financial Ability | |

LAFCO MUNICIPAL SERVICE REVIEW:

- On the basis of this initial evaluation, the required determinations are not significant and staff recommends that an MSR is NOT NECESSARY. The subject agency will be reviewed again in five years per Government Code Section 56425(g).
- The subject agency has potentially significant determinations and staff recommends that a comprehensive MSR IS NECESSARY and has been conducted via this checklist.

1. GROWTH AND POPULATION	YES	MAYBE	NO
Growth and population projections for the affected area.			
a) Will the agency’s territory or surrounding area experience any significant population change or development over the next 5-10 years?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b) Will development have an impact on the subject agency’s service needs and demands?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c) Will population changes require a change in the agency’s service and/or sphere of influence boundary?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Discussion:

a-c) *Will the agency’s territory or surrounding area experience any significant population change or development over the next 5-10 years? Will development have an impact on the subject agency’s service needs and demands? Will population changes require a change in the agency’s service and/or sphere of influence (SOI) boundary?*

No. The unincorporated areas of Yolo County are estimated to have a 1.0% increase in growth from January 1, 2018 to January 1, 2019³. YCFCWCD provides flood control; dam operation; canal and slough maintenance; agricultural and wholesale M&I water; recreation; hydroelectric power generation and sale. Therefore, local population growth and any associated development is not anticipated to have a significant impact on the subject agency's service needs and demands.

Growth and Population MSR Determination

The unincorporated areas of Yolo County are estimated to have a 1.0% increase in growth from January 1, 2018 to January 1, 2019. YCFCWCD provides flood control; dam operation; canal and slough maintenance; agricultural and wholesale M&I water; recreation; hydroelectric power generation and sale. Therefore, local population growth and any associated development is not anticipated to have a significant impact on the subject agency's service needs and demands.

2. DISADVANTAGED UNINCORPORATED COMMUNITIES

The location and characteristics of any disadvantaged unincorporated communities within or contiguous to the sphere of influence.

	YES	MAYBE	NO
a) If the subject agency provides public services related to sewers, municipal and industrial water, or structural fire protection, are there any "inhabited unincorporated communities" (per adopted Commission policy) within or adjacent to the subject agency's sphere of influence that are considered "disadvantaged" (80% or less of the statewide median household income) that do not already have access to public water, sewer and structural fire protection?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b) If "yes" to a), it is feasible for the agency to be reorganized such that it can extend service to the disadvantaged unincorporated community? If "no" to a), this question is marked "no" because it is either not needed or not applicable.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Discussion:

a) *If the subject agency provides public services related to sewers, municipal and industrial water, or structural fire protection, are there any "inhabited unincorporated communities" (per adopted Commission policy) within or adjacent to the subject agency's sphere of influence that are considered "disadvantaged" (80% or less of the statewide median household income) that do not already have access to public water, sewer and structural fire protection?*

No. The YCFCWCD provides flood control; dam operation; canal and slough maintenance; agricultural and wholesale M&I water; recreation; hydroelectric power generation and sale. Although YCFCWCD provides some municipal and industrial water, it is non-potable water.

b) *If "yes" to a), it is feasible for the agency to be reorganized such that it can extend service to the disadvantaged unincorporated community? If "no" to a), this question is marked "no" because it is either not needed or not applicable.*

³ Department of Finance City/County Population estimates with Annual Percent Change, January 1, 2018 and 2019

No. This determination is not applicable to the YCFCWCD.

Disadvantaged Unincorporated Communities MSR Determination

The YCFCWCD provides flood control; dam operation; canal and slough maintenance; agricultural and wholesale M&I water; recreation; hydroelectric power generation and sale. Although YCFCWCD provides some municipal and industrial water, it is non-potable water. Therefore, this determination is not applicable to YCFCWCD.

3. CAPACITY AND ADEQUACY OF PUBLIC FACILITIES AND SERVICES

Present and planned capacity of public facilities, adequacy of public services, and infrastructure needs or deficiencies including needs or deficiencies related to sewers, municipal and industrial water, and structural fire protection in any disadvantaged, unincorporated communities within or contiguous to the sphere of influence.

	YES	MAYBE	NO
a) Are there any deficiencies in agency capacity to meet service needs of existing development within its existing territory (also note number of staff and/or contracts that provide services)? Are there any concerns regarding services provided by the agency being considered adequate (i.e. is there a plan for additional staff or expertise if necessary)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b) Are there any issues regarding the agency's capacity to meet the service demand of reasonably foreseeable future growth?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c) Are there any significant infrastructure needs or deficiencies to be addressed for which the agency has not yet appropriately planned (including deficiencies created by new state regulations)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
d) If the agency provides water, wastewater, flood protection, or fire protection services, is the agency not yet considering climate adaptation in its assessment of infrastructure/service needs?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
e) Are there any service needs or deficiencies for disadvantaged unincorporated communities related to sewers, municipal and industrial water, and structural fire protection within or contiguous to the agency's sphere of influence?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Discussion:

a) *Are there any deficiencies in agency capacity to meet service needs of existing development within its existing territory (also note number of staff and/or contracts that provide services)? Are there any concerns regarding services provided by the agency being considered adequate (i.e. is there a plan for additional staff or expertise if necessary)?*

No. Through riparian rights and pre-1914 and post-1914 water rights, surface water supplies originate from Cache Creek, Clear Lake, and Indian Valley Reservoir. YCFCWCD has 450,000 acre-feet of storage available in Clear Lake and Indian Valley Reservoir when at full capacity: Clear Lake (150,000 acre-feet allocation when full); and Indian Reservoir Dam (300,000 acre-feet allocation when full). Delivery is based on demand each year upon request of farmers. During water shortages, landowners rely more heavily on groundwater supplies through private production wells than normal years.

District water users must file applications for water service on or before April 1 of each year. When the water supply is less than demand, YCFCWCD allocates water by dividing it among the assessed acreage and a percentage allocation is determined. This percentage of water is provided to each landowner and they decide whether to use it, transfer allocation, or to not use it and return it to the District pool for all landowners to use. Once the District determines the total water available and total demand, detailed metering and records are maintained and shared with users on a monthly basis.

The water conveyance system includes more than 175 miles of irrigation and drainage facilities, most of which consist of earthen or unlined channels. Major facilities managed by YCFCWCD include three dams, two hydroelectric plants, two reservoirs, and a network of mostly earthen canals and laterals. Originally built in 1914, Capay Diversion Dam was modernized in 1994 with the addition of an inflatable dam above the original concrete dam can be raised or lowered in 30 minutes to divert water from Cache Creek into two main YCFCWCD distribution canals, the Winters Canal and West Adams Canal.

The Indian Valley Hydroelectric Facility is located at the base of Indian Valley Reservoir and consists of a powerhouse with two large-scale turbine generators and one low-flow turbine generator. The large-scale turbine generators are used during irrigation releases and the low-flow turbine generator is used for stream flow releases after the irrigation season ends. As of November 2020, the YCFCWCD has a contract for selling power to Valley Clean Energy, a locally governed electricity provider in Yolo County.

YCFCWCD has sufficient trained staff to meet service needs within the District service area. The District has agency capacity to meet the service needs of existing agricultural lands within the district boundary. During drought years of limited allocation, YCFCWCD has policies in place on how it fairly allocates scarce water supplies among landowners (as described above).

- b) *Are there any issues regarding the agency's capacity to meet the service demand of reasonably foreseeable future growth?*

No. Please see the responses to items 1a-c).

- c) *Are there any significant infrastructure needs or deficiencies to be addressed for which the agency has not yet appropriately planned (including deficiencies created by new state regulations)?*

No. The YCFCWCD is currently planning projects and costs involved in complying with the implementation of SB X7-7 and SB 88, new water measurement and accounting regulations. The YCFCWCD is continually trying to prepare for new regulations as related to dam ownership and liability given the 2017 Oroville Spillway Incident.

- d) *If the agency provides water, wastewater, flood protection, or fire protection services, is the agency not yet considering climate adaptation in its assessment of infrastructure/service needs?*

No. The YCFCWCD considers climate adaption in its assessment of infrastructure and service needs. The policies noted in item 3a) above addresses how agricultural water will be allocated during drought years. In addition, the District has been replacing its wood power poles to non-flammable materials to better withstand wildfire events. The YCFCWCD experienced two large fires at Indian Valley Reservoir, which burned power poles, the transmission line, and related power infrastructure. The YCFCWCD worked with the California Office of Emergency Services to receive state reimbursement for replacing the wooden power poles and line. The wooden power poles were replaced with steel poles to ensure the poles would not be affected in future fires around Indian Valley.

- e) *Are there any service needs or deficiencies for disadvantaged unincorporated communities related to sewers, municipal and industrial water, and structural fire protection within or contiguous to the agency's sphere of influence?*

No. Please see the response to 2a-b.

Capacity and Adequacy of Public Facilities and Services MSR Determination

Through riparian rights and pre-1914 and post-1914 water rights, YCFCWCD surface water supplies originate from Cache Creek, Clear Lake, and Indian Valley Reservoir. It has 450,000 acre-feet of storage available in Clear Lake and Indian Valley Reservoir when at full capacity. Delivery is based on demand each year upon request of farmers. During water shortages, landowners rely more heavily on groundwater supplies through private production wells than normal years. When the water supply is less than demand, YCFCWCD allocates water by dividing it among the assessed acreage and a percentage allocation is determined. Once the District determines the total water available and total demand, detailed metering and records are maintained and shared with users on a monthly basis. The water conveyance system includes more than 175 miles of irrigation and drainage facilities, most of which consist of earthen or unlined channels. Major facilities managed by YCFCWCD include three dams, two hydroelectric plants, two reservoirs, and a network of mostly earthen canals and laterals. As of November 2020, the YCFCWCD has a contract for selling power to Valley Clean Energy, a locally governed electricity provider in Yolo County.

The District has sufficient trained staff to meet service needs within its service area. The YCFCWCD is currently planning projects and related costs involved in complying with the implementation of new water measurement and accounting regulations. In addition, the YCFCWCD is continually trying to prepare for new regulations as related to dam ownership and liability given the 2017 Oroville Spillway Incident. The YCFCWCD experienced two large fires at Indian Valley Reservoir, which burned power poles, the transmission line, and related power infrastructure. The YCFCWCD worked with the California Office of Emergency Services to receive state reimbursement for replacing the wooden power poles and lines. with steel poles to ensure the poles would not be affected in future fires around Indian Valley Reservoir.

4. FINANCIAL ABILITY

Financial ability of agencies to provide services.

	YES	MAYBE	NO
a) Is the subject agency in an unstable financial position, i.e. does the 6-year trend analysis indicate any issues?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b) Does the subject agency fail to use generally accepted accounting principles, fully disclosing both positive and negative financial information to the public and financial institutions including: summaries of all fund balances and charges, summaries of revenues and expenditures, five-year financial forecast, general status of reserves, and any un-funded obligations (i.e. pension/retiree benefits)?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
c) Does the agency need a reconciliation process in place and followed to compare various sets of data to one another; discrepancies identified, investigated and corrective action is taken. For small agencies, this would include comparing budgets to actuals, comparing expenses from one year to the next, etc.?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
d) Does the agency board fail to receive periodic financial reports (quarterly or mid-year at a minimum); reports provide a clear and complete picture of the agency's assets and liabilities?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

YOLO LAFCO MUNICIPAL SERVICE REVIEW/SPHERE OF INFLUENCE STUDY

e)	Is there an issue with the organization's revenue sources being reliable? For example, is a large percentage of revenue coming from grants or one-time/short-term sources?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
f)	Is the organization's rate/fee schedule insufficient to fund an adequate level of service, necessary infrastructure maintenance, replacement and/or any needed expansion and/or is the fee inconsistent with the schedules of similar service organizations?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
g)	Is the organization needing additional reserve to protect against unexpected events or upcoming significant costs?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
h)	Does the agency have any debt, and if so, is the organization's debt at an unmanageable level? Does the agency need a clear capital financing and debt management policy, if applicable?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
i)	Does the agency need documented accounting policies and procedures including investments (If not, LAFCo has a sample)? Does the agency segregate financial duties among staff and/or board to minimize risk of error or misconduct? Is there a system of authorizations, approval and verification for transactions?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

YOLO LAFCo MUNICIPAL SERVICE REVIEW/SPHERE OF INFLUENCE STUDY

**YOLO COUNTY FLOOD CONTROL AND WATER CONSERVATION DISTRICT
STATEMENTS OF REVENUE, EXPENSES AND CHANGES IN FUND BALANCE (modified)**

	2015	2016	2017	2018	2019	2020
Revenue						
Water sales	\$ 310,525	\$ 2,040,568	\$ 4,609,818	\$ 3,357,812	\$ 4,556,716	\$ 3,682,526
Canal maintenance charges	46,642	14,560	4,712	6,774	8,049	5,481
Hydroelectric power sales	-	69,803	60,430	194,552	137,230	555,003
Recreation fees	20	-	4,628	9,499	6,380	12,063
Total Operating Revenue	357,187	2,124,931	4,679,588	3,568,637	4,708,375	4,255,073
Investment earnings	9,182	11,625	24,089	55,709	135,190	105,217
Property taxes	982,296	1,025,026	1,112,574	1,339,241	1,344,937	1,381,392
Federal and state grants	1,403,608	758,620	1,023,222	1,318,522	2,341,620	1,176,294
Long-term debt proceeds	-	-	144,782	-	-	-
Gain on disposal of assets	648,431	639,603	85,468	5,408	48,307	14,595
Other nonoperating revenues	132,663	77,083	91,633	341,773	132,828	196,020
Total Nonoperating Revenue	3,176,180	2,511,957	2,481,768	3,060,653	4,002,882	2,873,518
Total revenue	3,533,367	4,636,888	7,161,356	6,629,290	8,711,257	7,128,591
Expenses						
Operating expenses						
Salary and benefits	1,743,777	2,074,818	2,283,761	2,267,681	2,316,594	2,697,235
Services and supplies	833,955	1,143,149	1,357,018	1,647,764	1,174,849	1,767,482
Debt service - principal/interest	261,310	261,344	320,692	290,437	290,474	290,560
Property taxes	167,073	174,531	183,536	194,471	210,597	222,975
Other	16,568	3,475	96,320	413	6,344	2,821
Total operating expenses	3,022,683	3,657,317	4,241,327	4,400,766	3,998,858	4,981,073
Capital asset acquisition	2,073,100	1,798,811	1,892,549	1,223,058	3,955,558	3,723,204
Total expenses	5,095,783	5,456,128	6,133,876	5,623,824	7,954,416	8,704,277
Net Change in Fund Balance	(1,562,416)	(819,240)	1,027,480	1,005,466	756,841	(1,575,686)
Fund Balance, beginning	5,800,923	4,238,507	3,419,267	4,446,747	5,452,213	6,209,054
Fund Balance, ending	\$4,238,507	\$ 3,419,267	\$ 4,446,747	\$ 5,452,213	\$ 6,209,054	\$ 4,633,368
Fund Balances						
Restricted for MERCSA	\$ -	\$ -	\$ -	\$ 170,777	\$ -	\$ -
Unassigned	4,238,507	4,238,507	4,238,507	4,238,507	4,238,507	4,238,507
Total Fund Balances	\$4,238,507	\$ 3,419,267	\$ 4,446,747	\$ 5,452,213	\$ 6,209,054	\$ 4,633,368
YTY Change in Total Fund Balance						
Amount Increase (Decrease)	(1,562,416)	(819,240)	1,027,480	1,005,466	756,841	(1,575,686)
Percentage Increase (Decrease)	-26.93%	-19.33%	30.05%	22.61%	13.88%	-25.38%

Discussion:

a) *Is the subject agency in an unstable financial position, i.e. does the 6-year trend analysis indicate any issues?*

No. The District's major sources of revenue are from water sales, property taxes and federal and state grants. In non-drought years these revenues make up over 95% of total revenue. Operating revenues from 2017 – 2020 were fairly stable and have increased to pre-drought levels. Property tax revenue increased from \$982,296 to \$1,381,392 from fiscal year (FY) 2015 to 2020. Included in the increase is approximately \$50,000 a year attributed to the integration of **Madison-Esparto Regional County Service Area's** (MERCSA's) drainage services outside of Esparto beginning in FY 2018.

The District experienced significant revenue losses during the drought years of 2014 through 2016. It is estimated that operating revenues lost during the drought were over \$7.6 million. The District revised its fee schedule accordingly (see item 4f) to mitigate future revenue loss from as a result of droughts. Year-end unassigned fund balance has ranged between \$3.4 million and \$6.2 million, or between 53% and 97% of expenses.

Operating expenditures decreased due to drought in FY 2015 and FY 2016 and increased to pre-drought levels by FY 2017. From 2017 through 2019, operating expenditures remained flat before increasing \$982,215, or by 25%, in FY 2020. The increase was mostly attributable to increased transmission and distribution expenses of \$362,207 related to flooding from 2019 storms, \$176,502 for the new Flood Safe Yolo program, \$113,026 related to MERCESA expenses, \$99,431 for Madison Flooding Mitigation and \$430,713 for the Groundwater Sustainability Plan.

As long as the District is able to mitigate revenue loss due to extended periods of drought and finance the repair of infrastructure due to damage caused floods and wildfires the District should remain sound.

- b) *Does the subject agency fail to use generally accepted accounting principles, fully disclosing both positive and negative financial information to the public and financial institutions including: summaries of all fund balances and charges, summaries of revenues and expenditures, five-year financial forecast, general status of reserves, and any un-funded obligations (i.e. pension/retiree benefits)?*

Maybe. The District maintains its financial system on an accrual basis of accounting and is audited annually and has received unqualified opinions each year. However, there is some crossover resulting from closely working with Yolo Subbasin Groundwater Agency (YSGA). The YSGA contracts with the District for program activities. The review of YSGA found that the District recorded YSGA revenue and expenditures on the District books. LAFCo recommends YSGA revenue and expenditures not be recorded on the District books to maintain separate financial information.

In addition, the District receives Federal and State revenue that is solely used for capital projects. In the general ledger and financial statements these revenues have been inconsistently recorded and reported as either non-operating grants or contributed capital, when all of it should be reported as contributed capital.

- c) *Does the agency need a reconciliation process in place and followed to compare various sets of data to one another; discrepancies identified, investigated and corrective action is taken. For small agencies, this would include comparing budgets to actuals, comparing expenses from one year to the next, etc.?*

No. The District has adequate controls in place to prevent error and safeguard the District's assets. The District also produces robust monthly reports that are reviewed by the General Manager, Assistant General Manager and the Board of Directors. The reports include a budget-to-actual income statement with supporting budget-to-actual variance analysis notes, a schedule of cash and investment balances, capital projects status report, accounts receivable analysis schedule and various comparative schedules. Additionally, the District has annual audits conducted by external auditors.

- d) *Does the agency board fail to receive periodic financial reports (quarterly or mid-year at a minimum); reports provide a clear and complete picture of the agency's assets and liabilities?*

No. The Board of Directors receive monthly financial reports via email when each month is closed and at the monthly board meetings. The financial report includes a budget-to-actual income statement with supporting budget-to-actual variance analysis notes, a schedule of cash and investment balances, capital projects status report, accounts receivable analysis schedule and various comparative schedules. The Board also reviews all invoices over \$2,500.

- e) *Is there an issue with the organization's revenue sources being reliable? For example, is a large percentage of revenue coming from grants or one-time/short-term sources?*

Maybe. District's major sources of revenue, over the past six years are water sales, grants and property taxes and have averaged as a percentage of total revenue, 49%, 21% and 19%, respectively. Water sales depend on the availability of water and as such is dependent on the weather. During the past drought it is estimated the District loss about \$7.6 million dollars of operating revenue. ~~Without a comprehensive capital project plan the District has been dependent on Federal and State grants for major capital projects.~~ **The District has taken advantage of State grant opportunities to finance some of its smaller scale capital projects. Federal funds have also been available to reimburse emergency project costs.** The most consistent and reliable source of revenue is property taxes which account for about 19% of total revenue.

- f) *Is the organization's rate/fee schedule insufficient to fund an adequate level of service, necessary infrastructure maintenance, replacement and/or any needed expansion and/or is the fee inconsistent with the schedules of similar service organizations?*

Maybe. The District has established a sliding scale rate schedule based on the actual total stored water supply. Agricultural rates are based on the combined water storage in Clear Lake and Indian Valley Reservoir on April 1. Higher water storage (i.e. more water to sell) means lower rates. The minimum rate per acre feet of agriculture water is \$24 and increases up to \$44 as the water supply decreases. Even with the current rate schedule if there is not enough water supply to make any deliveries the District can still lose 50% of its annual revenue. The District is also dependent on Federal and State revenues for major capital improvements. LAFCo recommends the District's revenues could be more sustainable if the rate structure included a base fee or stand by fee for landowners to pay for basic infrastructure maintenance costs even during years where water is not purchased.

- g) *Is the organization needing additional reserve to protect against unexpected events or upcoming significant costs?*

Maybe. As part of the budget process the District considers upcoming large capital projects that would need to draw on reserves. Specific appropriations or additions to reserves for unexpected emergencies or set asides to finance future capital improvements are not routinely included in the budget process. The GM's practice through budget management, is to accumulate and maintain a reserve equal to two years of operating revenue which is about \$7 million. Total fund balance as of April 30, 2020 was \$4.6 million.

- h) *Does the agency have any debt, and if so, is the organization's debt at an unmanageable level? Does the agency need a clear capital financing and debt management policy, if applicable?*

No. The district has one loan and one capital lease that requires an annual payment of \$292,327 in FY 2021. **The capital lease will be paid off by December 30, 2020. Thereafter, the District will have one loan that requires an annual payment of \$261,221 through FY 2030.** The district does not have any debt related to retirement or retiree health insurance (OPEB).

The District has a loan with the State Water Resources Control Board (SWRCB) and lease purchase agreements. The loan with SWRCB was issued on March 9, 2011 in the amount of \$4,220,712, carries an interest rate of 2.7% and is due in annual installments of \$261,221. The loan was used to finance improvements to a transmission and distribution plant. At April 30, 2020 the principal balance was \$2,457,643 and will be paid off on December 15, 2030.

The District also has entered into a lease purchase agreement to finance the purchase of a tractor. The initial amount financed was \$144,782 at an interest rate of 3.27% and is due in annual installments of \$31,306 through December 30, 2020. The principal balance as of April 30, 2020 was \$30,120.

The debt service payments are included in the District's annual budget and appear manageable, however, it currently does not have **written** policies addressing debt or capital financing. **The District has been fiscally conservative in taking on debt or receiving capital financing.**

- i) *Does the agency need documented accounting policies and procedures including investments (If not, LAFCo has a sample)? Does the agency segregate financial duties among staff and/or board to minimize risk of error or misconduct? Is there a system of authorizations, approval and verification for transactions?*

Yes. Although the District has a small administrative staff, it appears to have adequate controls in place for proper review of receipts, disbursements and other system functions. The District is currently documenting the controls and procedures in case of any unexpected staff turnover.

Financial Ability MSR Determination

Over the past six years (including drought years), the District has been able to maintain a solid yearend fund balance averaging \$4.7 million, despite the drought impacted years (2014 to 2016) when the District experienced significant loss of revenue, estimated to be over \$7.6 million. To mitigate some of the revenue shortfall the District cut expenditures. The District also established a sliding scale rate structure based on the combined water storage in Clear Lake and Indian Valley Reservoir on April 1 each year. Higher water storage (i.e. more water to sell) means lower rates, helping to stabilize revenues.

The District maintains its financial system and is audited annually and has received unqualified opinions each year. However, there is some crossover resulting from closely working with Yolo Subbasin Groundwater Agency (YSGA) that should be cleaned up going forward. Management has also been able to control the growth of expenditures and mitigate the possible loss of water sales during drought by establishing a slide scale fee schedule based on the anticipated water supply.

Finances are well-managed and as long as the District is able to finance losses of revenue and destruction of infrastructure due to extended periods of drought, floods and wildfires the district should remain sound. The District maintains a healthy fund balance, although it would be better to adopt a capital improvement plan and have funds set aside for specified uses rather than a general reserve.

Financial Ability MSR Recommendations

- Financial transactions that relate directly to the YSGA should not be recorded in the YCFWCWCD ledgers.
- Develop a policy or procedure to identify and record Federal and State revenue consistently as either non-operating grants or contributed capital based on the purpose of the grant.
- Consider assessing a ~~facility stand by fee or a base~~ **service** fee that would protect the District's financial condition from periods of extended drought.
- Develop a **formal** capital improvement plan that includes a financing plan **(i.e. long-range planning, not just on an annual basis)**.
- Create a reserve policy that includes specific set asides, which are formally recorded in the accounting system, for financing a capital improvements plan, general reserve, and a catastrophic loss reserve to mitigate against loss of revenue and to finance unexpected large infrastructure losses due to disasters.
- Complete the ongoing process to document the accounting controls, procedures and policies in case of any unexpected staff turnover.

5. SHARED SERVICES AND FACILITIES

Status of, and opportunities for, shared facilities.

	YES	MAYBE	NO
a) Are there any opportunities for the organization to share services or facilities with neighboring, overlapping or other organizations that are not currently being utilized?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Discussion:

- a) *Are there any opportunities for the organization to share services or facilities with neighboring, overlapping or other organizations that are not currently being utilized?*

No. YCFCWCD is a model district in how it has embraced shared services in various forms. It continues to fill gaps in a number of areas of water resource management, environmental stewardship, and flood management. The YCFCWCD plays a role regionally with the Water Resources Association in implementing the Integrated Regional Water Management Plan, including: Groundwater Monitoring Program; Surface Water Monitoring Program; Groundwater Model Enhancement Program; Water Resources Infrastructure Database Enhancement Program; and Aquatic Habitat and Fish Opportunities Assessment. Where YCFCWCD is not the lead agency, the District is actively involved as a member agency and participant, as has been discussed with respect to the Subsidence Monitoring Program.

YCFCWCD also recognized the regional need to address flood control management issues both inside and outside of the District. YCFCWCD has taken a leadership role in a jointly funded effort with the County of Yolo and City of Woodland to develop new regional flood control management policies and implement early projects, including the Lower Cache Creek Settling Basin. The floodSAFE Yolo Pilot Program is integrated into the Integrated Regional Water Management Plan and the floodSAFE California program.

In 2017, YCFCWCD took over some flood control services from the Madison-Esparto County Service Area (CSA) which were redundant and allowed LAFCo to dissolve the CSA. YCFCWCD is also a member of, and provides contract staffing to, the Water Resources Association and the Yolo Subbasin Groundwater Agency JPA.

Shared Services MSR Determination

YCFCWCD is a model district in how it has embraced shared services in various forms. It continues to fill gaps in a number of areas of water resource management, environmental stewardship, and flood management. The YCFCWCD plays a role regionally with the Water Resources Association **of Yolo County** in implementing the Integrated Regional Water Management Plan **and the Yolo Subbasin Groundwater Agency in developing the Yolo Subbasin Groundwater Sustainability Plan**. In 2017, YCFCWCD took over some flood control services from the Madison-Esparto Regional County Service Area (MERCSA) which were redundant and allowed LAFCo to dissolve it. YCFCWCD is also a member of, and provides contract staffing to, the Water Resources Association and the Yolo Subbasin Groundwater Agency JPA.

6. ACCOUNTABILITY, STRUCTURE AND EFFICIENCIES

Accountability for community service needs, including governmental structure and operational efficiencies.

	YES	MAYBE	NO
a) Are there any recommended changes to the organization's governmental structure that will increase accountability and efficiency (i.e. overlapping boundaries that confuse the public, service inefficiencies, and/or higher costs/rates)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b) Are there any issues with filling board vacancies and maintaining board members? Is there a lack of board member training regarding the organization's program requirements and financial management?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c) Are any agency officials and designated staff <u>not</u> current in making their Statement of Economic Interests (Form 700) disclosures?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
d) Are there any issues with staff turnover or operational efficiencies? Is there a lack of staff member training regarding the organization's program requirements and financial management?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
e) Does the agency need to have a qualified external person review agency finances each year (at a minimum), comparing budgets to actuals, comparing actuals to prior years, analyzing significant differences or changes, and determining if the reports appear reasonable?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
f) Does the agency need to secure independent audits of financial reports that meet California State Controller requirements? Are the same auditors used for more than six years? Are audit results not reviewed in an open meeting?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
g) Does the organization need to improve its public transparency via a website (i.e. a website should contain at a minimum: organization mission/description/boundary, board members, staff, meeting schedule/agendas/minutes, budget, revenue sources including fees for services, if applicable, and audit reports)?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
h) Does the agency need policies (as applicable) regarding anti-nepotism/non-discrimination, travel and expense reimbursement, personal use of public resources, contract bidding and handling public records act requests?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
i) Does the agency need to improve its system of keeping records safe from damage (i.e. fire or water damage)? Are back up systems needed?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Discussion:

- a) *Are there any recommended changes to the organization's governmental structure that will increase accountability and efficiency (i.e. overlapping boundaries that confuse the public, service inefficiencies, and/or higher costs/rates)?*

No. The YCFCWCD was created by special legislation and is one of the most functional and resourced special districts in the county. The District has taken over services over the years from other redundant agencies to resolve service inefficiencies. No changes are recommended.

- b) *Are there any issues with filling board vacancies and maintaining board members? Is there a lack of board member training regarding the organization's program requirements and financial management?*

No. YCFCWCD's special legislation forming the District establishes that Board vacancies are filled by the Yolo County Board of Supervisors, one member for each BOS district. The District's Board is filled with very capable members that show stability and longevity with the District. Board members are trained regarding the organization's program requirements and financial management.

- c) *Are any agency officials and designated staff not current in making their Statement of Economic Interests (Form 700) disclosures?*

No. Disclosures are current and posted on the District website.

- d) *Are there any issues with staff turnover or operational efficiencies? Is there a lack of staff member training regarding the organization's program requirements and financial management?*

No. The District currently has 27 employees and plans to hire a two more in the coming weeks. Staff are capable and trained. There do not appear to be any chronic issues with staff turnover. The board is working on succession planning. Resources can be found at: <http://www.ca-ilg.org/management-and-staff>.

- e) *Does the agency need to have a qualified external person review agency finances each year (at a minimum), comparing budgets to actuals, comparing actuals to prior years, analyzing significant differences or changes, and determining if the reports appear reasonable?*

No. The District routine undergoes annual audits conducted by independent external auditors.

- f) *Does the agency need to secure independent audits of financial reports that meet California State Controller requirements? Are the same auditors used for more than six years? Are audit results not reviewed in an open meeting?*

No. The District routinely undergoes annual audits conducted by qualified independent external auditors. Completed audits are present to the District board at open meetings. Audits over the past seven years have been performed by two audit firms, however, the District should memorialize this practice by adopting a policy that the same auditors are not used for more than six years in a row.

- g) *Does the organization need to improve its public transparency via a website (i.e. a website should contain at a minimum: organization mission/description/boundary, board members, staff, meeting schedule/agendas/minutes, budget, revenue sources including fees for services, if applicable, and audit reports)?*

Maybe. The YCFCWCD improved its transparency score from 67% in 2018 to 82% in 2019, however, there is still some room for improvement. Detailed information can be found at: <https://www.yololafco.org/yolo-local-government-website-transparency-scorecards>

- h) *Does the agency need policies (as applicable) regarding anti-nepotism/non-discrimination, travel and expense reimbursement, personal use of public resources, contract bidding and handling public records act requests?*

No. The district has adopted these policies and/or complies with the appropriate code.

- i) *Does the agency need to improve its system of keeping records safe from damage (i.e. fire or water damage)? Are back up systems needed?*

Maybe. The District maintains most of its records on a local server and backs up to cloud storage. Some records are maintained at the district office and the district is in the process to safeguard them from fire and water damage.

Accountability, Structure and Efficiencies MSR Determination

The YCFCWCD was created by special legislation and is one of the most functional and resourced special districts in the county. The District has taken over services over the years from other redundant agencies to resolve service inefficiencies. The District’s Board is filled with very capable members that show stability and longevity with the District. Board members are trained regarding the organization’s program requirements and financial management. The District currently has 27 employees and plans to hire a two more in the coming weeks. Staff are capable and there do not appear to be any chronic issues with staff turnover. The board is working on succession planning. The District routine undergoes annual audits conducted by independent external auditors. The YCFCWCD improved its transparency score from 67% in 2018 to 82% in 2019, however, there is still some room for improvement. The district has adopted policies (as applicable) regarding anti-nepotism/non-discrimination, travel and expense reimbursement, personal use of public resources, contract bidding.

Accountability, Structure and Efficiencies Recommendations

- YCFCWCD should consider adopting a policy that it rotates auditors at least every 6 years.
- The YCFCWCD improved its transparency score from 67% in 2018 to 82% in 2019, however, there is still some room for improvement.
- Take appropriate measures to safeguard any essential paper records in the office from fire or water damage.

7. OTHER ISSUES

Any other matter related to effective or efficient service delivery, as required by commission policy.

	YES	MAYBE	NO
a) Is there any other matter related to effective or efficient service delivery, as required by commission policy?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Discussion:

- a) *Is there any other matter related to effective or efficient service delivery, as required by commission policy?*

No. The previous MSR/SOI prepared for the YCFCWCD predated the checklist format and specific recommendations for District implementation were not listed.

Other Issues MSR Determination

There are no other issues related to effective or efficient service delivery, as required by Commission policy.

SPHERE OF INFLUENCE STUDY

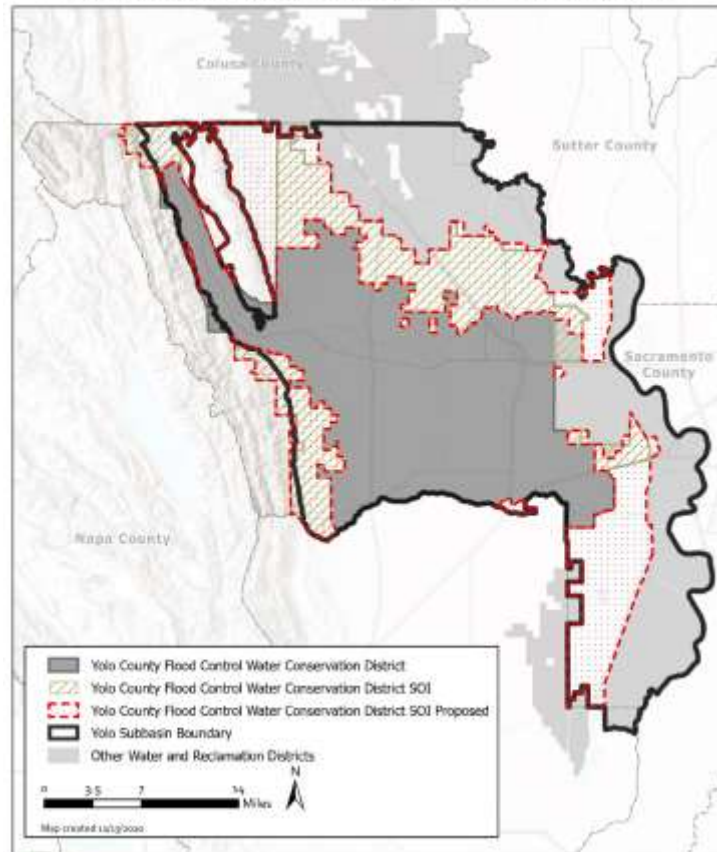
On the basis of the Municipal Service Review:

- Staff has reviewed the agency’s Sphere of Influence and recommends that a SOI Update is NOT NECESSARY in accordance with Government Code Section 56425(g). Therefore, NO CHANGE to the agency’s SOI is recommended and SOI determinations HAVE NOT been made.
- Staff has reviewed the agency’s Sphere of Influence and recommends that a SOI Update IS NECESSARY in accordance with Government Code Section 56425(g). Therefore, A CHANGE to the agency’s SOI is recommended and SOI determinations HAVE been made and are included in this MSR/SOI study.

SPHERE OF INFLUENCE MAP

The draft map below is a placeholder. The proposed SOI would include areas inside the Department of Water Resources Yolo Subbasin boundary (shown in purple outline) that are not already covered by another water or reclamation district boundary (shown in solid colors) or its SOI (shown in hash mark stripes). These areas not covered are also known as the “white areas”. District coverage supports groundwater monitoring and recharge efforts of the local Groundwater Sustainability Agency, the Yolo Subbasin Groundwater Agency.

Yolo County Flood Control and Water Conservation District and Proposed Sphere of Influence



POTENTIALLY SIGNIFICANT SOI DETERMINATIONS

The SOI determinations below are potentially significant, as indicated by “yes” or “maybe” answers to the key policy questions in the checklist and corresponding discussion on the following pages.

- Present and Planned Land Uses
- Need for Public Facilities and Services
- Capacity and Adequacy of Provide Services
- Social or Economic Communities of Interest
- Disadvantaged Unincorporated Communities

1. PRESENT AND PLANNED LAND USES

The present and planned land uses in the area, including agricultural and open-space lands.

	YES	MAYBE	NO
a) Is there a lack of any present or planned land uses in the area that would create the need for an expanded service area?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b) Would the SOI conflict with planned, orderly and efficient patterns of urban development?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c) Is there a conflict with the adopted SACOG Metropolitan Transportation Plan/Sustainable Communities Strategy?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
d) Would the SOI result in the loss of prime agricultural land or open space?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
e) Would the SOI impact the identity of any existing communities; e.g. would it conflict with existing postal zones, school, library, sewer, water census, fire, parks and recreation boundaries?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
f) Are there any natural or made-made obstructions that would impact where services can reasonably be extended or should otherwise be used as a logical SOI boundary?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
g) Would the proposed SOI conflict with a Census boundary, such that it would compromise the ability to obtain discrete data?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Discussion:

a-g) *Is there a lack of any present or planned land uses in the area that would create the need for an expanded service area? Would the SOI conflict with planned, orderly and efficient patterns of urban development? Is there a conflict with the adopted SACOG Metropolitan Transportation Plan/Sustainable Communities Strategy? Would the SOI result in the loss of prime agricultural land or open space? Would the SOI impact the identity of any existing communities; e.g. would it conflict with*

existing postal zones, school, library, sewer, water census, fire, parks and recreation boundaries? Are there any natural or made-made obstructions that would impact where services can reasonably be extended or should otherwise be used as a logical SOI boundary? Would the proposed SOI conflict with a Census boundary, such that it would compromise the ability to obtain discrete data?

No. This SOI would provide for potential annexation if well sites are needed for groundwater monitoring by the Yolo Subbasin Groundwater Agency, which the YCFCWCD is a member of. Additional agricultural lands could also be irrigated by District surface water resources, if resources are available. The YCFCWCD provides non-potable irrigation water to agricultural land. The agricultural land already exists and is not a result of new development. The SOI includes rural agricultural areas outside of urban areas/communities and would not conflict with any man-made obstructions or other types of boundaries.

Present and Planned Land Uses SOI Determination

This SOI would provide for potential annexation if well sites are needed for groundwater monitoring and recharge projects by the Yolo Subbasin Groundwater Agency, which the YCFCWCD is a member of. Additional agricultural lands could also be irrigated by District surface water resources, if resources are available. The YCFCWCD provides non-potable irrigation water to agricultural land. The agricultural land already exists and is not a result of new development. The proposed SOI includes rural agricultural areas outside of urban areas/communities and would not conflict with any man-made obstructions or other types of boundaries. The SOI is proposed for expansion because the Yolo Subbasin Groundwater Agency JPA will complete its groundwater monitoring plan in 2022 and JPA member agency coverage of the entire Yolo Subbasin is desirable for creating a system of groundwater monitoring sites.

2. NEED FOR PUBLIC FACILITIES AND SERVICES

The present and probable need for public facilities and services in the area.

	YES	MAYBE	NO
a) Would the SOI conflict with the Commission's goal to increase efficiency and conservation of resources by providing essential services within a framework of controlled growth?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b) Would the SOI expand services that could be better provided by a city or another agency?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c) Does the SOI represent premature inducement of growth or facilitate conversion of agriculture or open space lands?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
d) Does the SOI conflict with the Regional Housing Needs Analysis (RHNA) or other SACOG growth projections?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
e) Are there any areas that should be removed from the SOI because existing circumstances make development unlikely, there is not sufficient demand to support it or important open space/prime agricultural land should be removed from urbanization?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
f) Have any agency commitments been predicated on expanding the agency's SOI such as roadway projects, shopping centers, educational facilities, economic development or acquisition of parks and open space?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Discussion:

a-d) *Would the SOI conflict with the Commission’s goal to increase efficiency and conservation of resources by providing essential services within a framework of controlled growth? Would the SOI expand services that could be better provided by a city or another agency? Does the SOI represent premature inducement of growth or facilitate conversion of agriculture or open space lands? Does the SOI conflict with the Regional Housing Needs Analysis (RHNA) or other SACOG growth projections?*

No. This SOI would provide for potential annexation if well sites are needed for groundwater monitoring by the Yolo Subbasin Groundwater Agency, which the YCFCWCD is a member of. Additional agricultural lands could also be irrigated by District surface water resources, if resources are available. The SOI area would include rural areas, is not growth-inducing, and, therefore, questions regarding controlled growth are not applicable. The services cannot be better provided by another agency.

e) *Are there any areas that should be removed from the SOI because existing circumstances make development unlikely, there is not sufficient demand to support it or important open space/prime agricultural land should be removed from urbanization?*

No. An increased SOI would support agricultural lands and provide for more sustainable water resources.

f) *Have any agency commitments been predicated on expanding the agency’s SOI such as roadway projects, shopping centers, educational facilities, economic development or acquisition of parks and open space?*

No. This question is not applicable to the District services.

Need for Public Facilities and Services SOI Determination

This SOI would provide for potential annexation if well sites are needed for groundwater monitoring by the Yolo Subbasin Groundwater Agency, which the YCFCWCD is a member of. Additional agricultural lands could also be irrigated by District surface water resources, if resources are available. The SOI area would include rural areas, is not growth-inducing, and, therefore, questions regarding controlled growth are not applicable. The services cannot be better provided by another agency. An increased SOI would support agricultural lands and provide for more sustainable water resources.

3. CAPACITY AND ADEQUACY OF PROVIDED SERVICES

The present capacity of public facilities and adequacy of public services that the agency provides or is authorized to provide.

	YES	MAYBE	NO
a) Are there any issues regarding the agency’s capacity to provide services in the proposed SOI territory?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b) Are there any issues regarding the agency’s willingness and ability to extend services?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Discussion:

a-b) *Are there any issues regarding the agency’s capacity to provide services in the proposed SOI territory? Are there any issues regarding the agency’s willingness and ability to extend services?*

This SOI would provide for potential annexation if well sites are needed for groundwater monitoring and recharge projects by the Yolo Subbasin Groundwater Agency, which the YCFCWCD is a member of.

Additional agricultural lands could also be irrigated by District surface water resources, if resources are available.

Capacity and Adequacy of Provided Services SOI Determination

This SOI would provide for potential annexation if well sites are needed for groundwater monitoring and recharge projects by the Yolo Subbasin Groundwater Agency, which the YCFCWCD is a member of. Additional agricultural lands could also be irrigated by District surface water resources, if resources are available. An increased SOI would support agricultural lands and provide for more sustainable water resources.

4. SOCIAL OR ECONOMIC COMMUNITIES OF INTEREST

The existence of any social or economic communities of interest in the area if the commission determines that they are relevant to the agency.

	YES	MAYBE	NO
a) Are there any "inhabited unincorporated communities" (per adopted Commission policy) within or adjacent to the subject agency's sphere of influence that are considered "disadvantaged" (same as MSR checklist question 2b)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Discussion:

- a) *Are there any "inhabited unincorporated communities" (per adopted Commission policy) within or adjacent to the subject agency's sphere of influence that are considered "disadvantaged" (same as MSR checklist question 2b)?*

Please see response to MSR checklist question 2b.

Social or Economic Communities of Interest SOI Determination

The YCFCWCD provides non-potable water only that could not serve populated communities. Therefore, existence of any social or economic communities of interest are not relevant to this agency's municipal service.

5. DISADVANTAGED UNINCORPORATED COMMUNITIES

For an update of an SOI of a city or special district that provides public facilities or services related to sewers, municipal and industrial water, or structural fire protection, the present and probable need for those public facilities and services of any disadvantaged unincorporated communities within the existing sphere of influence.

	YES	MAYBE	NO
a) Does the subject agency provide public services related to sewers, municipal and industrial water or structural fire protection (same as MSR checklist question 2a)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b) If yes, does the proposed SOI exclude any disadvantaged unincorporated community (per MSR checklist question 2b) where it either may be feasible to extend services or it is required under SB 244 to be included?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Discussion:

- a) *Does the subject agency provide public services related to sewers, municipal and industrial water or structural fire protection (same as MSR checklist question 2a)?*

No. Please see agency description of services provided.

- b) *If yes, does the proposed SOI exclude any disadvantaged unincorporated community (per MSR checklist question 2b) where it either may be feasible to extend services or it is required under SB 244 to be included?*

No. Please see the response to MSR Checklist question 2c.

Disadvantaged Unincorporated Communities SOI Determination

The YCFCWCD provides non-potable water only that could not serve populated communities. Therefore, existence of any social or economic communities of interest are not relevant to this agency's municipal service.

LAFCO

Meeting Date: 01/28/2021

Information

SUBJECT

Public Hearing to consider **Resolution 2021-02** adopting the Municipal Service Reviews (MSRs) for the Community Services Districts (CSDs) of Cacheville, Esparto, Knights Landing and Madison and the Sphere of Influence (SOI) Update for the Esparto CSD (LAFCo No. S-054)

RECOMMENDED ACTION

1. Receive staff presentation on the MSRs and SOI Update and open the Public Hearing for comments on this item.
2. Close the Public Hearing and consider the information presented in the staff report and during the Public Hearing. Discuss and direct staff to make any necessary changes.
3. Approve **Resolution 2021-02** adopting the Municipal Service Reviews (MSRs) for the Cacheville, Esparto, Knights Landing and Madison CSDs and the Sphere of Influence (SOI) Update for the Esparto CSD.

FISCAL IMPACT

No fiscal impact. The MSR and SOI Update were prepared "in-house" and appropriate funds were budgeted.

REASONS FOR RECOMMENDED ACTION

The Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (CKH Act), is LAFCo's governing law and outlines the requirements for preparing periodic Municipal Service Reviews (MSRs) and Sphere of Influence (SOI) updates. MSRs and SOIs are tools created to empower LAFCo to satisfy its legislative charge of "discouraging urban sprawl, preserving open space and prime agricultural lands, efficiently providing government services, and encouraging the orderly formation and development of local agencies based upon local conditions and circumstances".

An MSR is conducted prior to, or in conjunction with, the update of an SOI. LAFCos are required to review an agency's Sphere of Influence every five years. An MSR evaluates the structure and operations of district services and includes a discussion of the capability and capacity of the district to ensure the provision of municipal services to the existing service area and any future growth of the district's boundaries. The SOI indicates the probable future physical boundaries and service area of a district and lays the groundwork for potential future annexations.

Yolo LAFCo staff utilizes a checklist format for MSRs that allows staff to streamline the assessment of each district's municipal services. Based on the findings of the MSR checklist staff can recommend whether a SOI update is warranted.

BACKGROUND

A CSD is a form of local government created by an unincorporated community (with LAFCo approval) to meet certain specific needs. When residents want new services or higher level of services, they can form a special district to pay for and administer them with service fees. Unlike most special districts that provide a single service, community services districts are formed through CA Government Code §61000 et seq. to provide multiple services to a community. In fact, community services districts can provide up to 32 different services, such as water, garbage collection, wastewater management, security, fire protection, public recreation, street lighting, mosquito abatement services, etc. The difference between a CSD and a County Service Area (CSA) is that CSDs are independent agencies with its own elected board, while CSAs are under County control as dependent districts.

Countywide, there are 4 CSDs that provide a range of community services as shown in the table below:

CSD Authorized Services

Agency	Water	Sewer	Storm Drainage	Parks & Rec	Street Lighting
Cacheville CSD	•				•
Esparto CSD	•	•	•	•	•
Knights Landing CSD	•	•	•	•	•
Madison CSD	•	•	•	•	•

Esparto is the largest of the four communities (i.e. highest number of service connections) and has the most growth potential. And correspondingly, the Esparto CSD (ECSD) is a relatively better funded agency, with more staff capacity and resources. The communities of Knights Landing, Madison and Yolo have either flooding issues and/or land use constraints that limit development, which limits district resources and the number of service connections to spread the costs of needed infrastructure improvements.

The recent economic fallout from the COVID pandemic has affected the CSD's, some more than others. The Governor has issued an emergency order stating utilities cannot be shut off for lack of payment, yet none of the federal CARES Act funding was allocated to special districts. Several CSD's revenues are down as a result, effectively loaning money to customers without healthy reserves to cover costs. The table below shows a snapshot of the socioeconomic status of each community.

Census Designated Place Data Comparison for the CSD's Communities^[1]

	Yolo (Cacheville CSD)	Esparto	Knights Landing	Madison
Median Household Income	\$77,868 ^[2]	\$75,833	\$42,969	\$41,050
Persons in Poverty	4.7%	10.0%	15.2%	15.7%
High School Degree or Higher	59.1%	83.7%	45.0%	44.9%
Persons Without Health Insurance	0.0%	7.1%	15.1%	11.0%
Median Housing Value	NA ^[3]	\$313,500	\$184,000	\$169,400
Total Housing Units	120	1,105	291	193
Total Businesses ^[4]	NA	196	NA	NA
Households w/ Broadband Internet	54.8%	85.2%	52.2%	68.9%

During preparation of this MSR/SOI, LAFCo discovered that the Knights Landing CSD was experiencing significant management and financial issues and helped broker a shared services contract with the Madison CSD to manage and operate it. The interim strategy is to partner two under-resourced districts so they can function better/more efficiently together than separately. If this proves successful, these CSDs (and maybe others too) should consider taking shared services to the next level and consider a legal agency consolidation. Although it will take years for the Knights Landing CSD to turn its finances around and bring its infrastructure maintenance up to where it should be. Over time, it may even make sense to consolidate all four CSDs into one regional CSD since boundaries can be non-contiguous. However, this evolution will take time for individual district boards to become accustomed to the idea and LAFCo acknowledges it would need to be a collaborative undertaking.

Below are the potentially significant determinations for each CSD with corresponding recommendations. "Potentially significant" defined as a determination where one or more issues is marked "yes" or "maybe" on the checklist. All determinations are included in the MSRs (Attachment B).

CACHEVILLE CSD

Capacity and Adequacy of Public Facilities and Services MSR Determination

The Cacheville Service District provides domestic water services to residents in the town of Yolo. The District owns and operates a community groundwater system that was constructed in the 1970s. The infrastructure is over 40

years old and has developed leaks due to aging pipes. The connections have water meters, but the CSD charges a flat rate because it does not have the staff to conduct meter reading. Although there are significant infrastructure needs or deficiencies to be addressed, the Cacheville CSD is working to address these issues. It has hired an engineering firm to perform an infrastructure assessment, prioritization of repair/replacement actions, and identification applicable of state and/or federal loans or grants that could be used for water system repairs, replacement, or upgrades. The engineering assessment is in process. The CSD hopes to apply for State Water Board loans to replace the system and it is proactively building its reserve for these anticipated matching funds to help pay for system improvements. In 2020, the Yolo County Office of Emergency Services (OES) obtained \$100,000 from CalOES funding Public Safety Power Shutoff (PSPS) Resiliency Funds to purchase a backup generator to improve system reliability. After some installation issues, the generator should be operational in January 2021.

Recommendation

- Yolo County should revise its zoning for the town of Yolo considering the lack of a sewer system to accommodate future development.

Financial Ability MSR Determination

Currently, the Cacheville Community Services District finances are stable. Both revenues and expenses have been consistent from year-to-year with revenues exceeding expenses four of the five years presented in this report and total available funds have increased by over \$136,587. However, the District should be more proactive about reviewing financial reports and developing good accounting and financial policies to ensure that financial transactions are reported accurately and consistently in the accounting system and to make the financial condition of the District more transparent to the public. In addition, the District should develop a reserve policy and adequately fund them to mitigate future unforeseen expense and planned capital improvements. As long as the District adheres to its prudent financial practices, makes administrative improvements, does not have a catastrophic failure and is able to fund required infrastructure needs it should remain viable.

Recommendations

- Prepare a quarterly financial report which presents the CSD's financial condition in a more user-friendly way so board members and staff can better understand financial data from the County's financial system. At a minimum the financial data should include a balance sheet, income statement and a budget-to-actual report to detect potential errors.
- The District should develop oversight procedures over the billing, collection, deposit and accounts receivable functions to ensure that significant fraud would be detected.
- Once an engineering study for water system upgrades/replacement is completed, the CSD will need to consider if the current rates are sufficient to fund the capital improvement plan.
- The District should develop accounting, financial, governance and general administrative polices to help guide its decision making in a consistent manner.

Shared Services MSR Determination

There is one other overlapping special district that operates in the town of Yolo, the Yolo Fire Protection District. Both districts already utilize the same part-time Clerk, although the position is not shared per se. The Cacheville CSD is also approximately four miles northwest of the City of Woodland. If it becomes desirable/necessary sometime in the future, the CSD could potentially contract with the City for administration and water system operator support services. If General Manager services were acquired, the CSD should consider contracting with one of the other CSD's in the county for shared services, especially considering the Cacheville CSD's operation would not require a full time General Manager.

Recommendation

- Consider contracting with one of the other CSD's in the county for shared General Manager services, especially considering the Cacheville CSD's operation would not be full time.

Accountability, Structure and Efficiencies MSR Determination

The Cacheville CSD is generally governed well and there are no recommended changes to the organization's governmental structure that will increase accountability and efficiency. Board seats are filled and there do not appear to be any chronic issues with vacancies. The CSD is represented by a local attorney's office which provides board member training. CSD staff are efficient but there is a lack of an appointed general manager for financial management. The Cacheville CSD is due for its audit of the last five fiscal years. Last year, the District started a website, which is excellent, but it is a work in progress and content needs to be improved. The District does not have

any adopted financial policies LAFCo is aware of and some need to be adopted.

Recommendations

- According to Government Code Section 61050, the District is required to appoint a general manager.
- Considering the CSD is on a five-year audit cycle, consider hiring a qualified external person to review CSD finances each year. At a minimum the review should include comparing budgets to actuals, comparing year-end actual account balances to prior years' balances, and analyzing significant differences or changes to detect material errors.
- Consider shifting to a 2 or 3-year audit cycle in order to be better prepared for state/federal grants, loans or other funding opportunities. In addition, complete record retention for five years can be a challenge.
- The Cacheville CSD should be applauded for getting its own district website up and running in 2019, however it is a work in progress. The District needs to improve website content (it received a 21% transparency score in 2020). Please reference <https://www.yololafo.org/yolo-local-government-website-transparency-scorecards> for additional content needed.
- Adopt policies regarding personnel, travel and expense reimbursement, personal use of public resources, and contract bidding (LAFCo has policy templates for use if desired).

Cacheville CSD SOI Update

No change to the SOI is proposed or recommended.

ESPARTO CSD

Growth and Population MSR Determination

Long standing development approvals delayed during the recent recession are now moving forward to construction. The Esparto CSD has the capacity and ability to serve the proposed development with development impact fees that will fund needed additional infrastructure. Therefore, no impact is anticipated with project mitigation. Yolo County adopted an updated community plan for Esparto in April 2019 which down zoned some areas from residential back to agricultural uses and reduced the community area due to flood issues. The proposed SOI would still provide some additional land zoned for growth, however, a sphere of influence update is needed to scale back to correlate to the updated community plan.

Financial Ability MSR Determination

District management has consistently raised rates and maintained control of expenditures over the past five years that has allowed the district to operate in the black and to accumulate an unassigned fund balance of \$735,268 as of June 30, 2019. However, the District faces some short-term and long-term challenges.

In the short-term the District has been faced with an unexpected infrastructure project with a cost between \$400,000 and \$1,500,000. Caltrans is requiring the District to relocate water lines that are shallow and will interfere with their Corridor Safety Project in Esparto. The District does not currently have enough funds and is working with the County and the Yocha Dehe Wintun Nation for financial cost sharing. The District may end up having to borrow funds to finance their share of the project.

In the long-term the District needs to find a way to mitigate shortfalls in maintaining the sewer detention ponds and the surrounding green belts and the Community Park. The District has experienced a two-year deficit of \$45,467 in maintaining the detention ponds and a \$10,000 annual shortfall maintaining the Community Park. Continued negotiation with the County and researching the property assessment related to the detention ponds is required to find additional funding.

Recommendations

- Prepare an engineer's report and hold a Prop 218 election in the Zone of Benefit to increase the annual assessment for maintaining the detention ponds and surrounding greenbelt as this service is significantly underfunded (LAFCo's understanding is the election is determined by a simple majority vote).
- Continue to work with Yolo County and local community organizations to seek ways to maintain the Esparto Community Park without incurring a loss each year.
- Develop and adopt reserve policies for infrastructure improvements/replacement and for unforeseen/catastrophic expenses.
- Develop and adopt debt policies.
- Develop a plan to fund the Esparto CSD's retirement liability and prefund the OPEB liability.

Accountability, Structure and Efficiencies MSR Determination

According to the General Manager and meeting minutes, the board members are relatively stable and get appropriate training and financial management. The ECSD takes advantage of California Special District Association (CSDA) information and sends board members to attend conferences and required training. All Board Members' Form 700 Statements of Economic Interests and Ethics Compliance Training Certificates (per AB 1234) are posted on the District's website. There has apparently been more staff turnover than normal in the past two years. However, office staff and field operators were replaced with more qualified replacements, so the District considers turnover in this case to be positive. The District has financial audits conducted by independent auditor each year. The ECSD needs to improve its website transparency and received a 55% transparency score in 2020.

Recommendation

- Work to improve the ECSD's website transparency content. The Esparto CSD received a 55% transparency score in 2020. Please see the attachments on the latest Web Transparency Scorecard for needed improvements at <https://www.yololafco.org/yolo-local-government-website-transparency-scorecards>.

Other Issues MSR Determination

There are no other issues related to effective or efficient service delivery, as required by commission policy. Most of the 2015 MSR recommendations have been implemented by the Esparto CSD and the few that have not been are reiterated herein.

Recommendation

- Consider annexing the CSD's waste water treatment ponds so that it no longer needs to pay property taxes.

Esparto CSD SOI Update

Yolo County adopted an updated community plan for Esparto in April 2019 which down zoned some areas back to agricultural uses and reduced the community area due to flooding issues. The existing SOI now exceeds the parcels zoned for development and should be scaled back accordingly. Development of the existing SOI would not result in the loss of prime agricultural land, now that some parcels in the community plan have been down zoned back to agricultural uses. Two parcels are removed from the SOI. The proposed SOI map is shown attached to the resolution (Attachment A).

KNIGHTS LANDING CSD

Capacity and Adequacy of Public Facilities and Services MSR Determination

The CSD's water and sewer system was constructed in 1970 and is in need of an upgrade and/or replacement. The KLCSD has minimally adequate capacity to serve average water demand, but could not withstand peak demands and required fire flows at the same time. The waste water system is also in disrepair, but is currently stabilized for now. Little future infill development in Knights Landing is anticipated over the next 5 years due to significant flood restrictions. DWR has funded design and permitting of a ring levy by June 30, 2022, but this does not include actual construction.

The KLCSD has been nearly "run into the ground" operating for years without a general manager until July 2020. The Board does not seem aware of the seriousness of the situation and how much investment needs to occur in order to bring the system back up to what it should be. The infrastructure and equipment are run down; tools are either missing or not maintained to the point of disrepair. There is also significant deferred maintenance. The most recent fee increase was supposed to provide funds to be set aside in reserve for these significant improvements, however, no set asides or investment occurred, so the CSD continues to fall behind and this continues to be a serious problem.

The KLCSD hired an engineering firm to prepare a 5-year Capital Improvement Plan (CIP), but it only covers the water system, so it does not present a full picture of the District's overall needs/costs. The total estimated cost (including recommended markup) of the 5-year CIP is \$25,584,000. Again, this is for the water system only and does include the wastewater system or storm water infrastructure.

Recommendations

- Prepare a comprehensive 5-Year CIP that in addition to water, also addresses the wastewater system and storm drainage infrastructure, that includes ongoing maintenance of all its infrastructure and facilities to get a more complete plan.
- Install the purchased backup generators to keep the water system operating without power at the Ridge Cut Well #4 site.

Financial Ability MSR Determination

Knights Landing Community Services District is in poor financial condition both in terms of available funds (liquidity) and in terms of qualified staff. The CSD recently hired a General Manager in July 2020 to steer the District back to solvency, but it will take time to turn things around.

The District's total fund balance decreased from \$567,187 as of July 1, 2015 to \$146,340 as of June 30, 2019. The ending balance of \$146,340 includes restricted funds of \$263,914 leaving an unassigned of \$117,574 at the end of 2019. The deficit decreased to \$79,947 at the end of 2020 (not presented) mostly because Yolo County waived \$65,454 of loan interest. The deficit is a direct result of District staff and board members not reviewing relevant financial information on a regular basis thereby not discovering the multiple year deficits that began in fiscal year 2015 and continued through 2020. During the five years presented operating costs have increased on average over \$100,000 per year, while revenues have increased on average only \$60,000 per year. Operating costs from 2010 through 2014 averaged \$215,000 per year, those same costs averaged over \$338,000 from 2015 through 2019. Service rates were not increased sufficiently to offset the increased costs. The increased costs included increases for district staff salary and benefits, system maintenance and contracted engineer and operators.

The District is audited every two years, but the revenue and expense data is presented on an object basis only with not any information detailed by account or by service activity. The last audited financial statements for fiscal year ended June 30, 2018 reported an unrestricted net position of \$460,858, when the unrestricted net position was actually a deficit of \$22,352. This significant error went undetected by the District.

The Board was presented with a new rate structure that will increase the combined water and sewer rates. The public hearing was initially scheduled for 10/20/2020 but was postponed by the Board to 1/19/2021 apparently due to community misinformation posted on Facebook. At its 1/19/2021 meeting, the Board initiated a Proposition 218 process to raise the current \$74.50 residential rate in stages beginning in April 2021, ultimately to \$98.50 per month for residential in July 2022. It also proposes a new commercial rate, which would increase from the current \$74.50 rate in stages to \$133.20 per month over the same timeline. However, it is estimated the new rates are still insufficient to finance the prior years' deficits, current cost of operation and needed improvements. Future rate increases are still required to fully fund the District's needs.

In order to fund projects identified in the draft CIP, it is recommended that the District conduct a rate study to estimate the revenue needed to operate, maintain, and reinvest in the water system. The District should also pursue other funding methods (such as grants and loans) to provide the necessary funds for improvement projects. Since the KLCSD service area qualifies as a disadvantaged community, there are several grants and funding opportunities available, such as those offered by the California State Water Resources Control Board and US Bureau of Reclamation.

The District ended fiscal year 2020 with an unassigned deficit of \$79,947. Without quick and decisive actions to resolve the Districts governance/accountability, financial and infrastructure issues, it is in jeopardy of insolvency.

Recommendations

- Develop a plan that would cut costs and maximize revenues to enable future balanced budgets, the creation of a catastrophic reserve to mitigate the impact of unexpected system failures and repairs and to fund reserve for infrastructure improvements and replacement.
- Develop formal budgeting, accounting and financial reporting policies and procedures in order to provide staff, District board members and the public with complete, accurate, timely and easily understandable financial reports. At a minimum, periodic reporting should include a balance sheet, income statement, budget to actual analysis and comparative data with prior years.
- Board members must make it a board priority to fully understand the District's current financial condition and make a commitment to make a recovery plan and execute it. The plan should focus on maintaining the current system to serve the citizens of Knights Landing, paying off prior years' deficits and setting aside funds for mitigating unforeseen expenses, system improvements and eventual system replacement. The execution should include periodic monitoring to ensure that progress is on track. State grant funds are available and should be incorporated into this plan.
- District staff and Board members should become more actively engaged with District finances. A first step would be to be more proactive in seeking assistance, first from Yolo County DFS and, if needed, from external resources. Also, the Board should be more involved with the semi-annual audit by requiring more meaningful financial statements and requesting a more thorough review of procedures and operations.
- When the draft CIP is finalized and adopted, conduct a rate study to estimate the revenue needed to operate,

maintain, and reinvest in the water system. The District should also pursue other funding methods (such as grants and loans) to provide the necessary funds for improvement projects.

- Develop policies and procedures related to procurement, debt, credit card usage, reimbursements to employees and board members, clothing reimbursement, insurance, reserves, personnel and payroll, board meeting rules, governance and administrative policies, such as records retention and storage, use of vehicles, webpage, cell phone, nepotism, etc. LAFCo has policy templates available.
- The Knights Landing CSD was notified in 2020 that it was allocated \$177,000 of per capita parks funding from the state. Since the CSD does not own its own park site, it should partner with Yolo County and the school district to direct these funds towards the improvement of the school's field as a park site and not have these one-time funds go unused.

Shared Services MSR Determination

The KLCSD has recently implemented shared services with the Madison CSD to contract for general manager and staff support. If that relationship proves successful, the KLCSD should consider a full consolidation. The District also plans to explore sharing billing services with the Esparto CSD.

Recommendation

- If the July 2020 contract with the Madison CSD for general manager and staff services proves to be successful, the KLCSD should consider a consolidation into one agency.
- Explore shared services with the Esparto CSD to potentially utilize its billing system and determine if this would be cost effective for the KLCSD.

Accountability, Structure and Efficiencies MSR Determination

Leadership and management at the KLCSD was an issue cited in the 2014 Municipal Service Review and the situation has since worsened. Since 2015, the KLCSD has been spending more than its revenues, depleting its fund balance over time such that it has gone into overdraft. District staff include a part time secretary and several consultants, and until July 2020 the District was lacking a General Manager. The Board members who have stepped up to fill in this void have experienced significant burnout, resulting in frequent member turnover, which exacerbated the District's lack of stability.

The District approved a contract in July 2020 with the Madison CSD for general manager and staff services to more cost effectively manage it. Until the new General Manager was hired, financial status reports were not prepared or presented to the Board, so it was unable to know if its decisions were financially sound. It will take some time to turn things around, but if this relationship proves to be successful, the two CSDs should consider a complete consolidation.

Recommendations

- If the July 2020 contract with the Madison CSD for general manager and staff services proves to be successful, the KLCSD should consider a consolidation into one agency.
- Significantly improve Board member training to reduce burnout, turnover, and vacancies.
- Improve content on the Knights Landing CSD website. The District should be applauded for getting a website up and running in 2019, however, it is still a work in progress and received a 32% transparency score in 2020.
- Adopt policies regarding anti-nepotism/non-discrimination, travel and expense reimbursement, personal use of public resources, and contract bidding.

Other Issues MSR Determination

Some of the 2014 MSR recommendations were followed, while most were not. The most critical item was for the CSD to raise its fees, which it did follow through on successfully. However, with the lack of financial policies and long-term management, the District has deferred needed improvements/maintenance. It has operated in the red since 2015 depleting its reserve and borrowed against restricted reserves.

Knights Landing CSD SOI Update

Staff has reviewed the agency's Sphere of Influence and recommends that a SOI Update is not necessary.

MADISON CSD

Financial Ability MSR Determination

Currently, Madison CSD finances are stable. Both revenues and expenses have been consistent from year-to-year with revenues exceeding expenses four of the five years presented in this report and total fund balance has increased by \$86,016. However, the District should be more proactive about developing a robust set of accounting and financial policies to ensure that financial transactions are reported accurately and consistently in the financial

system and to develop a more comprehensive periodic report for the Board of Directors and for the public. As long as the District adheres to its prudent financial practices and is able to identify and quantify unforeseen events and upcoming system improvements to mitigate potential financial shortfalls it should remain viable in the long term.

Recommendations

- Include an accounts receivable aging report in the District Board's monthly financial report.
- Develop reserve policies to mitigate against potential unforeseen catastrophic losses and to finance needed infrastructure improvements.
- Initiate a rate study that would include the accumulation of funds for the improvements recommended in the latest infrastructure study, fund a catastrophic reserve fund and to fund maintenance of the park.
- Develop accounting, financial and general administrative policies to help guide its decision making in a rational and consistent manner.

Shared Services MSR Determination

The Madison CSD is already sharing services with the Esparto CSD and the Knights Landing CSD. LAFCo is not aware of any additional opportunities to share services or facilities that are not currently being utilized.

Recommendation

- Consider consolidation with the Knights Landing CSD (and other CSDs as appropriate) if a shared services contract relationship is determined to be successful.

Accountability, Structure and Efficiencies MSR Determination

There are no recommended changes to the organization's governmental structure that will increase accountability and efficiency. Board members and staff have been relatively stable. The Madison CSD is catching up on its independent audits of financial reports but should consider using a different auditor next cycle. Transparency content on the CSD's website needs to improve from its 2020 score of 32%. The District also needs to take the time to adopt policies regarding personnel, travel and expense reimbursement, personal use of public resources, and contract bidding.

Recommendations

- Consider using a different auditor for the Madison CSD's next audit.
- Improve the CSD's website content to improve from its 2020 score of 32%. Please reference <https://www.yololafco.org/yolo-local-government-website-transparency-scorecards> for additional content needed.
- The District should adopt policies regarding personnel, travel and expense reimbursement, personal use of public resources, and contract bidding.

Madison CSD SOI Update

Staff has reviewed the agency's Sphere of Influence and recommends that a SOI Update is not necessary.

AGENCY/PUBLIC OUTREACH

Staff have worked closely with the general managers for each CSD and its board, attending at least one or more board meeting for each CSD. Staff reviewed the checklist administrative drafts with each manager and worked through any agreed upon changes. Most recently, because an SOI Update is recommended for Esparto CSD, staff attended the County's Esparto Citizen's Advisory Committee meeting on January 19, 2021 to make members aware of the proposed change and there were no concerns. A notice of public hearing was published in the Woodland Democrat on January 6, 2021 and notices emailed to all affected agencies with any overlapping territory. LAFCo has not received any comments so far on the MSR/SOI. Any comments received after publication of this staff report will be provided to the Commission in a supplemental packet.

California Environmental Quality Act (CEQA)

The SOI Update is considered a project subject to CEQA. However, in this case approval of the SOI Update for the Esparto CSD does not have the potential to cause a significant effect on the environment, and is, therefore, not subject to CEQA in accordance with CEQA Guidelines Section 15061(b)(3) (common sense exemption). The proposed SOI Update is reducing the size, as compared to the existing SOI, so it will result in less development and potential to impact the environment. Yolo County adopted an updated community plan for Esparto in April 2019 which down zoned some areas back to agricultural uses and reduced the community area due to flooding issues. The existing SOI now exceeds the parcels zoned for development and should be scaled back accordingly. Development of the existing SOI would not result in the loss of prime agricultural land. With LAFCo's action, two parcels are being removed from the SOI. The SOI Update will not be growth inducing or otherwise result in any

expansion of use. A Notice of Exemption will be filed with the County Recorder.

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- [1] Source: 2015-2019 American Community Survey 5-Year Estimates
 - [2] American Fact Finder 2018 American Community Survey and 2017 Economic Census
 - [3] NA indicates the data is not available or was not collected for this CDP (Census Designated Place)
 - [4] Source: 2012 Survey of Business Owners: Company Summary
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Attachments

[ATT A-Yolo CSDs MSR-SOI Reso 2021-02](#)

[ATT B-Yolo CSDs MSR-SOI Combined Draft 01.20.21 - track changes version](#)

Form Review

Inbox

Christine Crawford (Originator)
Form Started By: Christine Crawford
Final Approval Date: 01/20/2021

Reviewed By

Christine Crawford

Date

01/20/2021 10:08 PM
Started On: 01/12/2021 01:41 PM

YOLO LOCAL AGENCY FORMATION COMMISSION

Resolution № 2021-02

Adopting the Municipal Service Reviews (MSRs) for the Cacheville, Esparto, Knights Landing, and Madison CSDs and the Sphere of Influence (SOI) Update for the Esparto CSD (LAFCo No. S-054)

WHEREAS, the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 governs the organization and reorganization of cities and special districts by local agency formation commissions established in each county (LAFCo), as defined and specified in Government Code Sections 56000 et seq. (unless otherwise indicated all statutory references are to the Government Code); and,

WHEREAS, Section 56425 provides that LAFCos shall develop and determine the sphere of influence (SOI) of each local governmental agency within their respective counties, and enact policies designed to promote the logical and orderly development of areas within the spheres of influence; and,

WHEREAS, Section 56430 requires that LAFCos conduct a municipal service review (MSR) prior to, or in conjunction with, consideration of actions to establish or update a SOI in accordance with Sections 56076 and 56425; and,

WHEREAS, the Yolo LAFCo conducted a review of the municipal services and SOI of the Cacheville, Esparto, Knights Landing and Madison Community Services Districts (CSDs), and based on the results of the MSRs determined that the SOI for the Esparto CSD should be updated; and,

WHEREAS, staff has reviewed the SOI Update and determined that it does not have the potential to cause a significant effect on the environment, and is therefore not subject to the California Environmental Quality Act (CEQA) in accordance with CEQA Guidelines Section 15061(b)(3), and, based thereon, the Executive Officer will file a Notice of Exemption; and,

WHEREAS, the Executive Officer set a public hearing for January 28, 2021, for consideration of the draft MSR/SOI Update and caused notice thereof to be posted, published, and mailed at the times and in the manner required by law at least twenty-one (21) days in advance of the date; and,

WHEREAS, on January 28, 2021, the draft MSR/SOI Update came on regularly for hearing before Yolo LAFCo, at the time and place specified in the notice; and,

WHEREAS, at said hearing, Yolo LAFCo reviewed the draft MSR/SOI Update, and the Executive Officer's Report and Recommendations; each of the policies, priorities, and factors set forth in Government Code Section 56430 and LAFCo's Guidelines and Methodology for the Preparation and Determination of Municipal Service Reviews and Spheres of Influence; and all other matters presented as prescribed by law; and,

WHEREAS, at that time, an opportunity was given to all interested persons, organizations, and agencies to present oral or written testimony and other information concerning the proposal and all related matters; and,

WHEREAS, the Commission received, heard, discussed, and considered all oral and written testimony related to the SOI update, including but not limited to protests and objections, the Executive Officer's report and recommendations, the environmental determinations, and the MSR.

NOW, THEREFORE, BE IT RESOLVED, DETERMINED AND ORDERED that the Yolo Local Agency Formation Commission hereby adopts Resolution 2021-02 adopting the Municipal Service Reviews (MSRs) for the Cacheville, Esparto, Knights Landing, and Madison CSDs and the Sphere of Influence (SOI) Update for the Esparto CSD with the boundaries as shown in Exhibit A, subject to the following findings and recommendations:

FINDINGS

1. Finding: Approval of the Municipal Service Reviews for the Cacheville, Esparto, Knights Landing, and Madison CSDs is consistent with all applicable state laws and local LAFCo policies.

Evidence: The project was prepared consistent with the requirements in the Cortese-Knox-Hertzberg Act for a MSR and all applicable Yolo LAFCo policies and adopted Standards for Evaluation. The MSR includes written determinations as required by Section 56430 of the Cortese-Knox-Hertzberg Local Government Reorganization Act.

2. Finding: Approval of the SOI Update for the Esparto CSD does not have the potential to cause a significant effect on the environment, and is therefore not subject to CEQA in accordance with CEQA Guidelines Section 15061(b)(3) (common sense exemption). A Notice of Exemption will be filed with the County Recorder.

Evidence: An SOI Update is considered a "Project" subject to CEQA. However, in this case approval of the SOI Update for the Esparto CSD does not have the potential to cause a significant effect on the environment, and is, therefore, not subject to CEQA in accordance with CEQA Guidelines Section 15061(b)(3) (common sense exemption). The proposed SOI Update is reducing its size, as compared to the existing SOI, so it will result in less development and potential to impact the environment. Yolo County adopted an updated community plan for Esparto in April 2019 which down zoned some areas back to agricultural uses and reduced the community area due to flooding issues. The existing SOI now exceeds the parcels zoned for development and should be scaled back accordingly. Development of the existing SOI would not result in the loss of prime agricultural land. With LAFCo's action, two parcels are being removed from the SOI. The SOI Update will not be growth inducing or otherwise result in any expansion of use.

3. Finding: Approval of the SOI Update for the Esparto CSD is in compliance with the Yolo LAFCo Project Policies Criteria for Spheres of Influence (Policy 6.3) as follows:

- Retention and strengthening of community identities, as well as increasing efficiency and conserving resources, by providing essential services within a framework of controlled growth;
- Identification of the county's prime agricultural land and protection of this land through all available devices, such as including controlling the provision of services, requiring infill development first, and preferring non-prime land for growth. Other open-space resources such as stream banks, flood plains, and present and future recreation areas should also be protected for public benefit;

- Creation of realistic and controlled, yet flexible, planning areas into which anticipated services can be expanded as growth requires and as the communities' resources provide;
- Provision of infrastructure systems such as streets, sewers, water, open space for parks and recreation as a product of growth, rather than growth inducing;
- Encouragement of city annexation or incorporation as a means of supplying the full range of urban services as required; and
- Evaluation of the availability and need for basic services in each community and forecast these to meet anticipated population growth, and recommend creation, expansion, consolidation and/or reorganization of districts when need for such change is indicated.

Evidence: Yolo County adopted an updated Community Plan for Esparto in April 2019 which down zoned some areas back to agricultural uses and reduced the community area due to flooding issues. The existing SOI now exceeds the parcels zoned for development and should be scaled back accordingly. The SOI update maintains the Esparto community identity and provides essential services within a framework of controlled growth. Development of the existing SOI would not result in the loss of prime agricultural land. The SOI Update is not growth inducing because it removes parcels from the SOI.

CACHEVILLE CSD RECOMMENDATIONS

1. Yolo County should revise its zoning for the town of Yolo considering the lack of a sewer system to accommodate future development.
2. Prepare a quarterly financial report which presents the CSD's financial condition in a user-friendly way so board members and staff can better understand financial data from the County's financial system. At a minimum the financial data should include a balance sheet, income statement and a budget-to-actual report to detect potential errors.
3. The District should develop oversight procedures over the billing, collection, deposit and accounts receivable functions to ensure that significant fraud would be detected.
4. Once an engineering study for water system upgrades/replacement is completed, the CSD will need to consider if the current rates are sufficient to fund the capital improvement plan.
5. The District should develop accounting, financial, governance and general administrative polices to help guide its decision making in a consistent manner.
6. Consider contracting with one of the other CSD's in the county for shared General Manager services, especially considering the Cacheville CSD's operation would not be full time.
7. According to Government Code Section 61050, the District is required to appoint a general manager.
8. Considering the CSD is on a five-year audit cycle, consider hiring a qualified external person to review CSD finances each year. At a minimum the review should include comparing budgets to actuals, comparing year-end actual account balances to prior years' balances, and analyzing significant differences or changes to detect material errors.
9. Consider shifting to a 2 or 3-year audit cycle in order to be better prepared for state/federal grants, loans or other funding opportunities. In addition, complete record retention for five years can be a challenge.

10. The Cacheville CSD should be applauded for getting its own district website up and running in 2019, however it is a work in progress. The District needs to improve website content (it received a 21% transparency score in 2020). Please reference <https://www.yololafco.org/yolo-local-government-website-transparency-scorecards> for additional content needed.
11. Adopt policies regarding personnel, travel and expense reimbursement, personal use of public resources, and contract bidding (LAFCo has policy templates for use if desired).

ESPARTO CSD

1. Prepare an engineer's report and hold a Prop 218 election in the Zone of Benefit to increase the annual assessment for maintaining the detention ponds and surrounding greenbelt as this service is significantly underfunded (LAFCo's understanding is the election is determined by a simple majority vote).
2. Continue to work with Yolo County and local community organizations to seek ways to maintain the Esparto Community Park without incurring a loss each year.
3. Develop and adopt reserve policies for infrastructure improvements/replacement and for unforeseen/catastrophic expenses.
4. Develop and adopt debt policies.
5. Develop a plan to fund the Esparto CSD's retirement liability and prefund the OPEB liability.
6. Work to improve the ECSD's website transparency content. The Esparto CSD received a 55% transparency score in 2020. Please see the attachments on the latest Web Transparency Scorecard for needed improvements at <https://www.yololafco.org/yolo-local-government-website-transparency-scorecards>.
7. Consider annexing the CSD's waste water treatment ponds so that it no longer needs to pay property taxes.

KNIGHTS LANDING CSD

1. Prepare a comprehensive 5-Year CIP that in addition to water, also addresses the wastewater system and storm drainage infrastructure, that includes ongoing maintenance of all its infrastructure and facilities to get a more complete plan.
2. Install the purchased backup generators to keep the water system operating without power at the Ridge Cut Well #4 site.
3. Develop a plan that would cut costs and maximize revenues to enable future balanced budgets, the creation of a catastrophic reserve to mitigate the impact of unexpected system failures and repairs and to fund reserves for infrastructure improvements and replacement.
4. Develop formal budgeting, accounting and financial reporting policies and procedures in order to provide staff, District board members and the public with complete, accurate, timely and easily understandable financial reports. At a minimum, periodic reporting should include a balance sheet, income statement, budget to actual analysis and comparative data with prior years.

5. Board members must make it a board priority to fully understand the District's current financial condition and make a commitment to make a recovery plan and execute it. The plan should focus on maintaining the current system to serve the citizens of Knights Landing, paying off prior years' deficits and setting aside funds for mitigating unforeseen expenses, system improvements and eventual system replacement. The execution should include periodic monitoring to ensure that progress is on track. State grant funds are available and should be incorporated into this plan.
6. District staff and Board members should become more actively engaged with District finances. A first step would be to be more proactive in seeking assistance, first from Yolo County DFS and, if needed, from external resources. Also, the Board should be more involved with the semi-annual audit by requiring more meaningful financial statements and requesting a more thorough review of procedures and operations.
7. When the draft CIP is finalized and adopted, conduct a rate study to estimate the revenue needed to operate, maintain, and reinvest in the water system. The District should also pursue other funding methods (such as grants and loans) to provide the necessary funds for improvement projects.
8. Develop policies and procedures related to procurement, debt, credit card usage, reimbursements to employees and board members, clothing reimbursement, insurance, reserves, personnel and payroll, board meeting rules, governance and administrative policies, such as records retention and storage, use of vehicles, webpage, cell phone, nepotism, etc. LAFCo has policy templates available.
9. The Knights Landing CSD was notified in 2020 that it was allocated \$177,000 of per capita parks funding from the state. Since the CSD does not own its own park site, it should partner with Yolo County and the school district to direct these funds towards the improvement of the school's field as a park site and not have these one-time funds go unused.
10. If the July 2020 contract with the Madison CSD for general manager and staff services proves to be successful, the KLCSD should consider a consolidation into one agency.
11. Explore shared services with the Esparto CSD to potentially utilize its billing system and determine if this would be cost effective for the KLCSD.
12. Significantly improve Board member training to reduce burnout, turnover, and vacancies.
13. Improve content on the Knights Landing CSD website. The District should be applauded for getting a website up and running in 2019, however, it is still a work in progress and received a 32% transparency score in 2020. Please see the attachments on the latest Web Transparency Scorecard for needed improvements at <https://www.yololafco.org/yolo-local-government-website-transparency-scorecards>.
14. Adopt policies regarding anti-nepotism/non-discrimination, travel and expense reimbursement, personal use of public resources, and contract bidding.

MADISON CSD

1. Include an accounts receivable aging report in the District Board's monthly financial report.
2. Develop reserve policies to mitigate against potential unforeseen catastrophic losses and to finance needed infrastructure improvements.

3. Initiate a rate study that would include the accumulation of funds for the improvements recommended in the latest infrastructure study, fund a catastrophic reserve fund and to fund maintenance of the park.
4. Develop accounting, financial and general administrative polices to help guide its decision making in a rational and consistent manner.
5. Consider consolidation with the Knights Landing CSD (and other CSDs as appropriate) if a shared services contract relationship is determined to be successful.
6. Consider using a different auditor for the Madison CSD's next audit.
7. Improve the CSD's website content to improve from its 2020 score of 32%. Please reference <https://www.yololafco.org/yolo-local-government-website-transparency-scorecards> for additional content needed.
8. The District should adopt policies regarding personnel, travel and expense reimbursement, personal use of public resources, and contract bidding.

PASSED AND ADOPTED by the Yolo Local Agency Formation Commission, State of California, this 28th day of January, 2021, by the following vote:

Ayes:
Noes:
Abstentions:
Absent:

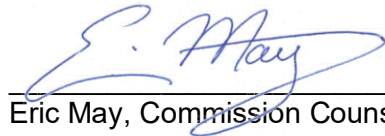
Olin Woods, Chair
Yolo Local Agency Formation Commission

Attest:



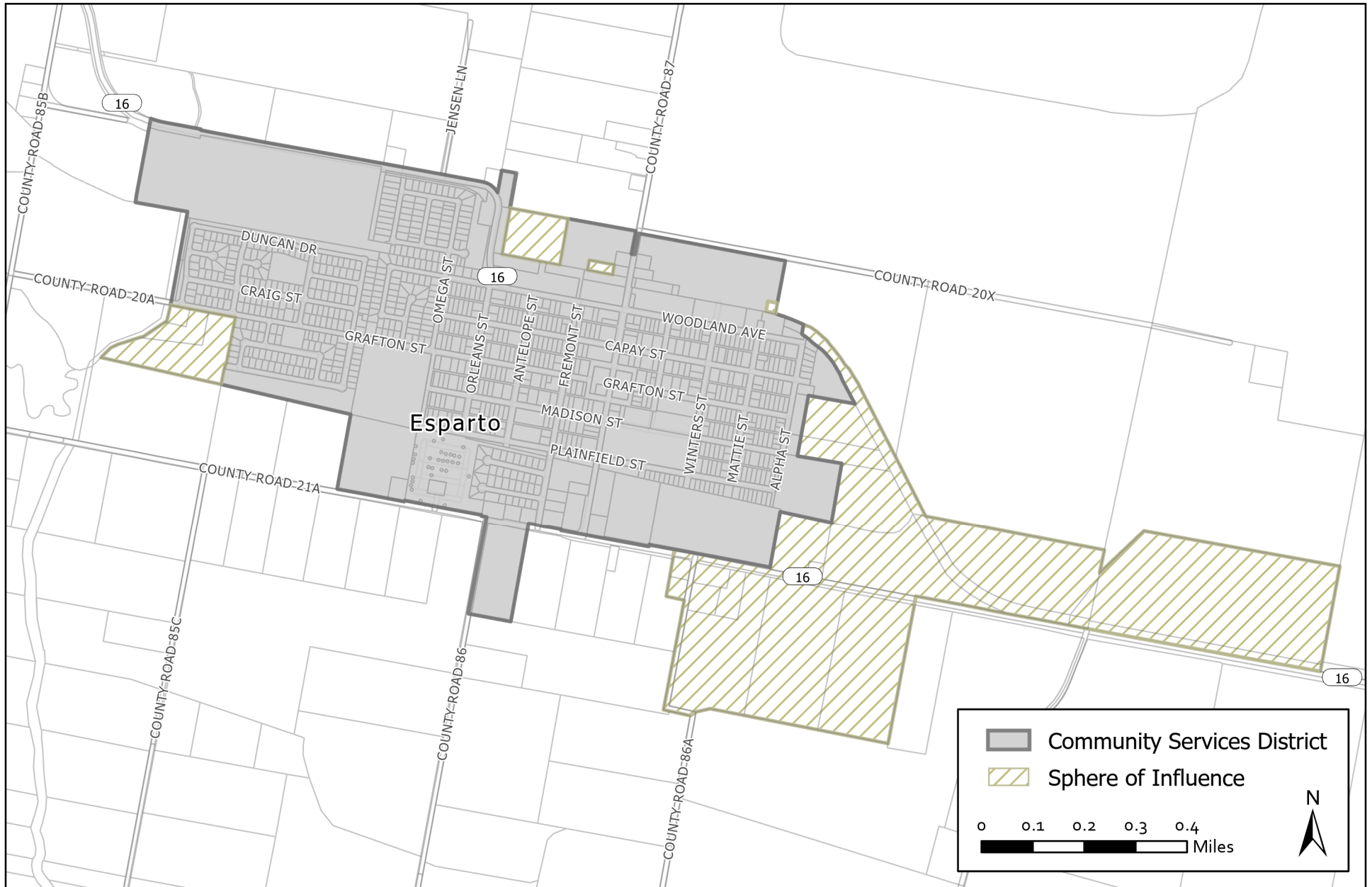
Christine Crawford, Executive Officer
Yolo Local Agency Formation Commission

Approved as to form:



Eric May, Commission Counsel

Esparto Community Services District Boundary and Sphere of Influence



Adopted by Yolo LAFCo on January 28, 2021

**Municipal Service Review and
Sphere of Influence Update
for the
Yolo Community Services Districts
(CSDs)
LAFCo No. S-054**

Cacheville CSD
Esparto CSD
Knights Landing CSD
Madison CSD

Public Draft January ~~2019~~, 2021



Municipal Service Review and Sphere of Influence Update for the Yolo Community Services Districts (LAFCo No. S-054)

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MSR/SOI BACKGROUND

ROLE AND RESPONSIBILITY OF LAFCO

The Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000, as amended (“CKH Act”) (California Government Code §§56000 et seq.), is LAFCo’s governing law and outlines the requirements for preparing Municipal Service Reviews (MSRs) for periodic Sphere of Influence (SOI) updates. MSRs and SOIs are tools created to empower LAFCo to satisfy its legislative charge of “discouraging urban sprawl, preserving open-space and prime agricultural lands, efficiently providing government services, and encouraging the orderly formation and development of local agencies based upon local conditions and circumstances (§56301). CKH Act Section 56301 further establishes that “one of the objects of the commission is to make studies and to obtain and furnish information which will contribute to the logical and reasonable development of local agencies in each county and to shape the development of local agencies so as to advantageously provide for the present and future needs of each county and its communities.”

Based on that legislative charge, LAFCo serves as an arm of the State; preparing and reviewing studies and analyzing independent data to make informed, quasi-legislative decisions that guide the physical and economic development of the state (including agricultural uses) and the efficient, cost-effective, and reliable delivery of services to residents, landowners, and businesses. While SOIs are required to be updated every five years, they are not time-bound as planning tools by the statute, but are meant to address the “probable physical boundaries and service area of a local agency” (§56076). SOIs therefore guide both the near-term and long-term physical and economic development of local agencies, and MSRs provide the near-term and long-term time-relevant data to inform LAFCo’s SOI determinations.

PURPOSE OF A MUNICIPAL SERVICE REVIEW

As described above, MSRs are designed to equip LAFCo with relevant information and data necessary for the Commission to make informed decisions on SOIs. The CKH Act, however, gives LAFCo broad discretion in deciding how to conduct MSRs, including geographic focus, scope of study, and the identification of alternatives for improving the efficiency, cost-effectiveness, accountability, and reliability of public services. The purpose of a Municipal Services Review (MSR) in general is to provide a comprehensive inventory and analysis of the services provided by local municipalities, service areas, and special districts. A MSR evaluates the structure and operation of the local municipalities, service areas, and special districts and discusses possible areas for improvement and coordination. The MSR is intended to provide information and analysis to support a sphere of influence update. A written statement of the study’s determinations must be made in the following areas:

1. Growth and population projections for the affected area;
2. The location and characteristics of any disadvantaged unincorporated communities within or contiguous to the sphere of influence;
3. Present and planned capacity of public facilities, adequacy of public services, and infrastructure needs or deficiencies including needs or deficiencies related to sewers, municipal and industrial water, and structural fire protection in any disadvantaged, unincorporated communities within or contiguous to the sphere of influence;
4. Financial ability of agencies to provide services;
5. Status of, and opportunities for, shared facilities;
6. Accountability for community service needs, including governmental structure and operational efficiencies; and
7. Any other matter related to effective or efficient service delivery, as required by commission policy.

The MSR is organized according to these determinations listed above. Information regarding each of the above issue areas is provided in this document.

PURPOSE OF A SPHERE OF INFLUENCE

In 1972, LAFCos were given the power to establish SOIs for all local agencies under their jurisdiction. As defined by the CKH Act, “sphere of influence” means a plan for the probable physical boundaries and service area of a local agency, as determined by the commission” (§56076). SOIs are designed to both proactively guide and respond to the need for the extension of infrastructure and delivery of municipal services to areas of emerging growth and development. Likewise, they are also designed to discourage urban sprawl and the premature conversion of agricultural and open space resources to urbanized uses.

The role of SOIs in guiding the State’s growth and development was validated and strengthened in 2000 when the Legislature passed Assembly Bill (“AB”) 2838 (Chapter 761, Statutes of 2000), which was the result of two years of labor by the Commission on Local Governance for the 21st Century, which traveled up and down the State taking testimony from a variety of local government stakeholders and assembled an extensive set of recommendations to the Legislature to strengthen the powers and tools of LAFCos to promote logical and orderly growth and development, and the efficient, cost-effective, and reliable delivery of public services to California’s residents, businesses, landowners, and visitors. The requirement for LAFCos to conduct MSRs was established by AB 2838 as an acknowledgment of the importance of SOIs and recognition that regular periodic updates of SOIs should be conducted on a five-year basis (§56425(g)) with the benefit of better information and data through MSRs (§56430(a)).

Pursuant to Yolo County LAFCO policy an SOI includes an area adjacent to a jurisdiction where development might be reasonably expected to occur in the next 20 years. A MSR is conducted prior to, or in conjunction with, the update of a SOI and provides the foundation for updating it.

LAFCo is required to make five written determinations when establishing, amending, or updating an SOI for any local agency that address the following (§56425(c)):

1. The present and planned land uses in the area, including agricultural and open-space lands.
2. The present and probable need for public facilities and services in the area.
3. The present capacity of public facilities and adequacy of public services that the agency provides or is authorized to provide.
4. The existence of any social or economic communities of interest in the area if the commission determines that they are relevant to the agency.
5. For an update of an SOI of a city or special district that provides public facilities or services related to sewers, municipal and industrial water, or structural fire protection, the present and probable need for those public facilities and services of any disadvantaged unincorporated communities within the existing sphere of influence.

DISADVANTAGED UNINCORPORATED COMMUNITIES

SB 244 (Chapter 513, Statutes of 2011) made changes to the CKH Act related to “disadvantaged unincorporated communities,” including the addition of SOI determination #5 listed above. Disadvantaged unincorporated communities, or “DUCs,” are inhabited territories (containing 12 or more registered voters) where the annual median household income is less than 80 percent of the statewide annual median household income.

On March 26, 2012, Yolo LAFCo adopted a “Policy for the Definition of ‘Inhabited Territory’ for the Implementation of SB 244 Regarding Disadvantaged Unincorporated Communities”, which identified 21 inhabited unincorporated communities for purposes of implementing SB 244.

CKH Act Section 56375(a)(8)(A) prohibits LAFCo from approving a city annexation of more than 10 acres if a DUC is contiguous to the annexation territory but not included in the proposal, unless an application to annex the DUC has been filed with LAFCo. The legislative intent is to prohibit “cherry picking” by cities of tax-generating land uses while leaving out under-served, inhabited areas with infrastructure deficiencies and lack of access to reliable potable water and wastewater services. DUCs are recognized as social and economic communities of interest for purposes of recommending SOI determinations pursuant to Section 56425(c).

ORGANIZATION OF MSR/SOI STUDY

This report has been organized in a checklist format to focus the information and discussion on key issues that may be particularly relevant to the subject agency while providing required LAFCo’s MSR and SOI determinations. The checklist questions are based on the Cortese-Knox-Hertzberg Act, the LAFCo MSR Guidelines prepared by the Governor’s Office of Planning and Research and adopted Yolo LAFCo local policies and procedures. This report provides the following:

- Provides a description of the subject agency;
- Provides any new information since the last MSR and a determination regarding the need to update the SOI;
- Provides MSR and SOI draft determinations for public and Commission review; and
- Identifies any other issues that the Commission should consider in the MSR/SOI.

COMMUNITY SERVICES DISTRICTS IN CALIFORNIA

A community services district is a California Special District, a form of local government created by a local community to meet a specific need or needs. Inadequate tax bases and competing demands for existing taxes make it hard for cities and counties to provide all the services or the quality of services their citizens desire. When residents want new services or higher level of services, they can form a special district to pay for and administer them.

Unlike most special districts that provide a single service, community services districts are formed through CA Government Code §61000 et seq. to provide multiple services to a community. In fact, community services districts can provide up to 32 different services, such as water, garbage collection, wastewater management, security, fire protection, public recreation, street lighting, mosquito abatement services, etc.

A community services district can consist of any county or counties of an unincorporated territory or incorporated territory of a contiguous or noncontiguous area. It is governed by a board of five directors, elected by resident voter to four year terms. Directors can be elected at large, by divisions or from divisions.

The Community Services District Law (Government Code §61000, et seq.) is the principal act that governs the community services districts (CSDs). Legislators originally passed the CSD Law in 1951 and re-enacted it in 1955. ~~In these~~ Over the next 50 years, the Legislature passed scores of amendments to the CSD Law, resulting in a convoluted statute that had more than 300 separate sections. A comprehensive rewrite of the old 1955 law was done in a collaborative effort led by the Senate Local Government, which convened a 19-member working group to review the previous CSD law and recommend revisions. Senator Kehoe amended the results of the Working Group’s advice into Senate Bill 135, the legislative vehicle to rewrite the Community Services District Law. The revisions took effect on January 1, 2006 and now provide a viable local government option for communities in unincorporated areas of the state.

FINANCING COMMUNITY SERVICES DISTRICTS

California State Law (California Government Code section 61115) grants a community services district the authority to establish rates or other charges for services and facilities that the district provides. Charges can be:

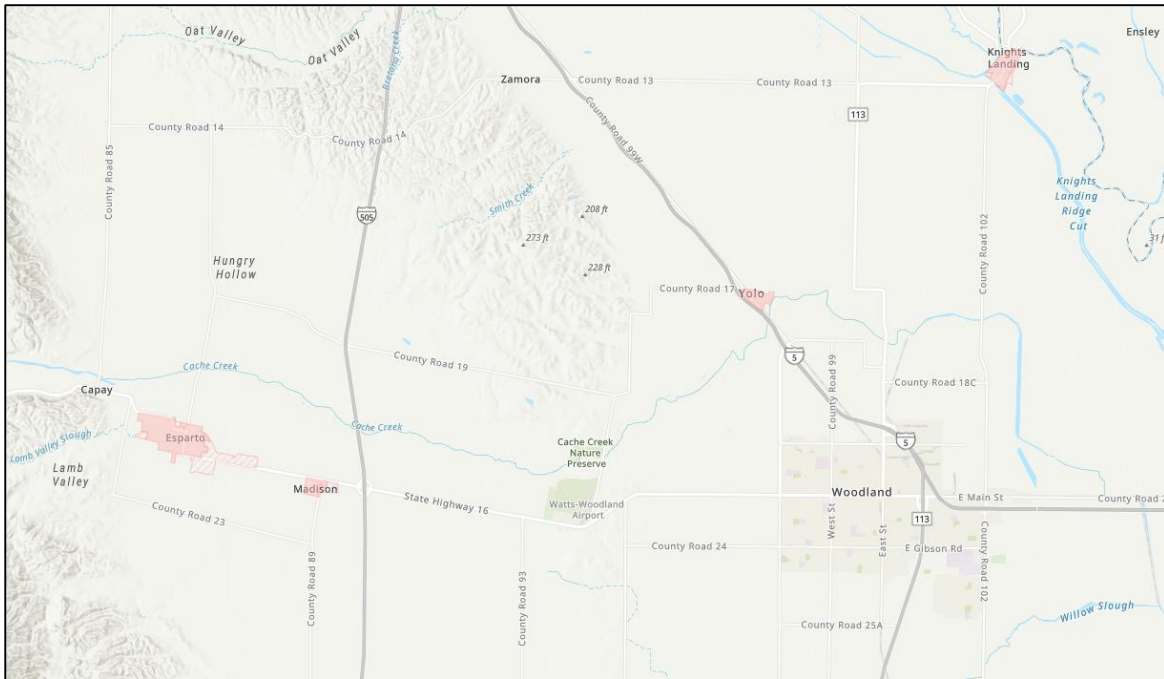
- Collected with the rates or charges for any other services and facilities provided by the district, and that all charges may be billed on the same bill and collected as one item; or
- Collected on the tax roll in the same manner as property taxes.

The first financing tool is fees or charges for services provided by the district. The second of these tools are special assessments based on the specific benefit each parcel receives from the improvements. Assessments are a levy against district lands that receive special benefits from operation of the district works. Since Proposition 218 was put into place in 1997, any new or increased assessments may be imposed only if proportional to the special benefits provided supported by a detailed engineer’s report, and approved by a majority vote of the affected landowners.

COMMUNITY SERVICES DISTRICTS – LOCAL CONTEXT

Yolo County has four community services districts that provide services to the unincorporated towns of Esparto, Knights Landing, Madison and Yolo (i.e. Cacheville CSD) as illustrated in the map below.

Location Map of Yolo County CSDs



Esparto is the largest of the four communities (i.e. highest number of service connections) and has the most growth potential. And correspondingly, the Esparto CSD (ECSD) is a relatively better funded agency, with more staff capacity and resources. The communities of Knights Landing, Madison and Yolo have either flooding issues and/or land use constraints that limit development, which limits district resources and the number of service connections to spread the costs of needed infrastructure improvements.

Shared services among the CSDs is already occurring among three of the CSDs, including administrative services, billing, equipment and an informal willingness to help each other out when needed. Cacheville CSD is a smaller agency as it provides water services only. The three smaller CSDs also rely to varying degrees on the County for expertise and support applying for grant funding for needed infrastructure improvements, even though CSDs are independent agencies from the County.

The recent economic fallout from the COVID pandemic has affected the CSD's, some more than others. The Governor has issued an emergency order stating utilities cannot be shut off for lack of payment, yet none of the federal CARES Act funding was allocated to special districts. Several CSD's revenues are down as a result, effectively loaning money to customers without healthy reserves to cover costs. The table below shows a snapshot of the socioeconomic status of each community.

Census Designated Place Data Comparison for the CSD's Communities¹

	Yolo (Cacheville CSD)	Esparto	Knights Landing	Madison
Median Household Income	\$77,868 ²	\$75,833	\$42,969	\$41,050
Persons in Poverty	4.7%	10.0%	15.2%	15.7%
High School Degree or Higher	59.1%	83.7%	45.0%	44.9%
Persons Without Health Insurance	0.0%	7.1%	15.1%	11.0%
Median Housing Value	NA ³	\$313,500	\$184,000	\$169,400
Total Housing Units	120	1,105	291	193
Total Businesses ⁴	NA	196	NA	NA
Households w/ Broadband Internet	54.8%	85.2%	52.2%	68.9%

During preparation of this MSR/SOI, LAFCo discovered that the Knights Landing CSD was experiencing significant management and financial issues and helped broker a shared services contract with the Madison CSD to manage and operate it. The interim strategy is to partner two under-resourced districts so they can function better/more efficiently together than separately. If this proves successful, these CSDs (and maybe others too) should consider taking shared services to the next level and consider a legal agency consolidation. Although it will take years for the Knights Landing CSD to turn its finances around and bring its infrastructure maintenance up to where it should be.

Over time, it may make even sense to consolidate all four CSDs into one regional CSD since boundaries can be non-contiguous. However, this evolution will take time for individual district boards to become accustomed to the idea and LAFCo acknowledges it would need to be a collaborative undertaking.

¹ Source: 2015-2019 American Community Survey 5-Year Estimates

² American Fact Finder 2018 American Community Survey and 2017 Economic Census

³ NA indicates the data is not available or was not collected for this CDP (Census Designated Place)

⁴ Source: 2012 Survey of Business Owners: Company Summary

AFFECTED AGENCIES

Per Government Code Section 56427, a public hearing is required to adopt, amend, or revise a sphere of influence. Notice shall be provided at least 21 days in advance and mailed notice shall be provided to each affected local agency or affected County, and to any interested party who has filed a written request for notice with the executive officer. Per Government Code Section 56014, an affected local agency means any local agency that overlaps with any portion of the subject agency boundary or SOI (included proposed changes to the SOI).

The affected local agencies for this MSR/SOI are:

County/Cities:

- City of Davis
- City of West Sacramento
- City of Winters
- City of Woodland
- County of Yolo

K-12 School Districts:

- Davis Joint Unified
- Esparto Unified
- Pierce Joint Unified
- River Delta Unified
- Washington Unified
- Winters Joint Unified
- Woodland Joint Unified

Community College Districts:

- Delta
- Los Rios
- Solano
- Yuba

Special Districts:

- Cemetery District – **Capay, Cottonwood**, Davis, **Knight’s Landing, Mary’s**, Winters
- Community Service District – Cacheville, Esparto, Knights Landing, Madison
- County Service Area - Dunnigan, El Macero, Garcia Bend, North Davis Meadows, **Snowball**, Wild Wings, Willowbank
- Fire Protection District – Capay, Clarksburg, Dunnigan, East Davis, Elkhorn, **Esparto, Knights Landing, Madison**, No Man’s Land, Springlake, West Plainfield, Willow Oak, Winters, **Yolo**, Zamora
- Sacramento-Yolo Port District
- Reclamation District – 150, 307, 537, 730, 765, 785, 787, 827, 900, 999, 1600, 2035
- Yolo County Resource Conservation District**
- Water District – Dunnigan, Knight’s Landing Ridge Drainage, **Yolo County Flood Control & Water Conservation**

Multi-County Districts:

- Dixon Resource Conservation District
- Reclamation District – 108 (Colusa), 2068 (Solano), 2093 (Solano)
- Water District – Colusa Basin Drainage
- Sacramento-Yolo Mosquito and Vector Control District

CACHEVILLE CSD AGENCY PROFILE

The Cacheville Community Services District (CSD) was formed on September 8, 1970 and provides domestic water and street lighting services to the town of Yolo, which is approximately 89 acres in size, and located four miles northwest of the City of Woodland along I-5. The town of Yolo is located along County Road 99W and the Union Pacific Railroad, south of County Road 17 and Washington Street, west of Cache Creek and County Road 98, and north of County Road 97B and Interstate 5. The town was originally a small farming community known as Cacheville.



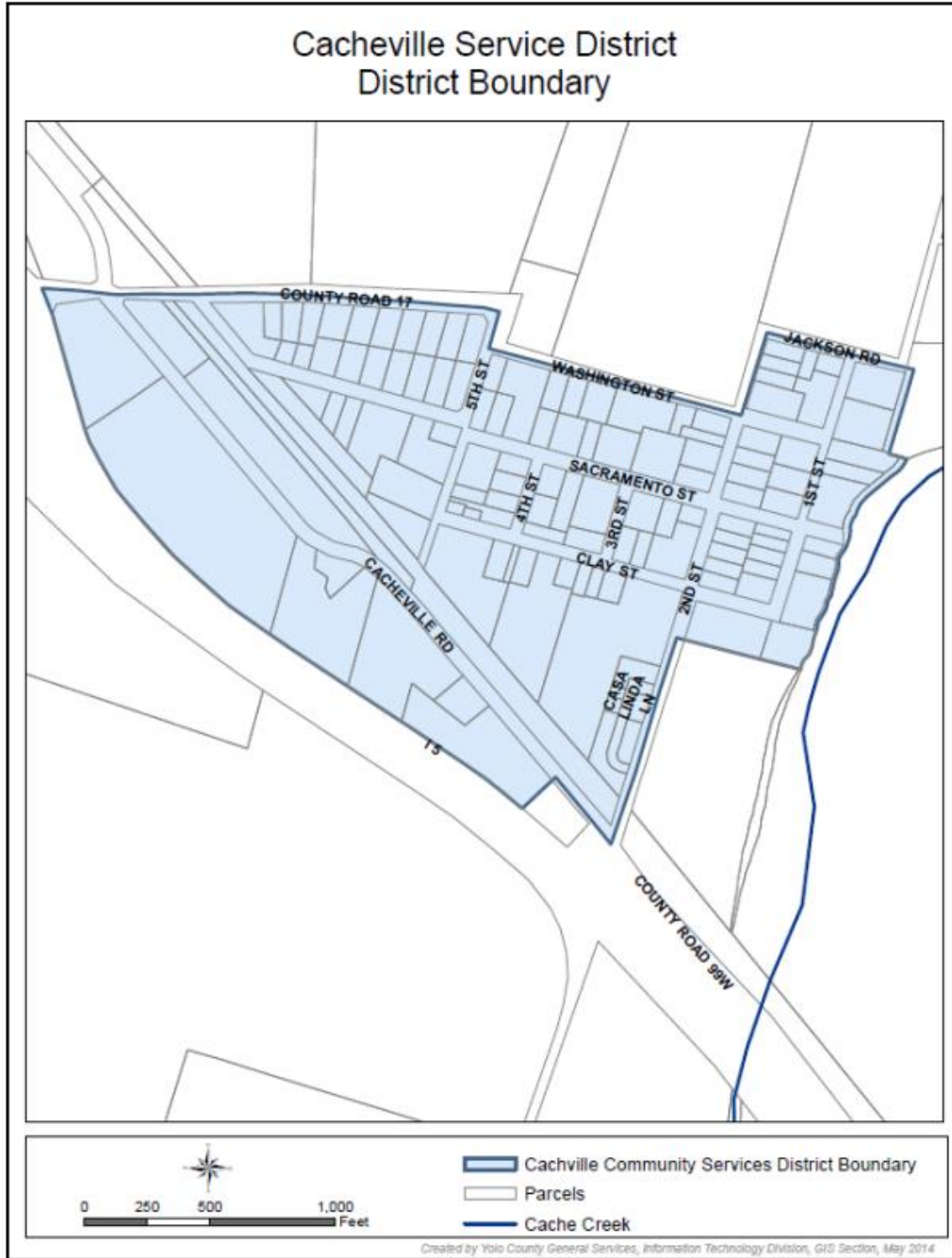
The Cacheville CSD was originally given the ability to provide water and wastewater services to the town of Yolo. However, the District opted not to provide wastewater services, as the community utilizes private septic tanks for wastewater disposal instead. The District added street lighting services in 1978, and acts as a pass through agency for the Pacific Gas and Electric Company (PG&E) ~~to~~ [for the payment of](#) ~~for~~ street lighting [services](#).

The District's sphere of influence (SOI) is coterminous with the District's boundaries (see map), and there have been no annexations or changes to the District's boundaries since its formation. Currently, the District provides domestic water supply for 126 service connections as well as street lighting services.

The District is governed by a five-member Board of Directors that meets the first Wednesday of every month at 6:00 pm at the Yolo Library. The District employs one part-time Clerk who provides bookkeeping and

billing services, and two part-time Water Distribution Operators to ensure coverage at all times as needed. The District does not have a General Manager on staff and management of the small agency is coordinated by the Board Chair. The District also contracts for legal services with the law firm Gardner, Janes, Nakken, Hugo & Nolan.

Cache Creek High School, a continuation high school, is located in Yolo and is a part of the Woodland Joint Unified School District. Students residing in Yolo go to schools in Woodland, unless high school students attend Cache Creek.



CACHEVILLE CSD MUNICIPAL SERVICE REVIEW

POTENTIALLY SIGNIFICANT MSR DETERMINATIONS

The MSR determinations checked below are potentially significant, as indicated by “yes” or “maybe” answers to the key policy questions in the checklist and corresponding discussion on the following pages. If most or all of the determinations are not significant, as indicated by “no” answers, the Commission may find that a MSR update is not warranted.

- | | |
|---|--|
| <input type="checkbox"/> Growth and Population | <input type="checkbox"/> Shared Services |
| <input type="checkbox"/> Disadvantaged Unincorporated Communities | <input checked="" type="checkbox"/> Accountability |
| <input checked="" type="checkbox"/> Capacity, Adequacy & Infrastructure to Provide Services | <input type="checkbox"/> Other |
| <input checked="" type="checkbox"/> Financial Ability | |

LAFCO MUNICIPAL SERVICE REVIEW:

- On the basis of this initial evaluation, the required determinations are not significant and staff recommends that an MSR is NOT NECESSARY. The subject agency will be reviewed again in five years per Government Code Section 56425(g).
- The subject agency has potentially significant determinations and staff recommends that a comprehensive MSR IS NECESSARY and has been conducted via this checklist.

1. GROWTH AND POPULATION			
Growth and population projections for the affected area.	YES	MAYBE	NO
a) Will the agency’s territory or surrounding area experience any significant population change or development over the next 5-10 years?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b) Will development have an impact on the subject agency’s service needs and demands?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c) Will population changes require a change in the agency’s service and/or sphere of influence boundary?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Discussion:

Census Designated Place Data Comparison for the CSD’s Communities⁵

	Yolo (Cacheville)	Esparto	Knights Landing	Madison
Median Household Income	\$77,868⁶	\$75,833	\$42,969	\$41,050
Persons in Poverty	4.7%	10.0%	15.2%	15.7%
High School Degree or Higher	59.1%	83.7%	45.0%	44.9%
Persons Without Health Insurance	0.0%	7.1%	15.1%	11.0%
Median Housing Value	NA⁷	\$313,500	\$184,000	\$169,400
Total Housing Units	120	1,105	291	193
Total Businesses ⁸	NA	196	NA	NA
Households w/ Broadband Internet	54.8%	85.2%	52.2%	68.9%

According to the 2010 Census⁹, the town of Yolo had a population of 450 persons and the Cacheville CSD Board Chair indicated the housing units have not changed much in the last decade¹⁰. According to 2017 American Community Survey, the population of the town of Yolo is estimated to be approximately 70% of ~~the population~~ Hispanic or Latino and 30% White.

a-c) *Will the agency’s territory or surrounding area experience any significant population change or development over the next 5-10 years? Will development have an impact on the subject agency’s service needs and demands? Will population changes require a change in the agency’s service and/or sphere of influence (SOI) boundary?*

No. The unincorporated areas of Yolo County are estimated to have a 1.0% decrease in growth from January 1, 2019 to January 1, 2020¹¹. The lack of a sewer system and the limited capacity of the water system constrains development in the town of Yolo. Although there is highway commercial and single family residential zoning adjacent to the CSD boundaries, the minimum lot size for residential on septic is 2 acres in size, so the zoning would only accommodate approximately 5 lots. Therefore, no significant population change is anticipated.

Growth and Population MSR Determination

The unincorporated areas of Yolo County are estimated to have a 1.0% decrease in growth from January 1, 2019 to January 1, 2020. The lack of a sewer system and the limited capacity of the water system constrains development in the town of Yolo. Therefore, no significant population change is anticipated that would have an impact on the subject agency’s service needs and demands.

⁵ Source: 2015-2019 American Community Survey 5-Year Estimates

⁶ American Fact Finder 2018 American Community Survey and 2017 Economic Census

⁷ Data not available/collected

⁸ Source: 2012 Survey of Business Owners: Company Summary

⁹ American Fact Finder for the Yolo CDP (Census Designated Place), California

¹⁰ Discussion during Cacheville CSD Board Meeting on February 5, 2020

¹¹ Department of Finance City/County Population estimates with Annual Percent Change, January 1, 2019 and 2020

2. DISADVANTAGED UNINCORPORATED COMMUNITIES

The location and characteristics of any disadvantaged unincorporated communities within or contiguous to the sphere of influence.

	YES	MAYBE	NO
a) If the subject agency provides public services related to sewers, municipal and industrial water, or structural fire protection, are there any “inhabited unincorporated communities” (per adopted Commission policy) within or adjacent to the subject agency’s sphere of influence that are considered “disadvantaged” (80% or less of the statewide median household income) that do not already have access to public water, sewer and structural fire protection?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b) If “yes” to a), it is feasible for the agency to be reorganized such that it can extend service to the disadvantaged unincorporated community? If “no” to a), this question is marked “no” because it is either not needed or not applicable.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Discussion:

- a) *If the subject agency provides public services related to sewers, municipal and industrial water, or structural fire protection, are there any “inhabited unincorporated communities” (per adopted Commission policy) within or adjacent to the subject agency’s sphere of influence that are considered “disadvantaged” (80% or less of the statewide median household income) that do not already have access to public water, sewer and structural fire protection?*

The Cacheville CSD provides municipal water service. The town of Yolo (where the Cacheville CSD is located) is considered an inhabited unincorporated community. However, Yolo is not considered disadvantaged. The median household income statewide in 2019 was surveyed at \$80,440¹² and the median household income in Yolo is \$77,868¹³. Therefore, Yolo does not appear to be considered to be a disadvantaged unincorporated community per state criteria. However, this is based on 2017 economic estimates and also the census designated place boundaries may include additional farmland outside of town.

- b) *If “yes” to a), it is feasible for the agency to be reorganized such that it can extend service to the disadvantaged unincorporated community? If “no” to a), this question is marked “no” because it is either not needed or not applicable.*

The community is served with municipal water and fire protection services, but does not currently receive wastewater services. Instead, the community relies on private septic tanks for its wastewater needs. Yolo County Environmental Health Services has indicated there are no concerns regarding septic systems failing in Yolo. There is no adjacent or nearby agency that provides sewer service (the City of Woodland is closest at approximately four miles away), therefore the town of Yolo does not need wastewater services at this time and is not being passed over for socioeconomic reasons.

Please see Appendix A for a detailed analysis of the fire, water and sewer services available to each of these unincorporated communities. There are no disadvantaged unincorporated communities without these services: (1) within the sphere of influence of another agency that provides them; or (2) where a connection would be feasible due to the distance involved. All disadvantaged unincorporated communities that are adjacent or nearby adjacent municipal services have been connected.

¹² American Community Survey 2019 1-year survey

¹³ American Fact Finder 2018 American Community Survey and 2017 Economic Census

Disadvantaged Unincorporated Communities MSR Determination

The community is served with municipal water and fire protection services, but no wastewater services are available. Instead, the community relies on private septic tanks for its wastewater needs. Yolo County Environmental Health Services has indicated there are no concerns regarding septic systems failing in Yolo and the town of Yolo is not in need of wastewater services. In addition, there is no adjacent or nearby agency that provides sewer service (the City of Woodland is closest at approximately four miles away). The town of Yolo is not disadvantaged and is not being denied municipal services for socioeconomic reasons.

3. CAPACITY AND ADEQUACY OF PUBLIC FACILITIES AND SERVICES

Present and planned capacity of public facilities, adequacy of public services, and infrastructure needs or deficiencies including needs or deficiencies related to sewers, municipal and industrial water, and structural fire protection in any disadvantaged, unincorporated communities within or contiguous to the sphere of influence.

	YES	MAYBE	NO
a) Are there any deficiencies in agency capacity to meet service needs of existing development within its existing territory (also note number of staff and/or contracts that provide services)? Are there any concerns regarding services provided by the agency being considered adequate (i.e. is there a plan for additional staff or expertise if necessary)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b) Are there any issues regarding the agency's capacity to meet the service demand of reasonably foreseeable future growth?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c) Are there any significant infrastructure needs or deficiencies to be addressed for which the agency has not yet appropriately planned (including deficiencies created by new state regulations)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
d) If the agency provides water, wastewater, flood protection, or fire protection services, is the agency not yet considering climate adaptation in its assessment of infrastructure/service needs?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
e) Are there any service needs or deficiencies for disadvantaged unincorporated communities related to sewers, municipal and industrial water, and structural fire protection within or contiguous to the agency's sphere of influence?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Discussion:

a) *Are there any deficiencies in agency capacity to meet service needs of existing development within its existing territory (also note number of staff and/or contracts that provide services)? Are there any concerns regarding services provided by the agency being considered adequate (i.e. is there a plan for additional staff or expertise if necessary)?*

Water Service

No. The Cacheville Service District provides domestic water services to residents in the town of Yolo. According to the Final Facility Master Plan (2011)¹⁴, the District owns and operates a community groundwater system that was constructed in the 1970s. The water systems infrastructure includes:

- Two (2) wells- the Washington Well (Well 1) and the Sacramento Street Well (Well 2)

¹⁴ LAFCo recognizes the 2011 Facility Master Plan is outdated, however there is no more current information available and staff confirmed this information is still accurate in a meeting with the Board Chair and Operator on February 5, 2020.

- 4-inch and 6-inch diameter pipes
- 100hp pump
- Two (2) 5,000 gallon hydropneumatic tanks

The Washington Well serves as the primary water source for the Yolo community, and the Sacramento Street Well serves as a backup well. The infrastructure is over 40 years old and has developed leaks due to aging pipes. The connections have water meters, but the CSD charges a flat rate because it does not have the staff to conduct meter reading.

The water system is operated by two part-time certified Water Distribution System Operators. Having two operators has resulted in a more efficient and effective operation of the water system, as they are able to respond to problems promptly, and draw on the shared expertise of two experienced individuals in addressing issues that arise. Both of the District's wells receive chlorination treatments at the well head, and the water system performs satisfactorily. Yolo County Environmental Health confirmed that they currently have no concerns about the adequacy of the community water system in the town of Yolo. There are no outstanding water quality citations or compliance orders for the Cacheville CSD. According to the State Water Resources Control Board's Human Right to Water Portal¹⁵, which provides violation and enforcement actions, the Cacheville CSD has had no violations or enforcement actions for its water system.

The 2011 Final Facility Master Plan reports that the District's water system has the capacity to meet current domestic water demands. The primary well (Washington Well) has a capacity of approximately 1,000 gpm, and the backup well (Sacramento Street Well) has a capacity of 100 gpm, for a combined total capacity of 1,100 gpm. While the District's existing system meets current domestic water demands, the combined pumping capacity of the system (1,100 gpm) is not adequate to meet either residential (1,500 gpm) or commercial (2,500 gpm) fire flow requirements. Increasing the water pressure so that the system can meet fire flow requirements would require upsizing the pipeline diameters throughout the system and upsizing the water pump to improve flow through the system.

Street Lighting Service

No. The Cacheville Service District contracts with Pacific Gas and Electric (PG&E) for streetlight services, including installation and maintenance services. The District largely functions as a pass through agency paying PG&E services by collecting an annual assessment added to property tax bills from the Yolo residents. The CSD will call PG&E when a light bulb has burned out, but that is the extent of these CSD services. LAFCo is not aware of any concerns with capacity or adequacy of street lighting services.

- b) *Are there any issues regarding the agency's capacity to meet the service demand of reasonably foreseeable future growth?*

Yes. According to the Yolo County Adopted Zoning Map, dated July 2014, there is future growth planned outside the town of Yolo. As illustrated below, there is some land zoned for Highway Service Commercial (cross-hatched) and Single Family Residential (in yellow) that is not included in the current CSD boundary or its sphere of influence (SOI) which is shown as the red boundary.

¹⁵ CA Open Data Portal, State Water Resources Control Board Drinking Water - Human Right to Water Regulatory (including Enforcement Actions) Information, last updated Feb 3, 2020



However, according to the Board Chair, the CSD's water system does not have the capacity nor required fire flows to add new service connections. The CSD is concerned additional connections would further compromise system performance. The District would not be able to serve this planned growth unless its system is upgraded per item 3a) below.

If the CSD is able to obtain a grant to upgrade its infrastructure (see 3c below), a new well site would likely be located on the single family residential (yellow) zoned area located southeast of the CSD illustrated above. The CSD may also be willing and able to serve an existing church located on the public/quasi-public (purple) zoned land at the northwest corner of CSD as shown on the map above.

The lack of a sewer system and the limited capacity of the water system constrains development in the town of Yolo. Although there is highway commercial and single family residential zoning adjacent to the CSD boundaries, the minimum lot size on septic is 2 acres in size, so the zoning would only accommodate approximately 5-10 residential lots. Yolo County should revisit its zoning surrounding the town of Yolo considering the lack of a sewer system to accommodate growth.

- c) *Are there any significant infrastructure needs or deficiencies to be addressed for which the agency has not yet appropriately planned (including deficiencies created by new state regulations)?*

No. Although there are significant infrastructure needs or deficiencies to be addressed, the Cacheville CSD is working to address these issues. Yolo County has assisted the CSD with issuing a Request for Qualifications (RFQ) for proposals from qualified engineers and water resource planning Consultants to assist the District with a water resources infrastructure assessment, prioritization of repair/replacement actions, and identification applicable of state and/or federal loans or grants that could be used for water system repairs, replacement, or upgrades. The CSD Board has hired Wood-Rodgers and the study is underway. The CSD hopes to apply for State Water Board loans to replace the system. Because the town of Yolo is not low income, the CSD would need 25%-50% local matching funds and would likely not qualify for a grant (i.e. a loan). As described in the financial section, the CSD has been building its reserve for these anticipated matching funds to help pay for system improvements.

Cost estimates will not be available until the engineering study is completed with an infrastructure assessment, prioritization and replacement cost estimates.

- d) *If the agency provides water, wastewater, flood protection, or fire protection services, is the agency not yet considering climate adaptation in its assessment of infrastructure/service needs?*

No. According to a December 2019 draft Department of Water Resources (DWR) Drought and Water Shortage Risk Score for each small water supplier (1 is the lowest risk and 100 is highest risk, compared to other small water suppliers), the Cacheville CSD has a risk of 17.07, which is relatively low. For comparison, the other CSD's scores are: Esparto 22.53, Knights Landing 70.85 and Madison 68.96 and the overall score range for water suppliers in Yolo County range from 3.69 (UC Davis) to 90.52 (Campers Inn RV & Golf Course located in Dunnigan)¹⁶.

The 2011 Facility Master Plan and LAFCo's 2014 MSR identified that a backup generator should be acquired for system outages. The District indicated for years that a generator is beyond its financial capability. In 2020, the Yolo County Office of Emergency Services (OES) obtained \$100,000 from CalOES funding "Public Safety Power Shutoff (PSPS) Resiliency Funds to purchase a backup generator to improve system reliability. Upon installation, the generator drew too much power and shorted out. The CSD has upgraded the electrical panel and is now waiting for the generator to be repaired under warranty and should be completed in January 2021.

- e) *Are there any service needs or deficiencies for disadvantaged unincorporated communities related to sewers, municipal and industrial water, and structural fire protection within or contiguous to the agency's sphere of influence?*

No. Please see the response to 2c.

Capacity and Adequacy of Public Facilities and Services MSR Determination

The Cacheville Service District provides domestic water services to residents in the town of Yolo. The District owns and operates a community groundwater system that was constructed in the 1970s. The infrastructure is over 40 years old and has developed leaks due to aging pipes. The connections have water meters, but the CSD charges a flat rate because it does not have the staff to conduct meter reading. Although there are significant infrastructure needs or deficiencies to be addressed, the Cacheville CSD is working to address these issues. It has hired an engineering firm to perform an infrastructure assessment, prioritization of repair/replacement actions, and identification applicable of state and/or federal loans or grants that could be used for water system repairs, replacement, or upgrades. The engineering assessment is in process. The CSD hopes to apply for State Water Board loans to replace the system and it is proactively building its reserve for these anticipated matching funds to help pay for system improvements. In 2020, the Yolo County Office of Emergency Services (OES) obtained \$100,000 from CalOES funding "Public Safety Power Shutoff (PSPS) Resiliency Funds to purchase a backup generator to improve system reliability. After some installation issues, the generator should be operational in January 2021.

Capacity and Adequacy of Public Facilities and Services Recommendations

- Yolo County should revise its zoning for the town of Yolo considering the lack of a sewer system to accommodate future development.

¹⁶ DWR Drought and Water Shortage Risk Score for each small water supplier examined, draft dated December 2019

4. FINANCIAL ABILITY

Financial ability of agencies to provide services.

	YES	MAYBE	NO
a) Is the subject agency in an unstable financial position, i.e. does the 5-year trend analysis indicate any issues?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b) Does the subject agency fail to use generally accepted accounting principles, fully disclosing both positive and negative financial information to the public and financial institutions including: summaries of all fund balances and charges, summaries of revenues and expenditures, five-year financial forecast, general status of reserves, and any un-funded obligations (i.e. pension/retiree benefits)?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
c) Does the agency need a reconciliation process in place and followed to compare various sets of data to one another; discrepancies identified, investigated and corrective action is taken. For small agencies, this would include comparing budgets to actuals, comparing expenses from one year to the next, etc.?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d) Does the agency board fail to receive periodic financial reports (quarterly or mid-year at a minimum); reports provide a clear and complete picture of the agency's assets and liabilities?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e) Is there an issue with the organization's revenue sources being reliable? For example, is a large percentage of revenue coming from grants or one-time/short-term sources?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
f) Is the organization's rate/fee schedule insufficient to fund an adequate level of service, necessary infrastructure maintenance, replacement and/or any needed expansion and/or is the fee inconsistent with the schedules of similar service organizations?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
g) Is the organization needing additional reserve to protect against unexpected events or upcoming significant costs?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
h) Does the agency have any debt, and if so, is the organization's debt at an unmanageable level? Does the agency need a clear capital financing and debt management policy, if applicable?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
i) Does the agency need documented accounting policies and procedures including investments (If not, LAFCo has a sample)? Does the agency segregate financial duties among staff and/or board to minimize risk of error or misconduct? Is there a system of authorizations, approval and verification for transactions?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Discussion:

The District maintains its accounting data on an accrual basis of accounting for the water and lighting activities which is allowed under generally accepted accounting principles (GAAP) for this entity. The accrual basis of accounting focuses on the long-term health of an entity and includes non-cash transactions such as depreciation of capital asset, adjustments to accrued liabilities, such as pension obligation, other post-employment benefits (OPEB) liability and accrued compensated absences. The data presented above is based on the accrual basis data converted to the modified accrual basis. The modified accrual basis of accounting focuses on the near-term financial health of the District. The modified accrual basis of

YOLO LAFCO MUNICIPAL SERVICE REVIEW/SPHERE OF INFLUENCE STUDY

accounting does not include the above-mentioned non-cash transactions but does include the purchase of capital assets and loan principal repayments as expenditures which the accrual basis does not.

**CACHEVILLE COMMUNITY SERVICES DISTRICT
STATEMENTS OF REVENUE, EXPENSES AND CHANGES IN FUND BALANCE (modified)**

	2015	2016	2017	2018	2019	% of Total
Revenue						
Property tax related revenue	\$ 4,257	\$ 4,303	\$ 4,504	\$ 4,582	\$ 4,789	3.38%
Interest income	1,695	5,137	3,712	7,933	18,112	5.51%
Other non-service revenue	-	-	-	-	1,132	0.17%
Service revenues	119,381	120,232	120,090	122,337	122,097	90.94%
Total Revenue	125,333	129,672	128,306	134,852	146,130	100.00%
Expenses						
Maintenance salaries and benefits	35,881	36,015	35,685	35,453	37,594	34.23%
Clerical salaries and benefits	9,600	9,530	9,452	9,348	9,228	8.94%
Maintenance of systems and equipment	3,811	80,089	2,529	6,882	10,599	19.69%
Laboratory testing and supplies	2,320	3,227	5,016	3,177	6,706	3.87%
Utilities	13,932	15,572	13,987	15,448	13,098	13.65%
Communications	-	-	-	-	1,171	0.22%
Insurance	5,817	6,172	6,538	5,661	5,076	5.55%
Administrative expenses	13,334	12,302	16,047	11,354	11,856	12.30%
Permits and enforcement	1,205	1,440	1,724	1,915	1,915	1.55%
Total Expenses	85,900	164,347	90,978	89,238	97,243	100.00%
Net Change in Fund Balance	39,433	(34,675)	37,328	45,614	48,887	
Fund Balance, Beginning	525,052	564,485	529,810	567,138	612,752	
Fund Balance, Ending	\$ 564,485	\$ 529,810	\$ 567,138	\$ 612,752	\$ 661,639	
Fund Balances						
Capital Asset Replacement	\$ 309,917	355,714	397,672	449,570	495,832	
General Reserve	106,489	67,440	67,440	67,440	67,440	
Unassigned	148,079	106,656	102,026	95,742	98,367	
Total Fund Balances	564,485	529,810	567,138	612,752	661,639	
Year-to-Year Change in Total Fund Balance						
Amount Increase (Decrease)	39,433	(34,675)	37,328	45,614	48,887	
Percent increase (Decrease)	7.51%	-6.14%	7.05%	8.04%	7.98%	

a) *Is the subject agency in an unstable financial position, i.e. does the 5-year trend analysis indicate any issues?*

No. Currently, the District's finances are stable as long as there is not a catastrophic system failure in the near future. Revenue from the District's major activity, providing water to the community, is stable and has slightly increased from \$119,381 in 2015 to \$122,097 in 2019. Other revenues have also increased minimally. Total expenses have also been stable, except for fiscal year 2016 when the district expended over \$70,000 for a single repair. Fiscal year's 2017 administrative expenses were higher due to the costs of an audit. The District had a net income four out of the five years presented and has an accumulated net income of \$136,587 over the five years which has increased total fund balance from \$525,052 at the end of 2014 to \$661,639 as of 2019.

b) *Does the subject agency fail to use generally accepted accounting principles, fully disclosing both positive and negative financial information to the public and financial institutions including: summaries*

of all fund balances and charges, summaries of revenues and expenditures, five-year financial forecast, general status of reserves, and any un-funded obligations (i.e. pension/retiree benefits)?

Maybe. The District relies on the County to provide accounting and treasury services. County Department of Financial Services (DFS) staff reviews all transactions, including the payment of vendors, before data is entered into the County's financial system. This process adds a layer of internal control over the District's accounting data. In addition, at year end, DFS staff reviews the District's account balances for compliance to generally accepted accounting principles.

In general, County DFS allows access to monthly reports by district officials. However, since the current system, "INFOR", which was first implemented for fiscal year 2016, is not very user-friendly, the County sends the District a set of system generated monthly reports. The report package includes a trial balance, general ledger and a budget to actual report. A review of the minutes found that financial reports are included in the regular monthly meeting board package. However, the minutes do not indicate whether the reports are discussed on a regular basis. It appears financial information is only discussed at time of budget adoption and at meetings approving budget modifications, as needed. System reports are also not reviewed in detail as there were several errors noted by LAFCo staff. In addition, there were property tax allocation errors overstating secured property tax revenue in fiscal years 2015 and 2016 by 50% that was not caught by the District. These errors have since been corrected.

- c) *Does the agency need a reconciliation process in place and followed to compare various sets of data to one another; discrepancies identified, investigated and corrective action is taken. For small agencies, this would include comparing budgets to actuals, comparing expenses from one year to the next, etc.?*

Yes. Although the District did not cause the errors above, District staff did not know they occurred. The District should implement policies and procedures that require that all monthly reports are to be reviewed thoroughly for accuracy. Since the District is on a five-year audit cycle, monthly financial report reviews are even more important. In addition, a process should be implemented to compare prior year actual balances to current year balances. The County's standard monthly report package includes a current year budget to actual report by line item.

- d) *Does the agency board fail to receive periodic financial reports (quarterly or mid-year at a minimum); reports provide a clear and complete picture of the agency's assets and liabilities?*

Yes. The District does not have a process in place that provides/requires that financial reports are presented to the board on a periodic basis. A financial presentation should provide a complete picture of the District's finances: year-to-date expenditures, year-to-date revenues, assets, liabilities, reserve balance(s) and budget to actual. As noted above financial reports are provided in the board meeting packages but are usually not discussed at the meetings. The financial reports are standard reports from the County's financial system. However, the financial information in these reports are not presented in a useful manner for non-accountant board members and are not reformatted for easy board review.

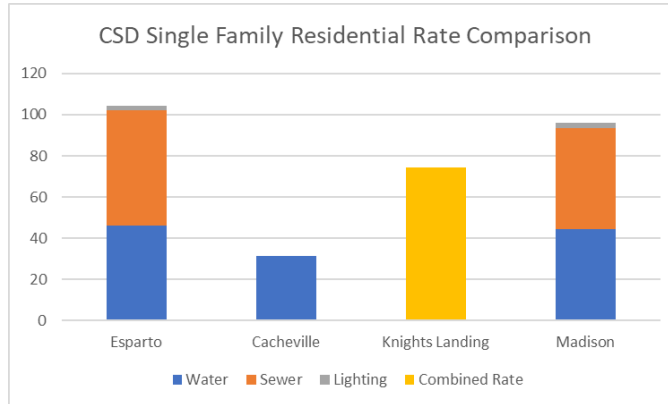
- e) *Is there an issue with the organization's revenue sources being reliable? For example, is a large percentage of revenue coming from grants or one-time/short-term sources?*

No. The District's main source of revenue is billings from providing water services to the community. The District is not dependent on grants or other unreliable sources of revenue. The CSD staff have indicated that account revenue is stable, even considering the pandemic and resulting economic issues.

- f) *Is the organization's rate/fee schedule insufficient to fund an adequate level of service, necessary infrastructure maintenance, replacement and/or any needed expansion and/or is the fee inconsistent with the schedules of similar service organizations?*

Maybe. The District has raised water rates slowly over time, however, the rate increases do not appear to be based on a formal rate study or on comprehensive review of expenditures and required/scheduled capital improvement needs. The CSD’s attorney has not provided the latest rate study and Prop 218 election information despite several requests by LAFCo staff. The CSD will need to consider if the current rates will be sufficient once the engineering study for water system upgrades/replacement is completed (see response to item 3c).

Below is a table comparing the single family residential rates for each CSD in the county (in dollars).



- g) *Is the organization needing additional reserves to protect against unexpected events or upcoming significant costs?*

Maybe. Per discussion with District staff, the water mains are needing to be replaced. Currently the district has over \$661,639 in total fund balances of which \$495,832 has been set aside for capital asset replacement. The actual amount required to be paid by the District will depend if improvements can be funded partially or wholly by grants. In addition, the District has not identified or have specific reserves to mitigate against any other catastrophic loss.

- h) *Does the agency have any debt, and if so, is the organization’s debt at an unmanageable level? Does the agency need a clear capital financing and debt management policy, if applicable?*

Yes. The general obligation bonds that financed the original system construction were paid off in fiscal year 2017-18. The District does not currently have any other long-term debt. However, as stated above the water system’s mains are in need of replacement that may need to be financed by a long-term debt issue. However, the District does not have any capital financing plans nor debt management policies to address any future debt burdens.

- i) *Does the agency need documented accounting policies and procedures including investments (If not, LAFCo has a sample)? Does the agency segregate financial duties among staff and/or board to minimize risk of error or misconduct? Is there a system of authorizations, approval and verification for transactions?*

Yes. The District does not have any written accounting or financial policies. Most Districts use/rely/or have adopted the County’s accounting policies as their own. However, these same Districts do not know what those policies are. As stated above, all of the District’s cash is maintained by the County Treasury and financial transactions are recorded in the County’s financial system. County (DFS) staff provides some review of vendor invoices and other transactions before they are entered into the accounting system. Invoices from vendors are also reviewed and approved by the District board before submitting to DFS for processing.

The bi-monthly service billings, collection, deposits and posting to accounts receivable is all processed by the District clerk. These processes should be completed by different staff for proper segregation of duties.

Financial Ability MSR Determination

Currently, the Cacheville Community Services District finances are stable. Both revenues and expenses have been consistent form year-to-year with revenues exceeding expenses four of the five years presented in this report and total available funds have increased by over \$136,587.

However, the District should be more proactive about reviewing financial reports and developing good accounting and financial policies to ensure that financial transactions are reported accurately and consistently in the accounting system and to make the financial condition of the District more transparent to the public. In addition, the District should develop ~~ment~~ a reserve policy and adequately fund them to mitigate future unforeseen expense and planned capital improvements.

As long as the District adheres to its prudent financial practices, makes administrative improvements, does not have a catastrophic failure and is able to fund required infrastructure needs it should remain viable.

Financial Ability MSR Recommendations

- Prepare a quarterly financial report which presents the CSD's financial condition in a ~~more~~ user-friendly way so board members and staff can better ~~understand~~ review financial data from the County's financial system-provided reports. At a minimum the financial data should include a balance sheet, income statement and a budget-to-actual report to detect potential errors.
- The District should develop oversight procedures over the billing, collection, deposit and accounts receivable functions to ensure that significant fraud would be detected.
- Once an engineering study for water system upgrades/replacement is completed, the CSD will need to consider if the current rates are sufficient to fund the capital improvement plan.
- The District should develop accounting, financial, governance and general administrative polices to help guide its decision making in a consistent manner.

5. SHARED SERVICES AND FACILITIES

Status of, and opportunities for, shared facilities.

	YES	MAYBE	NO
a) Are there any opportunities for the organization to share services or facilities with neighboring, overlapping or other organizations that are not currently being utilized?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Discussion:

- a) *Are there any opportunities for the organization to share services or facilities with neighboring, overlapping or other organizations that are not currently being utilized?*

Maybe. The District employs one part-time Clerk who provides bookkeeping and billing services, and two part-time Water Distribution Operators.

The other overlapping special district that operates in the town of Yolo is the Yolo Fire Protection District. Both districts already utilize the same part-time Clerk, although the position is not shared per se. Other district positions cannot be shared due to the disparate fire and water service expertise. If General Manager services were acquired, the CSD should consider contracting with one of the other

CSD's in the county for shared services, especially considering the Cacheville CSD's operation would not require a full time General Manager.

The Cacheville CSD is also approximately 4 miles from the City of Woodland. If it becomes desirable/necessary sometime in the future, the CSD could potentially contract with the City for administration and water system operator support services.

Shared Services MSR Determination

There is one other overlapping special district that operates in the town of Yolo, the Yolo Fire Protection District. Both districts already utilize the same part-time Clerk, although the position is not shared per se. The Cacheville CSD is also approximately four miles northwest of the City of Woodland. If it becomes desirable/necessary sometime in the future, the CSD could potentially contract with the City for administration and water system operator support services. If General Manager services were acquired, the CSD should consider contracting with one of the other CSD's in the county for shared services, especially considering the Cacheville CSD's operation would not require a full time General Manager.

Shared Services MSR Recommendation

- Consider contracting with one of the other CSD's in the county for shared General Manager services, especially considering the Cacheville CSD's operation would not be full time.

6. ACCOUNTABILITY, STRUCTURE AND EFFICIENCIES

Accountability for community service needs, including governmental structure and operational efficiencies.

	YES	MAYBE	NO
a) Are there any recommended changes to the organization's governmental structure that will increase accountability and efficiency (i.e. overlapping boundaries that confuse the public, service inefficiencies, and/or higher costs/rates)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b) Are there any issues with filling board vacancies and maintaining board members? Is there a lack of board member training regarding the organization's program requirements and financial management?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c) Are any agency officials and designated staff <u>not</u> current in making their Statement of Economic Interests (Form 700) disclosures?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
d) Are there any issues with staff turnover or operational efficiencies? Is there a lack of staff member training regarding the organization's program requirements and financial management?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
e) Does the agency need to have a qualified external person review agency finances each year (at a minimum), comparing budgets to actuals, comparing actuals to prior years, analyzing significant differences or changes, and determining if the reports appear reasonable?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f) Does the agency need to secure independent audits of financial reports that meet California State Controller requirements? Are the same auditors used for more than six years? Are audit results not reviewed in an open meeting?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

g) Does the organization need to improve its public transparency via a website (i.e. a website should contain at a minimum: organization mission/description/boundary, board members, staff, meeting schedule/agendas/minutes, budget, revenue sources including fees for services, if applicable, and audit reports)?

h) Does the agency need policies (as applicable) regarding personnel, travel and expense reimbursement, personal use of public resources, and contract bidding?

Discussion:

a) *Are there any recommended changes to the organization’s governmental structure that will increase accountability and efficiency (i.e. overlapping boundaries that confuse the public, service inefficiencies, and/or higher costs/rates)?*

No. Please see the responses to 4f and 5a.

b) *Are there any issues with filling board vacancies and maintaining board members? Is there a lack of board member training regarding the organization’s program requirements and financial management?*

No. The Cacheville CSD’s Board meetings occur on the first Wednesday of every month at 6pm at the Yolo Library. All five (5) Board member seats are filled and elections are managed by the Yolo County Elections office. The Board Chair did indicate, however, that while the seats are all currently filled, it is sometimes difficult to find residents to serve. The District contracts for legal services with the law firm Gardner, Janes, Nakken, Hugo & Nolan, which ensures the Board complies with required training.

c) *Are any agency officials and designated staff not current in making their Statement of Economic Interests (Form 700) disclosures?*

No. The Cacheville CSD has been determined to be exempt from filing a Conflict of Interest Code because it has an annual operating budget (exclusive of salaries) less than \$150,000¹⁷.

d) *Are there any issues with staff turnover or operational efficiencies? Is there a lack of staff member training regarding the organization’s program requirements and financial management?*

Maybe. The two part-time water operators have been employed by the CSD since 2008 and are current with certifications. The CSD employs two part-time operators to ensure coverage (they are each on-call one week and off the next). The part-time Clerk has worked with the District since 2014 and has a strong financial management background. However, according to Government Code Section 61050 the District is required to have a general manager.

e) *Does the agency need to have a qualified external person review agency finances each year (at a minimum), comparing budgets to actuals, comparing actuals to prior years, analyzing significant differences or changes, and determining if the reports appear reasonable?*

Yes. The County provided INFOR monthly reports do not provide board members, staff and the public with usable information about the District’s financial condition. Additionally, there needs to be a process in place to detect any accounting errors. The Cacheville CSD board should have a qualified external person review agency finances each year (at a minimum), comparing budgets to actuals, comparing actuals to prior years, analyzing significant differences or changes. Especially considering the CSD is on a five-year audit cycle.

¹⁷ Per email from the Yolo County Deputy Clerk/Recorder, February 6, 2020

- f) *Does the agency need to secure independent audits of financial reports that meet California State Controller requirements? Are the same auditors used for more than six years? Are audit results not reviewed in an open meeting?*

No. The District was approved by the County Board of Supervisors to be on a five-year audit cycle. The District last underwent an “agreed upon procedures” (AUP) that covered fiscal years 2010 to 2014. The District has hired an accounting firm to conduct an audit for fiscal years 2015 through 2019. The audit is expected to be completed in calendar year 2021.

The CSD may wish to consider changing to a 2 or 3-year audit cycle in order to be better prepared for state/federal grant, loan or other funding opportunities. In addition, complete record retention for five years can be a challenge.

- g) *Does the organization need to improve its public transparency via a website (i.e. a website should contain at a minimum: organization mission/description/boundary, board members, staff, meeting schedule/agendas/minutes, budget, revenue sources including fees for services, if applicable, and audit reports)?*

Yes. The Cacheville CSD should be applauded for getting its own district website up and running in 2019, however it is a work in progress. It received a 21% transparency score in 2020. Please see the attachments for needed improvements.

- h) *Does the agency need policies (as applicable) regarding personnel, travel and expense reimbursement, personal use of public resources, and contract bidding?*

Yes. The District does not have any documented polices.

Accountability, Structure and Efficiencies MSR Determination

The Cacheville CSD is generally governed well and there are no recommended changes to the organization’s governmental structure that will increase accountability and efficiency. Board seats are filled and there do not appear to be any chronic issues with vacancies. The CSD is represented by a local attorney’s office which provides board member training. CSD staff are efficient but there is a lack of an appointed general manager for financial management. The Cacheville CSD is due for its audit of the last five fiscal years. Last year, the District started a website, which is excellent, but it is a work in progress and content needs to be improved. The District does not have any adopted financial policies LAFCo is aware of and some need to be adopted.

Accountability, Structure and Efficiencies Recommendations

- According to Government Code Section 61050, the District is required to appoint a general manager.
- Considering the CSD is on a five-year audit cycle, consider hiring a qualified external person to review CSD finances each year. At a minimum the review should include comparing budgets to actuals, comparing year-end actual account balances to prior years’ balances, and analyzing significant differences or changes to detect material errors.
- Consider shifting to a 2 or 3-year audit cycle in order to be better prepared for state/federal grants, loans or other funding opportunities. In addition, complete record retention for five years can be a challenge.
- The Cacheville CSD should be applauded for getting its own district website up and running in 2019, however it is a work in progress. The District needs to improve website content (it received a 21% transparency score in 2020). Please reference <https://www.yololafco.org/yolo-local-government-website-transparency-scorecards> for additional content needed.
- Adopt policies regarding personnel, travel and expense reimbursement, personal use of public resources, and contract bidding (LAFCo has policy templates for use if desired).

7. OTHER ISSUES

Any other matter related to effective or efficient service delivery, as required by commission policy.

	YES	MAYBE	NO
a) Are there any recommendations from the agency's previous MSR that have not been implemented?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Discussion:

a) *Are there any recommendations from the agency's previous MSR that have not been implemented?*

Maybe. One of the four 2014 recommendations still needs to be implemented. Below are the LAFCo recommendations from the last MSR for the Cacheville CSD adopted in July 2014 with a status of implementation to date.

2014 Recommendations

1. LAFCo encourages the District to implement the suggested improvements in the Yolo County 2011 Final Facility Master Plan (including upsizing the pipeline diameters throughout the system, upsizing the water pump, and purchasing a backup power source) as funding allows.

Status: Yolo County Office of Emergency Services OES has obtained funds and purchased a backup generator to improve system reliability, which should be installed in January 2021. The CSD recently hired an engineering firm to prepare a water resources infrastructure assessment, prioritization of repair/replacement actions, and identification applicable of state and/or federal grants that could be used for water system repairs, replacement, or upgrades. The study is currently in process. The District also has been putting aside monies in its fund balance to help pay for system improvements.

2. LAFCo encourages the District to pursue potential grant opportunities, as well as to continue building its reserve, and to conduct the recommended system improvements (including upsizing the pipeline diameters throughout the system, upsizing the water pump, and purchasing a backup power source) as funding becomes available.

Status: The Cacheville CSD has increased its reserve approximately \$350,000 since its last MSR and has hired a consulting/engineering firm to complete the necessary studies and apply for grant funding to upgrade its system.

3. The District's Board of Directors should consider adopting formal financial policies that reflect its strong financial management practices, to ensure its continued financial stability in the event of staff turnover.

Status: The CSD has not adopted financial policies. See also checklist response to item 6h).

4. LAFCo encourages the District to considering establishing a website to enhance public outreach when the District is in a financial position to do so. Should a website be established, LAFCo also encourages the District to post budgets and audits on the site to increase ease of access for residents.

Status: The District established a website in 2019 but content improvements are needed.

Other Issues MSR Determination

Most of the 2014 MSR recommendations were followed. The one outstanding item is to adopt financial policies which has been reiterated as a recommendation for this 2020 MSR.

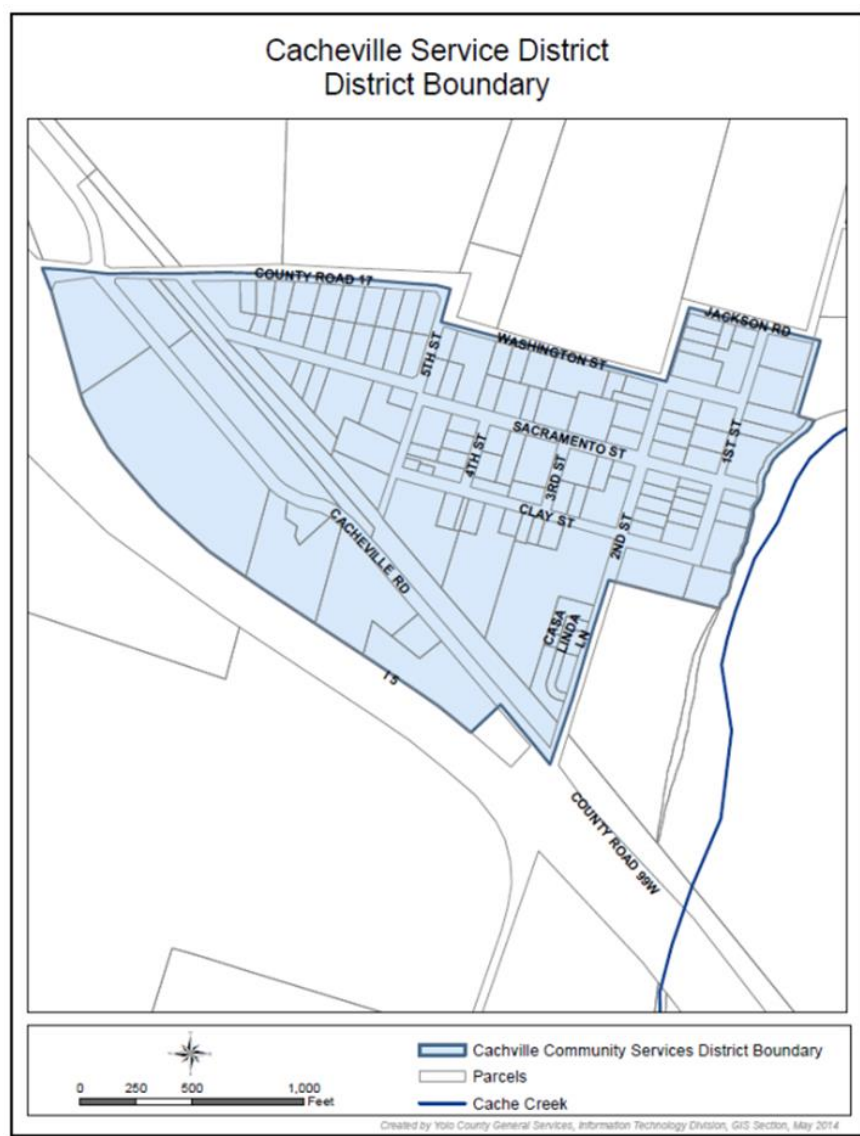
CACHEVILLE CSD SPHERE OF INFLUENCE STUDY

On the basis of the Municipal Service Review:

- Staff has reviewed the agency’s Sphere of Influence and recommends that a SOI Update is NOT NECESSARY in accordance with Government Code Section 56425(g). Therefore, NO CHANGE to the agency’s SOI is recommended and SOI determinations HAVE NOT been made.
- Staff has reviewed the agency’s Sphere of Influence and recommends that a SOI Update IS NECESSARY in accordance with Government Code Section 56425(g). Therefore, A CHANGE to the agency’s SOI is recommended and SOI determinations HAVE been made and are included in this MSR/SOI study.

SPHERE OF INFLUENCE MAP(S)

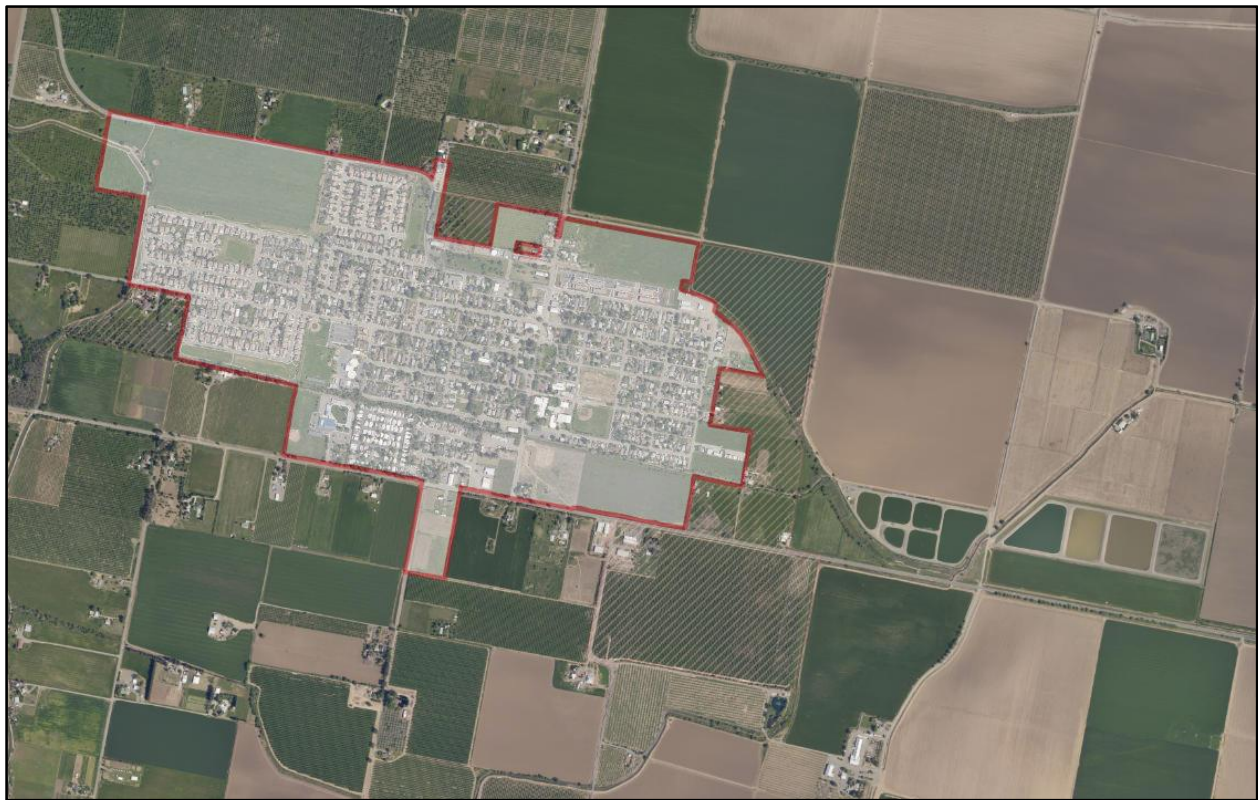
The sphere of influence is coterminous with the District boundary.



ESPARTO CSD AGENCY PROFILE

The Esparto Community Services District was originally formed May 12, 1960 as the Esparto Sanitary District. In 1969, it became the Esparto Community Services District and expanded its services to provide water, wastewater, stormwater and street lighting services. In 2016, recreation and parks powers were also authorized when the Madison-Esparto Regional County Service Area (MERCSA) was dissolved and the CSD took over its overlapping services to provide maintenance of greenbelt trails and detention basins associated with four developments in town. The town of Esparto is approximately 449 acres in size and is located on Highway 16 between the communities of Madison and Capay. The CSD boundaries are shown below and are roughly bordered along County Road 20X and Highway 16 to the north, County Road 21A to the south, Alpha Street to the east and Gable Drive to the west.

The town of Esparto is estimated to have a population of 3,783 according to 2019 estimates, however, please note that the census designated place (CDP) boundaries differ from the CSDs boundaries in that the CDP takes in additional rural territory surrounding the town.



The District currently has 1,001 domestic water connections (976 of which are active)¹⁸ and 967 wastewater connections. The CSD operates 4 active wells and 10 sewer ponds on a total of 40 acres. In 2016, recreation and parks powers were also authorized when the Madison-Esparto Regional County Service Area (MERCSA) was dissolved and the CSD took over its services in the CSD territory. Yolo County also contracts with the Esparto CSD to service the town's ~~detention basins, parks~~ and aquatic center. The District also acts as a pass through agency for Pacific Gas and Electric Company (PG&E) for payment of street lighting costs.

¹⁸ waterboards.ca.gov, Drinking Water Watch - Public Water System Information, Last Updated March 26, 2020.

There have been numerous annexations to the District's boundaries since its formation. The CSD has a sphere of influence (SOI) outside of its boundary, which was aligned with the Yolo County zoning for the community (see map) until the County recently adopted a new Esparto Community Plan in 2019 which scaled back its development areas. Therefore, this MSR/SOI recommends scaling back the SOI accordingly.

The District is governed by a five-member Board of Directors that meets the second Wednesday of every month at 7:00 pm at the District Office. The District has 7 employee positions staffed by a General Manager, Administrative Services Manager, financial staff, two utility operators, and two parks and maintenance operators.

A current map of the Esparto CSD and its SOI is provided below.

Esparto Community Services District Boundary and Sphere of Influence



Adopted by Yolo LAFCo on March 28, 2019

ESPARTO CSD MUNICIPAL SERVICE REVIEW

POTENTIALLY SIGNIFICANT MSR DETERMINATIONS

The MSR determinations checked below are potentially significant, as indicated by “yes” or “maybe” answers to the key policy questions in the checklist and corresponding discussion on the following pages. If most or all of the determinations are not significant, as indicated by “no” answers, the Commission may find that a MSR update is not warranted.

- | | |
|--|--|
| <input checked="" type="checkbox"/> Growth and Population | <input type="checkbox"/> Shared Services |
| <input type="checkbox"/> Disadvantaged Unincorporated Communities | <input checked="" type="checkbox"/> Accountability |
| <input type="checkbox"/> Capacity, Adequacy & Infrastructure to Provide Services | <input type="checkbox"/> Other |
| <input checked="" type="checkbox"/> Financial Ability | |

LAFCO MUNICIPAL SERVICE REVIEW:

- On the basis of this initial evaluation, the required determinations are not significant and staff recommends that an MSR is NOT NECESSARY. The subject agency will be reviewed again in five years per Government Code Section 56425(g).
- The subject agency has potentially significant determinations and staff recommends that a comprehensive MSR IS NECESSARY and has been conducted via this checklist.

1. GROWTH AND POPULATION			
	YES	MAYBE	NO
Growth and population projections for the affected area.			
a) Will the agency’s territory or surrounding area experience any significant population change or development over the next 5-10 years?	□	□	☒
b) Will development have an impact on the subject agency’s service needs and demands?	□	□	☒
c) Will projected growth require a change in the agency’s service and/or sphere of influence boundary?	☒	□	□

Discussion:

Census Designated Place Data Comparison for the CSD’s Communities¹⁹

	Yolo (Cacheville)	Esparto	Knights Landing	Madison
Median Household Income	\$77,868 ²⁰	\$75,833	\$42,969	\$41,050
Persons in Poverty	4.7%	10.0%	15.2%	15.7%
High School Degree or Higher	59.1%	83.7%	45.0%	44.9%
Persons Without Health Insurance	0.0%	7.1%	15.1%	11.0%
Median Housing Value	NA ²¹	\$313,500	\$184,000	\$169,400
Total Housing Units	120	1,105	291	193
Total Businesses ²²	NA	196	NA	NA
Households w/ Broadband Internet	54.8%	85.2%	52.2%	68.9%

According to the 2010 Census²³, the town of Esparto had a population of 3,108 persons. According to 2017 American Community Survey, approximately 56% of the population is Hispanic or Latino, 33% is White and 11% is Asian²⁴. Fifty-six percent (56%) of the households in Esparto speak a language other than English at home, primarily Spanish (47%) with some other Indo-European languages as well (8%), and just less than one percent (1%) Asian or Pacific islander.

a) *Will the agency’s territory or surrounding area experience any significant population change or development over the next 5-10 years?*

No. The unincorporated areas of Yolo County overall are estimated to have a 1.0% decrease in growth from January 1, 2019 to January 1, 2020²⁵. Although there is demand for new housing in Esparto, community growth projections do not represent a significant or unexpected change.

b) *Will development have an impact on the subject agency’s service needs and demands?*

No. Long standing development approvals delayed during the recent recession are now working through the County planning and building departments again. However, the Esparto CSD has the capacity and ability to serve the proposed development with development impact fees that will fund needed additional infrastructure (as described further in the Capacity and Adequacy of Public Facilities and Services Section). Therefore, no impact from growth and population is anticipated.

c) *Will projected growth require a change in the agency’s service and/or sphere of influence boundary?*

Yes. Yolo County adopted an updated community plan for Esparto in April 2019 which downzoned some areas back to agricultural uses and reduced the future community area. The existing SOI now exceeds the parcels zoned for development and should be scaled back accordingly. The proposed SOI would still provide some additional land zoned for growth, however, a sphere of influence update is needed to scale back to correlate to the updated community plan.

¹⁹ Source: 2015-2019 American Community Survey 5-Year Estimates

²⁰ American Fact Finder 2018 American Community Survey and 2017 Economic Census

²¹ Data not available

²² Source: 2012 Survey of Business Owners: Company Summary

²³ American Fact Finder for the Yolo CDP (Census Designated Place), California

²⁴ American Fact Finder for the Yolo CDP (Census Designated Place), California

²⁵ Department of Finance City/County Population estimates with Annual Percent Change, January 1, 2019 and 2020

Growth and Population MSR Determination

Long standing development approvals delayed during the recent recession are now moving forward to construction. The Esparto CSD has the capacity and ability to serve the proposed development with development impact fees that will fund needed additional infrastructure. Therefore, no impact is anticipated with project mitigation. Yolo County adopted an updated community plan for Esparto in April 2019 which downzoned some areas from residential back to agricultural uses and reduced the community area due to flood issues. The proposed SOI would still provide some additional land zoned for growth, however, a sphere of influence update is needed to scale back to correlate to the updated community plan.

2. DISADVANTAGED UNINCORPORATED COMMUNITIES

The location and characteristics of any disadvantaged unincorporated communities within or contiguous to the sphere of influence.

	YES	MAYBE	NO
a) If the subject agency provides public services related to sewers, municipal and industrial water, or structural fire protection, are there any “inhabited unincorporated communities” (per adopted Commission policy) within or adjacent to the subject agency’s sphere of influence that are considered “disadvantaged” (80% or less of the statewide median household income) that do not already have access to public water, sewer and structural fire protection?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b) If “yes” to a), it is feasible for the agency to be reorganized such that it can extend service to the disadvantaged unincorporated community? If “no” to a), this question is marked “no” because it is either not needed or not applicable.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Discussion:

- a) *If the subject agency provides public services related to sewers, municipal and industrial water, or structural fire protection, are there any “inhabited unincorporated communities” (per adopted Commission policy) within or adjacent to the subject agency’s sphere of influence that are considered “disadvantaged” (80% or less of the statewide median household income) that do not already have access to public water, sewer and structural fire protection?*

No. The Esparto CSD provides municipal water and wastewater service. The Esparto Fire Protection District provides structural fire protection services. The town of Esparto is considered an inhabited unincorporated community, however, it is not considered disadvantaged. The median household income statewide in 2019 was surveyed at \$80,440²⁶ and the median household income in Esparto is estimated to be \$75,833²⁷. Therefore, Esparto is not considered to be a disadvantaged unincorporated community per state criteria.

- b) *If “yes” to a), it is feasible for the agency to be reorganized such that it can extend service to the disadvantaged unincorporated community? If “no” to a), this question is marked “no” because it is either not needed or not applicable.*

No. The community is already served with municipal water, wastewater and fire protection services. Therefore, the town of Esparto is not being passed over for economic reasons.

²⁶ American Community Survey 2019 1-year survey

²⁷ American Fact Finder 2018 American Community Survey and 2017 Economic Census

Please see Appendix A for a detailed analysis of the fire, water and sewer services available to each of these unincorporated communities. There are no disadvantaged unincorporated communities without these services: (1) within the sphere of influence of another agency that provides them; or (2) where a connection would be feasible due to the distance involved. All disadvantaged unincorporated communities that are adjacent or nearby adjacent municipal services have been connected.

Disadvantaged Unincorporated Communities MSR Determination

Esparto does not qualify as a disadvantaged unincorporated community. In addition, the community is already served with municipal water, wastewater and fire protection services. Therefore, the town of Esparto is not being denied critical public services for socioeconomic reasons.

3. CAPACITY AND ADEQUACY OF PUBLIC FACILITIES AND SERVICES

Present and planned capacity of public facilities, adequacy of public services, and infrastructure needs or deficiencies including needs or deficiencies related to sewers, municipal and industrial water, and structural fire protection in any disadvantaged, unincorporated communities within or contiguous to the sphere of influence.

	YES	MAYBE	NO
a) Are there any deficiencies in agency capacity to meet service needs of existing development within its existing territory (also note number of staff and/or contracts that provide services)? Are there any concerns regarding services provided by the agency being considered adequate (i.e. is there a plan for additional staff or expertise if necessary)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b) Are there any issues regarding the agency's capacity to meet the service demand of reasonably foreseeable future growth?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c) Are there any significant infrastructure needs or deficiencies to be addressed for which the agency has not yet appropriately planned (including deficiencies created by new state regulations)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
d) If the agency provides water, wastewater, flood protection, or fire protection services, is the agency not yet considering climate adaptation in its assessment of infrastructure/service needs?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
e) Are there any service needs or deficiencies for disadvantaged unincorporated communities related to sewers, municipal and industrial water, and structural fire protection within or contiguous to the agency's sphere of influence?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Discussion:

a) *Are there any deficiencies in agency capacity to meet service needs of existing development within its existing territory (also note number of staff and/or contracts that provide services)? Are there any concerns regarding services provided by the agency being considered adequate (i.e. is there a plan for additional staff or expertise if necessary)?*

No. The CSD provides 1,001 water and 967 sewer connections to households and businesses with 4 active wells and 10 sewer ponds on a total of 40 acres. It also provides stormwater services to operate and maintain detention basins for four developments in town (taken over when MERCESA was dissolved in 2017). It provides park and recreation services to maintain the greenbelt areas connected to the detention basins noted above and the Esparto Community Park, which it took over from Yolo County in 2017. And it also operates and maintains the Tuli-Mem Park and Aquatic Center under contract with Yolo County. The District has 7 employees, which provide adequate expertise and service coverage.

Water Service

The Esparto CSD owns, operates and maintains the water system serving the community of Esparto, which serves a total of 1,001 water connections. According to the District's Facility Master Plan (2011) and re-confirmed with the CSD's General Manager in 2020²⁸, the system's infrastructure includes:

- Four (4) wells- Well 1A, Well 5, and Well 6 (all with a depth of 400 feet); one (1) well 5b (at a depth of 1,200 feet); and Well 7 (at a depth of ~~xxx~~-1,150 feet)
- Emergency well- a fifth well is not currently in use due to adequacy issues, but still connected to the system for emergency use;
- 500,000-gallon storage tank;
- Booster pump station; and
- Two (2) hydropneumatic tanks- connected to the distribution system in order to maintain system pressure and reliability

In 2020, the daily water use averages 459,000 gallons per day. The CSD installed water meters and started factoring usage in the rates beginning in 2013, and consequently usage dropped.

The CSD has made several improvements to address fire flow, including adding a large booster pump station and a 500,000-gallon storage tank, as well as a new 12" main from the pump station down to Fremont Street. With these updates CSD staff indicated the system meets both domestic supply needs and fire flow requirements (but just barely), which was confirmed with the Esparto Fire Department²⁹. The Esparto FPD indicated the system is meeting fire flow requirements in both residential and commercial, but the system is about at its maximum capacity in certain locations of town. The 2011 Facility Master Plan identified a goal of upsizing all of the main line pipes to 6-inches in diameter. One remaining segment on Woodland Avenue will be upgraded with the E. Parker subdivision, and then all main lines will be 6-inch pipe. In addition, development projects in the near future will increase the system capabilities, as described in more detail under Item 3c.

According to Yolo County Environmental Health, Esparto CSD does not have any adequacy/quality issues with its water system. However, the State Water Resources Control Board (SWRCB) issued a Notice of Violation to the Esparto CSD on February 3, 2020 for not properly collecting lead and copper samples during 2019³⁰ (merely for starting sampling one day early and SWRCB made them do it over). There are no outstanding water quality citations or compliance orders for Esparto CSD.

Wastewater Service

Esparto CSD provides wastewater collection and treatment services for 967 connections in the community of Esparto. According to the Esparto CSD Facility Master Plan (2011), the wastewater is collected through a system of vitrified clay pipe with diameter ranging from 4-inch to 12-inch in diameter. The collection system flows by gravity to a system of 10 facultative treatment ponds located on the eastern side of Esparto. A pump station is located at the headworks to the treatment ponds and is pumped into ponds by a submersible pump lift station equipped with two 500 gallons per minute (gpm) submersible Chicago pumps. The CSD owns 90 acres of land for treatment ponds or other disposal facilities, containing 10 ponds totaling 42.7 acres in size.

Esparto CSD's current collection and treatment systems have the capacity to meet flow generation of current development, plus an additional 10-15% increase in flow. Overall, the CSD has adequate capacity for sewer treatment. A flow study was prepared for the Orciuoli Subdivision by Laugenour and Meikle in 2020 and the it confirmed the CSD's capacity and flows.

²⁸ Meeting with the Esparto CSD General Manager on December 3, 2020.

²⁹ Email from Esparto FPD Assistant Fire Chief Curtis Lawrence on December 8, 2020.

³⁰ State Water Resources Control Board Notice of Violation (PWS No. 5710007) to the Esparto CSD on February 3, 2020

Historically, the wastewater treatment plant has had numerous violations (137 in total going back to July 2001). However, 127 of those occurred before 2010 prior to management and maintenance changes at the District. And no violations have occurred since May 2014³¹. Therefore, there have been no violations in the last five years.

Stormwater and Parks/Recreation Service

In 2016, CSD recreation and parks powers were also authorized when the MERCSA was dissolved and the CSD took over its overlapping services. The Esparto CSD now provides maintenance of greenbelt trails and detention basins associated with four developments in town. The CSD has the capacity, but unfortunately, this service was not adequately funded when the CSD took over and it is now operating at a deficit. The CSD has been able to reduce the annual deficit from \$50,000 per year to \$22,000 per year by not watering the grass, however, fees need to be raised to fund this service. Please see the Financial Ability Item 4(f) for recommendations about closing this funding deficit for this service.

The Esparto CSD also took over maintenance of the Esparto Community Park from Yolo County in 2017 (however the park site is still owned by the County). But since the CSD is providing a higher level of service, such as cleaning the public restrooms every day instead of once per week, there is another funding gap of approximately \$10,000 per year. The CSD is working with local non-profit groups to fundraise to fill this gap.

Esparto CSD also operates and maintains the Tuli-Mem Park and Aquatic Center under contract with Yolo County. The CSD reports this relationship is effective and the CSD's costs are within the agreed upon budget. Yolo County is ultimately responsible for funding the aquatic center services.

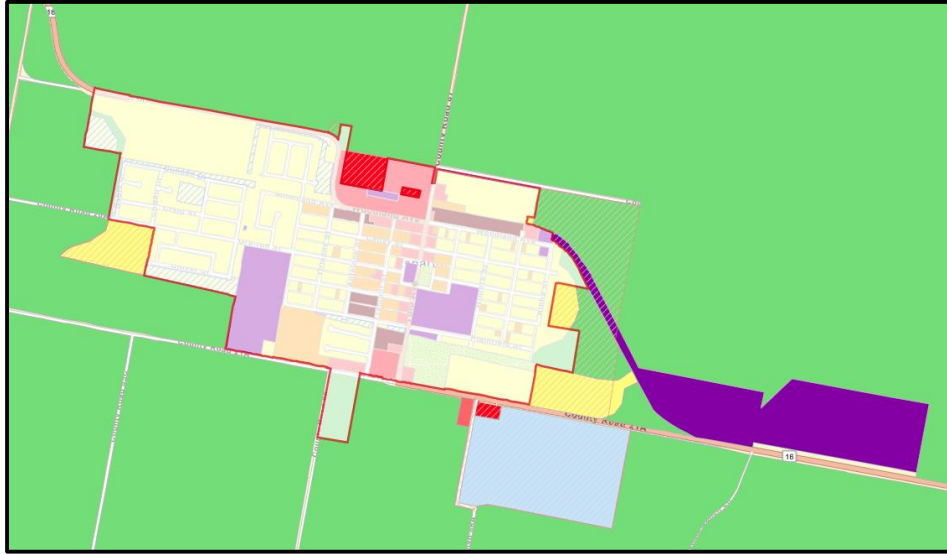
Street Lighting Service

The Esparto CSD collects payments for street lighting service provided by PG&E with its utility billing, and then pays PG&E for the service. The Esparto CSD's street lighting service is essentially a utility billing and collection pass through service to pay PG&E as the actual service provider. LAFCo is not aware of any street lighting issues.

- b) *Are there any issues regarding the agency's capacity to meet the service demand of reasonably foreseeable future growth?*

No. According to the Yolo County Adopted Zoning Map, dated July 2014, there is development potential for the town of Esparto. However as illustrated below, all of the land zoned for urban uses are included either within the current CSD boundary, which is shown as the red boundary, or its sphere of influence (SOI), which is cross-hatched.

³¹ CA.GOV Open Data Portal, Water Board Wastewater Violations, 2001-2016



- c) *Are there any significant infrastructure needs or deficiencies to be addressed for which the agency has not yet appropriately planned (including deficiencies created by new state regulations)?*

No. There are infrastructure needs to create capacity, but they are being addressed with new developments. The total capacity of all the wells is an issue and the Orecelli Subdivision will be funding a new well (Well 8) and a 200,000-gallon water storage tank, along with booster pumps and a pressure regulating system. The subdivision has been approved by the County and building permits are anticipated in early 2021. Building permit fees will allow the CSD to pay for the construction required to serve the development. The first phase of construction includes 33 homes by end of 2021. Total homes will include 140 single-family residential and 30 multi-family residential units.

Regarding waste water, a 60-year old line flowing to the waste water treatment plant (WWTP) was recently replaced due to infiltration issues with a new plastic bypass line 12" in diameter and located outside of the flood plain. Therefore, there are now two lines going to WWTP, but there is a need to re-line the older clay pipe to stop infiltration. Ultimately, two functional lines would increase capacity to WWTP, but funding is needed to complete the project. The CSD's new fee structure will build a reserve to finance it, so the CSD is planning for this infrastructure improvement. There has also been a need to replace the inverted siphon under Lamb Slough with a small lift station and force main to reduce sediment/solids buildup and clogging. However, construction at the RISE Clinic will be installing a lift station, which will obviate the need for the inverted siphon. Construction is anticipated in March 2021.

- d) *If the agency provides water, wastewater, flood protection, or fire protection services, is the agency not yet considering climate adaptation in its assessment of infrastructure/service needs?*

No. The CSD has backup generators for the storage tank and ponds to keep the water system operating without power in the event of a PG&E blackout during high risk fire events. The Esparto CSD also has solar panels installed to generate electricity.

Regarding drought, according to a December 2019 draft Department of Water Resources (DWR) Drought and Water Shortage Risk Score for each small water supplier (1 is the lowest risk and 100 is highest risk, compared to other small water suppliers), the Esparto CSD has a risk score of 22.53, which is relatively low. For comparison, the other CSD's scores are: Cacheville CSD 17.07, Knights Landing 70.85, and Madison 68.96 and the overall score range for small water suppliers in Yolo County range from 3.69 (UC Davis) to 90.52 (Campers Inn RV & Golf Course located in Dunnigan).

- e) *Are there any service needs or deficiencies for disadvantaged unincorporated communities related to sewers, municipal and industrial water, and structural fire protection within or contiguous to the agency's sphere of influence?*

No. Please see the response to 2c.

Capacity and Adequacy of Public Facilities and Services MSR Determination

The Esparto CSD is able to meet service needs of existing development within its territory. Its services are adequate and no significant concerns have been cited. The CSD's water services are at its maximum capacity in some parts of town, but fees from County development beginning in 2021 will mitigate these issues by funding construction of needed infrastructure. The CSD has taken over additional storm water and parks services in recent years, and there is sufficient capacity but not funding, which is addressed in more detail under the Financial Ability determination. The CSD is adequately planning for future community needs and is considering climate adaptation in its assessment of infrastructure/service needs.

4. FINANCIAL ABILITY

Financial ability of agencies to provide services.

	YES	MAYBE	NO
a) Is the subject agency in an unstable financial position, i.e. does the 5-year trend analysis indicate any issues?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b) Does the subject agency fail to use generally accepted accounting principles, fully disclosing both positive and negative financial information to the public and financial institutions including: summaries of all fund balances and charges, summaries of revenues and expenditures, five-year financial forecast, general status of reserves, and any un-funded obligations (i.e. pension/retiree benefits)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c) Does the agency need a reconciliation process in place and followed to compare various sets of data to one another; discrepancies identified, investigated and corrective action is taken. For small agencies, this would include comparing budgets to actuals, comparing expenses from one year to the next, etc.?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
d) Does the agency board fail to receive periodic financial reports (quarterly or mid-year at a minimum); reports provide a clear and complete picture of the agency's assets and liabilities?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
e) Is there an issue with the organization's revenue sources being reliable? For example, is a large percentage of revenue coming from grants or one-time/short-term sources?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
f) Is the organization's rate/fee schedule insufficient to fund an adequate level of service, necessary infrastructure maintenance, replacement and/or any needed expansion and/or is the fee inconsistent with the schedules of similar service organizations?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
g) Is the organization needing additional reserve to protect against unexpected events or upcoming significant costs?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
h) Does the agency have any debt, and if so, is the organization's debt at an unmanageable level? Does the agency need a clear capital financing and debt management policy, if applicable?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

- i) Does the agency need documented accounting policies and procedures including investments (If not, LAFCo has a sample)?
- Does the agency segregate financial duties among staff and/or board to minimize risk of error or misconduct? Is there a system of authorizations, approval and verification for transactions?
-

Discussion:

The District maintains its accounting data on an accrual basis of accounting for the water and sewer activities and on the modified accrual basis for [street lighting](#), storm drainage and park and recreation activities which is consistent with generally accepted accounting principles (GAAP) for this entity. The accrual basis of accounting focuses on the long-term health of an entity which includes depreciation of capital assets, adjustments to accrued liabilities, pension obligation, other post-employment benefits (OPEB) liability and accrued compensated absences. The data presented above is based on the audited accrual basis data converted to the modified accrual basis of accounting which focuses on the near-term financial health of the District. The modified accrual basis of accounting does not include the above-mentioned non-cash transactions but does include the purchase of capital assets and loan principal repayments as expenditures which the accrual basis does not.

YOLO LAFCo MUNICIPAL SERVICE REVIEW/SPHERE OF INFLUENCE STUDY

**ESPARTO COMMUNITY SERVICES DISTRICT
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE (modified)**

	2015	2016	2017	2018	2019	5 Yr Avg
Revenue						
Property taxes and assessments	\$ 38,558	\$ 40,934	\$ 47,835	\$ 95,703	\$ 109,909	4.42%
Reimbursement from Yolo County	-	-	-	-	136,505	1.81%
Development impact fees (DIF)	460,445	1,374	78,306	-	45,621	7.78%
Interest	3,143	10,371	7,967	14,489	30,864	0.89%
Service charges	1,178,131	1,157,208	1,037,523	1,531,140	1,264,336	81.96%
Other revenue	17,761	37,295	167,759	-	12,868	3.13%
Total Revenue	1,698,038	1,247,182	1,339,390	1,641,332	1,600,103	99.99%
Expenditures						
Salaries and benefits	458,028	492,146	460,319	562,467	604,482	34.91%
Administration	28,930	26,753	22,596	20,756	22,470	1.63%
Supplies	8,788	8,682	89,364	66,362	108,754	3.82%
Professional fees	188,219	41,163	122,992	89,530	53,267	6.71%
Utilities	105,079	98,966	70,779	101,753	115,767	6.67%
Maintenance & small tools	68,003	100,322	169,018	160,944	151,148	8.80%
Capital asset acquisitions	555,746	-	420,590	117,891	65,290	15.70%
Debt service - principal and interest	280,341	279,750	277,038	275,284	274,447	18.78%
Miscellaneous	34,549	134,048	(14)	-	51,267	2.98%
Total Expenses	1,727,683	1,181,830	1,632,682	1,394,987	1,446,892	100.00%
Change in Fund Balance	(29,645)	65,352	(293,292)	246,345	153,211	
Total Fund Balance, July 1	1,212,639	1,182,994	1,248,346	955,054	1,201,399	
Total Fund Balance, June 30	\$ 1,182,994	\$ 1,248,346	\$ 955,054	\$ 1,201,399	\$ 1,354,610	
Fund Balances						
Restricted development impact fees	\$ 343,777	\$ 348,080	\$ 350,392	\$ 355,080	\$ 363,279	
Restricted USDA debt reserve	128,828	155,666	182,123	209,468	238,063	
Unassigned	710,389	744,600	422,539	636,851	753,268	
	\$ 1,182,994	\$ 1,248,346	\$ 955,054	\$ 1,201,399	\$ 1,354,610	
Year-to-Year Change in Total Fund Balance						
Amount Increase (Decrease)	\$ (29,645)	\$ 65,352	\$ (293,292)	\$ 246,345	\$ 153,211	
Percent increase (Decrease)	-2.44%	5.52%	-23.49%	25.79%	12.75%	

a) *Is the subject agency in an unstable financial position, i.e. does the 5-year trend analysis indicate any issues?*

No. District revenues have been sufficient over the five-year period to cover operating expenditures, capital asset purchases and debt service and to have a small gain of \$141,971 on a modified accrual basis. However, over the long-term the District has a pension and OPEB liability totaling \$1,692,896 which needs to be funded over the long-term.

The District's revenues consist primarily of property taxes and assessments, development impact fees, interest, service charges for water, sewer and lighting services and reimbursements from the County for maintaining the community park and aquatic center. Service charges account for 80% of revenue and is subject to Proposition 218. Rates have been established through fiscal year 2025 and increase

each year: 2.3% for water service and 3% for sewer service. The rates include a component to establish a catastrophic loss reserve with deposits of \$150,000 each year. Over the five-year period, revenue from service charges have been stable. Development impact fees are received when new construction is approved and can vary significantly from year-to-year. Expenditure of these fees is restricted to specific purposes. Property taxes and assessments are 4% of total revenue and consists of a portion of the 1% general levy and special assessments related to MERCSA for maintaining storm drainage detention ponds and surrounding open space. The property tax and assessment revenue is very stable. In FY 2018 the increase was due to the District receiving property assessments related to the former MERCSA drainage area that will be assessed annually.

The District's expenditures include salaries and benefits, administration, operating expenditures, debt service and capital outlay. Salaries and benefits comprise almost 35% of total expenditures, operating expenditures 30%, debt service 19% and capital outlay 16%. Excluding capital outlay, District management has been able to keep expenditure growth fairly flat over the 5-year period.

With the stable revenue and flat expenditures, the District has maintained an unassigned fund balance of between \$422,539 and \$753,268, which is the current balance. The District will also start setting aside \$150,000 a year in a catastrophic loss reserve.

- b) *Does the subject agency fail to use generally accepted accounting principles (GAAP), fully disclosing both positive and negative financial information to the public and financial institutions including: summaries of all fund balances and charges, summaries of revenues and expenditures, five-year financial forecast, general status of reserves, and any un-funded obligations (i.e. pension/retiree benefits)?*

No. The District's financial transactions are recorded and presented in accordance to GAAP. Through FY 2017 the County Department of Financial Services (DFS) maintained the District's accounting transactions in the County's financial system. DFS staff reviewed all transactions before posting. However, in fiscal years 2015-16 and 2016-17 DFS made input errors causing \$12,697 of District expenditures and \$102,460 of District revenue to be posted to another fund. These errors were not detected by either District or DFS. Corrections have been processed and the likelihood of it occurring has been mitigated due to the District decision to maintain its own accounting system.

Beginning in FY 2018 the District began processing disbursements, receipts, and journal entries on their own accounting system. The District is using QuickBooks hosted by the District. The software is set up to account for all of the District's transactions including those still processed by the County as the District still maintains surplus cash with the County for investment purposes, maintenance of reserves and for the purpose of receiving revenues allocated by the County such as interest earnings and property taxes and assessments.

The District is audited annually and posts the audits on their website. District management also provides the governing board with a monthly line-item budget-to-actual report.

- c) *Does the agency need a reconciliation process in place and followed to compare various sets of data to one another; discrepancies identified, investigated and corrective action is taken. For small agencies, this would include comparing budgets to actuals, comparing expenses from one year to the next, etc.?*

No. District staff reviews budget-to-actual reports monthly and presents them to the District Board each meeting. The District also reconciles their banking transactions, accounts receivable, and funds held by the County on a monthly basis to the QuickBooks accounting system. The District also has undergone an annual financial audit performed by an independent accountant.

- d) *Does the agency board fail to receive periodic financial reports (quarterly or mid-year at a minimum); reports provide a clear and complete picture of the agency's assets and liabilities?*

No. The Board receives a detailed budget-to-actual report each month in addition to a list of approved claims. The Board also receives annual audited financial statements presentation by the external auditors.

- e) *Is there an issue with the organization's revenue sources being reliable? For example, is a large percentage of revenue coming from grants or one-time/short-term sources?*

No. The District's operating revenues consists of Residential and Commercial fees for water, sewer and lighting fees. There are not any individual customers that comprise 10% or more of total revenues or a small group of customers that comprise of 25% of total revenue. The District also receives an allocation of property taxes. See the five-year trend in 4a) for details.

- f) *Is the organization's rate/fee schedule insufficient to fund an adequate level of service, necessary infrastructure maintenance, replacement and/or any needed expansion and/or is the fee inconsistent with the schedules of similar service organizations?*

Yes. The water and sewer rates appear sufficient, however, the Zone of Benefit for storm water detention specific to four subdivisions and associated greenbelt maintenance is significantly underfunded. In addition, the CSD's maintenance of the County-owned Esparto Community Park is underfunded by approximately \$10,000 per year.

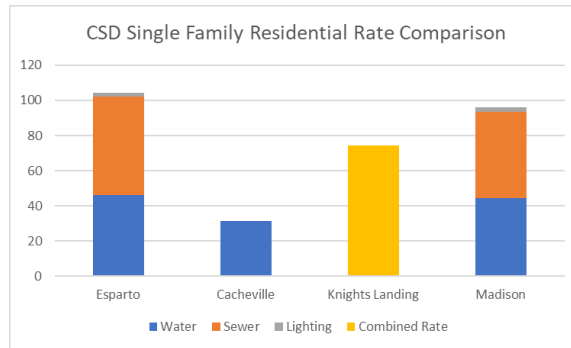
At the District's November 13, 2019 meeting, resolutions were adopted to raise water rates 2.3% and sewer rates 3%. The increases are effective 12/1/2019 and increase on July 1 of each year through 7/1/2024. The rates appear to be sufficient to fund the current level of service and set aside \$150,000 into a catastrophic loss reserve.

However, the District has not been able to increase assessments for the flood detention ponds due to the limitations of Proposition 218. The District became responsible for maintaining the ponds and adjacent green belt beginning in fiscal year 2018. For the two fiscal years, 2018 and 2019, the expenditures to maintain the flood detention ponds exceeded the current assessment by \$45,467. In response the District has cut costs including limiting watering around the detention ponds and cleaning debris from fallen trees. The District needs to hold a new Prop 218 election with the landowners in the Zone of Benefit to increase rates to resolve this potential ongoing deficit.

In addition, according to the District general manager, reimbursements from the County to maintain the Esparto Community Park have not been enough to offset costs borne by the District by about \$10,000 a year. The District took over the maintenance of the Park "voluntarily" with some funding from the County because the County was not doing an adequate job. To offset short falls the District has been working with community groups for funding alternatives. One potential source was fees for using the park during the [annual Almond festival](#) which, [unfortunately](#), did not occur [in 2020](#) due to the coronavirus pandemic.

Also, the current fee structure did not include the unexpected expense for moving water lines required by the Caltrans Corridor Safety Project in Esparto. The project includes street improvements including new drainage and street lighting. The District has been requested by Caltrans to move circa 1960s water lines because they are too shallow and will interfere with the Caltrans improvements. If the District only makes the necessary changes it will cost the District about \$400k. However, the E. Parker Subdivision has a development agreement requiring increased capacity. To take care of both needs at once will cost \$1.5 million. The County is currently assisting with [a](#) three-way agreement with [the](#) Tribe, County and [the](#) CSD to fund infrastructure improvements. It is currently not known how much the CSD will need to contribute for this project. The District may need to borrow money to finance their share of the improvements.

Below is a table comparing the single family residential rates for each CSD in the county (in dollars).



- g) *Is the organization needing additional reserve to protect against unexpected events or upcoming significant costs?*

Yes. The District has an unassigned fund balance of \$735,268 as of June 30, 2019. In addition, the District’s current water and sewer rate increases include a component that will allow management to set aside \$150,000 for infrastructure and equipment replacement.

However, the district has an unexpected infrastructure need of between \$400,000 and \$1,500,000 to move shallow water lines that are in the way of a Caltrans project. In addition, the District ~~and~~ is losing about \$10,000 a month due to the inability to charge late fees due to the State order related to the coronavirus pandemic. To mitigate the revenue shortfall, the District is in the process of cutting costs including adjusting variable expenses such as maintenance, office supplies, and other non-essential costs, also delaying ordering replacement meters and other items that can be put off. Due to the shortfall District management is currently working on budget changes for the current fiscal year, 2020-2021. Accounts receivable have also increased by 50% due to the shut off moratorium. The increased receivables are for about 60 accounts that after the emergency COVID order expires will need to be set up on payment plans. The order is expected to be lifted by February 2021 whereby the District will again be able to charge late fees and interest.

- h) *Does the agency have any debt, and if so, is the organization’s debt at an unmanageable level? Does the agency need a clear capital financing and debt management policy, if applicable?*

Maybe. Excluding pension and OPEB liabilities the District’s current debt load is manageable. The current annual debt service requirement of the USDA certificates of participation (COPs) is included in the annual budget each year. However, the District does not have a plan to fund pension and OPEB liabilities.

The District financed improvements to both the water and sewer systems in fiscal years 2008 and 2009 with Certificates of Participation (COPs) issued by United States Department of Agriculture. The total amount of the debt issue is \$5,090,000, the amount outstanding as of June 30, 2019 is \$4,230,000. The debt is scheduled to be paid off in 2048. The annual debt service is paid each year from current revenues.

As of June 30, 2019, the District has a pension and retiree health insurance (OPEB) liabilities in the amounts of \$357,637 and \$1,335,259, respectively. The District does not have a plan to pay down these liabilities nor has opened an irrevocable trust fund for to accumulate funds for OPEB. he OPEB liability will continue to increase rapidly without a plan to prefund. The retirement liability, assuming current trends continue, as well as employer contributions will increase slightly. According to *CalPERS 2019 Annual Review of Funding Levels and Risks* the big risk is continuing employer rate increases. Required employer contributions will increase over the next few years while the cost of recent rate changes and investment losses are being phased in. In 4-5 years, required contributions are expected

to decrease due to the continual decrease in normal cost as Classic members retire or terminate and are replaced by PEPPRA members and required payments toward existing unfunded accrued bases will gradually be eliminated as individual unfunded actuarial liability bases are fully paid off. In the long-term, required employer contributions will trend toward the employer portion of the normal cost and all plans will gradually increase to around 100% funded over the next 25-30 years.

The District may have to borrow funds to finance relocating water lines that are in the way of the Caltrans Corridor Safety Project in Esparto. However, the District does not have a financing or debt management plan.

- i) *Does the agency need documented accounting policies and procedures including investments (If not, LAFCo has a sample)? Does the agency segregate financial duties among staff and/or board to minimize risk of error or misconduct? Is there a system of authorizations, approval and verification for transactions?*

No. At their January 15, 2020 meeting The District Board of Directors approved an accounting policies and procedures manual. It includes policies and procedures related to maintenance of job descriptions and segregation of duties, accounting system and data backup, receipt and disbursements procedures including levels of authorizations, purchasing, payroll, bank accounts, accounts receivable, capital assets, personnel, records retention, risk management and identity theft prevention program.

Financial Ability MSR Determination

District management has consistently raised rates and maintained control of expenditures over the past five years that has allowed the district to operate in the black and to accumulate an unassigned fund balance of \$735,268 as of June 30, 2019. However, the District faces some short-term and long-term challenges.

In the short-term the District has been faced with an unexpected infrastructure project with a cost between \$400,000 and \$1,500,000. Caltrans is requiring the District to relocate water lines that are shallow and will interfere with their Corridor Safety Project in Esparto. The District does not currently have enough funds and is working with the County and the Yocha Dehe Wintun Nation for financial cost sharing. The District may end up having to borrow funds to finance their share of the project.

In the long-term the District needs to find a way to mitigate shortfalls in maintaining the sewer detention ponds and the surrounding green belts and the Community Park. The District's has experienced a two-year deficit of \$45,467 in maintaining the detention ponds and a \$10,000 annual shortfall maintaining the Community Park. Continued negotiation with the County and researching the property assessment related to the detention ponds is required to find additional funding.

Financial Ability MSR Recommendations

- Prepare an engineer's report and hold a Prop 218 election in the Zone of Benefit to increase the annual assessment [for maintaining the detention ponds and surrounding greenbelt](#) as this service is significantly underfunded (LAFCo's understanding is the election is determined by a simple majority vote).
- Continue to work with Yolo County and local community organizations to seek ways to maintain the Esparto Community Park without incurring a loss each year.
- Develop and adopt reserve policies for infrastructure improvements/replacement and for unforeseen/catastrophic expenses.
- Develop and adopt debt policies.
- Develop a plan to fund the Esparto CSD's retirement liability and prefund the OPEB liability.

5. SHARED SERVICES AND FACILITIES

Status of, and opportunities for, shared facilities.

	YES	MAYBE	NO
a) Are there any opportunities for the organization to share services or facilities with neighboring, overlapping or other organizations that are not currently being utilized?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Discussion:

a) *Are there any opportunities for the organization to share services or facilities with neighboring, overlapping or other organizations that are not currently being utilized?*

No. There are a number of shared services already occurring as follows:

- In 2016, the Madison-Esparto Regional County Service Area (MERCOSA) was dissolved and the Esparto CSD took over its previously overlapping storm water, recreation and parks services.
- Yolo County contracts with the Esparto CSD for parks and recreation services for Esparto Community Park and the Tuli Mem Aquatics Center.
- Madison CSD contracts with Esparto CSD for bookkeeping and account billing services. Equipment and staff are sometimes also shared on an “as-needed” basis.
- Knights Landing CSD may also consider utilizing Esparto CSD’s billing software this fiscal year.

Therefore, some consolidation of services has already occurred.

Shared Services MSR Determination

The Esparto CSD is taking advantage of opportunities for shared services with other districts. It took over some of the functions of the Madison-Esparto County Service Area (MERCOSA) when it was dissolved in 2016. It also provides parks and recreation services for the Esparto Community Park and Tuli Mem Aquatics Center under contract with Yolo County. The Esparto CSD also provides bookkeeping and account billing services for Madison CSD via contract and also shares equipment and staff on an “as-needed” basis. The District has also offered to provide similar account billing services for the Knights Landing CSD.

6. ACCOUNTABILITY, STRUCTURE AND EFFICIENCIES

Accountability for community service needs, including governmental structure and operational efficiencies.

	YES	MAYBE	NO
a) Are there any recommended changes to the organization’s governmental structure that will increase accountability and efficiency (i.e. overlapping boundaries that confuse the public, service inefficiencies, and/or higher costs/rates)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b) Are there any issues with filling board vacancies and maintaining board members? Is there a lack of board member training regarding the organization’s program requirements and financial management?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c) Are any agency officials and designated staff <u>not</u> current in making their Statement of Economic Interests (Form 700) disclosures?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

YOLO LAFCo MUNICIPAL SERVICE REVIEW/SPHERE OF INFLUENCE STUDY

d) Are there any issues with staff turnover or operational efficiencies? Is there a lack of staff member training regarding the organization's program requirements and financial management?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
e) Does the agency need to have a qualified external person review agency finances each year (at a minimum), comparing budgets to actuals, comparing actuals to prior years, analyzing significant differences or changes, and determining if the reports appear reasonable?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
f) Does the agency need to secure independent audits of financial reports that meet California State Controller requirements? Are the same auditors used for more than six years? Are audit results not reviewed in an open meeting?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
g) Does the organization need to improve its public transparency via a website (i.e. a website should contain at a minimum: organization mission/description/boundary, board members, staff, meeting schedule/agendas/minutes, budget, revenue sources including fees for services, if applicable, and audit reports)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
h) Does the agency need policies (as applicable) regarding personnel, travel and expense reimbursement, personal use of public resources, and contract bidding?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Discussion:

a) *Are there any recommended changes to the organization's governmental structure that will increase accountability and efficiency (i.e. overlapping boundaries that confuse the public, service inefficiencies, and/or higher costs/rates)?*

No. Please see the responses to 4f and 5a.

b) *Are there any issues with filling board vacancies and maintaining board members? Is there a lack of board member training regarding the organization's program requirements and financial management?*

No. The Esparto CSD's Board meetings occur on the second Wednesday of every month at 7pm at the District office. All five (5) Board member seats are filled and elections are managed by the Yolo County Elections office. According to the General Manager³² and meeting minutes, the board members are relatively stable and get appropriate training and financial management. Two board members participate in a budget subcommittee. The ECSD takes advantage of California Special District Association (CSDA) information and sends board members to attend conferences. Board members also receive basic harassment training.

c) *Are any agency officials and designated staff not current in making their Statement of Economic Interests (Form 700) disclosures?*

No. Every elected official and public employee who makes or influences governmental decisions is required to submit a Statement of Economic Interest, also known as the Form 700. All Board Members' Form 700 Statements of Economic Interests and Ethics Compliance Training Certificates (per AB 1234) are posted on the District's website.

d) *Are there any issues with staff turnover or operational efficiencies? Is there a lack of staff member training regarding the organization's program requirements and financial management?*

No. According to the General Manager, there has been more turnover than normal in the past two years. However, office staff and field operators were replaced with more qualified replacements, so the

³² Meeting with the Esparto General Manager on December 10, 2020.

District considers turnover in this case to be positive. Resources: <http://www.ca-ilg.org/management-and-staff>

- e) *Does the agency need to have a qualified external person review agency finances each year (at a minimum), comparing budgets to actuals, comparing actuals to prior years, analyzing significant differences or changes, and determining if the reports appear reasonable?*

No. The District has financial audits conducted by [an](#) independent auditor each year.

- f) *Does the agency need to secure independent audits of financial reports that meet California State Controller requirements? Are the same auditors used for more than six years? Are audit results not reviewed in an open meeting?*

Information: https://www.sco.ca.gov/Files-AUD/localgovernmentadvisoryfy17_18.pdf

No. The District has financial audits conducted by independent auditor each year. The last audit completed was for FY 2019 which was issued on November 13, 2020. The District was late getting the FY 2019 audit completed. The District has an audit policy which states that an audit is required each year and that every 5 years a Request for Proposal is circulated to audit firms. Prior to the 2019 audit, the same auditor was used for ~~the past~~ 9 consecutive years.

- g) *Does the organization need to improve its public transparency via a website (i.e. a website should contain at a minimum: organization mission/description/boundary, board members, staff, meeting schedule/agendas/minutes, budget, revenue sources including fees for services, if applicable, and audit reports)?*

Yes. The Esparto CSD received a 55% transparency score in 2020. Please see the attachments on the latest Web Transparency Scorecard for needed improvements at <https://www.yololafco.org/yolo-local-government-website-transparency-scorecards>.

- h) *Does the agency need policies (as applicable) regarding personnel, travel and expense reimbursement, personal use of public resources, and contract bidding?*

No. The Esparto CSD has these policies (LAFCo has a full array of CASD template policies, if desired).

Accountability, Structure and Efficiencies MSR Determination

According to the General Manager and meeting minutes, the board members are relatively stable and get appropriate training and financial management. The ECSD takes advantage of California Special District Association (CSDA) information and sends board members to attend conferences and required training. All Board Members' Form 700 Statements of Economic Interests and Ethics Compliance Training Certificates (per AB 1234) are posted on the District's website. There has apparently been more [staff](#) turnover than normal in the past two years. However, office staff and field operators were replaced with more qualified replacements, so the District considers turnover in this case to be positive. The District has financial audits conducted by independent auditor each year. The ECSD needs to improve its website transparency and received a 55% transparency score in 2020.

Accountability, Structure and Efficiencies Recommendations

- Work to improve the ECSD's website transparency content. The Esparto CSD received a 55% transparency score in 2020. Please see the attachments on the latest Web Transparency Scorecard for needed improvements at <https://www.yololafco.org/yolo-local-government-website-transparency-scorecards>.

7. OTHER ISSUES

Any other matter related to effective or efficient service delivery, as required by commission policy.

	YES	MAYBE	NO
a) Is there any other matter related to effective or efficient service delivery, as required by commission policy?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Discussion:

a) *Is there any other matter related to effective or efficient service delivery, as required by commission policy?*

Yes. Below are the LAFCo recommendations from the last MSR for the Esparto CSD adopted in July 2015 with a status of implementation to date.

2015 Recommendations

1. The District should continue to monitor the deficiencies in the wastewater system that have the potential to cause backups (including several undersized pipes, one pipe with a sag, and the infiltration or ground water and storm water into the system), and should consider conducting infrastructure improvements in the event that the issues become more severe and can no longer be managed through ongoing maintenance.

Status: Completed. Please see the Capacity Section.

2. The District should consider developing a long-term infrastructure plan that identifies and prioritizes all potential future repair needs.

Status: The ECSD is working on it. Included as a recommendation for this 2021 MSR.

3. The District should consider expanding its financial polices to cover additional topics, such as debt management, reserve and contingency funds, and payroll practices. Financial policies help to ensure the financial stability of an organization, and the District should work towards documenting all of its financial management practices.

Status: See also checklist response to item 6h). At the District’s January 15, 2020 meeting the District Board of Directors approved an “Accounting Policies and Procedures Manual.” It includes policies and procedures related to staff responsibilities, maintenance of job descriptions and segregation of duties, compliance with external policy setting boards, security and access, accounting system and data backup, receipt and disbursements procedures including levels of authorizations, purchasing, payroll processing, bank accounts, accounts receivable, capital assets, personnel, records retention, risk management and identity theft prevention program

4. The District should consider annexing its waste water treatment ponds so that it no longer needs to pay property taxes.

Status: Not completed.

5. The District and the Madison Community Services District (as well as any other special districts in the area) should explore opportunities for shared administrative functions (such as staff, leadership or infrastructure and equipment) to achieve cost savings. LAFCo is available to help facilitate these conversations if desired by the District.

Status: Done. See also checklist response to item 5a).

6. The District should consider utilizing the pooled purchasing services offered to special districts by Yolo County to improve buying power and reduce costs.

Status: Done. The CSD does use County vendors for pooled purchasing pricing.

7. LAFCo recommends that MERCSA be dissolved and reorganized with the District (for the historic Esparto CSA portion of MERCSA) and the Yolo County Flood Control and Water Conservation District (YCFCWCD) (for the historic Madison CSA portion of MERCSA). The District should take responsibility for landscaping and maintenance of the detention basins in Esparto. YCFCWCD should take responsibility for the storm drainage maintenance function outside of the District's boundaries. This recommendation is predicated on the understanding that MERCSA can be dissolved without affecting the State Parks and Recreation Grant Contract. The County will need to evaluate the issues in greater detail, assess its options and take next steps. LAFCo's recommendation is in no way intended to jeopardize the State Parks and Recreation grant for the Esparto Community Park and Aquatic Center.

Status: Done. In 2016, the Madison-Esparto County Service Area (MERCSA) was dissolved and the Esparto CSD took over its previously overlapping recreation and parks services.

8. If the County chooses to move forward with dissolving MERCSA, the District should begin preparing a District Service Plan to determine its staffing, infrastructure and financial needs to provide these additional functions. The District Service Plan will be required by LAFCo in order to consolidate services with the Esparto CSD.

Status: Done. In 2016, Madison-Esparto County Service Area (MERCSA) was dissolved and the Esparto CSD took over its previously overlapping recreation and parks services.

Other Issues MSR Determination

There are no other issues related to effective or efficient service delivery, as required by commission policy. Most of the 2015 MSR recommendations have been implemented by the Esparto CSD and the few that have not been are reiterated herein.

Other Issues MSR Recommendation

- Consider annexing the CSD's waste water treatment ponds so that it no longer needs to pay property taxes.

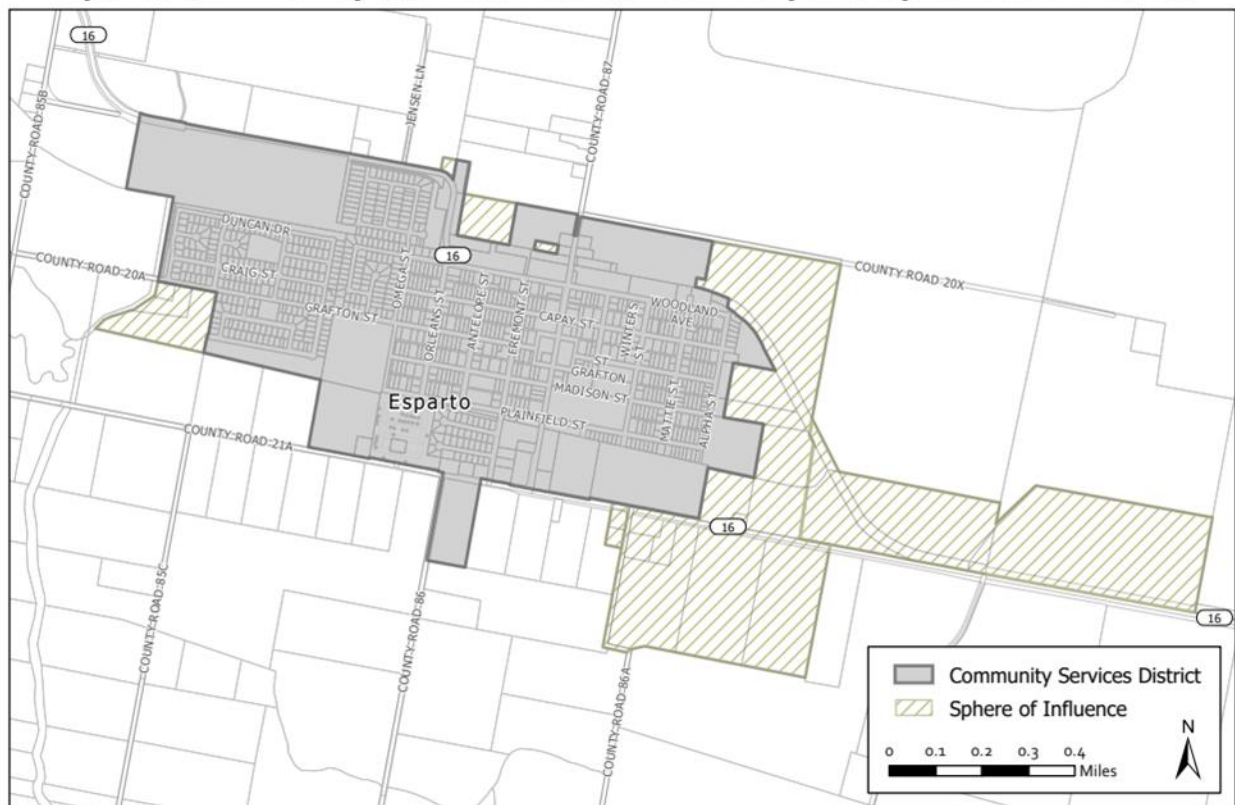
ESPARTO CSD SPHERE OF INFLUENCE STUDY

On the basis of the Municipal Service Review:

- Staff has reviewed the agency’s Sphere of Influence and recommends that a SOI Update is NOT NECESSARY in accordance with Government Code Section 56425(g). Therefore, NO CHANGE to the agency’s SOI is recommended and SOI determinations HAVE NOT been made.
- Staff has reviewed the agency’s Sphere of Influence and recommends that a SOI Update IS NECESSARY in accordance with Government Code Section 56425(g). Therefore, A CHANGE to the agency’s SOI is recommended and SOI determinations HAVE been made and are included in this MSR/SOI study.

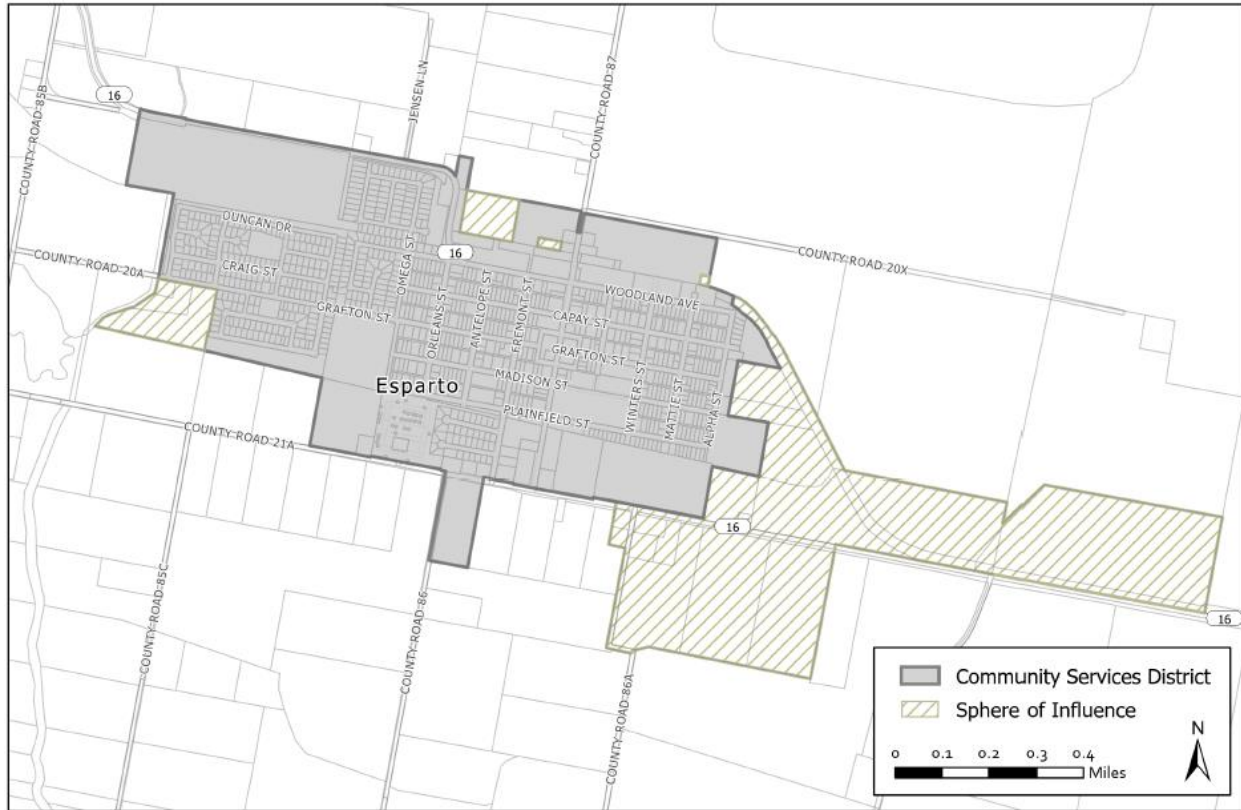
EXISTING SPHERE OF INFLUENCE MAP

Esparto Community Services District Boundary and Sphere of Influence



Adopted by Yolo LAFCo on March 28, 2019

PROPOSED SPHERE OF INFLUENCE



POTENTIALLY SIGNIFICANT SOI DETERMINATIONS

The SOI determinations below are potentially significant, as indicated by “yes” or “maybe” answers to the key policy questions in the checklist and corresponding discussion on the following pages.

- Present and Planned Land Uses
- Need for Public Facilities and Services
- Capacity and Adequacy of Provide Services
- Social or Economic Communities of Interest
- Disadvantaged Unincorporated Communities

1. PRESENT AND PLANNED LAND USES

The present and planned land uses in the area, including agricultural and open-space lands.

	YES	MAYBE	NO
a) Are there any present or planned land uses in the area that would create the need for an expanded service area?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b) Would the SOI conflict with planned, orderly and efficient patterns of urban development?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c) Is there a conflict with the adopted SACOG Metropolitan Transportation Plan/Sustainable Communities Strategy?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
d) Would the SOI result in the loss of prime agricultural land or open space?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
e) Would the SOI impact the identity of any existing communities; e.g. would it conflict with existing postal zones, school, library, sewer, water census, fire, parks and recreation boundaries?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
f) Are there any natural or made-made obstructions that would impact where services can reasonably be extended or should otherwise be used as a logical SOI boundary?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
g) Would the proposed SOI conflict with a Census boundary, such that it would compromise the ability to obtain discrete data?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Discussion:

- a) *Are there any present or planned land uses in the area that would create the need for an expanded service area?*
 No. Yolo County adopted an updated community plan for Esparto in April 2019 which downzoned some areas back to agricultural uses and reduced the community area.
- b) *Would the SOI conflict with planned, orderly and efficient patterns of urban development?*
 No. The existing SOI exceeds the parcels zoned for development and the proposed SOI would scale back development accordingly.
- c) *Is there a conflict with the adopted SACOG Metropolitan Transportation Plan/Sustainable Communities Strategy?*
 No. The SACOG 2020 MTP/SCS appears to reflect the areas zoned for development prior to the updated April 2019 Esparto Community Plan.
- d) *Would the SOI result in the loss of prime agricultural land or open space?*
 No. Although development of the existing SOI would result in the loss of prime agricultural land, the proposed SOI is smaller in size and would reduce the loss of prime agricultural land since some parcels in the community plan have been downzoned back to agricultural uses.
- e) *Would the SOI impact the identity of any existing communities; e.g. would it conflict with existing postal zones, school, library, sewer, water census, fire, parks and recreation boundaries?*

No. Neither the existing or proposed SOI would impact the community identity of Esparto or conflict with existing postal zones, school, library, sewer, water census, fire, parks and recreation boundaries.

- f) *Are there any natural or made-made obstructions that would impact where services can reasonably be extended or should otherwise be used as a logical SOI boundary?*

No. The existing SOI includes some limited areas that are on the other side of canals or other man made features where services would not reasonably be extended. Therefore, these parcels have been removed from potential development in the 2019 Esparto Community Plan and should also be removed from the SOI accordingly.

- g) *Would the proposed SOI conflict with a Census boundary, such that it would compromise the ability to obtain discrete data?*

No. The proposed SOI would reduce the area of the community.

Present and Planned Land Uses SOI Determination

Yolo County adopted an updated community plan for Esparto in April 2019 which downzoned some areas back to agricultural uses and reduced the community area. The existing SOI now exceeds the parcels zoned for development and should be scaled back accordingly. Development of the existing SOI would not result in the loss of prime agricultural land, now that some parcels in the community plan have been downzoned back to agricultural uses.

2. NEED FOR PUBLIC FACILITIES AND SERVICES

The present and probable need for public facilities and services in the area.

	YES	MAYBE	NO
a) Would the SOI conflict with the Commission's goal to increase efficiency and conservation of resources by providing essential services within a framework of controlled growth?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b) Would the SOI expand services that could be better provided by a city or another agency?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c) Does the SOI represent premature inducement of growth or facilitate conversion of agriculture or open space lands?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
d) Does the SOI conflict with the Regional Housing Needs Analysis (RHNA) or other SACOG growth projections?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
e) Are there any areas that should be removed from the SOI because existing circumstances make development unlikely, there is not sufficient demand to support it or important open space/prime agricultural land should be removed from urbanization?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
f) Have any agency commitments been predicated on expanding the agency's SOI such as roadway projects, shopping centers, educational facilities, economic development or acquisition of parks and open space?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Discussion:

- a) *Would the SOI conflict with the Commission’s goal to increase efficiency and conservation of resources by providing essential services within a framework of controlled growth?*
 No. The proposed SOI would scale back proposed growth.
- b) *Would the SOI expand services that could be better provided by a city or another agency?*
 No. The proposed SOI would scale back proposed growth.
- c) *Does the SOI represent premature inducement of growth or facilitate conversion of agriculture or open space lands?*
 No. The current SOI would induce growth that has been deemed premature by the 2019 Esparto Community Plan. The existing SOI would allow growth on parcels recently downzoned to agricultural uses. The proposed SOI would resolve these issues.
- d) *Does the SOI conflict with the Regional Housing Needs Analysis (RHNA) or other SACOG growth projections?*
 No. SACOG projections reflect County zoning.
- e) *Are there any areas that should be removed from the SOI because existing circumstances make development unlikely, there is not sufficient demand to support it or important open space/prime agricultural land should be removed from urbanization?*
 No. The existing SOI includes some limited areas that are on the other side of canals or other man made features where services would not reasonably be extended. Therefore, these parcels have been removed from potential development in the 2019 Esparto Community Plan and should also be removed from the SOI accordingly.
- f) *Have any agency commitments been predicated on expanding the agency’s SOI such as roadway projects, shopping centers, educational facilities, economic development or acquisition of parks and open space?*
 No. There have been no agency commitments in the areas where the current SOI is proposed to be scaled back.

Need for Public Facilities and Services SOI Determination

Yolo County recently updated the Esparto Community Plan in 2019 and determined through a community process that development areas should be scaled back because development was either not needed or unlikely. The proposed SOI would reduce its size accordingly.

3. CAPACITY AND ADEQUACY OF PROVIDED SERVICES			
The present capacity of public facilities and adequacy of public services that the agency provides or is authorized to provide.			
	YES	MAYBE	NO
a) Are there any issues regarding the agency’s capacity to provide services in the proposed SOI territory?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b) Are there any issues regarding the agency’s willingness and ability to extend services?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Discussion:

a-b) *Are there any issues regarding the agency's capacity to provide services in the proposed SOI territory? Are there any issues regarding the agency's willingness and ability to extend services?*

No. The proposed SOI would reduce the area proposed for growth. The Esparto CSD has capacity and willingness to provide services to the lands zoned for growth.

Capacity and Adequacy of Provided Services SOI Determination

The Esparto CSD has capacity and willingness to provide services to the lands zoned for growth. The proposed SOI would reduce the area proposed for growth.

4. SOCIAL OR ECONOMIC COMMUNITIES OF INTEREST

The existence of any social or economic communities of interest in the area if the commission determines that they are relevant to the agency.

	YES	MAYBE	NO
a) Are there any "inhabited unincorporated communities" (per adopted Commission policy) within or adjacent to the subject agency's sphere of influence that are considered "disadvantaged" (same as MSR checklist question 2a)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Discussion:

a) *Are there any "inhabited unincorporated communities" (per adopted Commission policy) within or adjacent to the subject agency's sphere of influence that are considered "disadvantaged" (same as MSR checklist question 2a)?*

Please see response to MSR checklist question 2a.

Social or Economic Communities of Interest SOI Determination

The community of Esparto is not disadvantaged and its inhabitants are already provided fire protection, water and sewer services.

5. DISADVANTAGED UNINCORPORATED COMMUNITIES

For an update of an SOI of a city or special district that provides public facilities or services related to sewers, municipal and industrial water, or structural fire protection, the present and probable need for those public facilities and services of any disadvantaged unincorporated communities within the existing sphere of influence.

	YES	MAYBE	NO
a) If the subject agency provides public services related to sewers, municipal and industrial water, or structural fire protection, are there any “inhabited unincorporated communities” (per adopted Commission policy) within or adjacent to the subject agency’s sphere of influence that are considered “disadvantaged” (80% or less of the statewide median household income) that do not already have access to public water, sewer and structural fire protection (same as MSR checklist question 2a)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b) If yes, does the proposed SOI exclude any disadvantaged unincorporated community (per MSR checklist question 2b) where it either may be feasible to extend services or it is required under SB 244 to be included?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Discussion:

a) *Does the subject agency provide public services related to sewers, municipal and industrial water or structural fire protection (same as MSR checklist question 2a)?*

Please see agency description of services provided.

b) *If yes, does the proposed SOI exclude any disadvantaged unincorporated community (per MSR checklist question 2a) where it either may be feasible to extend services or it is required under SB 244 to be included?*

Please see the response to MSR Checklist question 2b.

Disadvantaged Unincorporated Communities SOI Determination

The community of Esparto is not disadvantaged and its inhabitants are already provided fire protection, water and sewer services.

KNIGHTS LANDING CSD AGENCY PROFILE

The Knights Landing Community Service District (CSD) was established in May 1968 to provide water, wastewater treatment, street lighting, and parks and recreation services to the community of Knights Landing. The CSD received LAFCo approval to add storm drainage services to its list of powers in 2007 for the White Subdivision.

Location

The community of Knights Landing is located on State Highway 113 adjacent to the Sacramento River. The community is bounded on the north by the Sacramento River, on the west by the Colusa Basin Drainage Canal and on the south by the Knights Landing Ridge Cut. The community extends a short distance beyond the abandoned Southern Pacific Railroad embankment to the east. The current boundaries for the Knights Landing CSD roughly correspond to the perimeter of the developed areas in the community of Knights landing. See the map for more details.



History³³

Knights Landing was founded in 1843, by Dr. William Knight, a practicing physician from Baltimore, Maryland. William Knight built on a mound that marked the ancient meeting place of Native Americans inhabiting the regions about Cache Creek and the Sacramento River. The site early demonstrated its importance as a steamboat landing and point of communication between the people east and west of the

³³ https://en.wikipedia.org/wiki/Knights_Landing,_California#History

big central river. When the town was laid out in 1849 they called it Baltimore, but an agreement over the sale of the new town lots could not be amicably arranged and the title Baltimore was lost. Knight established a ferry there, which afterwards passed to the ownership of J. W. Snowball. In 1850 S. R. Smith kept a hotel in the settlement and in 1853 Charles F. Reed surveyed and laid out a townsite and it was given officially the name of Knight's Landing. That year J. W. Snowball and J. J. Perkins opened a large general merchandise store on the Native American mound. On 1 January Capt. J. H. Updegraff opened a hotel with a steamer being run from Sacramento for the accommodation of guests. The establishment was called the "Yolo House." In 1860 D. N. Hershey and George Glascock erected a brick hotel, which took the place of the Yolo House, that inn being retired to the status of a private residence. On March 25, 1890, the Knight's Landing branch of the Southern Pacific Railroad was completed and ready for business, and later the completion of the bridge across the river added immensely to the prosperity of the town.

The Southern Pacific Railroad Company once had a line from Davis and Woodland through Knights Landing, and the line continued to Marysville via a junction in Yuba City. The line now stops a few miles northeast of Woodland.

Grafton Elementary was the only public school in the community, which closed on June 23, 2009. The area is served by Woodland Joint Unified School District. In 2010, the Science and Technology Academy of Knights Landing opened on the former Grafton Elementary campus as a charter school and remains open.

Knights Landing Cemetery is one of several purported final resting places of the stagecoach bandit Charles Bolles, also known as Black Bart. If present, the grave is unmarked.

Governance

The Knights Landing CSD is governed by a five-member Board of Directors. Board members are elected per Government Code Section 61021, however in practice members have typically been appointed by the Yolo County Board of Supervisors in lieu of election because seats are uncontested.

Staff and Consultants

At the outset of this review, the District had two staff members including one full time water/sewer shift operator and one 3/4-time secretary. In addition, the District contracted for needed expertise:

- Laugenour & Meikle, a civil engineering firm in Woodland that provides engineering studies and any needed construction plans for infrastructure improvements/repairs as needed. They also attend all Board meetings and prepare meeting agendas and minutes.
- Morries Anderson, provides expertise (including required certifications), sampling and reporting for the CSD's water system (although notice was provided on May 21, 2020 that Andy Anderson is retiring effective June 30, 2020).
- California Rural Water Association, Specialized Utilities Services Program, which provides expertise (including required certifications), sampling and reporting for the sewer system.

During review, it was discovered that the District was not operating in a financially sustainable manner and in July 2020, the District contracted with the Madison CSD for general manager and staff support. The full time water/sewer shift operator retired and the CSD employees are down to the ¾ time secretary. Contract services with Laugenour & Meikle have been scaled back and operating services with Morries Anderson and the California Rural Water Association (CRWA) have been terminated. The CRWA is still assisting the District with state/federal infrastructure grant applications, however.

KNIGHTS LANDING CSD MUNICIPAL SERVICE REVIEW

POTENTIALLY SIGNIFICANT MSR DETERMINATIONS

The MSR determinations checked below are potentially significant, as indicated by “yes” or “maybe” answers to the key policy questions in the checklist and corresponding discussion on the following pages. If most or all of the determinations are not significant, as indicated by “no” answers, the Commission may find that a MSR update is not warranted.

- Growth and Population
- Disadvantaged Unincorporated Communities
- Capacity, Adequacy & Infrastructure to Provide Services
- Financial Ability
- Shared Services
- Accountability
- Other

LAFCo MUNICIPAL SERVICE REVIEW:

- On the basis of this initial evaluation, the required determinations are not significant and staff recommends that an MSR is NOT NECESSARY. The subject agency will be reviewed again in five years per Government Code Section 56425(g).
- The subject agency has potentially significant determinations and staff recommends that a comprehensive MSR IS NECESSARY and has been conducted via this checklist.

1. GROWTH AND POPULATION			
Growth and population projections for the affected area.	YES	MAYBE	NO
a) Will the agency’s territory or surrounding area experience any significant population change or development over the next 5-10 years?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b) Will development have an impact on the subject agency’s service needs and demands?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c) Will projected growth require a change in the agency’s service and/or sphere of influence boundary?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Discussion:

Census Designated Place Data Comparison for the CSD’s Communities³⁴

	Yolo (Cacheville)	Esparto	Knights Landing	Madison
Median Household Income	\$77,868 ³⁵	\$75,833	\$42,969	\$41,050
Persons in Poverty	4.7%	10.0%	15.2%	15.7%
High School Degree or Higher	59.1%	83.7%	45.0%	44.9%
Persons Without Health Insurance	0.0%	7.1%	15.1%	11.0%
Median Housing Value	NA ³⁶	\$313,500	\$184,000	\$169,400
Total Housing Units	120	1,105	291	193
Total Businesses ³⁷	NA	196	NA	NA
Households w/ Broadband Internet	54.8%	85.2%	52.2%	68.9%

According to the 2010 Census³⁸, the town of Knights Landing had a population of 995 persons. Fifty-five percent (55%) of the households in Knights Landing speak a language other than English at home, primarily Spanish (48%) with some other Asian or Pacific Island languages as well (7%)³⁹.

a) *Will the agency’s territory or surrounding area experience any significant population change or development over the next 5-10 years?*

No. The unincorporated areas of Yolo County are estimated to have a 1.0% decrease in growth from January 1, 2019 to January 1, 2020⁴⁰. Significant population increases that would affect the CSD’s services are not anticipated.

b-c) *Will development have an impact on the subject agency’s service needs and demands? Will projected growth require a change in the agency’s service and/or sphere of influence boundary?*

No. The Knights Landing CSD’s sphere of influence aligns with the Yolo County Zoning Map for the community, which includes some additional land zoned for growth. Infill development in Knights Landing is severely constrained by FEMA identified flood issues. Main living areas are currently required to be constructed on a second story, which is a significant constraint. Therefore, a sphere of influence update is not needed to accommodate growth.

Growth and Population MSR Determination

The existing Knights Landing CSD’s sphere of influence aligns with the Yolo County Zoning Map for the community, which includes some limited additional land zoned for growth. Therefore, a sphere of influence update is not needed to accommodate growth in the next five years. Infill development in Knights Landing is severely constrained by flood issues. Therefore, significant population increases that would affect the CSD’s services are not anticipated.

³⁴ Source: 2015-2019 American Community Survey 5-Year Estimates

³⁵ American Fact Finder 2018 American Community Survey and 2017 Economic Census

³⁶ NA indicates the data is not available or was not collected for this CDP (Census Designated Place)

³⁷ Source: 2012 Survey of Business Owners: Company Summary

³⁸ American Fact Finder for the Yolo CDP, California

³⁹ American Fact Finder for the Knights Landing CDP, California

⁴⁰ Department of Finance City/County Population estimates with Annual Percent Change, January 1, 2019 and 2020

2. DISADVANTAGED UNINCORPORATED COMMUNITIES

The location and characteristics of any disadvantaged unincorporated communities within or contiguous to the sphere of influence.

	YES	MAYBE	NO
a) If the subject agency provides public services related to sewers, municipal and industrial water, or structural fire protection, are there any “inhabited unincorporated communities” (per adopted Commission policy) within or adjacent to the subject agency’s sphere of influence that are considered “disadvantaged” (80% or less of the statewide median household income) that do not already have access to public water, sewer and structural fire protection?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b) If “yes” to a), it is feasible for the agency to be reorganized such that it can extend service to the disadvantaged unincorporated community? If “no” to a), this question is marked “no” because it is either not needed or not applicable.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Discussion:

- a) *If the subject agency provides public services related to sewers, municipal and industrial water, or structural fire protection, are there any “inhabited unincorporated communities” (per adopted Commission policy) within or adjacent to the subject agency’s sphere of influence that are considered “disadvantaged” (80% or less of the statewide median household income) that do not already have access to public water, sewer and structural fire protection?*

No. The Knights Landing CSD provides municipal water and wastewater service. The town of Knights Landing is considered an inhabited unincorporated community and is considered disadvantaged. The median household income statewide in 2019 was surveyed at \$80,440⁴¹ and the median household income in Knights Landing is \$42,969⁴², which is 53% of the statewide median. Therefore, Knights Landing is a Disadvantaged Unincorporated Community per state criteria, however it already has access to public water, sewer and structural fire protection services.

- b) *If “yes” to a), it is feasible for the agency to be reorganized such that it can extend service to the disadvantaged unincorporated community? If “no” to a), this question is marked “no” because it is either not needed or not applicable.*

No. The community is already served with municipal water, wastewater and fire protection services. Therefore, the town of Knights Landing is not denied critical services for economic reasons.

Please see Appendix A for a detailed analysis of the fire, water and sewer services available to each of these unincorporated communities. There are no disadvantaged unincorporated communities without these services: (1) within the sphere of influence of another agency that provides them; or (2) where a connection would be feasible due to the distance involved. All disadvantaged unincorporated communities that are adjacent or nearby adjacent municipal services have been connected.

⁴¹ American Community Survey 2019 1-year survey

⁴² American Fact Finder 2018 American Community Survey and 2017 Economic Census

Disadvantaged Unincorporated Communities MSR Determination

Knights Landing qualifies as a Disadvantaged Unincorporated Community at only 53% of statewide median income. However, the community is already provided municipal water, wastewater and fire protection services. Therefore, the town of Knights Landing is not being denied critical municipal services for social or economic reasons.

3. CAPACITY AND ADEQUACY OF PUBLIC FACILITIES AND SERVICES

Present and planned capacity of public facilities, adequacy of public services, and infrastructure needs or deficiencies including needs or deficiencies related to sewers, municipal and industrial water, and structural fire protection in any disadvantaged, unincorporated communities within or contiguous to the sphere of influence.

	YES	MAYBE	NO
a) Are there any deficiencies in agency capacity to meet service needs of existing development within its existing territory (also note number of staff and/or contracts that provide services)? Are there any concerns regarding services provided by the agency being considered adequate (i.e. is there a plan for additional staff or expertise if necessary)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b) Are there any issues regarding the agency's capacity to meet the service demand of reasonably foreseeable future growth?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c) Are there any significant infrastructure needs or deficiencies to be addressed for which the agency has not yet appropriately planned (including deficiencies created by new state regulations)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d) If the agency provides water, wastewater, flood protection, or fire protection services, is the agency not yet considering climate adaptation in its assessment of infrastructure/service needs?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e) Are there any service needs or deficiencies for disadvantaged unincorporated communities related to sewers, municipal and industrial water, and structural fire protection within or contiguous to the agency's sphere of influence?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Discussion:

- a) *Are there any deficiencies in agency capacity to meet service needs of existing development within its existing territory (also note number of staff and/or contracts that provide services)? Are there any concerns regarding services provided by the agency being considered adequate (i.e. is there a plan for additional staff or expertise if necessary)?*

The Knights Landing Community Service District is empowered to provide five municipal services (domestic water, wastewater, storm drainage, street lighting, and parks and recreation) to the residents of Knights Landing. The agency has the capacity to meet current service needs of existing development for water and wastewater, however, most of the systems are 50 years old, have not been properly maintained, and are in need of upgrade/replacement (which is discussed under 3c). The CSD is empowered to provide parks and recreation services, but has not maintained the field adjacent to and owned by the school district for many years.

Water Service

No. The Knights Landing CSD owns, operates and maintains the water system serving the 287⁴³ service connections in community of Knights Landing. According to the County of Yolo Final Facility Master Plan (2011), the system was constructed in the 1970's, and the system's infrastructure includes:

- Three (3) wells: The Railroad Street Well (Well 3), Ridge Cut Well (Well 4), and Third Street Well (Well 5). Well 5 exceeds the MCL for arsenic and has been converted to standby and will only be used in case of an emergency.
- 4, 6, and 8-inch diameter pipes (approximately 5 miles of pipeline ranging from 14 to 50 years old)
- A back-up generator at Well 4 has been purchased but has not yet been installed.

The calculated average day use for the District's water system is 204 gallons per minute (gpm), with a maximum day demand of 695 gpm. Well 3 (constructed in 1971 with a depth of 332 feet) has a capacity of 700 gpm. Well 4 (constructed in 1981 with a depth of 342 feet) has a capacity of 1,000 gpm. Well 5 (constructed in 1999 with a depth of 402 feet) has a capacity of 1,000 gpm. The combined pumping capacity of the three wells should allow the system to meet fire flow requirements (1,500 gpm residential and 2,500 gpm commercial).

In 2015, wells 4 and 5 were damaged, presumably due to drought-related subsidence and, as a precaution, the Yolo County Emergency Operations Center was activated at a low level in case the third and only remaining well also failed (but it did not). The damage in wells 4 and 5 was not catastrophic and submersible wells have been installed in these wells and they are functioning. The Ridge Cut Well (#4) was restored to fully operational status and is now the lead well. County staff assisted the CSD with obtaining a state grant to construct a new well, however, the well pumped too much sand and it could not meet requirements so it was abandoned/destroyed. There is money still available for design improvements that could be used to apply for grant funding. The CSD is looking for a new well site because the need for a new well is anticipated in the 5 to 10-year horizon. The Ridge Cut Well #4 is beyond its lifespan.

The most recent SWRCB enforcement on the Knights Landing CSD water system reporting was in 2016. There are currently no outstanding water quality citations or compliance orders for Knights Landing CSD. The 4-inch and 6-inch diameter piping throughout the system constrains the delivery of flows, and the pipes are in need of expansion to provide adequate pressure for fire flows. Additional work required includes a new electrical service and the standby generators to be installed at the Ridge Cut Well site, installation and implementation of water metering, valve exercising, hydrant repair and a new well/pump station. The system is 50 years old and needs to be replaced. A short term and long term strategic plan needs to be developed for replacement of the system and long term storage needs.

Wastewater Service

No. The Knights Landing CSD owns and operates the wastewater collection and treatment system that serves the residents of Knights Landing. The Madison CSD provides day to day maintenance of the system. According to the 2011 Facility Master Plan, wastewater is sent to the treatment facilities through a collection system consisting of:

- 4-inch diameter service laterals
- 6, 8 and 10-inch diameter vitrified clay pipe mains
- 12-inch diameter trunk sewer
- Sewer lift station

⁴³ CA.GOV Open Data Portal, Drinking water Watch – Public Water System Information, last updated August 10, 2019

Once it reaches the collection system, wastewater drains by gravity to the treatment facility, which consists of:

- 10 facultative ponds
- Spreading area that serves as an emergency holding area during heavy flooding

The system was originally constructed in 1977, and has reached its current configuration in stages over the years. Historically, the wastewater treatment plant has had numerous reporting violations, however, no violations have occurred since May 2014⁴⁴. According to the Facility Master Plan, the existing wastewater system has the capacity to meet the current need, and could also accommodate some additional build out.

The CSD has issues with the sewer lift station, which is beyond its useful lifespan. The emergency alarm was not working at one point, but the situation has been stabilized by the District's new management and operator. The California Rural Water Association is assisting the CSD with obtaining grant funding for replacing the lift station and that application has been submitted (status pending). The CSD also has issues with infiltration of ground water and inflow of storm water in the collection system when the Sacramento River is high for extended periods of time, which can place additional burden on the system.

The 5-Year CIP does not include the wastewater system, nor the storm drainage infrastructure. The KLCSD needs to prepare a comprehensive CIP that addresses needed upgrades and ongoing maintenance of all its infrastructure and facilities.

Storm Drainage Service

No. The CSD provides storm drainage services by maintaining a storm water detention basin for the White Subdivision, which is a housing development that remains only partially built out due to a federal flood moratorium. Storm drainage service was added to the District's list of powers by LAFCo in 2007, at the time the subdivision was approved. LAFCo staff is not aware of any concerns with adequacy, capacity or infrastructure of the CSD's storm drainage services.

Street Lighting Service

No. The District contracts with Pacific Gas & Electric (PG&E) for street lighting services and maintenance of the system. The District largely functions as a pass through agency, collecting fees from residents to pay the PG&E bills. LAFCo staff is not aware of any concerns with adequacy, capacity or infrastructure of the CSD's street lighting service.

Parks and Recreation Service

Not applicable. In 1968, when the CSD was formed, it was authorized to provide parks and recreation services. At one time the District had an agreement to provide community park services and maintenance on the adjacent Grafton Elementary School property. For some years, the school took over its own maintenance, but the park is now in a state of disrepair.

Yolo County recently partnered with the school district on a grant application requesting funds to upgrade the park, but did not receive the grant award and plans to reapply by March 2021. Therefore, the CSD is not currently providing parks and recreation services. Should the park grant be awarded, the County may decide to contract with the CSD for maintenance (like in Esparto), but this scenario is speculative and there is currently no plan to do so. In addition, the CSD was awarded per capita funds from the state towards park facilities. The CSD should work with the school district and Yolo County to apply for the funds since the CSD does not own park facilities itself.

⁴⁴ CA.GOV Open Data Portal, Water Board Wastewater Violations, 2001-2016

- b) *Are there any issues regarding the agency’s capacity to meet the service demand of reasonably foreseeable future growth?*

No, only because there is currently little demand for growth due to significant flood issues. The District’s water system has the capacity to meet the community’s existing water supply needs, but cannot meet fire flow requirements without improvements. However, significant development is not anticipated in the foreseeable future in Knights Landing in part due to FEMA’s reclassification of the community as being inside the 100-year floodplain. As a result of the DWR Small Communities Study for Knights Landing, a grant application was submitted by Yolo County to DWR for ring levy improvements that if constructed would reclassify Knights Landing outside of the 100-year flood plain. The County was awarded \$16.1 million to fund: (1) two critical repairs on the Sacramento River; and (2) the design, CEQA/NEPA review and permitting for the ring levy. The County will have to seek additional funding for construction once the project is “shovel-ready”, which is anticipated by June 20, 2022.

According to the Yolo County Adopted Zoning Map, dated July 2014, there is some limited development potential for the town of Knights Landing. However, development is significantly constrained by flood issues that require all living areas to be raised up essentially as a second story. As illustrated below, all of the land zoned for urban uses are included either within the current CSD boundary, which is shown as the red boundary, or its sphere of influence (SOI), which is cross-hatched.



- c) *Are there any significant infrastructure needs or deficiencies to be addressed for which the agency has not yet appropriately planned (including deficiencies created by new state regulations)?*

Yes. The CSD’s water and sewer system was constructed in 1970 and is in need of an upgrade and/or replacement. The most recent fee increase was set at a rate that would allow funds to be set aside in reserve for this significant expense. However, this has not occurred and is a serious problem.

The KLCSD hired an engineering firm to prepare a 5-year Capital Improvement Plan (CIP), but it only covers the water system only, so it does not present a full picture of the overall needs/costs. Below is

a chart which illustrates the infrastructure in need of replacement and priority⁴⁵. The total estimated cost (including recommended markup) of the 5-year CIP is \$25,584,000⁴⁶. Again, this is for the water system only and does include the wastewater system or storm water infrastructure.

Asset	Description	LOF	LOF Score	COF	COF Score	Priority
<i>Wells</i>						
Well 3	Railroad St. Well	-37.5	5	3.3	3	High
Well 4	Ridge Cut Well	-26.5	5	3.3	3	High
Well 5	Third St. Well	-5.5	5	3.3	3	High
<i>Hydropneumatic Tanks</i>						
Tank 3	Railroad St. Well	-45	5	3.9	3	High
Tank 4	Ridge Cut Well	-34	5	3.9	3	High
Tank 5	Third St. Well	-13	5	3.9	3	High
<i>Pipelines</i>						
AC - 1970	Original System	-12.5	5	2.6	2	Medium-High
AC - 1977	Grafton Park	-5.5	5	2.6	2	Medium-High
AC - 1981	Ridge Cut Well	-1.5	5	2.9	2	Medium-High
PVC - 1993	1993 System Upgrade	23	1	2.6	2	Low
PVC - 2002	Third St. Well Facilities	32	1	2.4	2	Low
PVC - 2006	White Subdivision	36	1	2.6	2	Low
<i>Valves</i>						
1970	Original System	-32.5	5	1.2	1	Medium
1977	Grafton Park	-25.5	5	1.2	1	Medium
1981	Ridge Cut Well	-21.5	5	1.2	1	Medium
1993	1993 System Upgrade	-9.5	5	1.2	1	Medium
2002	Third St. Well Facilities	-0.5	5	1.2	1	Medium
2006	White Subdivision	3.5	4	1.2	1	Medium-Low
<i>Hydrants</i>						
1970	Original System	-30	5	2.7	2	Medium-High
1977	Grafton Park	-23	5	2.7	2	Medium-High
2002	Third St. Well Facilities	2	4	2.7	2	Medium
2006	White Subdivision	6	3	2.7	2	Medium-Low

LOF = Likelihood of Failure
COF = Consequence of Failure

- d) *If the agency provides water, wastewater, flood protection, or fire protection services, is the agency not yet considering climate adaptation in its assessment of infrastructure/service needs?*

Yes. According to a December 2019 draft Department of Water Resources (DWR) Drought and Water Shortage Risk Score for each small water supplier (1 is the lowest risk and 100 is highest risk, compared to other small water suppliers), the Knights Landing has a risk score of 70.85, which is relatively high. For comparison, the other CSD's scores are: Cacheville CSD 17.07, Esparto CSD 22.53, and Madison 68.96 and the overall score range for small water suppliers in Yolo County range from 3.69 (UC Davis) to 90.52 (Campers Inn RV & Golf Course located in Dunnigan).

As mentioned under 3a) Knights Landing CSD wells experienced collapses in 2015⁸ presumably due to drought conditions. Knights Landing is not likely affected by PG&E blackouts during high risk fire events, but backup generators to keep the water system operating without power are still needed. Standby generators need to be installed at the Ridge Cut Well site. The backup power system was purchased for Well 4. Currently the district uses a backup diesel pump during power outages or issues with the existing lift station.

⁴⁵ 5-Year Capital Improvement Plan Final Draft, Kennedy Jenks, October 22, 2020

⁴⁶ Table 6-1: Capital Improvement Plan, 5-Year CIP Final Draft, Kennedy Jenks, October 22, 2020

e) *Are there any service needs or deficiencies for disadvantaged unincorporated communities related to sewers, municipal and industrial water, and structural fire protection within or contiguous to the agency's sphere of influence?*

No. Please see the response to 2c.

Capacity and Adequacy of Public Facilities and Services MSR Determination

The CSD's water and sewer system was constructed in 1970 and is in need of an upgrade and/or replacement. The KLCSD has minimally adequate capacity to serve average water demand, but could not withstand peak demands and required fire flows at the same time. The waste water system is also in disrepair, but is currently stabilized for now. Little future infill development in Knights Landing is anticipated over the next 5 years due to significant flood restrictions. DWR has funded design and permitting of a ring levy by June 30, 2022, but this does not include actual construction.

The KLCSD has been nearly "run into the ground" operating for years without a general manager until July 2020. The Board does not seem aware of the seriousness of the situation and how much investment needs to occur in order to bring the system back up to what it should be. The infrastructure and equipment are run down; tools are either missing or not maintained to the point of disrepair. There is also significant deferred maintenance. The most recent fee increase was supposed to provide funds to be set aside in reserve for these significant improvements, however, no set asides or investment occurred, so the CSD continues to fall behind and this continues to be a serious problem.

The KLCSD hired an engineering firm to prepare a 5-year Capital Improvement Plan (CIP), but it only covers the water system, so it does not present a full picture of the District's overall needs/costs. The total estimated cost (including recommended markup) of the 5-year CIP is \$25,584,000. Again, this is for the water system only and does include the wastewater system or storm water infrastructure.

Capacity and Adequacy of Public Facilities and Services Recommendations

- Prepare a comprehensive 5-Year CIP that in addition to water, also addresses the wastewater system and storm drainage infrastructure, that includes ongoing maintenance of all its infrastructure and facilities to get a more complete plan.
- Install the purchased backup generators to keep the water system operating without power at the Ridge Cut Well #4 site.

4. FINANCIAL ABILITY

Financial ability of agencies to provide services.

	YES	MAYBE	NO
a) Is the subject agency in an unstable financial position, i.e. does the 5-year trend analysis indicate any issues?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b) Does the subject agency fail to use generally accepted accounting principles, fully disclosing both positive and negative financial information to the public and financial institutions including: summaries of all fund balances and charges, summaries of revenues and expenditures, five-year financial forecast, general status of reserves, and any un-funded obligations (i.e. pension/retiree benefits)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

YOLO LAFCo MUNICIPAL SERVICE REVIEW/SPHERE OF INFLUENCE STUDY

c) Does the agency need a reconciliation process in place and followed to compare various sets of data to one another; discrepancies identified, investigated and corrective action is taken. For small agencies, this would include comparing budgets to actuals, comparing expenses from one year to the next, etc.?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d) Does the agency board fail to receive periodic financial reports (quarterly or mid-year at a minimum); reports provide a clear and complete picture of the agency's assets and liabilities?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e) Is there an issue with the organization's revenue sources being reliable? For example, is a large percentage of revenue coming from grants or one-time/short-term sources?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
f) Is the organization's rate/fee schedule insufficient to fund an adequate level of service, necessary infrastructure maintenance, replacement and/or any needed expansion and/or is the fee inconsistent with the schedules of similar service organizations?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
g) Is the organization needing additional reserve to protect against unexpected events or upcoming significant costs?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
h) Does the agency have any debt, and if so, is the organization's debt at an unmanageable level? Does the agency need a clear capital financing and debt management policy, if applicable?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
i) Does the agency need documented accounting policies and procedures including investments (If not, LAFCo has a sample)? Does the agency segregate financial duties among staff and/or board to minimize risk of error or misconduct? Is there a system of authorizations, approval and verification for transactions?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Discussion:

The District maintains its accounting data on an accrual basis of accounting for the water, sewer and, lighting and parks and recreation activities which is allowed under generally accepted accounting principles (GAAP) for this entity. The accrual basis of accounting focuses on the long-term health of an entity and includes non-cash transactions such as depreciation of capital asset, adjustments to accrued liabilities, such as pension obligation, other post-employment benefits (OPEB) liability and accrued compensated absences. The data presented above is based on the accrual basis data converted to the modified accrual basis. The modified accrual basis of accounting focuses on the near-term financial health of the District. The modified accrual basis of accounting does not include the above-mentioned non-cash transactions but does include the purchase of capital assets and loan principal repayments as expenditures which the accrual basis does not.

YOLO LAFCO MUNICIPAL SERVICE REVIEW/SPHERE OF INFLUENCE STUDY

**KNIGHTS LANDING COMMUNITY SERVICES DISTRICT
STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES (modified)**

	2015	2016	2017	2018	2019	% of Total
Revenue						
Service revenues	\$215,357	\$224,517	\$248,871	\$310,540	\$353,441	57.97%
Property tax related revenue	11,984	12,532	13,918	14,723	15,542	2.94%
Federal and state grants	-	-	-	511,896	369,166	37.75%
Interest income	1,521	4,092	3,047	5,492	17,087	1.34%
Total Revenue	228,862	241,141	265,836	842,651	755,236	100.00%
Expenses						
Maintenance salaries and benefits	53,030	53,737	57,641	64,670	75,569	11.05%
Clerical salaries and benefits	20,038	26,755	25,765	25,666	30,884	4.69%
Maintenance of systems and equipment	73,662	114,811	38,666	39,688	62,440	11.95%
Contracted engineer (L&M)	40,615	61,871	29,239	44,133	44,202	7.99%
Contracted system operators/license	13,000	19,918	27,751	54,004	61,337	6.39%
Laboratory testing and supplies	16,274	14,215	12,938	5,759	9,435	2.13%
Utilities	42,121	27,603	26,635	33,598	34,704	5.98%
Communications	4,018	4,858	4,943	4,698	4,824	0.85%
Insurance	6,489	6,451	6,453	6,391	6,479	1.17%
Administrative expenses	2,603	3,959	17,184	3,589	4,870	1.17%
Permits and enforcement	19,978	19,090	24,888	19,100	20,726	3.77%
Equipment and system improvements	-	-	-	583,393	478,266	38.54%
Other expenditures	873	823	27,345	873	873	1.12%
Debt service - principal and interest	11,558	11,558	11,558	17,092	36,396	3.20%
Total expenses	304,259	365,649	311,006	902,654	871,005	100.00%
Net Change in Fund Balance	(75,397)	(124,508)	(45,170)	(60,003)	(115,769)	
Fund Balance, Beginning	567,187	491,790	367,282	322,112	262,109	
Fund Balance, Ending	491,790	367,282	322,112	262,109	146,340	
Fund Balances						
Restricted for Development Impact Funds	\$252,308	\$254,747	\$256,439	\$259,317	\$263,914	
Unassigned	239,482	112,535	65,673	2,792	(117,574)	
Total Fund Balances	491,790	367,282	322,112	262,109	146,340	
Year-to-Year Change in Total Fund Balance						
Amount Increase (Decrease)	(75,397)	(124,508)	(45,170)	(60,003)	(115,769)	
Percent increase (Decrease)	-13.29%	-25.32%	-12.30%	-18.63%	-44.17%	

a) *Is the subject agency in an unstable financial position, i.e. does the 5-year trend analysis indicate any issues?*

Yes. The District's total fund balance decreased from \$567,187 as of July 1, 2015 to \$146,340 as of June 30, 2019. The ending balance of \$146,340 includes restricted funds of \$263,914 leaving an unrestricted unassigned deficit of \$117,574 at the end of 2019. The deficit decreased to \$79,947 at the end of 2020 (not presented) mostly because Yolo County waived \$65,454 of loan interest. The deficit is a direct result of District staff and board members not reviewing relevant financial information on a regular basis thereby not discovering the multiple year deficits that began in fiscal year 2015 and continued through 2020. During the five years presented operating costs have increased on average over \$100,000 per year, while revenues have increased on average only \$60,000 per year. Operating costs from 2010 through 2014 averaged \$215,000 per year, those same costs averaged over \$338,000 from 2015 through 2019. Service rates were not increased sufficiently to offset the increased costs. The increased costs included increases for district staff salary and benefits, system maintenance and contracted engineer and operators. There is no money going into reserve for the most basic failures. A

typical water line break costs anywhere from \$700 to \$2,500, and a well head failure costs approximately \$20,000 - \$30,000. There are no reserves for these foreseeable costs and a failure would wipe out the budget.

The District's revenues consist of property taxes, state subventions, interest earned on surplus funds on deposit with the County Treasury and revenues from providing water, sewer, storm drainage and street lighting services. Over the past 5 years property taxes, state subventions and interest income have increased modestly from \$13,505 in fiscal year 2015 to \$32,629 in fiscal year 2019. These revenues are allocations based on formula and are for the most part are not controlled by the District. Service revenues have increased from \$215,357 in fiscal year 2015 to \$353,441 in fiscal year 2019. Service revenues are subject to Prop 218 which provides that the residents must approve rate increases. The monthly rates in affect during this period ranged from \$44.50 per month per parcel in 2016 to \$69.50 in 2019. An increase to \$74.50 per month occurred for fiscal year 2020 after which the District will need to get voter approval to increase rates further. Future rate increases must be of a sufficient amount to fund prior deficits, to fund a catastrophic reserve and fund a capital improvement plan.

- b) *Does the subject agency fail to use generally accepted accounting principles, fully disclosing both positive and negative financial information to the public and financial institutions including: summaries of all fund balances and charges, summaries of revenues and expenditures, five-year financial forecast, general status of reserves, and any un-funded obligations (i.e. pension/retiree benefits)?*

Yes. The District's accounting transactions are recorded in Yolo County's financial system, known as INFOR. County Department of Financial Services (DFS) staff reviews and enters the financial transactions into INFOR in accordance to generally accepted accounting principles. The District also maintains two bank accounts external to the County Treasury for petty cash transactions and a clearing account used for depositing service revenues before being transferred to the County Treasury. The General Manager's goal is to transition away from the petty cash fund and instead use a CalCard. A drawback of using external accounts is that these transactions are not recorded in the County's system in the proper period, but are recorded in the period when the deposit actually occurs. In addition, a large percentage of expenditure transactions ~~are~~ were not recorded in the proper accounts, which makes the County system reports useless to some extent for year-to-year comparisons and budget-to-actual analysis. It is ultimately the District's responsibility that all transactions have been recorded accurately.

Although the District is provided with monthly reports from the County's financial system, the District board ~~had~~s not received adequate financial briefings from staff. In addition, the County-provided financial reports are not reviewed or reformatted to a more useful document for the Board. During the preparation of this report LAFCo staff found numerous input errors by County DFS staff that were not detected by DFS staff nor District staff. Up until the General Manager was hired in July 2020, the only financial information the District board received each meeting was current cash balances and a listing of invoices requiring payment prepared by the District Secretary.

The District is audited every two years. The audited financial statements are not very useful either. The revenue and expense data is presented on a summary ~~object~~ basis only without ~~not~~ any information by account or by service activity. The last audited financial statements for fiscal year ended June 30, 2018 reported an unrestricted net position of \$460,858, however, when the unrestricted net position should have been reported as a deficit of \$22,352. This significant error went undetected by the District.

- c) *Does the agency need a reconciliation process in place and followed to compare various sets of data to one another; discrepancies identified, investigated and corrective action is taken. For small agencies, this would include comparing budgets to actuals, comparing expenses from one year to the next, etc.?*

Yes. The District does not have qualified staff or a process to review financial data. As previously stated numerous input errors were not detected by the District. Also the current fiscal deficit would have been detected earlier with proper financial review and reporting controls.

- d) *Does the agency board fail to receive periodic financial reports (quarterly or mid-year at a minimum); reports provide a clear and complete picture of the agency's assets and liabilities?*

Yes. Until the new General Manager was hired in July 2020, the Board did not receive adequate financial briefings from staff. The District was provided with monthly reports from the County's financial system, but that information was not reviewed or reformatted to a useful, more understandable document for the Board.

- e) *Is there an issue with the organization's revenue sources being reliable? For example, is a large percentage of revenue coming from grants or one-time/short-term sources?*

Maybe. The District bills users a flat rate based on the latest Prop 218 proceedings. There are no large customers that could significantly impact District financial position as a result of default. However, several other CSDs are noting revenues are going down due to customer nonpayment associated with the current pandemic. The KLCSD General Manager indicated that there is no mechanism currently to easily track outstanding accounts receivable [to determine impacts associated with the COVID pandemic](#).

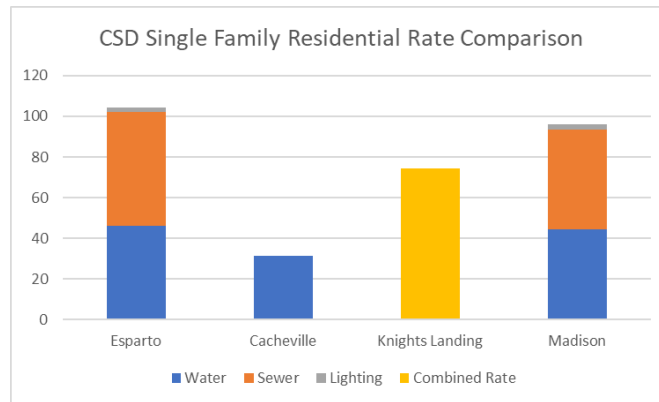
The Knights Landing CSD was notified in 2020 that it was allocated \$177,000 of per capita parks funding from the state. But the CSD must put together a plan/proposal to receive this allocation. Since the KL CSD does not own its own park site, it should partner with Yolo County and the school district to direct these funds towards the improvement of the school's field as a park site and not have these funds go unused.

- f) *Is the organization's rate/fee schedule insufficient to fund an adequate level of service, necessary infrastructure maintenance, replacement and/or any needed expansion and/or is the fee inconsistent with the schedules of similar service organizations?*

Yes. Service revenues have increased from \$215,357 in fiscal year 2015 to \$353,441¹⁰ in fiscal year 2019. The service revenues are subject to Prop 218 which provides that residents must approve rate increases. The monthly rates in affect during this period ranged from \$44.50 per month per parcel in 2016 to \$69.50 in 2019. The current rate is \$74.50. The Board was presented with a new rate structure that will increase residential rates to \$86.50 effective 1/1/2021, \$94.50 effective 7/1/2021 and to \$98.50 effective 7/1/2022. The public hearing was initially scheduled for 10/20/2020 but was postponed by the Board to 1/19/2021 apparently due to community misinformation posted on Facebook. **Additional Ddelays will only** impact the District **more** by increasing the deficit and delaying repairs and system improvements. In addition, it is estimated the new rates are only expected to set aside \$10,000 for system replacement and only repay the deficit \$20,000. The District ended fiscal year 2020 with an unrestricted deficit of \$79,947.

At its 1/19/2021 meeting, the Board initiated a Proposition 218 process to raise the current \$74.50 residential rate in stages beginning in April 2021, ultimately to \$98.50 per month for residential in July 2022. It also proposes a new commercial rate, which would increase from the current \$74.50 rate in stages to \$133.20 per month over the same timeline. This is a combined rate for both water and sewer services. These new rates are still insufficient to finance the prior years' deficits, current cost of operation and needed improvements. Future rate increases are still required to fully fund the District's needs.

Below is a table comparing the single family residential rates for each CSD in the county (in dollars).



In order to fund projects identified in the draft CIP, it is recommended that the District conduct a rate study to estimate the revenue needed to operate, maintain, and reinvest in the water system. The District should also pursue other funding methods (such as grants and loans) to provide the necessary funds for improvement projects. Since the KLCSD service area qualifies as a disadvantaged community, there are several grants and funding opportunities available and with disadvantaged status the match contribution requirements are generally much lower than for non-disadvantaged community utilities, such as those offered by the California State Water Resources Control Board and US Bureau of Reclamation.

- g) *Is the organization needing additional reserve to protect against unexpected events or upcoming significant costs?*

Yes. The District's is projected to end fiscal year 2020 with an ~~unassigned~~~~unassigned~~restricted deficit of \$79,947. Future rate increases would need to be of a sufficient amount to fund prior deficits, and to accumulate funds to create a catastrophic reserve and fund a capital improvement plan.

- h) *Does the agency have any debt, and if so, is the organization's debt at an unmanageable level? Does the agency need a clear capital financing and debt management policy, if applicable?*

No. During fiscal year 2018 the County loaned the District \$900,000 as gap funding to provide cash to construct a new water well that ~~is~~ was to be financed with State and Federal grants. The loan is repaid as the District receives the grant reimbursements. As of June 30, 2019 the balance of the loan was \$824,282. The loan was fully repaid in November 2020 and accrued interest of \$65,454 through June 30, 2020 was waived by the County.

- j) *Does the agency need documented accounting policies and procedures including investments (If not, LAFCo has a sample)? Does the agency segregate financial duties among staff and/or board to minimize risk of error or misconduct? Is there a system of authorizations, approval and verification for transactions?*

Yes. The District does not have any documented accounting policies. Usually Yolo County districts rely on the County's Department of Financial Services for policies and some segregation of duties. LAFCo staff recommends that each district document and approve their own accounting policies and procedures. This recommendation was made in LAFCo's 2014 MSR and was not implemented by the District.

Financial Ability MSR Determination

Knights Landing Community Services District is in poor financial condition both in terms of available funds (liquidity) and in terms of qualified staff. The CSD has recently hired a General Manager in July 2020 to steer the District back to solvency, but it will take time to turn things around.

The District's total fund balance decreased from \$567,187 as of July 1, 2015 to \$146,340 as of June 30, 2019. The ending balance of \$146,340 includes restricted funds of \$263,914 leaving an unassigned restricted deficit of \$117,574 at the end of 2019. The deficit decreased to \$79,947 at the end of 2020 (not presented) mostly because Yolo County waived \$65,454 of loan interest. The deficit is a direct result of District staff and board members not reviewing relevant financial information on a regular basis thereby not discovering the multiple year deficits that began in fiscal year 2015 and continued through 2020. During the five years presented operating costs have increased on average over \$100,000 per year, while revenues have increased on average only \$60,000 per year. Operating costs from 2010 through 2014 averaged \$215,000 per year, those same costs averaged over \$338,000 from 2015 through 2019. Service rates were not increased sufficiently to offset the increased costs. The increased costs included increases for district staff salary and benefits, system maintenance and contracted engineer and operators.

The District is audited every two years, but the revenue and expense data is presented on an object basis only with not any information detailed by account or by service activity. The last audited financial statements for fiscal year ended June 30, 2018 reported an unrestricted net position of \$460,858, when the unrestricted net position was actually a deficit of \$22,352. This significant error went undetected by the District.

The Board was presented with a new rate structure that will increase ~~residential the combined water and sewer rates to \$86.50 effective 1/1/2021, \$94.50 effective 7/1/2021 and to \$98.50 effective 7/1/2022.~~ The public hearing was initially scheduled for 10/20/2020 but was postponed by the Board to 1/19/2021 apparently due to community misinformation posted on Facebook. ~~Additional delays will only impact the District more by increasing the deficit and delaying repairs and system improvements. At its 1/19/2021 meeting, the Board initiated a Proposition 218 process to raise the current \$74.50 residential rate in stages beginning in April 2021, ultimately to \$98.50 per month for residential in July 2022. It also proposes a new commercial rate, which would increase from the current \$74.50 rate in stages to \$133.20 per month over the same timeline. In addition~~ However, it is estimated the new rates are still insufficient to finance the prior years' deficits, current cost of operation and needed improvements. Future rate increases are still required to fully fund the District's needs.

In order to fund projects identified in the draft CIP, it is recommended that the District conduct a rate study to estimate the revenue needed to operate, maintain, and reinvest in the water system. The District should also pursue other funding methods (such as grants and loans) to provide the necessary funds for improvement projects. Since the KLCSD service area qualifies as a disadvantaged community, there are several grants and funding opportunities available, such as those offered by the California State Water Resources Control Board and US Bureau of Reclamation.

The District ended fiscal year 2020 with an unassigned restricted deficit of \$79,947. Without quick and decisive actions to resolve the Districts governance/accountability, financial and infrastructure issues, it is in jeopardy of insolvency.

Financial Ability MSR Recommendations

- ~~Adopt the increased rates at the next KLCSD Board meeting on January 19, 2021.~~
- Develop a plan that would cut costs and maximize revenues to enable future balanced budgets, the creation of a catastrophic reserve to mitigate the impact of unexpected system failures and repairs and to fund reserves for infrastructure improvements and replacement.
- Develop formal budgeting, accounting and financial reporting policies and procedures in order to provide staff, District board members and the public with complete, accurate, timely and easily understandable financial reports. At a minimum, periodic reporting should include a balance sheet, income statement, budget to actual analysis and comparative data with prior years.

- Board members must make it a board priority to fully understand the District’s ~~current~~ **current** financial condition and make a commitment to make a recovery plan and execute it. The plan should focus on maintaining the current system to serve the citizens of Knights Landing, paying off prior years’ deficits and setting aside funds for mitigating unforeseen expenses, system improvements and eventual system replacement. The execution should include periodic monitoring to ensure that progress is on track. State grant funds are available and should be incorporated into this plan.
- District staff and Board members should become more actively engaged with District finances. A first step would be to be more proactive in seeking assistance, first from Yolo County DFS and, if needed, from external resources. Also, the Board should be more involved with the semi-annual audit by requiring more meaningful financial statements and requesting a more thorough review of procedures and operations.
- When the draft CIP is finalized and adopted, conduct a rate study to estimate the revenue needed to operate, maintain, and reinvest in the water system. The District should also pursue other funding methods (such as grants and loans) to provide the necessary funds for improvement projects.
- Develop policies and procedures related to procurement, debt, credit card usage, reimbursements to employees and board members, clothing reimbursement, insurance, reserves, personnel and payroll, board meeting rules, governance and administrative policies, such as records retention and storage, use of vehicles, webpage, cell phone, nepotism, etc. LAFCo has policy templates available.
- The Knights Landing CSD was notified in 2020 that it was allocated \$177,000 of per capita parks funding from the state. Since the CSD does not own its own park site, it should partner with Yolo County and the school district to direct these funds towards the improvement of the school’s field as a park site and not have these one-time funds go unused.

5. SHARED SERVICES AND FACILITIES

Status of, and opportunities for, shared facilities.

	YES	MAYBE	NO
a) Are there any opportunities for the organization to share services or facilities with neighboring, overlapping or other organizations that are not currently being utilized?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Discussion:

- a) *Are there any opportunities for the organization to share services or facilities with neighboring, overlapping or other organizations that are not currently being utilized?*

Maybe. The KLCSD has recently implemented shared services with the Madison CSD to contract for general manager and staff support. The District also plans to explore sharing billing services with the Esparto CSD ~~which could be implemented as soon as fall 2020.~~

The District overlaps with several local agencies, including the Knights Landing Cemetery District, Snowball County Service Area, the Knights Landing Ridge Drainage District, and the Knights Landing Fire Protection District (FPD). Most of these organizations serve areas much greater than the service area of the CSD, and provide different services.

The Knights Landing CSD receives a lot of support from Yolo County including applying for State grants funds when the Districts had two of its three wells fail in 2015. In addition, the County partnered on a grant to improve the community park in 2019, but was ultimately unsuccessful.

Shared Services MSR Determination

The KLCSO has recently implemented shared services with the Madison CSO to contract for general manager and staff support. If that relationship proves successful, the KLCSO should consider a full consolidation. The District also plans to explore sharing billing services with the Esparto CSO ~~which could be implemented as soon as fall 2020.~~

Shared Services Recommendation

- If the July 2020 contract with the Madison CSO for general manager and staff services proves to be successful, the KLCSO should consider a consolidation into one agency.
- Explore shared services with the Esparto CSO to potentially utilize its billing system and determine if this would be cost effective for the KLCSO.

6. ACCOUNTABILITY, STRUCTURE AND EFFICIENCIES

Accountability for community service needs, including governmental structure and operational efficiencies.

	YES	MAYBE	NO
a) Are there any recommended changes to the organization's governmental structure that will increase accountability and efficiency (i.e. overlapping boundaries that confuse the public, service inefficiencies, and/or higher costs/rates)?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b) Are there any issues with filling board vacancies and maintaining board members? Is there a lack of board member training regarding the organization's program requirements and financial management?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c) Are any agency officials and designated staff <u>not</u> current in making their Statement of Economic Interests (Form 700) disclosures?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
d) Are there any issues with staff turnover or operational efficiencies? Is there a lack of staff member training regarding the organization's program requirements and financial management?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
e) Does the agency need to have a qualified external person review agency finances each year (at a minimum), comparing budgets to actuals, comparing actuals to prior years, analyzing significant differences or changes, and determining if the reports appear reasonable?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
f) Does the agency need to secure independent audits of financial reports that meet California State Controller requirements? Are the same auditors used for more than six years? Are audit results not reviewed in an open meeting?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
g) Does the organization need to improve its public transparency via a website (i.e. a website should contain at a minimum: organization mission/description/boundary, board members, staff, meeting schedule/agendas/minutes, budget, revenue sources including fees for services, if applicable, and audit reports)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
h) Does the agency need policies (as applicable) regarding personnel, travel and expense reimbursement, personal use of public resources, and contract bidding?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Discussion:

- a) *Are there any recommended changes to the organization’s governmental structure that will increase accountability and efficiency (i.e. overlapping boundaries that confuse the public, service inefficiencies, and/or higher costs/rates)?*

Maybe. Since 2015, the KLCSD has been spending more than its revenues, depleting its fund balance over time such that it has gone into overdraft. District staff include water/sewer operators, a part time secretary and several consultants, and until July 2020 the District was lacking a General Manager. The Board members who have stepped up have experienced significant burnout and there is frequent member turnover, which exacerbates the District’s lack of stability. Financial status reports have not been prepared or presented to the Board, so it is unable to know if its own decisions are financially sound.

The District approved a contract in July 2020 with the Madison CSD for general manager and staff services to more cost effectively manage it. It will take some time to turn things around, but if this relationship proves to be successful, the two CSDs should consider a complete consolidation to stabilize the agency.

- b) *Are there any issues with filling board vacancies and maintaining board members? Is there a lack of board member training regarding the organization’s program requirements and financial management?*

Yes. The Knights Landing CSD’s Board meetings occur on the third Tuesday of every month at 7pm, typically at the Community Center, although having a key to the facility has been a recent issue. Currently the CSD member seats are filled, however, members have frequently vacated their positions before 4-year terms ended and it has been tenuous to find replacements. The previous Chair was considering dissolution of the CSD altogether before replacements were found. Therefore, the issues with board vacancies is very serious. The Board members are not getting adequate training and financial management, which is further exacerbated by the high turnover. Due to high board turnover, a sustained comprehensive strategy is lacking to maintain focus on bringing the CSD’s infrastructure back up to where it should be and invest in ongoing maintenance.

LAFCo made a series of recommendations in its 2014 MSR to improve the financial management of the CSD that were not implemented. The CSD’s financial management has worsened since the 2014 MSR and the Board is experiencing high turnover and a lack of training.

- c) *Are any agency officials and designated staff not current in making their Statement of Economic Interests (Form 700) disclosures?*

No. Every elected official and public employee who makes or influences governmental decisions is required to submit a Statement of Economic Interest, also known as the Form 700. All Board Members’ Form 700 Statements of Economic Interests and Ethics Compliance Training Certificates (per AB 1234) are posted on the District’s website.

- d) *Are there any issues with staff turnover or operational efficiencies? Is there a lack of staff member training regarding the organization’s program requirements and financial management?*

No. The District had staff that were fulfilling their job responsibilities, but ~~was a-lacked of~~ a general manager as discussed under 6a) above. No one was tasked with financial management of the organization, which has resulted in 5 years of spending in excess of revenues and now the district is in overdraft. LAFCo made a series of recommendations in its 2014 MSR to improve the financial management of the CSD that were not implemented. However, in July 2020 the KLCSD approved a contract with the Madison CSD for General Manager and operator services (and at the same time, the CSD’s water/sewer operator retired), so operational efficiencies are expected to improve and need to be monitored because it will take time to turn things around.

- e) *Does the agency need to have a qualified external person review agency finances each year (at a minimum), comparing budgets to actuals, comparing actuals to prior years, analyzing significant differences or changes, and determining if the reports appear reasonable?*

No. The District recently contracted for general manager services and as of July 2020 has staff capacity to review and report agency finances to the board.

- f) *Does the agency need to secure independent audits of financial reports that meet California State Controller requirements? Are the same auditors used for more than six years? Are audit results not reviewed in an open meeting?*

No. The District is current with independent audits and State financial reporting. However, it should be noted there was a significant error in the District's latest audit, which went undetected by the District (see item 4b). The District staff should at a basic level understand the components of a financial statement or hire an outside party to review drafts of them before finalizing them. The District is due for its 2019 and 2020 audit and has included [its the](#) estimated cost in the current year's budget.

- g) *Does the organization need to improve its public transparency via a website (i.e. a website should contain at a minimum: organization mission/description/boundary, board members, staff, meeting schedule/agendas/minutes, budget, revenue sources including fees for services, if applicable, and audit reports)?*

Yes. The Knights Landing CSD should be applauded for getting a website up and running in 2019. However, it is still a work in progress and received a 32% transparency score in 2020. The detailed spreadsheet of needed improvements is attached.

- h) *Does the agency need policies (as applicable) regarding personnel, travel and expense reimbursement, personal use of public resources, and contract bidding?*

Yes. The District does not have any documented policies.

Accountability, Structure and Efficiencies MSR Determination

Leadership and management at the KLCSD was an issue cited in the 2014 Municipal Service Review and the situation has since worsened. Since 2015, the KLCSD has been spending more than its revenues, depleting its fund balance over time such that it has gone into overdraft. District staff include a part time secretary and several consultants, and until July 2020 the District was lacking a General Manager. The Board members who have stepped up to fill in this void have experienced significant burnout, resulting in frequent member turnover, which exacerbated the District's lack of stability.

The District approved a contract in July 2020 with the Madison CSD for general manager and staff services to more cost effectively manage it. Until the new General Manager was hired, financial status reports were not prepared or presented to the Board, so it was unable to know if its decisions were financially sound. It will take some time to turn things around, but if this relationship proves to be successful, the two CSDs should consider a complete consolidation.

Accountability, Structure and Efficiencies Recommendations

- If the July 2020 contract with the Madison CSD for general manager and staff services proves to be successful, the KLCSD should consider a consolidation into one agency.
- Significantly improve Board member training to reduce burnout, turnover, and vacancies.
- Improve content on the Knights Landing CSD website. The District should be applauded for getting a website up and running in 2019, however, it is still a work in progress and received a 32% transparency score in 2020.
- Adopt policies regarding anti-nepotism/non-discrimination, travel and expense reimbursement, personal use of public resources, and contract bidding.

7. OTHER ISSUES

Any other matter related to effective or efficient service delivery, as required by commission policy.

	YES	MAYBE	NO
a) Are there any recommendations from the agency's previous MSR that have not been implemented?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Discussion:

a) *Are there any recommendations from the agency's previous MSR that have not been implemented?*

Below are the LAFCo recommendations from the last MSR for the Knights Landing CSD adopted in December 2014 with a status of implementation to date.

1. LAFCo encourages the District to implement the necessary improvements to the water and wastewater systems (including upsizing of the 4-inch and 6-inch water mains, adding a tank and booster pump to the water system, replacing Well 3, and conducting a cleaning and video inspection of the sewer lines) as funding allows.

Status: ~~System improvements have not yet occurred. The upsizing of water mains has not yet occurred. Wells were replaced due to the 2015 well collapses.~~ The KLCSO will need to pursue grant funding for these improvements. Yolo County helped fund a "jetter" to maintain sewer lines.

2. LAFCo encourages the District to continue working with the Central Valley Regional Water Quality Control Board to address its Notice of Violation regarding monitoring and reporting issues.

Status: The Notice of Violation was resolved and there have been no violations since.

3. LAFCo recommends that the District begin to build up its reserve, so it can address significant infrastructure upgrades when they become necessary. Additionally, the District may wish to consider including a temporary capital reserve fee in its next Proposition 218 election, to aid in building up the CSD's total reserve.

Status: A reserve was included in the new fee structure approved in 2016, yet the KLCSO failed to build up its reserve to address infrastructure upgrades.

4. The District should attempt another Proposition 218 election to raise its rates, and conduct extensive public outreach prior to the vote to educate residents on the need for higher rates.

Status: A new fee structure was approved in 2016, however, District spending has continued to exceed revenues.

5. The District might consider developing a long-term infrastructure plan that identifies all potential future repair needs in order to prioritize which repairs to make and how to expend the District's limited resources.

Status: Not implemented as funding for the plan would be required.

6. LAFCo encourages the District to develop financial policies, which are helpful in ensuring the financial stability of an organization. At a minimum, the District should adopt financial policies regarding its budget preparation process, reserve and contingency practices, and debt management practices.

Status: Financial policies have not been adopted as recommended in 2014. An update is underway.

7. The CSD should request that the Board of Supervisors District 5 Office facilitate a meeting between the Cemetery District, FPD and CSD Boards to gauge their overall willingness to explore

opportunities for shared services, shared administrative functions or overlapping board memberships. LAFCo staff is also willing to participate in the meeting.

Status: This did not occur as it was determined there were not enough resources and capacity among the three districts in Knights Landing to support each other.

8. LAFCo staff recommends that the District consider developing a website, as time and funding allow, to increase the accessibility of information regarding the Districts services and finances. If developed, the website should contain adopted budgets, third party financial audits, and Board of Directors meeting agendas and minutes.

Status: The Knights Landing CSD got a website up and running in 2019. However, it is still a work in progress and received a 34% transparency score in 2019. The detailed spreadsheet of needed improvements is attached.

Other Issues MSR Determination

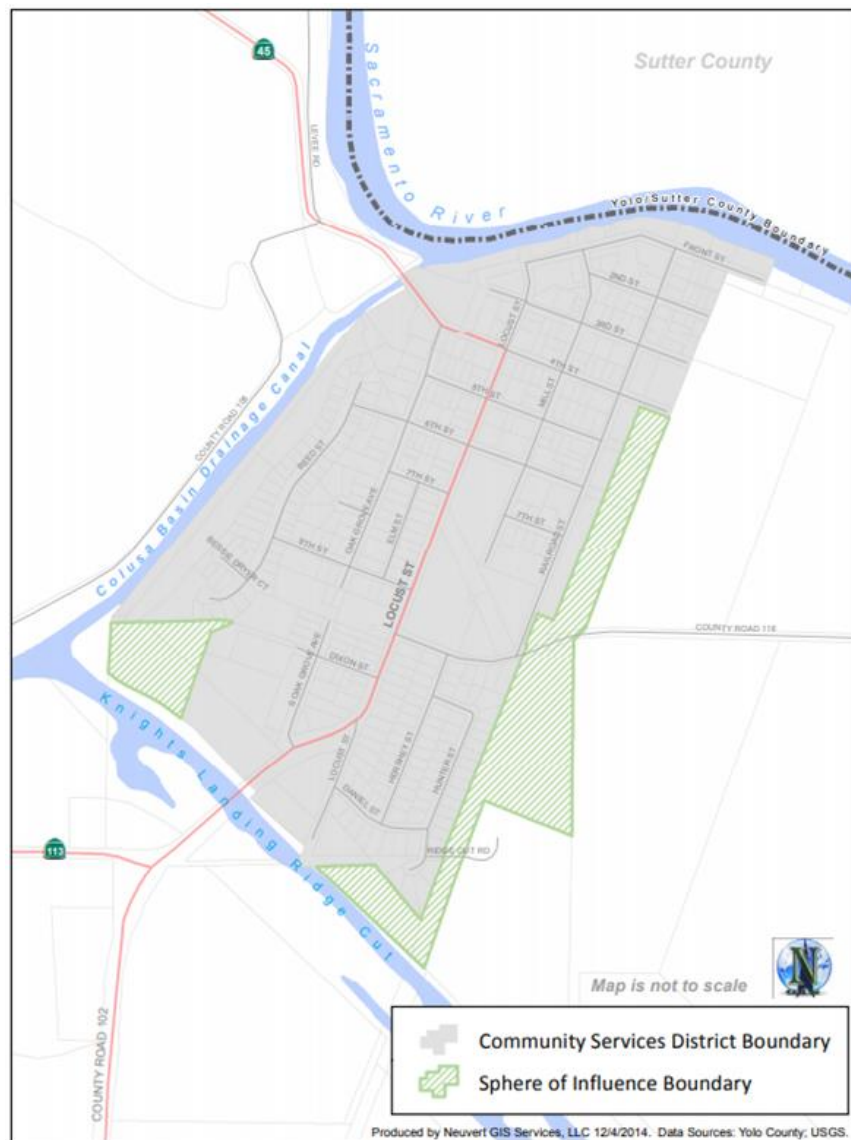
Some of the 2014 MSR recommendations were followed, while most were not. The most critical item was for the CSD to raise its fees, which it did follow through on successfully. However, with the lack of financial policies and long-term management, the District has deferred needed improvements/maintenance. It has operated in the red since 2015 depleting its reserve and borrowed against restricted reserves.

KNIGHTS LANDING CSD SPHERE OF INFLUENCE STUDY

On the basis of the Municipal Service Review:

- Staff has reviewed the agency’s Sphere of Influence and recommends that a SOI Update is NOT NECESSARY in accordance with Government Code Section 56425(g). Therefore, NO CHANGE to the agency’s SOI is recommended and SOI determinations HAVE NOT been made.
- Staff has reviewed the agency’s Sphere of Influence and recommends that a SOI Update IS NECESSARY in accordance with Government Code Section 56425(g). Therefore, A CHANGE to the agency’s SOI is recommended and SOI determinations HAVE been made and are included in this MSR/SOI study.

SPHERE OF INFLUENCE MAP(S)



Adopted by Yolo LAFCo December 4, 2014

MADISON CSD AGENCY PROFILE

The Madison Community Services District was formed in 1966 to provide water, wastewater, ~~and~~ park and recreation, and street lighting services to the approximately 727⁴⁷ residents living in the unincorporated community of Madison. Additionally, an agreement between the Madison CSD and Yolo County Housing (YCH) was established in 1968 such that the District provides wastewater treatment and domestic water supply services to the Madison Migrant Center operated by Yolo County Housing (YCH). The Migrant Center is located at the District's eastern boundary, and houses about 300 people during the growing season from April through November each year.

Madison is approximately 68 acres in size and is located along the south side of Highway 16 between Esparto and SR-505. The CSD boundaries are shown below and are roughly bordered along SR 16 to the north, Hurlbut Street to the south, County Road 89 to the east and Tuft Street to the west.



Currently, the District provides domestic water and wastewater supply for 149 residential connections and 12 commercial connections⁴⁸. However, the Migrant Center is technically only 1 connection (but equivalent to 91 dwelling units and the school) billed through a single common connection. The CSD operates 3 wells (2 active) and 4 sewer ponds. It also provides park and recreation services to maintain the community park in the center of town. The Madison CSD also provides street lighting services and the CSD collects fees and passes through to PG&E.

The CSD has a sphere of influence (SOI) outside of its boundary (see map), which aligns with the Yolo County zoning for the community and includes the Madison Migrant Center, the CSD's wastewater treatment ponds and a private truss yard business.

⁴⁷ American Community Survey 2017 population estimate.

⁴⁸ Coleman Engineering Preliminary Engineering Report, draft dated August 9, 2020

YOLO LAFCO MUNICIPAL SERVICE REVIEW/SPHERE OF INFLUENCE STUDY

The District is governed by a five-member Board of Directors that meets the second Wednesday of every month at 6:00 pm at the District Office. The District is staffed by a full-time General Manager and a full-time Chief Plant Operator. It also contracts for administrative and billing services from the Esparto CSD.



Adopted by Yolo LAFCo July 23, 2015

MADISON CSD MUNICIPAL SERVICE REVIEW

POTENTIALLY SIGNIFICANT MSR DETERMINATIONS

The MSR determinations checked below are potentially significant, as indicated by “yes” or “maybe” answers to the key policy questions in the checklist and corresponding discussion on the following pages. If most or all of the determinations are not significant, as indicated by “no” answers, the Commission may find that a MSR update is not warranted.

- Growth and Population
- Disadvantaged Unincorporated Communities
- Capacity, Adequacy & Infrastructure to Provide Services
- Financial Ability
- Shared Services
- Accountability
- Other

LAFCO MUNICIPAL SERVICE REVIEW:

- On the basis of this initial evaluation, the required determinations are not significant and staff recommends that an MSR is NOT NECESSARY. The subject agency will be reviewed again in five years per Government Code Section 56425(g).
- The subject agency has potentially significant determinations and staff recommends that a comprehensive MSR IS NECESSARY and has been conducted via this checklist.

1. GROWTH AND POPULATION			
Growth and population projections for the affected area.	YES	MAYBE	NO
a) Will the agency’s territory or surrounding area experience any significant population change or development over the next 5-10 years?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b) Will population change have an impact on the subject agency’s service needs and demands?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c) Will projected growth require a change in the agency’s service and/or sphere of influence boundary?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Discussion:

Census Designated Place Data Comparison for the CSD’s Communities⁴⁹

	Yolo (Cacheville)	Esparto	Knights Landing	Madison
Median Household Income	\$77,868 ⁵⁰	\$75,833	\$42,969	\$41,050
Persons in Poverty	4.7%	10.0%	15.2%	15.7%
High School Degree or Higher	59.1%	83.7%	45.0%	44.9%
Persons Without Health Insurance	0.0%	7.1%	15.1%	11.0%
Median Housing Value	NA ⁵¹	\$313,500	\$184,000	\$169,400
Total Housing Units	120	1,105	291	193
Total Businesses ⁵²	NA	196	NA	NA
Households w/ Broadband Internet	54.8%	85.2%	52.2%	68.9%

According to the 2010 Census, the total population of Madison was 503⁵³ and is approximately 86% Hispanic or Latino, 10% White, 3% American Indian, and 1% Asian⁵⁴. Seventy eight percent (78%) of the households in Madison speak a language other than English at home, primarily Spanish (75%) with some other Indo-European languages as well (2%)⁵⁵.

a-b) *Will the agency’s territory or surrounding area experience any significant population change or development over the next 5-10 years? Will population change have an impact on the subject agency’s service needs and demands?*

No. The unincorporated areas of Yolo County are estimated to have a 1.0% decrease in growth from January 1, 2019 to January 1, 2020⁵⁶.

c) *Will projected growth require a change in the agency’s service and/or sphere of influence boundary?*

No. The Madison CSD’s sphere of influence aligns with the Yolo County Zoning Map for the community, which includes only a small portion of additional land zoned for growth. For the most part, development will only occur via infill development. Therefore, a sphere of influence update is not needed to accommodate projected growth.

Growth and Population MSR Determination

The existing Madison CSD’s sphere of influence aligns with the Yolo County Zoning Map for the community, which includes only small amounts of additional land zoned for growth. Therefore, a sphere of influence update is not needed to accommodate growth and significant population increases that would affect the CSD’s services are not anticipated.

⁴⁹ Source: 2015-2019 American Community Survey 5-Year Estimates

⁵⁰ American Fact Finder 2018 American Community Survey and 2017 Economic Census

⁵¹ Data not available

⁵² Source: 2012 American Community Survey - Survey of Business Owners: Company Summary

⁵³ Census 2010 Total Population – 2010 Demographic Profile.

⁵⁴ American Community Survey for the Madison CDP (Census Designated Place), California

⁵⁵ 2013-2017 American Community Survey 5-Year Estimates, Language Spoken at Home

⁵⁶ Department of Finance City/County Population estimates with Annual Percent Change, January 1, 2019 and 2020

2. DISADVANTAGED UNINCORPORATED COMMUNITIES

The location and characteristics of any disadvantaged unincorporated communities within or contiguous to the sphere of influence.

	YES	MAYBE	NO
a) If the subject agency provides public services related to sewers, municipal and industrial water, or structural fire protection, are there any “inhabited unincorporated communities” (per adopted Commission policy) within or adjacent to the subject agency’s sphere of influence that are considered “disadvantaged” (80% or less of the statewide median household income) that do not already have access to public water, sewer and structural fire protection?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b) If “yes” to a), it is feasible for the agency to be reorganized such that it can extend service to the disadvantaged unincorporated community? If “no” to a), this question is marked “no” because it is either not needed or not applicable.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Discussion:

- a) *If the subject agency provides public services related to sewers, municipal and industrial water, or structural fire protection, are there any “inhabited unincorporated communities” (per adopted Commission policy) within or adjacent to the subject agency’s sphere of influence that are considered “disadvantaged” (80% or less of the statewide median household income) that do not already have access to public water, sewer and structural fire protection?*

No. The Madison CSD provides municipal water and wastewater service. The Madison Fire Protection District provides structural fire protection. The town of Madison is considered an inhabited unincorporated community and appears to qualify as disadvantaged per state criteria (please note this is based on estimates and should not be used for grant eligibility). The median household income statewide in 2019 was surveyed at \$80,440⁵⁷ and the median household income in Madison was estimated at \$41,050³, which is 51% of the statewide median (80% is required to qualify as disadvantaged). Therefore, Madison does appear to be a disadvantaged unincorporated community, however, the community is already within the boundaries of the Madison CSD and FPD and already has access to public water, sewer and structural fire protection.

- b) *If “yes” to a), it is feasible for the agency to be reorganized such that it can extend service to the disadvantaged unincorporated community? If “no” to a), this question is marked “no” because it is either not needed or not applicable.*

No. The community is already served with municipal water, wastewater and fire protection services. Therefore, the town of Madison is not being passed over for economic reasons.

Please see Appendix A for a detailed analysis of the fire, water and sewer services available to each of these unincorporated communities. There are no disadvantaged unincorporated communities without these services: (1) within the sphere of influence of another agency that provides them; or (2) where a connection would be feasible due to the distance involved. All disadvantaged unincorporated communities that are adjacent or nearby adjacent municipal services have been connected.

⁵⁷ American Community Survey 2019 1-year survey

Disadvantaged Unincorporated Communities MSR Determination

Madison appears to qualify as a disadvantaged unincorporated community, however, the community is already within the boundaries of the Madison CSD and Madison Fire Protection District and it has access to public water, sewer and structural fire protection. Therefore, the town of Madison is not being passed over for economic reasons

3. CAPACITY AND ADEQUACY OF PUBLIC FACILITIES AND SERVICES

Present and planned capacity of public facilities, adequacy of public services, and infrastructure needs or deficiencies including needs or deficiencies related to sewers, municipal and industrial water, and structural fire protection in any disadvantaged, unincorporated communities within or contiguous to the sphere of influence.

	YES	MAYBE	NO
a) Are there any deficiencies in agency capacity to meet service needs of existing development within its existing territory (also note number of staff and/or contracts that provide services)? Are there any concerns regarding services provided by the agency being considered adequate (i.e. is there a plan for additional staff or expertise if necessary)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b) Are there any issues regarding the agency's capacity to meet the service demand of reasonably foreseeable future growth?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c) Are there any significant infrastructure needs or deficiencies to be addressed for which the agency has not yet appropriately planned (including deficiencies created by new state regulations)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
d) If the agency provides water, wastewater, flood protection, or fire protection services, is the agency not yet considering climate adaptation in its assessment of infrastructure/service needs?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
e) Are there any service needs or deficiencies for disadvantaged unincorporated communities related to sewers, municipal and industrial water, and structural fire protection within or contiguous to the agency's sphere of influence?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Discussion:

- a) *Are there any deficiencies in agency capacity to meet service needs of existing development within its existing territory (also note number of staff and/or contracts that provide services)? Are there any concerns regarding services provided by the agency being considered adequate (i.e. is there a plan for additional staff or expertise if necessary)?*

No. The CSD provides water and sewer connections to 226 residential connections and 12 commercial accounts with 3 wells (2 active) and 4 sewer ponds. It also provides park and recreation services to the community's park. And it collects fees to contract with PG&E to provide street lighting services.

Water Service

The Madison CSD provides domestic water services to the community of Madison and seasonally to the residents of the Madison Migrant Center.

According to the Madison CSD Facility Master Plan (2011), the CSD's domestic water supply and distribution system was constructed in the 1960's and consists primarily of 6-inch diameter pipes made of transite. The system has three wells (Park Wells 1, 2, and 3). Park Well 3 is the primary well with a production rate of 500 gallons per minute (gpm). Park Well 1 is currently out of service until 2021

because it is in need of upgrades. Park Well 2 is considered a back-up well due to sand infiltration problems, and is only capable of approximately 110 gpm.

According to the State Water Resources Control Board's Human Right to Water Portal, which provides violation and enforcement actions, the Madison CSD has had no violations or enforcement actions for its water system. Yolo County Environmental Health also confirmed there are no outstanding water quality citations or compliance orders for Madison CSD.

Overall, the Madison CSD has sufficient water capacity to meet current demands, but is not able to meet state mandated fire flow requirements. The most recent fire flow test was completed prior to the construction of Well 3 in 2010 and found that the system did not meet the state mandated 1,500 gpm (residential) and 2,500 gpm (commercial) fire flow requirements. The addition of Well 3 was expected to accommodate the residential requirement of 1,500 gpm, but not without significant damage to the transite pipes. The system is not capable of meeting the commercial fire flow requirements. In order to address this issue, the Madison Fire Protection District (FPD) has arrangements for a cooperative response from the neighboring Esparto FPD, and also has arrangements for the provision of water tanker trucks to provide additional flows when needed from other agencies such as Yocha Dehe Fire Department, Plainfield FPD and Willow Oak FPD.

The 2011 Facility Master Plan reports that the Madison CSD water system's transite pipe distribution network is prone to water main breaks and leaks, with approximately four to six major breaks per year. The system is also unable to meet state mandated fire flow requirements, as discussed previously. The system requires several near-term improvements to address these issues, including replacement of the transite water main pipes, upsizing of the existing water mains from 6-inch to 12-inch, and the addition of a 0.25 MG storage tank. The District also hopes to add water meters to all connections in order to more accurately charge for water usage.

The CSD has developed a cost estimate for pipeline replacement and upsizing, adding water meters to all homes, and adding additional water storage. The 2020 estimate for the work is \$7.5 million. The CSD does not currently have the funding necessary to conduct these improvements, but plans to pursue possible grant sources.

Wastewater Service

Madison CSD provides wastewater collection and treatment services for the community of Madison. According the 2011 Facility Master Plan the existing collection system consists of 6-inch and 8-inch vitrified clay pipe that was constructed in the 1960's, which flows by gravity to a treatment pond system. The treatment system consists of four facultative ponds located on a 16.5-acre property, and a submersible pump lift station with a 120 gpm pump and a 4-inch diameter discharge line. In recent years the District has updated the system's headworks, added new wetwell grinder pumps, and installed new flowmeter monitoring equipment, a high water alarm, and a hookup for a generator.

The District's wastewater system has a history of compliance issues with the Central Valley Regional Water Quality Control Board⁵⁸. Since the new CSD general manager was hired in 2007, he has worked with the Water Board on resolving these issues, and has now presented all past due reports and continues to remain current on the required Quarterly Reports.

The CSD's wastewater system has the capacity to serve the current demand and additional infill development in the area. However, this MSR has determined that significant near-term growth in the community of Madison is unlikely, and staff does not expect to be an issue in the 5-year MSR horizon.

The 2011 Facility Master Plan reports that the Madison CSD's wastewater collection system has very few repair or maintenance requirements, but has historically had issues with the infiltration of ground water and inflow of storm water into the collection system, which burdens the system. In order to identify

⁵⁸ CA.GOV Open Data Portal, Water Board Wastewater Violations, 2001-2016

the cause of these issues, the CSD conducted a smoke test on the system to identify any potential leaks or openings that would allow infiltration. The test did not identify any points of entry. Additionally, the CSD added manhole liners to each manhole, and annually inspects the liners for any issues. Based on this work, the CSD believes that the system itself does not have any infiltration issues.

Parks and Recreation Services

The Madison CSD maintains and operates one park within the community of Madison. The park is approximately 1.5 acres and is adjacent to the Madison High School. The park facilities include children's playground equipment, several picnic tables and a field with soccer goals.

Street Lighting Service

The Madison CSD collects payments for street lighting service provided by PG&E with its utility billing, and then pays PG&E for the service. The Madison CSD's street lighting service is essentially a utility billing and collection pass through service to pay PG&E as the actual service provider. LAFCo is not aware of any street lighting issues.

- b) *Are there any issues regarding the agency's capacity to meet the service demand of reasonably foreseeable future growth?*

No. According to the Yolo County Adopted Zoning Map, dated July 2014, there is little development potential for the town of Madison. All of the land zoned for urban uses are included in the current CSD boundary, which is shown as the red boundary, or its sphere of influence (SOI), which is cross-hatched. New connections can only occur via infill development.



- c) *Are there any significant infrastructure needs or deficiencies to be addressed for which the agency has not yet appropriately planned (including deficiencies created by new state regulations)?*

No. The Madison CSD is aware of its significant infrastructure needs and is taking appropriate steps to plan for improvements. It has contracted with Coleman Engineering to prepare an Engineering Report to make recommendation for a new above-ground water storage tank and booster pump station and replacement of the 50+ year old distribution system. The project would solve multiple issues of reliability, health and safety. Total project costs are estimated to be approximately \$7.5 million. The District hopes to be eligible for partial grant funding for this project and finance the balance using low-interest financing. The District plans to seek grant and loan assistance from all known available sources including USDA Rural Development, CDBG funds and State Drinking Water Revolving Loan Funds.

- d) *If the agency provides water, wastewater, flood protection, or fire protection services, is the agency not yet considering climate adaptation in its assessment of infrastructure/service needs?*

No. According to a December 2019 draft Department of Water Resources (DWR) Drought and Water Shortage Risk Score for each small water supplier (1 is the lowest risk and 100 is highest risk, compared to other small water suppliers), the Madison CSD has a risk score of 68.96 which is relatively high. For comparison, the other CSD's scores are: Cacheville CSD 17.07, Esparto CSD 22.53, and Knights Landing CSD 70.85. The overall score range for small water suppliers in Yolo County range from 3.69 (UC Davis) to 90.52 (Campers Inn RV & Golf Course located in Dunnigan). The infrastructure upgrade discussed under item 3c) above would address these safety and reliability concerns.

- e) *Are there any service needs or deficiencies for disadvantaged unincorporated communities related to sewers, municipal and industrial water, and structural fire protection within or contiguous to the agency's sphere of influence?*

No. Please see the response to 2c.

Capacity and Adequacy of Public Facilities and Services MSR Determination

The Madison CSD has the capacity to meet service needs of existing development within its existing territory, however the water system is 50+ years old and experiences on average six major water line breaks each year, and generally has health and reliability issues. It also does not meet the minimum standards for required fire flows for safety. The CSD is keenly aware of these deficiencies and is already in the process of completing an engineering study to determine recommended infrastructure upgrades. Cost estimates are approximately \$7.5 million. The District hopes to be eligible for partial grant funding for this project and finance the balance using low-interest financing. The District plans to seek grant and loan assistance from all known available sources including USDA Rural Development, CDBG funds and State Drinking Water Revolving Loan Funds.

4. FINANCIAL ABILITY

Financial ability of agencies to provide services.

	YES	MAYBE	NO
a) Is the subject agency in an unstable financial position, i.e. does the 5-year trend analysis indicate any issues?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b) Does the subject agency fail to use generally accepted accounting principles, fully disclosing both positive and negative financial information to the public and financial institutions including: summaries of all fund balances and charges, summaries of revenues and expenditures, five-year financial forecast, general status of reserves, and any un-funded obligations (i.e. pension/retiree benefits)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c) Does the agency need a reconciliation process in place and followed to compare various sets of data to one another; discrepancies identified, investigated and corrective action is taken. For small agencies, this would include comparing budgets to actuals, comparing expenses from one year to the next, etc.?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
d) Does the agency board fail to receive periodic financial reports (quarterly or mid-year at a minimum); reports provide a clear and complete picture of the agency's assets and liabilities?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

YOLO LAFCO MUNICIPAL SERVICE REVIEW/SPHERE OF INFLUENCE STUDY

e) Is there an issue with the organization's revenue sources being reliable? For example, is a large percentage of revenue coming from grants or one-time/short-term sources?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
f) Is the organization's rate/fee schedule insufficient to fund an adequate level of service, necessary infrastructure maintenance, replacement and/or any needed expansion and/or is the fee inconsistent with the schedules of similar service organizations?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
g) Is the organization needing additional reserve to protect against unexpected events or upcoming significant costs?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
h) Does the agency have any debt, and if so, is the organization's debt at an unmanageable level? Does the agency need a clear capital financing and debt management policy, if applicable?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
i) Does the agency need documented accounting policies and procedures including investments (If not, LAFCo has a sample)? Does the agency segregate financial duties among staff and/or board to minimize risk of error or misconduct? Is there a system of authorizations, approval and verification for transactions?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Discussion:

The District maintains its accounting data on an accrual basis of accounting for the water, sewer, lighting and parks and recreation activities which is allowed under generally accepted accounting principles (GAAP) for this entity. The accrual basis of accounting focuses on the long-term health of an entity and includes non-cash transactions such as depreciation of capital asset, adjustments to accrued liabilities, such as pension obligation, other post-employment benefits (OPEB) liability and accrued compensated absences. The data presented above is based on the accrual basis data converted to the modified accrual basis. The modified accrual basis of accounting focuses on the near-term financial health of the District. The modified accrual basis of accounting does not include the above-mentioned non-cash transactions but does include the purchase of capital assets and loan principal repayments as expenditures which the accrual basis does not.

YOLO LAFCo MUNICIPAL SERVICE REVIEW/SPHERE OF INFLUENCE STUDY

	2015	2016	2017	2018	2019	% of Total
Revenue						
Service revenues	\$ 232,542	\$ 247,879	\$ 233,950	\$ 254,146	\$ 258,011	91.10%
Interest income	967	3,366	2,356	4,713	10,641	1.64%
Other governmental capital grants	-	-	34,446	-	50,227	6.29%
Sale of capital assets	-	-	13,100	-	-	0.97%
Total Revenue	233,509	251,245	283,852	258,859	318,879	100.00%
Expenses						
Maintenance salaries and benefits	70,497	70,732	70,421	68,994	69,241	27.75%
Clerical salaries and benefits	16,255	16,289	16,045	154	-	3.87%
Maintenance of systems and equipment	41,503	31,578	66,269	54,306	70,627	20.97%
Contracted system operators/license	11,949	11,975	9,441	8,912	7,834	3.98%
Laboratory testing and supplies	10,987	9,502	11,786	12,593	10,987	4.43%
Utilities	14,270	14,030	15,415	16,413	14,714	5.94%
Communications	1,557	2,010	2,947	2,336	2,702	0.92%
Insurance	10,066	10,085	9,765	9,485	9,491	3.88%
Administrative expenses	12,525	8,236	19,134	18,051	48,708	8.46%
Permits and enforcement	15,954	16,274	16,902	17,604	18,414	6.76%
Equipment and system improvements	-	-	31,175	17,696	9,843	4.66%
Debt service - principal and interest	15,554	15,554	15,554	15,554	43,433	8.38%
Total Expenses	221,117	206,265	284,854	242,098	305,994	100.00%
Net Change in Fund Balance	12,392	44,980	(1,002)	16,761	12,885	
Fund Balance, Beginning	313,036	325,428	370,408	369,406	386,167	
Fund Balance, Ending	\$ 325,428	\$ 370,408	\$ 369,406	\$ 386,167	\$ 399,052	
Fund Balances						
Restricted for Development Impact Fees	\$ 2,587	\$ 2,612	\$ 2,629	\$ 2,666	\$ 2,726	
Unrestricted	322,841	367,796	366,777	383,501	396,326	
Total Fund Balances	\$ 325,428	\$ 370,408	\$ 369,406	\$ 386,167	\$ 399,052	
Year-to-Year Change in Total Fund Balance						
Amount Increase (Decrease)	12,392	44,980	(1,002)	16,761	12,885	
Percent increase (Decrease)	3.96%	13.82%	-0.27%	4.54%	3.34%	

a) *Is the subject agency in an unstable financial position, i.e. does the 5-year trend analysis indicate any issues?*

No. The 5-year trend does not indicate a current unstable financial position. The District's service revenue increased steadily from \$232,542 in 2015 to \$258,011 in 2019. Expenses have fluctuated year-to-year as needs arise but have not increased in a manner to suggest there is a problem. Fiscal year's 2019 expenses were almost \$70,000 higher than the previous year due to nonrecurring expenses for audits, an infrastructure study and accelerated debt service payments. The District also received grants from Yolo County and the Yocha Dehe Wintun Nation of \$34,446 and \$50,000 in fiscal years 2017 and 2019, respectively. The one-time grants were used to purchase much needed equipment. Except for the use of grant funds to purchase equipment the District has not invested in system improvements over the past five years.

The District has net income four of the five years presented and has an accumulated net income of \$86,016 over the past five years which has increased total fund balance from \$313,036 at the end of 2014 to \$399,052 as of 2019.

- b) *Does the subject agency fail to use generally accepted accounting principles, fully disclosing both positive and negative financial information to the public and financial institutions including: summaries of all fund balances and charges, summaries of revenues and expenditures, five-year financial forecast, general status of reserves, and any un-funded obligations (i.e. pension/retiree benefits)?*

No. The District's accounting records are maintained on the County's financial system. Currently, District staff are not given the ability to enter directly into the system due to security issues. All financial transactions are processed by the County's Department of Financial Services (DFS) staff which provides some review of transactions submitted by the district and ensures the transactions comply with generally accepted accounting principles. District staff can either run their own monthly reports from the County's financial system or have DFS staff run the reports and distribute them to the District. The monthly reports include a trial balance, general ledger and a budget to actual report. These reports and the system in general are not very user friendly. As a result, the District's general manager does not provide the board with the system reports but instead compiles a separate monthly financial report which includes cash balances, current invoices requiring payment, revenue received to date and a line-item year-to-date budget variance report. The data for these reports are taken from the system reports and from other sources. The board also receives audited financial statements as they are completed.

- c) *Does the agency need a reconciliation process in place and followed to compare various sets of data to one another; discrepancies identified, investigated and corrective action is taken. For small agencies, this would include comparing budgets to actuals, comparing expenses from one year to the next, etc.?*

No. The general manager reviews the monthly reports generated by the County's financial system and uses the data from the reports to compile a monthly financial report for the Board of Directors which includes a budget-to-actual report.

- d) *Does the agency board fail to receive periodic financial reports (quarterly or mid-year at a minimum); reports provide a clear and complete picture of the agency's assets and liabilities?*

No. The District board only receives a monthly financial report as described in c) above.

- e) *Is there an issue with the organization's revenue sources being reliable? For example, is a large percentage of revenue coming from grants or one-time/short-term sources?*

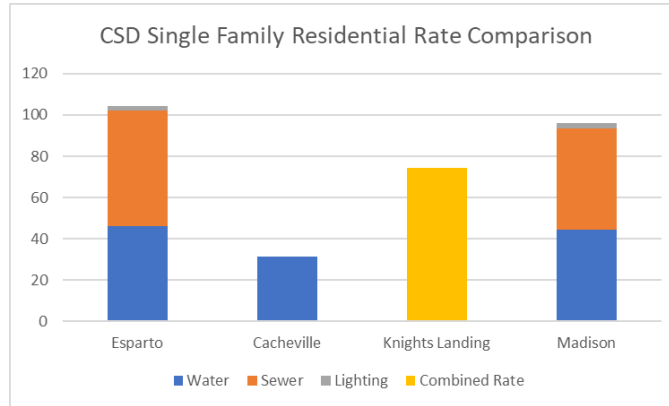
Maybe. The migrant center operated by the Yolo County Housing (YCH) provides more than 30% of the billed service revenues. Should YCH ever decide to build their own well it would cause a significant financial hardship to the District. However, YCH constructing its own well is unlikely because a previous well was decommissioned due to contamination issues and state and county policies discourage new public water systems when there is a municipal system available.

The CSD also reports that revenues are down due to customers not paying their bills timely due to the COVID-related recession. The CSD is essentially loaning funds to ratepayers and is unable to charge late fees or shut off water. The moratorium on shut offs is understandable, however, special districts did not receive any CARES Act funding as cities and the County did. And special districts have less reserves to handle such unforeseen costs.

- f) *Is the organization's rate/fee schedule insufficient to fund an adequate level of service, necessary infrastructure maintenance, replacement and/or any needed expansion and/or is the fee inconsistent with the schedules of similar service organizations?*

Maybe. Current rates are sufficient to operate and provide ongoing maintenance for the water and sewer systems as is and to provide a modest unrestricted fund balance of \$396,326 as of June 30, 2019. However, improvements required to bring the system current with state and county requirements are estimated at \$7.5 million. The current rate cannot provide sufficient cash for the required improvements. The District is reliant on grants and low interest loans to make system improvements. Also there currently is not a specific service charge to fund the maintenance of the park.

Below is a table comparing the single family residential rates for each CSD in the county (in dollars).



- g) *Is the organization needing additional reserve to protect against unexpected events or upcoming significant costs?*

Yes. The District does not have a reserve policy. Currently, the District has an unrestricted fund balance of \$396,052 as of June 30, 2019. Without formally identifying potential unexpected events and other upcoming significant costs the adequacy of this balance is not known.

- h) *Does the agency have any debt, and if so, is the organization’s debt at an unmanageable level? Does the agency need a clear capital financing and debt management policy, if applicable?*

Maybe. As of June 30, 2019 the District owes the County \$101,410 in loans that financed waste water system improvements in 2006 and 2011. The annual required debt service is about \$10,500 annually. One loan is scheduled to be paid off in 2026 the other in 2037. Currently these loans are manageable, however, the concern is that the CSD does not have a capital financing and debt management policies. Being that the district is in need of system improvements and does not currently have sufficient resources to acquire the improvements having comprehensive policies would provide guidance on how and when to finance the improvements.

- i) *Does the agency need documented accounting policies and procedures including investments (If not, LAFCo has a sample)? Does the agency segregate financial duties among staff and/or board to minimize risk of error or misconduct? Is there a system of authorizations, approval and verification for transactions?*

Yes. The agency does not have any accounting or financial policies. In the past there were issues of segregation of duties particularly concerning the billing and collection tasks performed by the clerical staff. Segregation of duties surrounding billing and collections has been mitigated by contracting these services to the Esparto Community Services District (ECSD) in 2018. Currently all invoices and monthly financial reports are reviewed by the general manager and approved by the board of directors. Daily deposit reports, monthly billing reports and collection reports are provided by the ECSD and reviewed by the Madison CSD general manager. Therefore, the segregation of duties issues has been resolved but the CSD still needs accounting and financial policies.

Financial Ability MSR Determination

Currently, Madison CSD finances are stable. Both revenues and expenses have been consistent from year-to-year with revenues exceeding expenses four of the five years presented in this report and total fund balance has increased by almost \$86,016. However, the District should be more proactive about developing a robust set of accounting and financial policies to ensure that financial transactions are reported accurately and consistently in the financial system and to develop a more comprehensive periodic report for the Board of Directors and for the public. As long as the District adheres to its prudent financial practices and is able

to identify and quantify unforeseen events and upcoming system improvements to mitigate potential financial shortfalls it should remain viable in the long term.

Financial Ability MSR Recommendations

- Include an accounts receivable aging report in the District Board’s monthly financial report.
- Develop reserve policies to mitigate against potential unforeseen catastrophic losses and to finance needed infrastructure improvements.
- Initiate a rate study that would include the accumulation of funds for the improvements recommended in the latest infrastructure study, fund a catastrophic reserve fund and to fund maintenance of the park.
- Develop accounting, financial and general administrative polices to help guide its decision making in a rational and consistent manner.

5. SHARED SERVICES AND FACILITIES

Status of, and opportunities for, shared facilities.

	YES	MAYBE	NO
a) Are there any opportunities for the organization to share services or facilities with neighboring, overlapping or other organizations that are not currently being utilized?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Discussion:

- a) *Are there any opportunities for the organization to share services or facilities with neighboring, overlapping or other organizations that are not currently being utilized?*

Maybe. The Madison CSD is located only about 3.5 miles to the east of Esparto along State Route 16 and some sharing of administrative staff, billing services and some equipment with the Esparto CSD is already occurring. The Madison CSD also implemented a shared services contract in July 2020 with the Knights Landing CSD for general manager and staff support. If this relationship proves successful, a consolidation should be considered.

Shared Services MSR Determination

The Madison CSD is already sharing services with the Esparto CSD and the Knights Landing CSD. LAFCo is not aware of any additional opportunities to share services or facilities that are not currently being utilized.

Shared Services MSR Recommendation

Consider consolidation with the Knights Landing CSD (and other CSDs as appropriate) if a shared services contract relationship is determined to be successful.

6. ACCOUNTABILITY, STRUCTURE AND EFFICIENCIES

Accountability for community service needs, including governmental structure and operational efficiencies.

	YES	MAYBE	NO
a) Are there any recommended changes to the organization's governmental structure that will increase accountability and efficiency (i.e. overlapping boundaries that confuse the public, service inefficiencies, and/or higher costs/rates)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b) Are there any issues with filling board vacancies and maintaining board members? Is there a lack of board member training regarding the organization's program requirements and financial management?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c) Are any agency officials and designated staff <u>not</u> current in making their Statement of Economic Interests (Form 700) disclosures?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
d) Are there any issues with staff turnover or operational efficiencies? Is there a lack of staff member training regarding the organization's program requirements and financial management?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
e) Does the agency need to have a qualified external person review agency finances each year (at a minimum), comparing budgets to actuals, comparing actuals to prior years, analyzing significant differences or changes, and determining if the reports appear reasonable?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
f) Does the agency need to secure independent audits of financial reports that meet California State Controller requirements? Are the same auditors used for more than six years? Are audit results not reviewed in an open meeting?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
g) Does the organization need to improve its public transparency via a website (i.e. a website should contain at a minimum: organization mission/description/boundary, board members, staff, meeting schedule/agendas/minutes, budget, revenue sources including fees for services, if applicable, and audit reports)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
h) Does the agency need policies (as applicable) regarding personnel, travel and expense reimbursement, personal use of public resources, and contract bidding?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Discussion:

- a) *Are there any recommended changes to the organization's governmental structure that will increase accountability and efficiency (i.e. overlapping boundaries that confuse the public, service inefficiencies, and/or higher costs/rates)?*
 No. Please see the responses to 4f and 5a.
- b) *Are there any issues with filling board vacancies and maintaining board members? Is there a lack of board member training regarding the organization's program requirements and financial management?*
 No. The Madison CSD's Board meetings occur on the second Wednesday of every month at 6pm at the District office. The Board has been relatively stable, with five changes during the past 5 years due to relocation. All 5 member seats have been replaced and are currently filled. Elections are managed by the Yolo County Elections office.
- c) *Are any agency officials and designated staff not current in making their Statement of Economic Interests (Form 700) disclosures?*

No. The Madison CSD has been determined to be exempt from filing a Conflict of Interest Code because it has an annual operating budget (exclusive of salaries) less than \$150,000.

- d) *Are there any issues with staff turnover or operational efficiencies? Is there a lack of staff member training regarding the organization's program requirements and financial management?*

No. The District's clerical employee position was eliminated at the end of fiscal year 2017 and since then the District has had one employee, the general manager. The District contracts with Esparto CSD for administrative services including billing, collections and maintaining accounts receivable. Beginning in 2020, the shared services contract with Knights Landing CSD has provided the resources to fund a full-time Chief Plant Operator as a second employee shared between both CSDs.

- d) *Does the agency need to have a qualified external person review agency finances each year (at a minimum), comparing budgets to actuals, comparing actuals to prior years, analyzing significant differences or changes, and determining if the reports appear reasonable?*

No. The general manager reviews the monthly financial reports generated from the County's financial systems and uses data from these reports to compile the monthly financial report that is presented to the District board. In addition, the District is currently on a 2-year audit cycle.

- f) *Does the agency need to secure independent audits of financial reports that meet California State Controller requirements? Are the same auditors used for more than six years? Are audit results not reviewed in an open meeting?*

No. The District has been assigned to a 2-year audit cycle by the Yolo County Department of Financial Services. During the past 5 years, audits for fiscal years 2007 - 2016 have been completed and fiscal years 2017 - 2019 audits were completed in September 2020. However, the same auditor has been used to complete all of these audits, so the CSD should consider a different auditor for the next cycle.

- g) *Does the organization need to improve its public transparency via a website (i.e. a website should contain at a minimum: organization mission/description/boundary, board members, staff, meeting schedule/agendas/minutes, budget, revenue sources including fees for services, if applicable, and audit reports)?*

Yes. The CSD should be commended for getting a new website up and running in 2019, however it is still a work in progress. The Madison CSD received a 32% transparency score in 2020.

- h) *Does the agency need policies (as applicable) regarding personnel, travel and expense reimbursement, personal use of public resources, and contract bidding?*

Yes. The district adopted Board of Directors Rules, Regulations and Procedures in 2015 but still needs to adopt General and Administrative, Personnel and Payroll and Financial and Accounting policies.

Accountability, Structure and Efficiencies MSR Determination

There are no recommended changes to the organization's governmental structure that will increase accountability and efficiency. Board members and staff have been relatively stable. The Madison CSD is catching up on its independent audits of financial reports but should consider using a different auditor next cycle. Transparency content on the CSD's website needs to improve from its 2020 score of 32%. The District also needs to take the time to adopt policies regarding personnel, travel and expense reimbursement, personal use of public resources, and contract bidding.

Accountability, Structure and Efficiencies Recommendations

- Consider using a different auditor for the Madison CSD's next audit.
- Improve the CSD's website content to improve from its 2020 score of 32%. Please reference <https://www.yololafco.org/yolo-local-government-website-transparency-scorecards> for additional content needed.

- The District should adopt policies regarding personnel, travel and expense reimbursement, personal use of public resources, and contract bidding.

7. OTHER ISSUES

Any other matter related to effective or efficient service delivery, as required by commission policy.

	YES	MAYBE	NO
a) Is there any other matter related to effective or efficient service delivery, as required by commission policy?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Discussion:

- a) *Is there any other matter related to effective or efficient service delivery, as required by commission policy?*

Maybe. Below are the LAFCo recommendations from the last MSR for the Madison CSD adopted in July 2015 with a status of implementation to date.

2015 Recommendations

1. The District should continue working with the Central Valley Regional Water Quality Control Board to remain in compliance with water quality standards, and to meet the terms of the Cease-and-Desist Order.

Status: Completed. The State's cease and desist order has been lifted.

2. The District should continue monitoring odor levels at the wastewater treatment ponds, and mitigate any issues that arise.

Status: Completed.

3. The District should implement as funding allows the suggested improvement in the Madison CSD 2011 Facility Master Plan (including replacement and upsizing of the transite water pipes at the water facility, and adding a 0.25 MG storage tank at the water facility).

Status: The CSD is currently in the process of completing and engineering study and intends to pursue all available grant and low-interest loan funding to complete needed infrastructure improvements.

4. The District might consider conducting a Proposition 218 election to raise its rates (particularly for its water service), in order to provide it with a funding stream sufficient to conduct the necessary maintenance and repairs to its systems. The District should consult with its legal counsel (County Counsel's Office) to discuss options.

Status: Completed.

5. The District should get caught up on its overdue audits, and ensure that independent audits are conducted on a regular basis moving forward, to monitor the financial health of the organization.

Status: Completed.

6. LAFCo encourages the District to develop financial policies, which are helpful in ensuring the financial stability of an organization. At a minimum, the District should adopt financial policies on

its budget preparation process, reserve and contingency practices, and debt management practices.

Status: Not completed. Recommendation included again in this MSR.

7. The District should consider developing a dedicated (interest earning) reserve account, rather than keeping its reserve funds in the fund balance.

Status: The District's fund balance (available funds or unrestricted net position) does accrue interest. All cash the district maintains in the County pool earns interest.

8. The District has several significant and costly infrastructure upgrades to plan for in the future, and may benefit from developing two separate reserves (one for unexpected events and one meant to save for significant upcoming infrastructure upgrades).

Status: Not completed. Recommendation included again in this MSR.

9. The District might consider developing a long-term infrastructure plan that identifies all potential future repair needs in order to prioritize which repairs to make and how to expend the District's limited resources. This plan should specifically address the long-term funding need for the installation of water meters.

Status: In process.

10. The District should become a member of the California Special Districts Association (CSDA) in order to have resources to obtain financial policy templates that reflect best practices, remain updated on potential funding opportunities for infrastructure upgrades.

Status: Completed. The CSD has been a member since 2016.

11. The District and Esparto Community Services District (as well as any other special districts in the area) should explore opportunities for shared administrative functions (such as staff, leadership or infrastructure and equipment) to achieve cost savings. LAFCo is available to help facilitate these conversations if desired by the District.

Status: Completed.

12. The District should consider utilizing the pooled purchasing services offered to special districts by Yolo County to improve buying power and reduce costs.

Status: The CSD has looked into this, but generally purchased used equipment so has not been able to utilize this opportunity yet.

13. The District should consider developing a website for communication with the public, as time and resources allow.

Status: Completed.

14. The District should explore opportunities to reduce costs by sharing administrative functions with the Esparto CSD, or other special districts in the area.

Status: Completed.

LAFCo staff recommends that all Board members immediately catch up on their required training (if currently *not* in compliance) and then remain in compliance with the adopted policy on an ongoing basis.

Status: The CSD completed this, but had recent turnover and needs to catch back up.

Other Issues MSR Determination

Most of the 2015 MSR recommendations have been either completed or are currently in process. Only 1 of the 15 has not been either implemented or is in process, and has been reiterated as recommendations again in this 2020 MSR.

MADISON CSD SPHERE OF INFLUENCE STUDY

On the basis of the Municipal Service Review:

- Staff has reviewed the agency’s Sphere of Influence and recommends that a SOI Update is NOT NECESSARY in accordance with Government Code Section 56425(g). Therefore, NO CHANGE to the agency’s SOI is recommended and SOI determinations HAVE NOT been made.
- Staff has reviewed the agency’s Sphere of Influence and recommends that a SOI Update IS NECESSARY in accordance with Government Code Section 56425(g). Therefore, A CHANGE to the agency’s SOI is recommended and SOI determinations HAVE been made and are included in this MSR/SOI study.

SPHERE OF INFLUENCE MAP(S)



Adopted by Yolo LAFCo July 23, 2015

Regular 11.

LAFCO

Meeting Date: 01/28/2021

Information

SUBJECT

Receive and file the 2020 Website Transparency Scorecard and direct staff to make any adjustments to the scorecard, if desired

RECOMMENDED ACTION

Receive and file the 2020 Website Transparency Scorecard. Discuss and direct staff to make any adjustments to the scorecard, if desired.

FISCAL IMPACT

None. This scorecard was created "in-house" by staff and was included in the LAFCo work plan and budget for this fiscal year.

REASONS FOR RECOMMENDED ACTION

In the fall of 2017, the cities and County requested LAFCo to begin preparing web transparency scorecards on an annual basis promoting a vision for open government and transparency for government agencies countywide (cities, County, special districts, and joint powers authorities), thereby fostering public trust and accountability.

BACKGROUND

Agencies should keep in mind that this scorecard is not intended to be a "best website" score. The checklist criteria are intended to establish a generally accepted minimum standard for transparency. We acknowledge some of our larger agencies go far above and beyond these criteria for higher levels of public service and communication. The goal for smaller agencies is not necessarily to have a high score at the outset, but to set a baseline that will hopefully see improvement from year to year.

Staff Observations/Recommendations

The content for city and county websites improved overall this year from 91% in

2019 to 94% in 2020. One criteria that appeared to be a common gap is keeping board and meeting information current.

Special districts can be divided generally into two different categories: dependent and independent. Dependent districts are formed and may have a local advisory body, but ultimately answer to a city or county. Examples include the county service areas and some fire protection districts which can be formed either way. Independent districts have locally elected or appointed boards and make independent decisions (i.e. not subject to a city or county). Examples include community services districts, cemetery districts, reclamation districts, and water districts, among others.

One reason why this is an important distinction is that legislation was passed in 2018 (SB 929 McGuire) which requires independent special districts to have a website by January 1, 2020 or adopt a hardship resolution annually. There are seven (7) independent districts which are currently not in compliance with this new law. LAFCo has offered financial assistance to help these special districts create and maintain websites in FY 20/21 (see below for more information). In addition, although not legally required, two (2) dependent fire protection districts also do not have websites (Capay and No Man's Land) and an economical option would be to have a page on the Yolo County website.

Although there's been improvement since this process began in 2018, 71% of Yolo's independent special districts currently have a website (20 out of 28). Unfortunately, no new district websites were created last year. In general, as illustrated by the previous table, overall special district website content improved from the 2019 scorecard to 2020.

JPAs can take many varied forms. For the purposes of the Website Transparency Scorecard, LAFCo focused on the JPAs that operate locally as opposed to multi-county or statewide JPAs. Some of these local JPAs have an office with dedicated staff and others operate more as a "paper" JPA. As one might expect, the JPAs with dedicated staff and resources generally tend to have a website with more content while "paper" JPAs do not. Similar to the dependent districts, LAFCo should work with "paper" JPAs to have a page on the agency website, such as the financing authorities. One new JPA was formed this past year, the Yolo Animal Services Planning Agency. The overall content score for all JPAs increased from 38% in 2019 to 52% in 2020.

Attachments

[ATT-2020 LAFCo Website Transparency Scorecard 01.28.21](#)

Form Review

Inbox

Reviewed By

Date

Christine Crawford (Originator)
Form Started By: Christine Crawford
Final Approval Date: 01/13/2021

Christine Crawford

01/13/2021 02:12 PM
Started On: 01/13/2021 01:20 PM



“A lack of transparency results in distrust and a deep sense of insecurity.”

– Dalai Lama

“A democracy requires accountability and accountability requires transparency.”

– President Barack Obama



January 28, 2021

OVERVIEW

Yolo County residents are likely unaware of all the various local agencies that serve them. The most common method for the public to obtain this information today is the internet. Residents should be able to easily find the description of services provided, the names and contact information of board members and management, the budget, agendas and minutes of meetings, and other information. An effective website presence can also benefit the agency by making resources available online and save staff time.

In the fall of 2017, the cities and County requested LAFCo to begin preparing web transparency scorecards on an annual basis promoting a vision for open government and transparency for government agencies countywide (cities, County, special districts, and joint powers authorities), thereby fostering public trust and accountability.

Agencies should keep in mind that this scorecard is not intended to be a “best website” contest. The checklist criteria are intended to establish a generally accepted minimum standard for transparency. We acknowledge some of our larger agencies go far above and beyond these criteria for higher levels of public service and communication. The goal for smaller agencies is not necessarily to have a high score at the outset, but to set a baseline that will hopefully see improvement from year to year.

WEBSITE CONTENT CHECKLIST

The scorecard is based on the following criteria to be included on each agencies website or webpage. This criteria was borrowed from the 2015-16 Marin Web Transparency Report Card prepared by the Marin County Grand Jury, which consolidated several well-respected organizations’ checklists¹. The checklist has since been modified slightly by LAFCo as noted below.

LAFCo provided initial outreach information at multiple times when the program started up in 2018 to make agencies aware of the new scorecard, the checklist and process to expect. Website demonstrations were held for special districts in person and via webinar (which was recorded and can still be viewed). LAFCo provided a draft score to all agencies in July 2018 so that any additions could be made before final scoring over November and December 2018. Now that the program is up and running on a regular schedule, LAFCo sends all the agencies the website transparency scorecard after its finalized, typically in January and then also sends a courtesy letter over the summer reminding agencies of scoring to occur each fall.

Below is the current checklist used for the 2020 report.

1. Overview
 - a. Description of services/functions: What actions does the agency undertake and what services does the agency provide?
 - b. Boundary of service area: What specific area does the agency serve? (May not be applicable to all JPAs. If not, who (generally) or what agencies does the JPA serve?)
2. Budget
 - a. Budget for current fiscal year and three years prior to the current year.
 - b. Financial reserves policy: What is the agency's policy for designated reserves and reserve funds? (The policy should be in either the agency policy manual or found in the budget or audit reports).
3. Meetings
 - a. Board meeting schedule: When and where specifically does the agency meet?
 - b. Archive of Board meeting agendas & minutes for at least the last 6 months: Both approved minutes and past agendas

¹ *Sunshine Review (now Ballotpedia), Illinois Policy 10-Point Transparency Checklist, Institute for Local Government, and the Special District Leadership Foundation.*

4. Elected & Appointed Officials
 - a. Board members (names, contact info, terms of office (terms do not apply to JPAs), compensation, and biography): Who specifically represents the public on the Board? How can the public contact them? When were they elected (or appointed)? How much do they earn in this role (as required by Assembly Bill 2040 effective January 1, 2015)?
 - b. Election procedure and deadlines: If the public wishes to apply to be on the Board, how and when can they do so? (Does not apply to JPAs)
 - c. Reimbursement and compensation policy: Which (if any) expenses incurred by the Board are reimbursed? Do the Board members receive compensation?
5. Administrative Officials
 - a. General manager and key staff (names, contact info, compensation, and benefits): Who specifically runs the agency on a day-to-day basis? How can the public contact them? How much do they earn in this role (as required by Assembly Bill 2040 effective January 1, 2015)? What specific benefits are they eligible for (healthcare, retirement plan, educational benefits, etc.)?
6. Audits
 - a. Current financial audit
 - b. Financial audits for the three years prior to the current year².
7. Contracts
 - a. Current request for proposal and bidding opportunities
 - b. Instructions on how to submit a bid or proposal
8. Public Records
 - a. What is the best way for the public to request public records?
9. Revenue Sources
 - a. Summary of fees received: fees for services, if any.
 - b. Summary of revenue sources: bonds, taxes, loans and/or grants. The public should be able to understand how the agency is funded, generally speaking.
10. Agency Specific Criteria
 - a. Municipalities: Downloadable permit applications and zoning ordinances
 - b. Special Districts: Authorizing statute/enabling act (Principal Act or Special Act), board member ethics training certificates, link to the LAFCo website and any state agency providing oversight
 - c. Joint Powers Authorities: A copy of the joint powers agreement as filed and adopted (with any updates)

For ease and transparency of use, information for each agency should be found within a few “clicks”. Information that is buried in an agency’s board minutes or on other websites not available in a click from the agency’s website is not in the spirit of transparency. Long and complex PDF (Portable Document Format) documents, such as a budget or an audit report, must be text-searchable, and not simply a picture of a page of text, to easily find specific details.

The scoring rubric was determined based on the number of points on the checklist for which the criteria was completely met. If an agency partially met the criteria, partial points were awarded and the checklist

² Audits are due to the State Controller’s Office following close of fiscal year as follows: for cities/county by the following March 31; special districts by the following June 30 unless a 2, 3 or 5-year interval has been approved by the County Auditor; and JPAs by the following June 30.

was denoted with an "incomplete". LAFCo remains open to public and agency feedback about what items are working well and which are not.

YOLO COUNTY LOCAL AGENCIES

There are 5 cities/county, 47 special districts (28 independent and 19 dependent districts), 18 local joint powers authorities, and LAFCo for a total of 70 local agencies included in this scorecard as listed below. Dependent districts may have a local advisory body, but ultimately answer to a city or county. Independent districts have locally elected or appointed boards for independent decision making.

Every independent special district in California is required to either maintain a website by Jan. 1, 2020 or adopt a hardship resolution annually. Senate Bill 929 added Government Code sections 6270.6 and 53087.8. There is no legal requirement for dependent special districts and JPAs to maintain a website.

Agencies	% websites/ category	2018	2019	2020
CITIES/County	100%	84%	91%	94%
Davis		72%	100%	97%
West Sacramento		81%	91%	97%
Winters		90%	90%	90%
Woodland		87%	90%	98%
Yolo County		88%	85%	90%
CEMETERY DISTRICTS (Independent)	33%	13%	30%	33%
Capay Cemetery District		0%	0%	0% ³
Cottonwood Cemetery District		0%	0%	0%
Davis Cemetery District		50%	81%	100%
Knights Landing Cemetery District		0%	0%	0%
Mary's Cemetery District		0%	0%	0%
Winters Cemetery District		28%	98%	100%
COMMUNITY SERVICES DISTRICTS (CSD) (Independent)	100%	11%	36%	35%
Cacheville CSD		0%	17%	21%
Esparto CSD		45%	55%	55%
Knights Landing CSD		0%	34%	32%
Madison CSD		0%	36%	32%
COUNTY SERVICE AREAS (CSA) (dependent)	100%	68%	92%	88%
Dunnigan CSA		69%	85%	84%
El Macero CSA		67%	93%	87%
Garcia Bend CSA		67%	93%	92%
North Davis Meadows CSA		72%	93%	87%
Snowball CSA		62%	93%	92%
Wild Wings CSA		75%	95%	90%
Willowbank CSA		67%	93%	87%
PORT DISTRICTS (dependent)	100%	28%	63%	84%
Yolo-Sacramento Port District		28%	63%	84%
RESOURCE CONSERVATION DISTRICTS (RCD) (independent)	100%	49%	58%	62%
Yolo County RCD		49%	58%	62%
WATER DISTRICTS (independent)	100%	73%	53%	62%
Dunnigan Water District		90%	36%	55%
Knights Landing Ridge Drainage District		62%	42%	58%
Yolo County Flood Control & Water Conservation District		67%	82%	72%

³ Shading indicates:

- Red = district is not in compliance with SB 929 (i.e. it is independent, does not have a website, and has not filed a current adopted hardship resolution with LAFCo);
- Yellow = district is not in compliance but has adopted a hardship resolution; or
- Green = district does not have a website, but it's not legally required.

FIRE PROTECTION DISTRICTS (FPD) (independent unless noted)	80%	8%	20%	25%
Capay FPD (dependent)		0%	0%	0%
Clarksburg FPD		16%	21%	21%
Dunnigan FPD (dependent)		15%	15%	17%
East Davis FPD (dependent)		25%	26%	25%
Elkhorn FPD		0%	0%	0%
Esparto FPD (dependent)		8%	21%	26%
Knights Landing FPD (dependent)		0%	17%	19%
Madison FPD		23%	23%	24%
No Man's Land FPD (dependent)		0%	0%	0%
Springlake FPD		0%	55%	51%
West Plainfield FPD (dependent)		5%	18%	27%
Willow Oak FPD (dependent)		12%	16%	20%
Winters FPD (dependent)		13%	21%	29%
Yolo FPD		0%	48%	70%
Zamora FPD		0%	22%	52%
RECLAMATION DISTRICTS (RD) (independent)	58%	3%	18%	32%
RD 150		0%	73%	74%
RD 307		0%	0%	0%
RD 537		0%	11%	14%
RD 730		0%	0%	0%
RD 765		0%	0%	0%
RD 787		18%	23%	26%
RD 900 (dependent)		0%	48%	62%
RD 999		15%	15%	97%
RD 1600		0%	26%	30%
RD 2035		0%	21%	20%
Local Joint Powers Authorities (JPA)	71%	25%	38%	52%
Conaway Ranch		0%	0%	0%
Davis Public Facilities Financing Authority		3%	41%	68%
River City Regional Stadium Financing Authority		8%	28%	53%
Riverfront Authority		18%	23%	37%
Valley Clean Energy Alliance		68%	92%	97%
West Sacramento Area Flood Control Agency ("West SAFCA")		37%	43%	68%
West Sacramento Financing Authority		3%	14%	69%
Winters Branch Library Financing Authority		0%	0%	0%
Winters Public Finance Authority		0%	0%	0%
Woodland-Davis Clean Water Agency		39%	31%	61%
Woodland Finance Authority		0%	0%	0%
Yolo Animal Services Planning Agency		NA	NA	68%
Yolo County Law Library		12%	30%	42%
Yolo County Public Agencies Financing Authority		0%	0%	0%
YC Public Agency Risk Management Insurance Authority ("YCPARMIA")		26%	100%	100%
Yolo Emergency Communications Agency ("YECA")		90%	89%	100%
Yolo Habitat Conservancy		84%	95%	95%
Yolo Subbasin Groundwater Agency		32%	60%	86%
Local Agency Formation Commission	100%	92%	100%	100%
Yolo LAFCo		92%	100%	100%

FINDINGS AND RECOMMENDATIONS

Agencies should keep in mind that this scorecard is not intended to be a “best website” score. The checklist criteria are intended to establish a generally accepted minimum standard for transparency. We acknowledge some of our larger agencies go far above and beyond these criteria for higher levels of public service and communication. The goal for smaller agencies is not necessarily to have a high score at the outset, but to set a baseline that will hopefully see improvement from year to year.

CITIES/COUNTY

The content for city and county websites improved overall this year from 84% in 2018, 91% in 2019, to 94% in 2020. One criteria that appeared to be a common gap in 2020 was keeping meeting and board member information current.

SPECIAL DISTRICTS

Special districts can be divided generally into two different categories: dependent and independent. Dependent districts are formed and may have a local advisory body, but ultimately answer to a city or county. Examples include the county service areas and some fire protection districts which can be formed either way. Independent districts have locally elected or appointed boards and make independent decisions (i.e. not subject to a city or county). Examples include community services districts, cemetery districts, reclamation districts, and water districts, among others.

One reason why this is an important distinction is that legislation was passed in 2018 (SB 929 McGuire) which requires independent special districts to have a website by January 1, 2020 or adopt a hardship resolution annually⁴. There are seven (7) independent districts which are currently not in compliance with this new law. LAFCo has offered financial assistance to help these special districts create and maintain websites in FY 20/21 (see below for more information). In addition, although not legally required, two (2) dependent fire protection districts also do not have websites (Capay and No Man’s Land) and an economical option would be to have a page on the Yolo County website.

Although there's been improvement since this process began in 2018, 71% of Yolo’s independent special districts currently have a website (20 out of 28). Unfortunately, no new district websites were created last year. In general, as illustrated by the previous table, overall special district website content improved from the 2019 scorecard to 2020.

JOINT POWERS AUTHORITIES

JPAs can take many varied forms. For the purposes of the Website Transparency Scorecard, LAFCo focused on the JPAs that operate locally as opposed to multi-county or statewide JPAs. Some of these local JPAs have an office with dedicated staff and others operate more as a “paper” JPA. As one might expect, the JPAs with dedicated staff and resources generally tend to have a website with more content while “paper” JPAs do not. Similar to the dependent districts, LAFCo should work with “paper” JPAs to have a page on the agency website, such as the financing authorities.

One new JPA was formed created this year, the Yolo Animal Services Planning Agency. The overall content score for all JPAs increased from 25% in 2018, 38% in 2019, to 52% in 2020.

WEBSITE RESOURCES

Yolo LAFCo approved reimbursement for website costs during fiscal year 2020/21 to independent special districts with an annual operating revenue threshold up to \$300,000, as long as an invoice is provided to LAFCo as evidence for reimbursement. Staff was directed to offer this reimbursement for website costs, up to the annual Streamline Web costs, to all independent districts under the threshold regardless of whether it already has a website or not and to reimburse the district regardless of which provider the district uses.

⁴ Senate Bill 929 added Government Code sections 6270.6 and 53087.8

Streamline web <https://www.getstreamline.com/> offers a powerful, flexible content management system designed specifically for smaller local governments (used by Yolo LAFCo and several other districts and JPAs in the county) on a monthly fee, sliding scale based on agency budget.

The Special District Leadership Foundation (SDLF), a foundation arm of the California Special District Association (CSDA), provides scholarship funds for special districts to create their own website to comply with new requirements. Funding is available to districts either without a compliant website or no website at all. Applications are evaluated on the 15th of each month until the funds are gone for the year. Follow this link to download the simple, one-page application: <https://www.sdlf.org/scholarships/sdlf-scholarships>.

ATTACHMENTS

- A. Scorecard summaries by agency type
- B. Detailed scorecard for each agency
- C. Yolo Local Government Transparency and Accountability Program adopted fall 2017

Yolo County Web Transparency Scorecards

ATT A

Cities

City of Davis	
Score: 97%	
Overview	✓
Budget	✓
Meetings	⊘
Elected Officials	✓
Administrative Officials	✓
Audits	✓
Contracts	✓
Public Records	✓
Revenue Sources	✓
Agency Specific	✓

City of West Sacramento	
Score: 97%	
Overview	✓
Budget	✓
Meetings	⊘
Elected Officials	✓
Administrative Officials	✓
Audits	✓
Contracts	✓
Public Records	✓
Revenue Sources	✓
Agency Specific	✓

City of Winters	
Score: 90%	
Overview	⊘
Budget	✓
Meetings	✓
Elected Officials	⊘
Administrative Officials	⊘
Audits	✓
Contracts	✓
Public Records	✓
Revenue Sources	✓
Agency Specific	✓

City of Woodland	
Score: 98%	
Overview	⊘
Budget	✓
Meetings	⊘
Elected Officials	✓
Administrative Officials	✓
Audits	✓
Contracts	✓
Public Records	✓
Revenue Sources	✓
Agency Specific	✓

County

County of Yolo	
Score: 90%	
Overview	✓
Budget	✓
Meetings	✓
Elected Officials	✓
Administrative Officials	✓
Audits	✓
Contracts	✓
Public Records	✗
Revenue Sources	✓
Agency Specific	✓

Yolo County Web Transparency Scorecards

Cemetery Districts

Capay Cemetery District NO Website (Non-Compliant) Score: 0%	
Overview	✘
Budget	✘
Meetings	✘
Elected Officials	✘
Administrative Officials	✘
Audits	✘
Contracts	✘
Public Records	✘
Revenue Sources	✘
Agency Specific	✘

Cottonwood Cemetery District NO Website (Non-Compliant) Score: 0%	
Overview	✘
Budget	✘
Meetings	✘
Elected Officials	✘
Administrative Officials	✘
Audits	✘
Contracts	✘
Public Records	✘
Revenue Sources	✘
Agency Specific	✘

Davis Cemetery District Score: 100%	
Overview	✔
Budget	✔
Meetings	✔
Elected Officials	✔
Administrative Officials	✔
Audits	✔
Contracts	✔
Public Records	✔
Revenue Sources	✔
Agency Specific	✔

Knights Landing Cemetery District NO Website (Non-Compliant) Score: 0%	
Overview	✘
Budget	✘
Meetings	✘
Elected Officials	✘
Administrative Officials	✘
Audits	✘
Contracts	✘
Public Records	✘
Revenue Sources	✘
Agency Specific	✘

Mary's Cemetery District NO Website (Non-Compliant) Score: 0%	
Overview	✘
Budget	✘
Meetings	✘
Elected Officials	✘
Administrative Officials	✘
Audits	✘
Contracts	✘
Public Records	✘
Revenue Sources	✘
Agency Specific	✘

Winters Cemetery District Score: 100%	
Overview	✔
Budget	✔
Meetings	✔
Elected Officials	✔
Administrative Officials	✔
Audits	✔
Contracts	✔
Public Records	✔
Revenue Sources	✔
Agency Specific	✔

Community Service Districts (CSDs)

Cacheville CSD Score: 21%	
Overview	⊖
Budget	✘
Meetings	⊖
Elected Officials	⊖
Administrative Officials	✘
Audits	✘
Contracts	✘
Public Records	✘
Revenue Sources	⊖
Agency Specific	✘

Esparto CSD Score: 55%	
Overview	⊖
Budget	⊖
Meetings	✔
Elected Officials	⊖
Administrative Officials	✔
Audits	✔
Contracts	✘
Public Records	✘
Revenue Sources	⊖
Agency Specific	⊖

Knights Landing CSD Score: 32%	
Overview	⊖
Budget	✘
Meetings	✔
Elected Officials	⊖
Administrative Officials	✔
Audits	✘
Contracts	✘
Public Records	✘
Revenue Sources	✘
Agency Specific	✘

Madison CSD Score: 32%	
Overview	⊖
Budget	✘
Meetings	✔
Elected Officials	⊖
Administrative Officials	⊖
Audits	✘
Contracts	✔
Public Records	✘
Revenue Sources	✘
Agency Specific	✘

Yolo County Web Transparency Scorecards

County Service Areas (CSAs)

Dunnigan CSA	
Score: 84%	
Overview	✓
Budget	⊗
Meetings	⊗
Elected Officials	✓
Administrative Officials	✓
Audits	⊗
Contracts	✓
Public Records	✓
Revenue Sources	✓
Agency Specific	⊗

El Macero CSA	
Score: 87%	
Overview	✓
Budget	⊗
Meetings	⊗
Elected Officials	✓
Administrative Officials	✓
Audits	⊗
Contracts	✓
Public Records	✓
Revenue Sources	✓
Agency Specific	⊗

Garcia Bend CSA	
Score: 92%	
Overview	✓
Budget	⊗
Meetings	✓
Elected Officials	✓
Administrative Officials	✓
Audits	⊗
Contracts	✓
Public Records	✓
Revenue Sources	✓
Agency Specific	⊗

North Davis Meadows CSA	
Score: 87%	
Overview	✓
Budget	⊗
Meetings	⊗
Elected Officials	✓
Administrative Officials	✓
Audits	⊗
Contracts	✓
Public Records	✓
Revenue Sources	✓
Agency Specific	⊗

Snowball CSA	
Score: 92%	
Overview	✓
Budget	⊗
Meetings	✓
Elected Officials	✓
Administrative Officials	✓
Audits	⊗
Contracts	✓
Public Records	✓
Revenue Sources	✓
Agency Specific	⊗

Wild Wings CSA	
Score: 90%	
Overview	✓
Budget	✓
Meetings	⊗
Elected Officials	✓
Administrative Officials	✓
Audits	✓
Contracts	✓
Public Records	✓
Revenue Sources	✓
Agency Specific	⊗

Willowbank CSA	
Score: 87%	
Overview	✓
Budget	⊗
Meetings	⊗
Elected Officials	✓
Administrative Officials	✓
Audits	⊗
Contracts	✓
Public Records	✓
Revenue Sources	✓
Agency Specific	⊗

Yolo County Web Transparency Scorecards

Fire Protection Districts (FPDs)

Fire Protection District (FPD)	Score	Overview	Budget	Meetings	Elected Officials	Administrative Officials	Audits	Contracts	Public Records	Revenue Sources	Agency Specific
Capay Valley FPD NO Website (Dependent)	Score: 0%	Overview	Budget	Meetings	Elected Officials	Administrative Officials	Audits	Contracts	Public Records	Revenue Sources	Agency Specific
		✗	✗	✗	✗	✗	✗	✗	✗	✗	✗
Clarksburg FPD	Score: 21%	Overview	Budget	Meetings	Elected Officials	Administrative Officials	Audits	Contracts	Public Records	Revenue Sources	Agency Specific
		⊖	✗	✓	⊖	⊖	✗	✗	✗	✗	✗
Dunnigan FPD	Score: 17%	Overview	Budget	Meetings	Elected Officials	Administrative Officials	Audits	Contracts	Public Records	Revenue Sources	Agency Specific
		⊖	✗	⊖	⊖	⊖	✗	✗	✗	✗	✗
East Davis FPD	Score: 25%	Overview	Budget	Meetings	Elected Officials	Administrative Officials	Audits	Contracts	Public Records	Revenue Sources	Agency Specific
		⊖	✗	⊖	⊖	✗	✗	✗	✗	⊖	⊖
Elkhorn FPD NO Website (Filed Hardship)	Score: 0%	Overview	Budget	Meetings	Elected Officials	Administrative Officials	Audits	Contracts	Public Records	Revenue Sources	Agency Specific
		✗	✗	✗	✗	✗	✗	✗	✗	✗	✗
Esparto FPD	Score: 26%	Overview	Budget	Meetings	Elected Officials	Administrative Officials	Audits	Contracts	Public Records	Revenue Sources	Agency Specific
		⊖	✗	⊖	⊖	✓	✗	✗	✗	✗	✗
Knights Landing FPD	Score: 19%	Overview	Budget	Meetings	Elected Officials	Administrative Officials	Audits	Contracts	Public Records	Revenue Sources	Agency Specific
		⊖	✗	⊖	⊖	⊖	✗	✗	✗	✗	✗
Madison FPD	Score: 24%	Overview	Budget	Meetings	Elected Officials	Administrative Officials	Audits	Contracts	Public Records	Revenue Sources	Agency Specific
		✓	✗	⊖	✗	⊖	✗	✗	✗	✗	⊖
No Man's Land FPD NO Website (Dependent)	Score: 0%	Overview	Budget	Meetings	Elected Officials	Administrative Officials	Audits	Contracts	Public Records	Revenue Sources	Agency Specific
		✓	✗	⊖	✗	⊖	✗	✗	✗	✗	⊖
Springlake FPD	Score: 51%	Overview	Budget	Meetings	Elected Officials	Administrative Officials	Audits	Contracts	Public Records	Revenue Sources	Agency Specific
		✓	⊖	✓	⊖	⊖	⊖	✗	✗	✓	⊖
West Plainfield FPD	Score: 27%	Overview	Budget	Meetings	Elected Officials	Administrative Officials	Audits	Contracts	Public Records	Revenue Sources	Agency Specific
		✓	✗	✓	⊖	⊖	✗	✗	✗	✗	✗
Willow Oaks FPD	Score: 20%	Overview	Budget	Meetings	Elected Officials	Administrative Officials	Audits	Contracts	Public Records	Revenue Sources	Agency Specific
		⊖	✗	⊖	⊖	⊖	✗	✗	✗	✗	✗
Winters FPD	Score: 29%	Overview	Budget	Meetings	Elected Officials	Administrative Officials	Audits	Contracts	Public Records	Revenue Sources	Agency Specific
		✓	✗	✗	⊖	⊖	✓	✗	✗	✗	✗
Yolo FPD	Score: 70%	Overview	Budget	Meetings	Elected Officials	Administrative Officials	Audits	Contracts	Public Records	Revenue Sources	Agency Specific
		⊖	⊖	✓	✓	✓	✓	✗	✓	✓	✗
Zamora FPD	Score: 52%	Overview	Budget	Meetings	Elected Officials	Administrative Officials	Audits	Contracts	Public Records	Revenue Sources	Agency Specific
		✓	✗	✓	⊖	⊖	✗	✗	✓	✗	✓

Yolo County Web Transparency Scorecards

Reclamation Districts

Reclamation District 150	Reclamation District 307 <small>NO Website (Non-Compliant)</small>	Reclamation District 537	Reclamation District 730 <small>NO Website (Non-Compliant)</small>	Reclamation District 765 <small>NO Website (Non-Compliant)</small>
Score: 74%	Score: 0%	Score: 14%	Score: 0%	Score: 0%
Overview ✓	Overview ✗	Overview ✗	Overview ✗	Overview ✗
Budget ⊗	Budget ✗	Budget ✗	Budget ✗	Budget ✗
Meetings ✓	Meetings ✗	Meetings ⊗	Meetings ✗	Meetings ✗
Elected Officials ✓	Elected Officials ✗	Elected Officials ⊗	Elected Officials ✗	Elected Officials ✗
Administrative Officials ✓	Administrative Officials ✗	Administrative Officials ⊗	Administrative Officials ✗	Administrative Officials ✗
Audits ✓	Audits ✗	Audits ✗	Audits ✗	Audits ✗
Contracts ✗	Contracts ✗	Contracts ✗	Contracts ✗	Contracts ✗
Public Records ✓	Public Records ✗	Public Records ✗	Public Records ✗	Public Records ✗
Revenue Sources ⊗	Revenue Sources ✗	Revenue Sources ✗	Revenue Sources ✗	Revenue Sources ✗
Agency Specific ⊗	Agency Specific ✗	Agency Specific ✗	Agency Specific ✗	Agency Specific ✗

Reclamation District 787	Reclamation District 900	Reclamation District 999	Reclamation District 1600	Reclamation District 2035
Score: 26%	Score: 62%	Score: 97%	Score: 30%	Score: 20%
Overview ✓	Overview ✓	Overview ✓	Overview ✓	Overview ⊗
Budget ✗	Budget ⊗	Budget ✓	Budget ✗	Budget ✗
Meetings ✓	Meetings ✓	Meetings ⊗	Meetings ⊗	Meetings ⊗
Elected Officials ⊗	Elected Officials ⊗	Elected Officials ✓	Elected Officials ⊗	Elected Officials ⊗
Administrative Officials ⊗	Administrative Officials ⊗	Administrative Officials ✓	Administrative Officials ✓	Administrative Officials ⊗
Audits ✗	Audits ⊗	Audits ✓	Audits ✗	Audits ✗
Contracts ✗	Contracts ✓	Contracts ✓	Contracts ✗	Contracts ✗
Public Records ✗	Public Records ✗	Public Records ✓	Public Records ✗	Public Records ✗
Revenue Sources ✗	Revenue Sources ✓	Revenue Sources ✓	Revenue Sources ✗	Revenue Sources ✗
Agency Specific ⊗	Agency Specific ⊗	Agency Specific ✓	Agency Specific ✗	Agency Specific ✗

Yolo County Web Transparency Scorecards

Resource Conservation Districts

Yolo County Resource Conservation District	
Score: 65%	
Overview	✓
Budget	✗
Meetings	✓
Elected Officials	✓
Administrative Officials	✓
Audits	✓
Contracts	✗
Public Records	✓
Revenue Sources	⊖
Agency Specific	✗

River Port Districts

Yolo-Sacramento Port District	
Score: 84%	
Overview	✓
Budget	✗
Meetings	✓
Elected Officials	⊖
Administrative Officials	✓
Audits	✓
Contracts	✓
Public Records	✓
Revenue Sources	✓
Agency Specific	⊖

Water Districts

Dunnigan Water District	
Score: 55%	
Overview	⊖
Budget	✗
Meetings	⊖
Elected Officials	⊖
Administrative Officials	✓
Audits	✗
Contracts	✓
Public Records	✓
Revenue Sources	✓
Agency Specific	✗

KLRDD	
Score: 58%	
Overview	⊖
Budget	✗
Meetings	⊖
Elected Officials	✓
Administrative Officials	✓
Audits	✗
Contracts	✓
Public Records	✓
Revenue Sources	⊖
Agency Specific	⊖

YCFCWCD	
Score: 72%	
Overview	✓
Budget	⊖
Meetings	⊖
Elected Officials	✓
Administrative Officials	✓
Audits	⊖
Contracts	✗
Public Records	✓
Revenue Sources	⊖
Agency Specific	⊖

Yolo County Web Transparency Scorecards

Local JPAs (i.e. excludes multi-county or statewide JPAs)

<p>Conaway Ranch NO Website Score: 0%</p> <table border="1"> <tr><td>Overview</td><td>✗</td></tr> <tr><td>Budget</td><td>✗</td></tr> <tr><td>Meetings</td><td>✗</td></tr> <tr><td>Elected Officials</td><td>✗</td></tr> <tr><td>Administrative Officials</td><td>✗</td></tr> <tr><td>Audits</td><td>✗</td></tr> <tr><td>Contracts</td><td>✗</td></tr> <tr><td>Public Records</td><td>✗</td></tr> <tr><td>Revenue Sources</td><td>✗</td></tr> <tr><td>Agency Specific</td><td>✗</td></tr> </table>	Overview	✗	Budget	✗	Meetings	✗	Elected Officials	✗	Administrative Officials	✗	Audits	✗	Contracts	✗	Public Records	✗	Revenue Sources	✗	Agency Specific	✗	<p>Davis Public Facilities Financing Authority Score: 68%</p> <table border="1"> <tr><td>Overview</td><td>✓</td></tr> <tr><td>Budget</td><td>✗</td></tr> <tr><td>Meetings</td><td>⊖</td></tr> <tr><td>Elected Officials</td><td>✗</td></tr> <tr><td>Administrative Officials</td><td>✗</td></tr> <tr><td>Audits</td><td>✓</td></tr> <tr><td>Contracts</td><td>✓</td></tr> <tr><td>Public Records</td><td>✓</td></tr> <tr><td>Revenue Sources</td><td>✓</td></tr> <tr><td>Agency Specific</td><td>✓</td></tr> </table>	Overview	✓	Budget	✗	Meetings	⊖	Elected Officials	✗	Administrative Officials	✗	Audits	✓	Contracts	✓	Public Records	✓	Revenue Sources	✓	Agency Specific	✓	<p>River City Regional Stadium Financing Authority Score: 53%</p> <table border="1"> <tr><td>Overview</td><td>✓</td></tr> <tr><td>Budget</td><td>⊖</td></tr> <tr><td>Meetings</td><td>✓</td></tr> <tr><td>Elected Officials</td><td>⊖</td></tr> <tr><td>Administrative Officials</td><td>✗</td></tr> <tr><td>Audits</td><td>⊖</td></tr> <tr><td>Contracts</td><td>✓</td></tr> <tr><td>Public Records</td><td>✓</td></tr> <tr><td>Revenue Sources</td><td>✗</td></tr> <tr><td>Agency Specific</td><td>✗</td></tr> </table>	Overview	✓	Budget	⊖	Meetings	✓	Elected Officials	⊖	Administrative Officials	✗	Audits	⊖	Contracts	✓	Public Records	✓	Revenue Sources	✗	Agency Specific	✗	<p>Riverfront Score: 37%</p> <table border="1"> <tr><td>Overview</td><td>✓</td></tr> <tr><td>Budget</td><td>✗</td></tr> <tr><td>Meetings</td><td>✓</td></tr> <tr><td>Elected Officials</td><td>⊖</td></tr> <tr><td>Administrative Officials</td><td>⊖</td></tr> <tr><td>Audits</td><td>✗</td></tr> <tr><td>Contracts</td><td>✗</td></tr> <tr><td>Public Records</td><td>✓</td></tr> <tr><td>Revenue Sources</td><td>⊖</td></tr> <tr><td>Agency Specific</td><td>✗</td></tr> </table>	Overview	✓	Budget	✗	Meetings	✓	Elected Officials	⊖	Administrative Officials	⊖	Audits	✗	Contracts	✗	Public Records	✓	Revenue Sources	⊖	Agency Specific	✗	<p>Valley Clean Energy Alliance Score: 97%</p> <table border="1"> <tr><td>Overview</td><td>✓</td></tr> <tr><td>Budget</td><td>✓</td></tr> <tr><td>Meetings</td><td>✓</td></tr> <tr><td>Elected Officials</td><td>✓</td></tr> <tr><td>Administrative Officials</td><td>⊖</td></tr> <tr><td>Audits</td><td>✓</td></tr> <tr><td>Contracts</td><td>✓</td></tr> <tr><td>Public Records</td><td>✓</td></tr> <tr><td>Revenue Sources</td><td>✓</td></tr> <tr><td>Agency Specific</td><td>✓</td></tr> </table>	Overview	✓	Budget	✓	Meetings	✓	Elected Officials	✓	Administrative Officials	⊖	Audits	✓	Contracts	✓	Public Records	✓	Revenue Sources	✓	Agency Specific	✓
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Yolo County Web Transparency Scorecards

JPAs (con't)

YECA	
Score: 100%	
Overview	✓
Budget	✓
Meetings	✓
Elected Officials	✓
Administrative Officials	✓
Audits	✓
Contracts	✓
Public Records	✓
Revenue Sources	✓
Agency Specific	✓

Yolo Habitat Conservancy	
Score: 95%	
Overview	✓
Budget	✓
Meetings	✓
Elected Officials	✓
Administrative Officials	⊘
Audits	✓
Contracts	✓
Public Records	✓
Revenue Sources	✓
Agency Specific	✓

Yolo Subbasin Groundwater Agency	
Score: 86%	
Overview	✓
Budget	✓
Meetings	⊘
Elected Officials	✓
Administrative Officials	⊘
Audits	✓
Contracts	✗
Public Records	✓
Revenue Sources	✓
Agency Specific	✓

LAFCo

Yolo LAFCo	
Score: 100%	
Overview	✓
Budget	✓
Meetings	✓
Elected Officials	✓
Administrative Officials	✓
Audits	✓
Contracts	✓
Public Records	✓
Revenue Sources	✓
Agency Specific	✓

Agency Type	Agency Name	Checklist Scores	Notes	Website?
Cities				
	City of Davis	97%		www.cityofdavis.org
	City of West Sacramento	97%		www.cityofwestsacramento.org
	City of Winters	90%		www.cityofwinters.org
	City of Woodland	98%		www.cityofwoodland.org
County				
	County of Yolo	90%		www.yolocounty.org
LAFCo				
	Yolo LAFCo	100%		www.yololafco.org
Cemetery Districts				
	Capay Cemetery District	0%	Non-Compliant	NO Website (Hardship Exp Sep2020)
	Cottonwood Cemetery District	0%	Non-Compliant	NO Website
	Davis Cemetery District	100%		www.daviscemetery.org
	Knights Landing Cemetery District	0%	Non-Compliant	NO Website
	Mary's Cemetery District	0%	Non-Compliant	NO Website (Hardship Exp Nov2020)
	Winters Cemetery District	100%		www.winterscemetery.org
Community Service Districts				
	Cacheville Community Services District	21%		www.cacheville.specialdistrict.org
	Esparto Community Services District	55%		www.ecsd-ca.org
	Knights Landing Community Services District	32%		klcsd.specialdistrict.org
	Madison Community Services District	32%		www.madisoncsd.org
County Service Areas				
	Dunnigan County Service Area	84%		www.yolocounty.org
	El Macero County Service Area	87%		www.yolocounty.org
	Garcia Bend County Service Area	92%		www.yolocounty.org
	North Davis Meadows County Service Area	87%		www.yolocounty.org
	Snowball County Service Area #6	92%		www.yolocounty.org
	Wild Wings County Service Area	90%		www.yolocounty.org
	Willowbank County Service Area	87%		www.yolocounty.org
Fire Protection Districts				
	Capay Valley Fire Protection District (Dependent)	0%		NO Website
	Clarksburg Fire Protection District	21%		clarksburgfire.specialdistrict.org
	Dunnigan Fire Protection District (Dependent)	17%		www.dunniganfire.com
	East Davis Fire Protection District (Dependent)	25%		eastdavisfod.wordpress.com
	Elkhorn Fire Protection District	0%	Hardship 2020	NO Website
	Esparto Fire Protection District (Dependent)	26%		www.espartofire.org
	Knights Landing Fire Protection District (Dependent)	19%		knightslandingfire.specialdistrict.org
	Madison Fire Protection District	24%		www.madison-fire.com
	No Man's Land Fire Protection District (Dependent)	0%		NO Website
	Springlake Fire Protection District (Dependent)	51%		www.springlakefpd.org
	West Plainfield Fire Protection District (Dependent)	27%		www.wpfid.net
	Willow Oak Fire Protection District (Dependent)	20%		www.willowoakfire.com
	Winters Fire Protection District (Dependent)	29%		www.wintersfire.org
	Yolo Fire Protection District	70%		www.yolofpd.org
	Zamora Fire Protection District	52%		zamorafire.specialdistrict.org

Reclamation Districts			
Reclamation District 108 (multi-county)			www.rd108.org
Reclamation District 150	74%		www.rd150.com
Reclamation District 307	0%	Non-Compliant	NO Website
Reclamation District 537	14%		rd537.specialdistrict.org
Reclamation District 730	0%	Non-Compliant	NO Website (Hardship Exp Oct2020)
Reclamation District 765	0%	Non-Compliant	NO Website
Reclamation District 787	26%		www.rd787.org
Reclamation District 900 (subsidiary to WSac)	62%		www.rd900.org
Reclamation District 999	97%		www.rd999.org
Reclamation District 1600	30%		rd1600.specialdistrict.org
Reclamation District 2035	20%		RD2035.specialdistrict.org
Reclamation District 2068 (multi-county)			n/a
Reclamation District 2093 (multi-county)			n/a
River Port District			
Sac-Yolo Port District	84%		https://www.cityofwestsacramento.org/government/departments/city-manager-s-office/port-of-west-sacramento
Resource Conservation District			
Yolo County Resource Conservation District	65%		www.yolorcd.org
Water Districts			
Dunnigan Water District	55%		www.rd108.org/dunnigan-water-district
Knights Landing Ridge Drainage District	58%		www.rd108.org/knights-landing-ridge-drainage-district
Yolo County Flood Control & Water Conservation District	72%		www.ycfwcd.org
Joint Powers Authorities			
Conaway Ranch (County)	0%		NO Website
Davis Public Facilities Financing Authority	68%		www.cityofdavis.org/city-hall/commissions-and-committees/public-facilities-financing-authority
River City Regional Stadium Financing Authority	53%		www.cityofwestsacramento.org/government/meetings-agendas/river-city-regional-stadium-financing-authority
Riverfront	37%		www.riverfrontstreetcar.com/
Valley Clean Energy Alliance	97%		valleycleanenergy.org/
West Sacramento Area Flood Control Agency (WSAFCA)	68%		www.cityofwestsacramento.org/government/departments/community-development/flood-protection
West Sacramento Financing Authority	69%		www.cityofwestsacramento.org/government/meetings-agendas/public-financing-authority
Winters Branch Library Financing Authority (County or Winters)	0%		NO Website
Winters Public Finance Authority (Winters)	0%		NO Website
Woodland-Davis Clean Water Agency	61%		www.wdcwa.com
Woodland Finance Authority (Woodland)	0%		NO Website
Yolo Animal Services Planning Agency	68%	NEW	https://www.yolocounty.org/general-government/general-government-departments/county-administrator/animal-s
Yolo County Law Library	42%		www.yolocounty.org/general-government/general-government-departments/county-counsel/law-library
Yolo County Public Agencies Financing Authority (County)	0%		NO Website
Yolo County Public Agency Risk Management Insurance Authority	100%		www.ycparmia.org
Yolo Emergency Communications Agency (YECA)	100%		www.yolo911.org
Yolo Habitat Conservancy	95%		www.yolohabitatconservancy.org
Yolo Subbasin Groundwater Agency	86%		www.yologroundwater.org

Yolo LAFCo			
Audit completed: (12/29/20)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.yololafco.org/services	
b. Service Boundary (5 pts)	5	https://www.yololafco.org/	All of Yolo County
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	5	https://www.yololafco.org/financial-compensation-info	
b. Financial Reserve Policy (5 pts)	5	https://www.yololafco.org/f	Admin Policies & Proc
Total	10		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://www.yololafco.org/commission-meetings	
b. Archive of agendas/mintutes (5 pts)	5	https://www.yololafco.org/commission-meetings	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://www.yololafco.org/commissioners	
b. Election procedures/deadlines (3.33 pts)	3.33	https://www.yololafco.org/	Admin Policies & Proc
c. Reimbursement/Compensation policy (3.33 pts)	3.33	https://www.yololafco.org/	Admin Policies & Proc
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.yololafco.org/staff	
Total	10		
6. Audits (10 points)			
a. Current audit? (5 pts)	5	https://www.yololafco.org/financial-compensation-info	
b. Last 3 years? (5 pts)	5	https://www.yololafco.org/financial-compensation-info	
Total	10		
7. Contracts (10 points)			
a. Current RFPs? (5 pts)	5	https://www.yololafco.org/bids-and-contracts	
b. Submittal Instructions? (5 pts)	5	https://www.yololafco.org/bids-and-contracts	
Total	10		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	10	https://www.yololafco.org/contact-us	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://www.yololafco.org/application-materials	
b. Summary of Revenue Sources (5 pts)	5	https://www.yololafco.org/f	Located in budget
Total	10		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	5	https://www.yololafco.org/cortese-knox-hertzberg-local-gove	
b. Board ethics training certificates (5 pts)	5	https://www.yololafco.org/ethics-training-certificates	
Total	10		
Total Score	100		

County of Yolo

Audit completed: (12/29/20)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.yolocounty.org/general-government/about-us	
b. Service Boundary (5 pts)	5	https://www.yolocounty.org/general-government/about-us	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	5	https://www.yolocounty.org/general-government/general-gov	
b. Financial Reserve Policy (5 pts)	5	https://www.yolocounty.org Sec. 3-1.05	
Total	10		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://www.yolocounty.org/general-government/board-of-su	
b. Archive of agendas/minutes (5 pts)	5	https://www.yolocounty.org/general-government/board-of-su	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://www.yolocounty.org/general-government/board-of-su	
b. Election procedures/deadlines (3.33 pts)	3.33	https://www.yoloelections.org/candidate-services-and-inform	
c. Reimbursement/Compensation policy (3.33 pts)	3.33	https://www.yolocounty.org/general-government/board-of-su	
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.yolocounty.org/general-government/about-us/sta	
Total	10		
6. Audits (10 points)			
a. Current audit? (5 pts)	5	https://www.yolocounty.org/general-government/general-gov	
b. Last 3 years? (5 pts)	5	https://www.yolocounty.org/general-government/general-gov	
Total	10		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	5	https://www.yolocounty.org/general-government/general-gov	
b. Submittal Instructions? (5 pts)	5	https://www.yolocounty.org/general-government/general-gov	
Total	10		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	0		No info found.
Total	0		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://www.yolocounty.org/business/county-fees	
b. Summary of Revenue Sources (5 pts)	5	https://www.yolocounty.org/general-government/general-gov	
Total	10		
10. Agency Specific Criteria: Municipalities (10 points)			
a. Downloadable Permit Applications (5 pts)	5	https://www.yolocounty.org/business/permits	
b. Zoning Ordnances (5 pts)	5	https://www.yolocounty.org/community-services/planning-div	
Total	10		
Total Score	90		

City of Davis

Audit completed: (12/29/20)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.cityofdavis.org/about-davis/government	
b. Service Boundary (5 pts)	5	http://maps.cityofdavis.org/davis/	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	5	https://www.cityofdavis.org/city-hall/finance/city-budget	
b. Financial Reserve Policy (5 pts)	5	https://www.cityofdavis.org/city-hall/finance/city-budget	
Total	10		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://www.cityofdavis.org/city-hall/city-council/city-council-n	Last approved minutes posted are from 01.22.19. Thereafter, are "Draft Summaries" only, posted
b. Archive of agendas/mintutes (5 pts)	2.5	https://www.cityofdavis.org	through 03.17.20.
Total	7.5		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://www.cityofdavis.org/city-hall/city-council/who-s-who	
b. Election procedures/deadlines (3.33 pts)	3.33	https://www.cityofdavis.org/city-hall/city-clerk/elections/district	
c. Reimbursement/Compensation policy (3.33 pts)	3.33	http://qcode.us/codes/davis/	
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.cityofdavis.org/city-hall/city-manager-s-office	
Total	10		
6. Audits (10 points)			
a. Current audit? (5 pts)	5	https://www.cityofdavis.org/city-hall/finance/comprehensive-a	
b. Last 3 years? (5 pts)	5	https://www.cityofdavis.org/city-hall/finance/comprehensive-a	
Total	10		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	5	https://www.cityofdavis.org/business/bids-rfp-s	
b. Submittal Instructions? (5 pts)	5	https://www.cityofdavis.org/business/bids-rfp-s	
Total	10		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	10	https://www.cityofdavis.org/city-hall/transparency-portal	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://www.cityofdavis.org/city-hall/finance/fee-schedules	
b. Summary of Revenue Sources (5 pts)	5	https://www.cityofdavis.org/city-hall/finance/city-budget	
Total	10		
10. Agency Specific Criteria: Municipalities (10 points)			
a. Downloadable Permit Applications (5 pts)	5	https://www.cityofdavis.org/city-hall/community-development	
b. Zoning Ordnances (5 pts)	5	http://qcode.us/codes/davi	Chapter 40
Total	10		
Total Score	97		

City of West Sacramento

Audit completed: (12/28/20)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.cityofwestsacramento.org/government/about-the	No boundary found. Suggest attaching the LAFCo SOI/ Boundary
b. Service Boundary (5 pts)	5	https://www.cityofwestsacr	Map
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	5	https://www.cityofwestsacramento.org/government/departme	
b. Financial Reserve Policy (5 pts)	5	https://www.cityofwestsacramento.org/government/departme	
Total	10		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://www.cityofwestsacramento.org/government/city-coun	No info found on approved (signed)
b. Archive of agendas/mintutes (5 pts)	2.5	https://www.cityofwestsacr	minutes.
Total	7.5		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://www.cityofwestsacramento.org/government/city-coun	
b. Election procedures/deadlines (3.33 pts)	3.33	https://www.cityofwestsacramento.org/government/departme	
c. Reimbursement/Compensation policy (3.33 pts)	3.33	http://qcode.us/codes/wes	2.04.080 Compensation
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.cityofwestsacramento.org/government/departme	
Total	10		
6. Audits (10 points)			
a. Current audit? (5 pts)	5	https://www.cityofwestsacramento.org/government/departme	
b. Last 3 years? (5 pts)	5	https://www.cityofwestsacramento.org/government/departme	
Total	10		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	5	https://www.cityofwestsacramento.org/business/invitation-to-	
b. Submittal Instructions? (5 pts)	5	https://www.cityofwestsacramento.org/business/invitation-to-	
Total	10		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	10	https://www.cityofwestsacramento.org/government/departme	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://www.cityofwestsacramento.org/government/departme	
b. Summary of Revenue Sources (5 pts)	5	https://www.cityofwestsacr	Located in budget
Total	10		
10. Agency Specific Criteria: Municipalities (10 points)			
a. Downloadable Permit Applications (5 pts)	5	https://www.cityofwestsacramento.org/i-want/a-permit	
b. Zoning Ordnances (5 pts)	5	http://qcode.us/codes/wes	Title 17
Total	10		
Total Score	97		

City of Winters

Audit completed: (12/28/20)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	0		No info found.
b. Service Boundary (5 pts)	5	http://www.cityofwinters.org/	
Total	5		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	5	http://www.cityofwinters.org/finance1/	
b. Financial Reserve Policy (5 pts)	5	http://www.cityofwinters.org/finance1/	
Total	10		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	http://www.cityofwinters.org/city-council-meetings_ /	
b. Archive of agendas/mintutes (5 pts)	5	http://www.cityofwinters.org/city-council-meetings_ /	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	http://www.cityofwinters.org/city-council/	
b. Election procedures/deadlines (3.33 pts)	3.33	http://www.cityofwinters.org/elections/	
c. Reimbursement/Compensation policy (3.33 pts)	1.66	https://www.codepublishing.com/CA/Winters/	No Reimbursement policy?
Total	8		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	7	http://www.cityofwinters.or	SCO Compensation link is broken.
Total	7		
6. Audits (10 points)			
a. Current audit? (5 pts)	5	http://www.cityofwinters.org/finance1/	
b. Last 3 years? (5 pts)	5	http://www.cityofwinters.org/finance1/	
Total	10		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	5	http://www.cityofwinters.org/rfp/	
b. Submittal Instructions? (5 pts)	5	http://www.cityofwinters.org/rfp/	
Total	10		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	10	http://www.cityofwinters.org/transparency-in-government/	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	http://www.cityofwinters.org/community-dev-forms/	
b. Summary of Revenue Sources (5 pts)	5	http://www.cityofwinters.org/finance1/	
Total	10		
10. Agency Specific Criteria: Municipalities (10 points)			
a. Downloadable Permit Applications (5 pts)	5	http://www.cityofwinters.org/community-dev-forms/	
b. Zoning Ordnances (5 pts)	5	https://www.codepublishing.com/CA/Winters/	
Total	10		
Total Score	90		

City of Woodland

Audit completed: (12/23/20)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.cityofwoodland.org/101/Departments	On Map Library page, if you click on the City's boundary map, it opens to a shapefile folder. None of the other maps shown on webpage is an actual boundary map. Suggest adding LAFCo
b. Service Boundary (5 pts)	4	https://www.cityofwoodlan	SOI/Boundary map to Map Library.
Total	9		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	5	https://www.cityofwoodland.org/164/Financial-Reports	
b. Financial Reserve Policy (5 pts)	5	https://www.cityofwoodland.org/164/Financial-Reports	
Total	10		
3. Meetings (10 points)			
a. Schedule (5 pts)	4	https://www.cityofwoodlan	Suggest also adding in the time of the meetings.
b. Archive of agendas/mintutes (5 pts)	5	https://www.cityofwoodland.org/654/Meetings-Agendas	
Total	9		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://www.cityofwoodland.org/608/City-Council	
b. Election procedures/deadlines (3.33 pts)	3.33	https://www.cityofwoodland.org/1246/November-3-2020	
c. Reimbursement/Compensation policy (3.33 pts)	3.33	http://qcode.us/codes/woo	2.04.310
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.cityofwoodland.org/Directory.aspx	
Total	10		
6. Audits (10 points)			
a. Current audit? (5 pts)	5	https://www.cityofwoodland.org/Archive.aspx?AMID=37	
b. Last 3 years? (5 pts)	5	https://www.cityofwoodland.org/Archive.aspx?AMID=37	
Total	10		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	5	https://www.cityofwoodland.org/658/RFQ-RFP-Bid-Opportun	
b. Submittal Instructions? (5 pts)	5	https://www.cityofwoodland.org/658/RFQ-RFP-Bid-Opportun	
Total	10		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	10	https://www.cityofwoodland.org/730/Public-Records-Regues	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://www.cityofwoodland.org/164/Financial-Reports	
b. Summary of Revenue Sources (5 pts)	5	https://www.cityofwoodland.org/742/Financial-Transparency	
Total	10		
10. Agency Specific Criteria: Municipalities (10 points)			
a. Downloadable Permit Applications (5 pts)	5	https://www.cityofwoodland.org/565/Application-Forms	
b. Zoning Ordnances (5 pts)	5	https://www.cityofwoodland.org/1001/Interim-Zoning-Ordinar	
Total	10		
Total Score	98		

Capay Cemetery District

Audit completed: (10/09/20) NO WEBSITE	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	0		
b. Service Boundary (5 pts)	0		
Total	0		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0		
b. Financial Reserve Policy (5 pts)	0		
Total	0		
3. Meetings (10 points)			
a. Schedule (5 pts)	0		
b. Archive of agendas/mintutes (5 pts)	0		
Total	0		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	0		
b. Election procedures/deadlines (3.33 pts)	0		
c. Reimbursement/Compensation policy (3.33 pts)	0		
Total	0		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	0		
Total	0		
6. Audits (10 points)			
a. Current audit? (5 pts)	0		5 yr. cycle
b. Last 3 years? (5 pts)	0		
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	0		
b. Submittal Instructions? (5 pts)	0		
Total	0		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	0		
Total	0		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0		
b. Summary of Revenue Sources (5 pts)	0		
Total	0		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	0		
b. Board ethics training certificates (5 pts)	0		
Total	0		
Total Score	0		

Cottonwood Cemetery District

Audit completed: (10/09/20) NO WEBSITE	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	0		
b. Service Boundary (5 pts)	0		
Total	0		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0		
b. Financial Reserve Policy (5 pts)	0		
Total	0		
3. Meetings (10 points)			
a. Schedule (5 pts)	0		
b. Archive of agendas/mintutes (5 pts)	0		
Total	0		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	0		
b. Election procedures/deadlines (3.33 pts)	0		
c. Reimbursement/Compensation policy (3.33 pts)	0		
Total	0		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	0		
Total	0		
6. Audits (10 points)			
a. Current audit? (5 pts)	0		2 yr. cycle
b. Last 3 years? (5 pts)	0		
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	0		
b. Submittal Instructions? (5 pts)	0		
Total	0		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	0		
Total	0		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0		
b. Summary of Revenue Sources (5 pts)	0		
Total	0		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	0		
b. Board ethics training certificates (5 pts)	0		
Total	0		
Total Score	0		

Davis Cemetery District

Audit completed: (12/23/20)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	http://davisceemetery.org/burial-options/	
b. Service Boundary (5 pts)	5	http://davisceemetery.org/district-transparency/	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	5	http://davisceemetery.org/district-budget/	
b. Financial Reserve Policy (5 pts)	5	http://davisceemetery.org/budget-reserve-policy/	
Total	10		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	http://davisceemetery.org/cemetery-board-of-trustees-staff/	To preserve integrity of documents, suggest Agendas be uploaed in pdf not Word.
b. Archive of agendas/mintutes (5 pts)	5	http://davisceemetery.org/di	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	http://davisceemetery.org/cemetery-board-of-trustees-staff/	
b. Election procedures/deadlines (3.33 pts)	3.33	http://davisceemetery.org/cemetery-board-of-trustees-staff/	
c. Reimbursement/Compensation policy (3.33 pts)	3.33	http://davisceemetery.org/cemetery-board-of-trustees-staff/	
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	http://davisceemetery.org/d	Suggest PublicPay link go directly to the DCDs PublicPay page, not the generic page for all districts.
Total	10		
6. Audits (10 points)			
a. Current audit? (5 pts) 3 yr. cycle	5	http://davisceemetery.org/district-budget/	
b. Last 3 years? (5 pts)	5	http://davisceemetery.org/district-budget/	
Total	10		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	5	http://davisceemetery.org/procurement/	
b. Submittal Instructions? (5 pts)	5	http://davisceemetery.org/procurement/	
Total	10		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	10	http://davisceemetery.org/make-a-request/	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	http://davisceemetery.org/pricelist/	
b. Summary of Revenue Sources (5 pts)	5	http://davisceemetery.org/financial-transparency/	
Total	10		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	5	http://davisceemetery.org/cemetery-board-of-trustees-staff/	
b. Board ethics training certificates (5 pts)	5	http://davisceemetery.org/cemetery-board-of-trustees-staff/	
Total	10		
Total Score	100		

Knights Landing Cemetery District

Audit completed: (10/09/20) NO WEBSITE	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	0		
b. Service Boundary (5 pts)	0		
Total	0		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0		
b. Financial Reserve Policy (5 pts)	0		
Total	0		
3. Meetings (10 points)			
a. Schedule (5 pts)	0		
b. Archive of agendas/mintutes (5 pts)	0		
Total	0		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	0		
b. Election procedures/deadlines (3.33 pts)	0		
c. Reimbursement/Compensation policy (3.33 pts)	0		
Total	0		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	0		
Total	0		
6. Audits (10 points)			
a. Current audit? (5 pts)	0		2 yr. cycle
b. Last 3 years? (5 pts)	0		
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	0		
b. Submittal Instructions? (5 pts)	0		
Total	0		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	0		
Total	0		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0		
b. Summary of Revenue Sources (5 pts)	0		
Total	0		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	0		
b. Board ethics training certificates (5 pts)	0		
Total	0		
Total Score	0		

Mary's Cemetery District

Audit completed: (10/09/20) NO WEBSITE		Score	Link	Notes
1. Overview (10 points)				
a. Description of Services/functions (5 pts)		0		
b. Service Boundary (5 pts)		0		
Total		0		
2. Budget (10 points)				
a. Current FY + 3 years prior (5 pts)		0		
b. Financial Reserve Policy (5 pts)		0		
Total		0		
3. Meetings (10 points)				
a. Schedule (5 pts)		0		
b. Archive of agendas/mintutes (5 pts)		0		
Total		0		
4. Elected & Appointed Officials (10 points)				
a. Board member information (3.33 pts)		0		
b. Election procedures/deadlines (3.33 pts)		0		
c. Reimbursement/Compensation policy (3.33 pts)		0		
Total		0		
5. Administrative Officials (10 points)				
a. General Manager and Key Staff Information (10 pts)		0		
Total		0		
6. Audits (10 points)				
a. Current audit? (5 pts)		0		5 yr. cycle
b. Last 3 years? (5 pts)		0		
Total		0		
7. Contracts (10 points)				
a. Current RFPs & bidding opportunities? (5 pts)		0		
b. Submittal Instructions? (5 pts)		0		
Total		0		
8. Public Records (10 points)				
a. Request for public records? (10 pts)		0		
Total		0		
9. Revenue Sources (10 points)				
a. Summary of Fees (5 pts)		0		
b. Summary of Revenue Sources (5 pts)		0		
Total		0		
10. Agency Specific Criteria: Special Districts (10 points)				
a. Authorizing statute/enabling act (5 pts)		0		
b. Board ethics training certificates (5 pts)		0		
Total		0		
Total Score		0		

Winters Cemetery District

Audit completed: (12/23/20)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.winterscemetery.org/our-mission	
b. Service Boundary (5 pts)	5	https://www.winterscemetery.org/service-area-map	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	5	https://www.winterscemetery.org/current-year-budget	
b. Financial Reserve Policy (5 pts)	5	https://www.winterscemetery.org/winters-cemetery-district-re	
Total	10		
3. Meetings (10 points)			
			Suggest also adding the address where the meeting takes place so the public doesn't have to look for
a. Schedule (5 pts)	5	https://www.winterscemet	it elsewhere on the website.
b. Archive of agendas/mintutes (5 pts)	5	https://www.winterscemetery.org/board-meetings	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://www.winterscemetery.org/board-members	
b. Election procedures/deadlines (3.33 pts)	3.33	https://www.winterscemetery.org/board-appointees	
c. Reimbursement/Compensation policy (3.33 pts)	3.33	https://www.winterscemetery.org/winters-cemetery-reimburs	
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.winterscemetery.org/staff	
Total	10		
6. Audits (10 points)			
a. Current audit? (5 pts) 2 yr. cycle	5	https://www.winterscemet	FYE 2020 pending
b. Last 3 years? (5 pts)	5	https://www.winterscemetery.org/audits-every-two-years	
Total	10		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	5	https://www.winterscemetery.org/contracts	
b. Submittal Instructions? (5 pts)	5	https://www.winterscemetery.org/contracts	
Total	10		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	10	https://www.winterscemetery.org/public-records-request-poli	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://www.winterscemetery.org/services	
b. Summary of Revenue Sources (5 pts)	5	https://www.winterscemetery.org/current-year-budget	
Total	10		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	5	https://www.winterscemetery.org/public-cemetery-districts-pr	
b. Board ethics training certificates (5 pts)	5	https://www.winterscemetery.org/certificates	
Total	10		
Total Score	100		

Cacheville CSD

Audit completed: (12/23/20)	Score	Link	Notes
1. Overview (10 points)			
			I here is pages made for water/lighting but nothing's on the page. Suggest adding a sentence or two about what CCSD does for its
a. Description of Services/functions (5 pts)	3	https://cacheville.specialdi	community.
b. Service Boundary (5 pts)	5	https://cacheville.specialdistrict.org/services	
Total	8		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0		No info found.
b. Financial Reserve Policy (5 pts)	0		No info found.
Total	0		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://cacheville.specialdistrict.org/2020-04-08-board-meeti	Would be helpful if all the 2020 minutes were added to webpage
b. Archive of agendas/mintutes (5 pts)	3	https://cacheville.specialdi	with timely additions thereafter.
Total	8		
4. Elected & Appointed Officials (10 points)			
			No bios. Suggest PublicPay link go directly to the CCSDs PublicPay page, not the current generic page
a. Board member information (3.33 pts)	2.66	https://cacheville.specialdi	for all districts
b. Election procedures/deadlines (3.33 pts)	0		No info found.
c. Reimbursement/Compensation policy (3.33 pts)	0		No info found.
Total	3		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	0		No info found.
Total	0		
6. Audits (10 points)			
a. Current audit? (5 pts) 5 yr. cycle	0		No info found.
b. Last 3 years? (5 pts)	0		No info found.
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	0		No info found.
b. Submittal Instructions? (5 pts)	0		No info found.
Total	0		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	0		No info found.
Total	0		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0		No info found.
b. Summary of Revenue Sources (5 pts)	2.5		SCO By The Numbers info is generic and not very informative.
Total	2.5		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	0		No info found.
b. Board ethics training certificates (5 pts)	0		No info found.
Total	0		
Total Score	21		259

Esparto CSD

Audit completed: (12/22/20)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	4	https://www.ecsd-ca.org/a	MISSION & About Us pages only talk about providing water. What about the ECSDs other services/ functions; such as wastewater, street lighting, and park & recreation? Current map listed does not show District boundary or SOI. Suggest adding the LAFCo Boundary Map
b. Service Boundary (5 pts)	3.75		
Total	8		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	5	https://www.ecsd-ca.org/budgets	
b. Financial Reserve Policy (5 pts)	0		No info found.
Total	5		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://www.ecsd-ca.org/board-meetings	
b. Archive of agendas/minutes (5 pts)	5	https://www.ecsd-ca.org/agendas-minutes-resolutions	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	2	https://www.ecsd-ca.org/b	No terms/bios.
b. Election procedures/deadlines (3.33 pts)	0		No info found.
c. Reimbursement/Compensation policy (3.33 pts)	0		No info found.
Total	2		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.ecsd-ca.org/personnel	
Total	10		
6. Audits (10 points)			
a. Current audit? (5 pts) 2 yr. cycle	5	https://www.ecsd-ca.org/audit-reports	
b. Last 3 years? (5 pts)	5	https://www.ecsd-ca.org/audit-reports	
Total	10		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	0		No info found.
b. Submittal Instructions? (5 pts)	0		No info found.
Total	0		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	0		No info found.
Total	0		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://www.ecsd-ca.org/rates-and-policies	
b. Summary of Revenue Sources (5 pts)	0		No info found.
Total	5		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	0		No info found.
b. Board ethics training certificates (5 pts)	5	https://www.ecsd-ca.org/board-members	
Total	5		
Total Score	55		

Knights Landing CSD

Audit completed: (12/22/20)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://klcsd.specialdistrict.org/services	CSDA map is still not correct. Suggest adding LAFCo Boundary
b. Service Boundary (5 pts)	4	https://klcsd.specialdistrict.org	Map
Total	9		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0		No info found.
b. Financial Reserve Policy (5 pts)	0		No info found.
Total	0		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://klcsd.specialdistrict.org/board-meetings	
b. Archive of agendas/mintutes (5 pts)	5	https://klcsd.specialdistrict.org/board-meetings	
Total	10		
4. Elected & Appointed Officials (10 points)			
			No bios. Suggest stating on this page that the Board does not receive compensation.
a. Board member information (3.33 pts)	2.66	https://klcsd.specialdistrict.org	
b. Election procedures/deadlines (3.33 pts)	0		No info found.
c. Reimbursement/Compensation policy (3.33 pts)	0		No info found.
Total	3		
5. Administrative Officials (10 points)			
			Found SCO PublicPay under Transparency: Suggest the PublicPay link go directly to the District's PublicPay webpage, not the current generic page.
a. General Manager and Key Staff Information (10 pts)	10	https://klcsd.specialdistrict.org	
Total	10		
6. Audits (10 points)			
a. Current audit? (5 pts) 2 yr. cycle	0		No info found.
b. Last 3 years? (5 pts)	0		No info found.
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	0		No info found.
b. Submittal Instructions? (5pts)	0		No info found.
Total	0		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	0		No info found.
Total	0		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0		No info found.
b. Summary of Revenue Sources (5 pts)	0		No info found.
Total	0		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	0		No info found.
b. Board ethics training certificates (5 pts)	0		No info found.
Total	0		
Total Score	32		261

Madison CSD

Audit completed: (12/23/20)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	2	https://www.madisoncsd.org	Website talks about water only. Aren't there other services/functions of MCSD, such as wastewater and park & recreation? This is a Google map of town of Madison. Suggest adding LAFCo
b. Service Boundary (5 pts)	4	https://www.madisoncsd.org	Boundary & SOI map of MCSD.
Total	6		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0		No budgets found.
b. Financial Reserve Policy (5 pts)	0		No info found.
Total	0		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://www.madisoncsd.org/board-meetings	
b. Archive of agendas/mintutes (5 pts)	5	https://www.madisoncsd.org/agendas-minutes	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	1.33	https://www.madisoncsd.org	No terms/compensation/bios.
b. Election procedures/deadlines (3.33 pts)	0		No info found.
c. Reimbursement/Compensation policy (3.33 pts)	0		No info found.
Total	1		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	5	https://www.madisoncsd.org	No compensation/benefits.
Total	5		
6. Audits (10 points)			
a. Current audit? (5 pts) 2 yr. cycle	0	https://www.madisoncsd.org	No current audit.
b. Last 3 years? (5 pts)	0	https://www.madisoncsd.org	Last audit was FYE 2016 & 2015
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	5	https://www.madisoncsd.org/current-projects	
b. Submittal Instructions? (5 pts)	5	https://www.madisoncsd.org/current-projects	
Total	10		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	0		No info found.
Total	0		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0	https://www.madisoncsd.org	No info found. Template only.
b. Summary of Revenue Sources (5 pts)	0		
Total	0		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	0		No info found.
b. Board ethics training certificates (5 pts)	0		No info found.
Total	0		
Total Score	32		

Dunnigan CSA

Audit completed: (12/22/20)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.yolocounty.org/general-government/general-go	
b. Service Boundary (5 pts)	5	https://www.yolocounty.org/general-government/general-go	
Total	10		
2. Budget (10 points)			
			FY20/21 on <i>OpenGov</i> link, all other FYs found under <i>County Financial Reports</i> link. County Financial Reports link is still incorrect. Should link to County's <i>Financial</i>
a. Current FY + 3 years prior (5 pts)	4	https://www.yolocounty.org	<i>Services/ Publication</i> page.
b. Financial Reserve Policy (5 pts)	5	https://www.yolocounty.org	Available upon request.
Total	9		
3. Meetings (10 points)			
			No meetings since 2013. No schedule of advisory meetings listed. i.e. Month/day/time/location or other. Suggest noting it
a. Schedule (5 pts)	0	https://www.yolocounty.org	at the top of the webpage. No Minutes (No meetings since
b. Archive of agendas/mintutes (5 pts)	2.5	https://www.yolocounty.org	2013).
Total	2.5		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://www.yolocounty.org/general-government/board-of-sl	
b. Election procedures/deadlines (3.33 pts)	3.33	https://www.yolocounty.org/general-government/board-of-sl	
c. Reimbursement/Compensation policy (3.33 pts)	3.33	https://www.yolocounty.org/general-government/board-of-sl	
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.yolocounty.org/general-government/general-go	
Total	10		
6. Audits (10 points)			
			<i>County Financial Reports</i> link is still
a. Current audit? (5 pts)	4	https://www.yolocounty.org	incorrect. Should link to County's
b. Last 3 years? (5 pts)	4	https://www.yolocounty.org	<i>Financial Services/ Publication</i>
			page.
Total	8		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	5	https://www.yolocounty.org/general-government/general-go	
b. Submittal Instructions? (5 pts)	5	https://www.yolocounty.org/general-government/general-go	
Total	10		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	10	https://www.yolocounty.org/general-government/general-go	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://www.yolocounty.org/general-government/general-go	
b. Summary of Revenue Sources (5 pts)	5	https://www.yolocounty.org/general-government/general-go	
Total	10		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	5	https://www.yolocounty.org/general-government/general-go	
b. Board ethics training certificates (5 pts)	0		No info found.
Total	5		
Total Score	84		268

El Macero CSA

Audit completed: (12/22/20)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.yolocounty.org/general-government/general-go	
b. Service Boundary (5 pts)	5	https://www.yolocounty.org/general-government/general-go	
Total	10		
2. Budget (10 points)			
			FY20/21 on <i>OpenGov</i> link, all other FYs found under <i>County Financial Reports</i> link. County Financial Reports link is still incorrect. Should link to County's <i>Financial Services/ Publication</i> page.
a. Current FY + 3 years prior (5 pts)	4	https://www.yolocounty.org	
b. Financial Reserve Policy (5 pts)	5	https://www.yolocounty.org	Available upon request
Total	9		
3. Meetings (10 points)			
			No schedule of advisory meetings listed. i.e. Month/day/time/location or other. Suggest noting it at the top of the webpage.
a. Schedule (5 pts)	0	https://www.yolocounty.org	
b. Archive of agendas/mintutes (5 pts)	5	https://www.yolocounty.org/general-government/general-go	
Total	5		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://www.yolocounty.org/general-government/board-of-su	
b. Election procedures/deadlines (3.33 pts)	3.33	https://www.yolocounty.org/general-government/board-of-su	
c. Reimbursement/Compensation policy (3.33 pts)	3.33	https://www.yolocounty.org/general-government/board-of-su	
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.yolocounty.org/general-government/general-go	
Total	10		
6. Audits (10 points)			
a. Current audit? (5 pts)	4	https://www.yolocounty.org	<i>County Financial Reports</i> link is still incorrect. Should link to County's <i>Financial Services/ Publication</i> page.
b. Last 3 years? (5 pts)	4	https://www.yolocounty.org	
Total	8		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	5	https://www.yolocounty.org/general-government/general-go	
b. Submittal Instructions? (5 pts)	5	https://www.yolocounty.org/general-government/general-go	
Total	10		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	10	https://www.yolocounty.org/general-government/general-go	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://www.yolocounty.org/general-government/general-go	
b. Summary of Revenue Sources (5 pts)	5	https://www.yolocounty.org/general-government/general-go	
Total	10		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	5	https://www.yolocounty.org/general-government/general-go	
b. Board ethics training certificates (5 pts)	0		No info found.
Total	5		
Total Score	87		264

Garcia Bend CSA

Audit completed: (12/22/20)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.yolocounty.org/general-government/general-gov	
b. Service Boundary (5 pts)	5	https://www.yolocounty.org/general-government/general-gov	
Total	10		
2. Budget (10 points)			
			FY20/21 on <i>OpenGov</i> link, all other FYs found under <i>County Financial Reports</i> link. County Financial Reports link is still incorrect. Should link to County's Financial
a. Current FY + 3 years prior (5 pts)	4	https://www.yolocounty.org	Services/ Publication page.
b. Financial Reserve Policy (5 pts)	5	https://www.yolocounty.org	Available upon request
Total	9		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	n/a	No advisory committee
b. Archive of agendas/mintutes (5 pts)	5	n/a	No advisory committee
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://www.yolocounty.org/general-government/board-of-su	
b. Election procedures/deadlines (3.33 pts)	3.33	https://www.yolocounty.org/general-government/board-of-su	
c. Reimbursement/Compensation policy (3.33 pts)	3.33	https://www.yolocounty.org/general-government/board-of-su	
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.yolocounty.org/general-government/general-gov	
Total	10		
6. Audits (10 points)			
a. Current audit? (5 pts)	4	https://www.yolocounty.org	County Financial Reports link is still incorrect. Should link to County's Financial Services/
b. Last 3 years? (5 pts)	4	https://www.yolocounty.org	Publication page.
Total	8		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	5	https://www.yolocounty.org/general-government/general-gov	
b. Submittal Instructions? (5 pts)	5	https://www.yolocounty.org/general-government/general-gov	
Total	10		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	10	https://www.yolocounty.org/general-government/general-gov	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://www.yolocounty.org/general-government/general-gov	
b. Summary of Revenue Sources (5 pts)	5	https://www.yolocounty.org/general-government/general-gov	
Total	10		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	5	https://www.yolocounty.org/general-government/general-gov	
b. Board ethics training certificates (5 pts)	0		No info found.
Total	5		
Total Score	92		265

North Davis Meadows CSA

Audit completed: (12/22/20)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.yolocounty.org/general-government/general-go	
b. Service Boundary (5 pts)	5	https://www.yolocounty.org/general-government/general-go	
Total	10		
2. Budget (10 points)			
			FY20/21 on OpenGov link, all other FYs found under <i>County Financial Reports</i> link. <i>County Financial Reports</i> link is still incorrect. Should link to County's Financial
a. Current FY + 3 years prior (5 pts)	4	https://www.yolocounty.org	Services/ Publication page.
b. Financial Reserve Policy (5 pts)	5	https://www.yolocounty.org	Available upon request
Total	9		
3. Meetings (10 points)			
			No schedule of advisory meetings listed. i.e. Month/day/time/location or other. Suggest noting it at the top of the
a. Schedule (5 pts)	0	https://www.yolocounty.org	webpage.
b. Archive of agendas/mintutes (5 pts)	5	https://www.yolocounty.org/general-government/general-go	
Total	5		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://www.yolocounty.org/general-government/board-of-su	
b. Election procedures/deadlines (3.33 pts)	3.33	https://www.yolocounty.org/general-government/board-of-su	
c. Reimbursement/Compensation policy (3.33 pts)	3.33	https://www.yolocounty.org/general-government/board-of-su	
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.yolocounty.org/general-government/general-go	
Total	10		
6. Audits (10 points)			
			<i>County Financial Reports</i> link is still
a. Current audit? (5 pts)	4	https://www.yolocounty.org	incorrect. Should link to County's <i>Financial Services/ Publication</i>
b. Last 3 years? (5 pts)	4	https://www.yolocounty.org	page.
Total	8		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	5	https://www.yolocounty.org/general-government/general-go	
b. Submittal Instructions? (5 pts)	5	https://www.yolocounty.org/general-government/general-go	
Total	10		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	10	https://www.yolocounty.org/general-government/general-go	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://www.yolocounty.org/general-government/general-go	
b. Summary of Revenue Sources (5 pts)	5	https://www.yolocounty.org/general-government/general-go	
Total	10		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	5	https://www.yolocounty.org/general-government/general-go	
b. Board ethics training certificates (5 pts)	0		No info found.
Total	5		
Total Score	87		266

Snowball CSA #6

Audit completed: (12/21/20)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.yolocounty.org/general-government/general-gov	
b. Service Boundary (5 pts)	5	https://www.yolocounty.org/general-government/general-gov	
Total	10		
2. Budget (10 points)			
			FY20/21 on OpenGov link, all other FYs found under County Financial Reports link. <i>County Financial Reports</i> link is still incorrect. Should link to County's <i>Financial Services/ Publication</i> page.
a. Current FY + 3 years prior (5 pts)	4	https://www.yolocounty.org	
b. Financial Reserve Policy (5 pts)	5	https://www.yolocounty.org	Available upon request
Total	9		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	n/a	No advisory committee
b. Archive of agendas/mintutes (5 pts)	5	n/a	No advisory committee
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://www.yolocounty.org/general-government/board-of-su	
b. Election procedures/deadlines (3.33 pts)	3.33	https://www.yolocounty.org/general-government/board-of-su	
c. Reimbursement/Compensation policy (3.33 pts)	3.33	https://www.yolocounty.org/general-government/board-of-su	
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.yolocounty.org/general-government/general-gov	
Total	10		
6. Audits (10 points)			
a. Current audit? (5 pts)	4	https://www.yolocounty.org	County Financial Reports link is still incorrect. Should link to County's <i>Financial Services/ Publication</i> page.
b. Last 3 years? (5 pts)	4	https://www.yolocounty.org	
Total	8		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	5	https://www.yolocounty.org/general-government/general-gov	
b. Submittal Instructions? (5 pts)	5	https://www.yolocounty.org/general-government/general-gov	
Total	10		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	10	https://www.yolocounty.org/general-government/general-gov	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://www.yolocounty.org/general-government/general-gov	
b. Summary of Revenue Sources (5 pts)	5	https://www.yolocounty.org/general-government/general-gov	
Total	10		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	5	https://www.yolocounty.org/general-government/general-gov	
b. Board ethics training certificates (5 pts)	0		No info found.
Total	5		
Total Score	92		267

Wildwings CSA

Audit completed: (12/21/20)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.yolocounty.org/general-government/general-gov	
b. Service Boundary (5 pts)	5	https://www.yolocounty.org/general-government/general-gov	
Total	10		
2. Budget (10 points)			
			FY20/21 on OpenGov link, all other FYs found under <i>County Financial</i>
a. Current FY + 3 years prior (5 pts)	5	https://www.yolocounty.org	<i>Reports</i> link.
b. Financial Reserve Policy (5 pts)	5	https://www.yolocounty.org	Available upon request
Total	10		
3. Meetings (10 points)			
			No schedule of advisory meetings listed. i.e. Month/day/time/location or other. Suggest noting it at the top of the webpage.
a. Schedule (5 pts)	0		
b. Archive of agendas/mintutes (5 pts)	5	https://www.yolocounty.org/general-government/general-gov	
Total	5		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://www.yolocounty.org/general-government/board-of-su	
b. Election procedures/deadlines (3.33 pts)	3.33	https://www.yolocounty.org/general-government/board-of-su	
c. Reimbursement/Compensation policy (3.33 pts)	3.33	https://www.yolocounty.org/general-government/board-of-su	
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.yolocounty.org/general-government/general-gov	
Total	10		
6. Audits (10 points)			
a. Current audit? (5 pts)	5	https://www.yolocounty.org/general-government/general-gov	
b. Last 3 years? (5 pts)	5	https://www.yolocounty.org/general-government/general-gov	
Total	10		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	5	https://www.yolocounty.org/general-government/general-gov	
b. Submittal Instructions? (5 pts)	5	https://www.yolocounty.org/general-government/general-gov	
Total	10		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	10	https://www.yolocounty.org/general-government/general-gov	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://www.yolocounty.org/general-government/general-gov	
b. Summary of Revenue Sources (5 pts)	5	https://www.yolocounty.org/general-government/general-gov	
Total	10		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	5	https://www.yolocounty.org/general-government/general-gov	
b. Board ethics training certificates (5 pts)	0		No info found.
Total	5		
Total Score	90		

Willowbank CSA

Audit completed: (12/21/20)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.yolocounty.org/willowbank-csa	
b. Service Boundary (5 pts)	5	https://www.yolocounty.org/willowbank-csa	
Total	10		
2. Budget (10 points)			
			FY20/21 on OpenGov link, all other FYs found on Financial Services/ Publication page. "County Financial Reports" link is still incorrect. Should link to County's Financial
a. Current FY + 3 years prior (5 pts)	4	https://www.yolocounty.org	Services/ Publication page.
b. Financial Reserve Policy (5 pts)	5	https://www.yolocounty.org	Available upon request.
Total	9		
3. Meetings (10 points)			
			No schedule of advisory meetings listed. i.e. Month/day/time/location or other. Suggest noting it at the top of the
a. Schedule (5 pts)	0	https://www.yolocounty.org	webpage.
b. Archive of agendas/mintutes (5 pts)	5	https://www.yolocounty.org/general-government/general-go	
Total	5		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://www.yolocounty.org/general-government/board-of-su	
b. Election procedures/deadlines (3.33 pts)	3.33	https://www.yolocounty.org/general-government/board-of-su	
c. Reimbursement/Compensation policy (3.33 pts)	3.33	https://www.yolocounty.org/general-government/board-of-su	
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.yolocounty.org/general-government/general-go	
Total	10		
6. Audits (10 points)			
a. Current audit? (5 pts)	4	https://www.yolocounty.org	"County Financial Reports" link is still incorrect. Should link to
b. Last 3 years? (5 pts)	4	https://www.yolocounty.org	County's Financial Services/ Publication page
Total	8		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	5	https://www.yolocounty.org/general-government/general-go	
b. Submittal Instructions? (5 pts)	5	https://www.yolocounty.org/general-government/general-go	
Total	10		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	10	https://www.yolocounty.org/general-government/general-go	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://www.yolocounty.org/willowbank-csa	
b. Summary of Revenue Sources (5 pts)	5	https://www.yolocounty.org/general-government/general-go	
Total	10		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	5	https://www.yolocounty.org/general-government/general-go	
b. Board ethics training certificates (5 pts)	0		No info found.
Total	5		
Total Score	87		269

Capay Valley FPD

Audit completed: (10/09/20) NO WEBSITE	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	0		
b. Service Boundary (5 pts)	0		
Total	0		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0		
b. Financial Reserve Policy (5 pts)	0		
Total	0		
3. Meetings (10 points)			
a. Schedule (5 pts)	0		
b. Archive of agendas/mintutes (5 pts)	0		
Total	0		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	0		
b. Election procedures/deadlines (3.33 pts)	0		
c. Reimbursement/Compensation policy (3.33 pts)	0		
Total	0		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	0		
Total	0		
6. Audits (10 points)			
a. Current audit? (5 pts)	0		2 yr. cycle
b. Last 3 years? (5 pts)	0		
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	0		
b. Submittal Instructions? (5 pts)	0		
Total	0		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	0		
Total	0		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0		
b. Summary of Revenue Sources (5 pts)	0		
Total	0		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	0		
b. Board ethics training certificates (5 pts)	0		
Total	0		
Total Score	0		

Clarksburg FPD

Audit completed: (12/21/20)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://clarksburgfire.specialdistrict.org/our-mission	No info found. Suggest adding
b. Service Boundary (5 pts)	0		LAFCo Boundary Map.
Total	5		
2. Budget (10 points)			
			No budgets found. (NOTE: The SCO By the Numbers website is not the approved budgets of CFPD. This website gives past actuals of CFPD
a. Current FY + 3 years prior (5 pts)	0	https://clarksburgfire.spec	up to 2019)
b. Financial Reserve Policy (5 pts)	0		No info found.
Total	0		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://clarksburgfire.specialdistrict.org/board-meetings	
b. Archive of agendas/mintutes (5 pts)	5	https://clarksburgfire.specialdistrict.org/board-meetings	
Total	10		
4. Elected & Appointed Officials (10 points)			
			Info states a 5-person Board. Webpage states Board receives no compensation. No names/terms/bio.
a. Board member information (3.33 pts)	1.33	https://clarksburgfire.spec	
b. Election procedures/deadlines (3.33 pts)	0		No info found.
c. Reimbursement/Compensation policy (3.33 pts)	0		No info found.
Total	1		
5. Administrative Officials (10 points)			
			No info on GM/Fire Chief, other staff. (There is a link to publicpay.ca.gov. Currently the link goes to all special districts. For ease of finding CFPD on publicpay, suggest finding specific link to District and using that.)
a. General Manager and Key Staff Information (10 pts)	5	https://clarksburgfire.spec	
Total	5		
6. Audits (10 points)			
			No audits found. (NOTE: The SCO By the Numbers website is not the approved budgets of CFPD. This website gives past actuals of CFPD up to 2019).
a. Current audit? (5 pts) 2 yr. cycle	0	https://clarksburgfire.spec	
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	0		No info found.
b. Submittal Instructions? (5 pts)	0		No info found.
Total	0		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	0		No info found.
Total	0		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0		
b. Summary of Revenue Sources (5 pts)	0		
Total	0		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	0		No info found.
b. Board ethics training certificates (5 pts)	0		No info found.
Total	0		
Total Score	21		

Dunnigan FPD

Audit completed: (12/18/20)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	http://www.dunniganfire.com/about.html	No info found. Suggest adding the
b. Service Boundary (5 pts)	0		LAFCo boundary map.
Total	5		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0		No info found.
b. Financial Reserve Policy (5 pts)	0		No info found.
Total	0		
3. Meetings (10 points)			
			This was hard to locate. Found info by clicking the picture carousel on Home page. Should be one of the navigation links, or sublink located
a. Schedule (5 pts)	5	http://www.dunniganfire.cc	at top of page, entitled <i>Meetings</i> .
b. Archive of agendas/mintutes (5 pts)	0		No info found.
Total	5		
4. Elected & Appointed Officials (10 points)			
			This was hard to locate. Found info by clicking the picture carousel on Home page. Commissioners should be one of the navigation links located at top of page. Found
a. Board member information (3.33 pts)	1.5	http://www.dunniganfire.cc	names only.
b. Election procedures/deadlines (3.33 pts)	0		No info found.
c. Reimbursement/Compensation policy (3.33 pts)	0		No info found.
Total	2		
5. Administrative Officials (10 points)			
			No compensation/benefits. Suggest adding link to SCO PublicPay website and link directly to
a. General Manager and Key Staff Information (10 pts)	5	http://www.dunniganfire.cc	PublicPay's DFPD page.
Total	5		
6. Audits (10 points)			
a. Current audit? (5 pts) 2 yr. cycle	0		No info found.
b. Last 3 years? (5 pts)	0		No info found.
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	0		No info found.
b. Submittal Instructions? (5 pts)	0		No info found.
Total	0		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	0		No info found.
Total	0		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0		No info found.
b. Summary of Revenue Sources (5 pts)	0		No info found.
Total	0		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	0		No info found.
b. Board ethics training certificates (5 pts)	0		No info found.
Total	0		
Total Score	17		

East Davis FPD

Audit completed: (12/18/20)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	0		No info found.
b. Service Boundary (5 pts)	5	https://eastdaviscpd.wordpress.com/other-info/	
Total	5		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0		No info found.
b. Financial Reserve Policy (5 pts)	0		No info found.
Total	0		
3. Meetings (10 points)			
a. Schedule (5 pts)	4	https://eastdaviscpd.word	Suggest also adding where the meetings are held.
b. Archive of agendas/mintutes (5 pts)	5	https://eastdaviscpd.wordpress.com/	
Total	9		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	1.25	https://eastdaviscpd.word	No contact/terms/compensation /bios.
b. Election procedures/deadlines (3.33 pts)	0		No info found.
c. Reimbursement/Compensation policy (3.33 pts)	0		No info found.
Total	1		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	0		No info found.
Total	0		
6. Audits (10 points)			
a. Current audit? (5 pts) 2 yr. cycle	0		No info found.
b. Last 3 years? (5 pts)	0		No info found.
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	0		No info found.
b. Submittal Instructions? (5 pts)	0		No info found.
Total	0		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	0		No info found.
Total	0		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://eastdaviscpd.word	Are these assessment fees current?
b. Summary of Revenue Sources (5 pts)	0		No info found.
Total	5		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	5	https://eastdaviscpd.wordpress.com/about/	
b. Board ethics training certificates (5 pts)	0		No info found.
Total	5		
Total Score	25		

Elkhorn FPD

Audit completed: (10/09/20) NO WEBSITE	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	0		
b. Service Boundary (5 pts)	0		
Total	0		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0		
b. Financial Reserve Policy (5 pts)	0		
Total	0		
3. Meetings (10 points)			
a. Schedule (5 pts)	0		
b. Archive of agendas/mintutes (5 pts)	0		
Total	0		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	0		
b. Election procedures/deadlines (3.33 pts)	0		
c. Reimbursement/Compensation policy (3.33 pts)	0		
Total	0		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	0		
Total	0		
6. Audits (10 points)			
a. Current audit? (5 pts)	0		5 yr. cycle
b. Last 3 years? (5 pts)	0		
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	0		
b. Submittal Instructions? (5 pts)	0		
Total	0		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	0		
Total	0		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0		
b. Summary of Revenue Sources (5 pts)	0		
Total	0		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	0		
b. Board ethics training certificates (5 pts)	0		
Total	0		
Total Score	0		

Esparto FPD

Audit completed: (12/18/20)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.espartofire.org/about-us	Madison FPD is not included in CSDA map. Suggest adding LAFCo
b. Service Boundary (5 pts)	0	https://www.espartofire.org	Boundary Map.
Total	5		
2. Budget (10 points)			
			No current/past adopted budgets found. Only annual financial reporting to SCO on past income/
a. Current FY + 3 years prior (5 pts)	0	https://www.espartofire.org	expenses.
b. Financial Reserve Policy (5 pts)	0		No info found.
Total	0		
3. Meetings (10 points)			
			Suggest adding at the top of the Calendar and Meeting pages the month/day/time and where the
a. Schedule (5 pts)	4	https://www.espartofire.org	Commission meets. Adopted minutes should be signed before uploaded to website. Highly suggest Agendas/Minutes be in
b. Archive of agendas/mintutes (5 pts)	4	https://www.espartofire.org	pdf.
Total	8		
4. Elected & Appointed Officials (10 points)			
			Suggest stating on this page that Commission does not receive
a. Board member information (3.33 pts)	3.33	https://www.espartofire.org	compensation. No info found. Suggest adding link to the BOS advisory bodies page on how to apply to be a
b. Election procedures/deadlines (3.33 pts)	0	https://www.espartofire.org	commissioner on EFPD.
c. Reimbursement/Compensation policy (3.33 pts)	0		No info found.
Total	3		
5. Administrative Officials (10 points)			
			For ease of finding the correct district on publicpay, suggest finding specific link to EFPD and
a. General Manager and Key Staff Information (10 pts)	10	https://www.espartofire.org	using that.
Total	10		
6. Audits (10 points)			
			No info found. (NOTE: The SCO By the Number website does not take the place of audits. Should add
a. Current audit? (5 pts) 2 yr. cycle	0	https://www.espartofire.org	audits to website.)
b. Last 3 years? (5 pts)	0		No info found.
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	0		No info found.
b. Submittal Instructions? (5 pts)	0		No info found.
Total	0		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	0		No info found.
Total	0		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0		No info found.
b. Summary of Revenue Sources (5 pts)	0		No info found.
Total	0		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	0		Statute/Act not stated.
b. Board ethics training certificates (5 pts)	0		No info found.
Total	0		
Total Score	26		

Knights Landing FPD

Audit completed: (12/18/20)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	4	https://knightslandingfire.s	The "Our Mission" page is a sidebar on the Governance page but if you click on the Mission page to view it's not available for the public to see.
b. Service Boundary (5 pts)	0		Could not find. Suggest adding LAFCo Boundary Map.
Total	4		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0		No info found.
b. Financial Reserve Policy (5 pts)	0		No info found.
Total	0		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://knightslandingfire.specialdistrict.org/board-meetings	
b. Archive of agendas/mintutes (5 pts)	0	https://knightslandingfire.s	No info found.
Total	5		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	2	https://knightslandingfire.s	No compensation/bios.
b. Election procedures/deadlines (3.33 pts)	3.33	https://knightslandingfire.specialdistrict.org/board-members	
c. Reimbursement/Compensation policy (3.33 pts)	0		No info found.
Total	5		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	5	https://knightslandingfire.s	No compensation/benefits. Suggest link to PublicPay website linking directly to PublicPay's KLFDP page.
Total	5		
6. Audits (10 points)			
a. Current audit? (5 pts) 2 yr. cycle	0		No info found.
b. Last 3 years? (5 pts)	0		No info found.
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	0		No info found.
b. Submittal Instructions? (5 pts)	0		No info found.
Total	0		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	0		No info found.
Total	0		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0		No info found.
b. Summary of Revenue Sources (5 pts)	0		No info found.
Total	0		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	0		No info found
b. Board ethics training certificates (5 pts)	0		No info found
Total	0		
Total Score	19		276

Madison FPD

Audit completed: (12/18/20)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.madison-fire.com/services	
b. Service Boundary (5 pts)	5	https://www.madison-fire.com/service-area-map	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0		No info found
b. Financial Reserve Policy (5 pts)	0		No info found
Total	0		
3. Meetings (10 points)			
a. Schedule (5 pts)	4	https://www.madison-fire.c	What time of day?
b. Archive of agendas/mintutes (5 pts)	2.5	https://www.madison-fire.c	No adopted minutes provided.
Total	6.5		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	0	https://www.madison-fire.c	No compensation/bio
b. Election procedures/deadlines (3.33 pts)	0		No info found.
c. Reimbursement/Compensation policy (3.33 pts)	0		No info found.
Total	0		
5. Administrative Officials (10 points)			
			Compensation on staff only, using publicpay.ca.gov. link under Transparency. For ease of finding the correct district on publicpay, suggest finding specific link to MFPD and using that.
a. General Manager and Key Staff Information (10 pts)	2		
Total	2		
6. Audits (10 points)			
a. Current audit? (5 pts) 2 yr. cycle	0		No info found.
b. Last 3 years? (5 pts)	0		No info found.
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	0		No info found.
b. Submittal Instructions? (5 pts)	0		No info found.
Total	0		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	0		No info found.
Total	0		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0		No info found.
b. Summary of Revenue Sources (5 pts)	0		No info found.
Total	0		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	5	https://www.madison-fire.com/fire-protection-districts-princip	
b. Board ethics training certificates (5 pts)	0		No info found.
Total	5		
Total Score	24		

No Man's Land FPD

Audit completed: (10/09/20) NO WEBSITE	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	0		
b. Service Boundary (5 pts)	0		
Total	0		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0		
b. Financial Reserve Policy (5 pts)	0		
Total	0		
3. Meetings (10 points)			
a. Schedule (5 pts)	0		
b. Archive of agendas/mintutes (5 pts)	0		
Total	0		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	0		
b. Election procedures/deadlines (3.33 pts)	0		
c. Reimbursement/Compensation policy (3.33 pts)	0		
Total	0		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	0		
Total	0		
6. Audits (10 points)			
a. Current audit? (5 pts)	0		2 yr. review cycle
b. Last 3 years? (5 pts)	0		
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	0		
b. Submittal Instructions? (5 pts)	0		
Total	0		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	0		
Total	0		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0		
b. Summary of Revenue Sources (5 pts)	0		
Total	0		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	0		
b. Board ethics training certificates (5 pts)	0		
Total	0		
Total Score	0		

Springlake FPD

Audit completed: (12/18/20)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.springlakefpd.org/about_us	
b. Service Boundary (5 pts)	5	https://www.springlakefpd.org/about_us	
Total	10		
2. Budget (10 points)			
			Current & last FYs budget not included. For others, suggest posting actual adopted budget approved by Board, not a report
a. Current FY + 3 years prior (5 pts)	2.5	https://www.springlakefpd.org	provided by County.
b. Financial Reserve Policy (5 pts)	0	https://www.springlakefpd.org	No info found.
Total	2.5		
3. Meetings (10 points)			
			Suggest adding day/time for quarterly meetings (i.e. 4th Thursday at 9am)? Keep timely records; were there other meetings
a. Schedule (5 pts)	5	https://www.springlakefpd.org	in 2020 besides Sept?
b. Archive of agendas/mintutes (5 pts)	5	https://www.springlakefpd.org/meeting-archive	
Total	10		
4. Elected & Appointed Officials (10 points)			
			No bios. (Where it says, "Board members are appointed by the...", suggest adding that Board receives no compensation/stipend. Or do they?)
a. Board member information (3.33 pts)	2.66	https://www.springlakefpd.org	
b. Election procedures/deadlines (3.33 pts)	3.33	https://www.springlakefpd.org/board-members	
c. Reimbursement/Compensation policy (3.33 pts)	0		No info found.
Total	6		
5. Administrative Officials (10 points)			
			No GM/staff noted on website (i.e. Fire Chief). Name/contact info of Clerk only. No compensation/benefits. Staff is not
a. General Manager and Key Staff Information (10 pts)	3	https://www.springlakefpd.org	
Total	3		
6. Audits (10 points)			
a. Current audit? (5 pts) 2 yr. cycle	0	https://www.springlakefpd.org	No FYE 2018 & 2019
b. Last 3 years? (5 pts)	5	https://www.springlakefpd.org/transparency	
Total	5		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	0		No info found.
b. Submittal Instructions? (5 pts)	0		No info found.
Total	0		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	0		No info found.
Total	0		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://www.springlakefpd.org/transparency	
b. Summary of Revenue Sources (5 pts)	5	https://www.springlakefpd.org/transparency	
Total	10		
10. Agency Specific Criteria: Special Districts (10 points)			
			Suggest also adding current FPD Government Code Section to this page.
a. Authorizing statute/enabling act (5 pts)	5	https://www.springlakefpd.org	
b. Board ethics training certificates (5 pts)	0		No info found.
Total	5		
Total Score	51		

West Plainfield FPD

Audit completed: (12/18/20)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.wpfd.net/services	
b. Service Boundary (5 pts)	5	https://www.wpfd.net/district-map	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0		No info found.
b. Financial Reserve Policy (5 pts)	0		No info found.
Total	0		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://www.wpfd.net/board-meetings	
b. Archive of agendas/mintutes (5 pts)	5	https://www.wpfd.net/board-meetings	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	2	https://www.wpfd.net/boar	No terms/compensation.
b. Election procedures/deadlines (3.33 pts)	0		No info found.
c. Reimbursement/Compensation policy (3.33 pts)	0		No info found.
Total	2		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	5	https://www.wpfd.net/staff	No compensation/benefits. Suggest link to PublicPay website and link directly to PublicPay's WPPFD page.
Total	5		
6. Audits (10 points)			
a. Current audit? (5 pts) 2 yr. cycle	0		No info found.
b. Last 3 years? (5 pts)	0		No info found.
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	0		No info found.
b. Submittal Instructions? (5 pts)	0		No info found.
Total	0		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	0		No info found.
Total	0		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0		No info found.
b. Summary of Revenue Sources (5 pts)	0		No info found.
Total	0		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	0		No info found.
b. Board ethics training certificates (5 pts)	0		No info found.
Total	0		
Total Score	27		

Willow Oak FPD

Audit completed: (12/18/20)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	http://www.willowoakfire.cc	Suggest making services/functions more prominent.
b. Service Boundary (5 pts)	0		No info found. Suggest providing LAFCo Boundary Map.
Total	5		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0		No info found.
b. Financial Reserve Policy (5 pts)	0		No info found.
Total	0		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	http://www.willowoakfire.com/district-meetings.html	Approved minutes should be
b. Archive of agendas/mintutes (5 pts)	3.25	http://www.willowoakfire.cc	signed, then posted.
Total	8.25		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	1.33	http://www.willowoakfire.cc	No terms/compensation/bio info.
b. Election procedures/deadlines (3.33 pts)	0		No info found.
c. Reimbursement/Compensation policy (3.33 pts)	0		No info found.
Total	1		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	5	http://www.willowoakfire.cc	No compensation/benefits info.
Total	5		
6. Audits (10 points)			
a. Current audit? (5 pts) 2 yr. cycle	0		No info found.
b. Last 3 years? (5 pts)	0		No info found.
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	0		No info found.
b. Submittal Instructions? (5 pts)	0		No info found.
Total	0		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	0		No info found.
Total	0		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0		No info found.
b. Summary of Revenue Sources (5 pts)	0		No info found.
Total	0		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	0		No info found.
b. Board ethics training certificates (5 pts)	0		No info found.
Total	0		
Total Score	20		

Winters FPD

Audit completed: (12/17/20)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	http://www.wintersfire.org/	
b. Service Boundary (5 pts)	5	http://www.wintersfire.org/wp-content/uploads/2018/08/WFD	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0		No info found.
b. Financial Reserve Policy (5 pts)	0		No info found.
Total	0		
3. Meetings (10 points)			
a. Schedule (5 pts)	0		No info found.
b. Archive of agendas/mintutes (5 pts)	0		No info found.
Total	0		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	2	http://www.wintersfire.org/	Found info in annual report. **The report also notes the FPD as being Independent. FPD is dependent. Suggest adding the link to the BOS advisory bodies page regarding how to apply to be a fire
b. Election procedures/deadlines (3.33 pts)	2	http://www.wintersfire.org/	commissioner on WFPD.
c. Reimbursement/Compensation policy (3.33 pts)	0		No info found.
Total	4		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	5	http://www.wintersfire.org/	No compensation/benefits
Total	5		
6. Audits (10 points)			
a. Current audit? (5 pts) 2 yr. cycle	5	http://www.wintersfire.org/annual-reports/	
b. Last 3 years? (5 pts)	5	http://www.wintersfire.org/annual-reports/	
Total	10		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	0		No info found.
b. Submittal Instructions? (5 pts)	0		No info found.
Total	0		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	0		No info found.
Total	0		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0		No info found.
b. Summary of Revenue Sources (5 pts)	0		No info found.
Total	0		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	0		No info found.
b. Board ethics training certificates (5 pts)	0		No info found.
Total	0		
Total Score	29		

Yolo FPD

Audit completed: (12/16/20)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.yolofpd.org/services	No info found. Suggest adding
b. Service Boundary (5 pts)	0		LAFCo Boundary Map.
Total	5		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	5	https://www.yolofpd.org/budgets	
b. Financial Reserve Policy (5 pts)	0		No info found.
Total	5		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://www.yolofpd.org/board-meetings	Suggest all approved minutes be
b. Archive of agendas/mintutes (5 pts)	5	https://www.yolofpd.org/bc	signed before posting.
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://www.yolofpd.org/board-members	
b. Election procedures/deadlines (3.33 pts)	3.33	https://www.yolofpd.org/elections	
c. Reimbursement/Compensation policy (3.33 pts)	3.33	https://www.yolofpd.org/co	No policy but stated on webpage.
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.yolofpd.org/st	Link to PublicPay website opens to all districts, suggest the link open to YFPD page.
Total	10		
6. Audits (10 points)			
a. Current audit? (5 pts) 5 yr. cycle	5	https://www.yolofpd.org/fin	FYE 2015-19 is currently being prepared.
b. Last 3 years? (5 pts)	5	https://www.yolofpd.org/fin	Last audit 2014
Total	10		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	0		No info found.
b. Submittal Instructions? (5 pts)	0		No info found.
Total	0		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	10	https://www.yolofpd.org/public-records-request	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://www.yolofpd.org/benefit-assessment	
b. Summary of Revenue Sources (5 pts)	5	https://www.yolofpd.org/budgets	
Total	10		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	0		No info found.
b. Board ethics training certificates (5 pts)	0		No info found.
Total	0		
Total Score	70		

Zamora FPD

Audit completed: (12/16/20)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://zamorafire.specialdistrict.org/services	Incorrect link was used to find area
b. Service Boundary (5 pts)	5	https://zamorafire.speciald	map.
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0		No info found.
b. Financial Reserve Policy (5 pts)	0		No info found.
Total	0		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://zamorafire.specialdistrict.org/board-meetings	
b. Archive of agendas/mintutes (5 pts)	5	https://zamorafire.specialdistrict.org/board-meetings	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://zamorafire.special	Suggest SCO PublicPay website link directly to FPDs page.
b. Election procedures/deadlines (3.33 pts)	3.33	https://zamorafire.specialdistrict.org/how-to-apply-to-be-a-m	
c. Reimbursement/Compensation policy (3.33 pts)	0		No policy found.
Total	7		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	5	https://zamorafire.special	No staff compensation/benefits mentioned on SCO PublicPay website (Are staff volunteers?).
Total	5		
6. Audits (10 points)			
a. Current audit? (5 pts) 5 yr. cycle	0		No info found.
b. Last 3 years? (5 pts)	0		No info found.
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	0		No info found.
b. Submittal Instructions? (5 pts)	0		No info found.
Total	0		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	10	https://zamorafire.specialdistrict.org/document-request	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0		No info found.
b. Summary of Revenue Sources (5 pts)	0		No info found.
Total	0		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	5	https://zamorafire.specialdistrict.org/fire-protection-districts-c	
b. Board ethics training certificates (5 pts)	5	https://zamorafire.specialdistrict.org/board-members	
Total	10		
Total Score	52		

Yolo Sacramento Port District

Audit completed: (12/16/20)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.cityofwestsacramento.org/government/department	
b. Service Boundary (5 pts)	5	https://www.cityofwestsacramento.org/government/department	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0	https://www.cityofwestsacramento.org/government/department	
b. Financial Reserve Policy (5 pts)	0		No info found.
Total	0		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://www.cityofwestsacramento.org/government/commission	
b. Archive of agendas/mintutes (5 pts)	5	https://www.cityofwestsacramento.org/government/meetings	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://www.cityofwestsacramento.org/government/commission	Appointed by Mayor... Is there an
b. Election procedures/deadlines (3.33 pts)	2	https://www.cityofwestsacr	application process?
c. Reimbursement/Compensation policy (3.33 pts)	3.33	https://www.cityofwestsacramento.org/government/commission	
Total	9		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.cityofwestsacramento.org/government/department	
Total	10		
6. Audits (10 points)			
a. Current audit? (5 pts)	5	https://www.cityofwestsacramento.org/government/department	
b. Last 3 years? (5 pts)	5	https://www.cityofwestsacramento.org/government/department	
Total	10		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	5	https://www.cityofwestsacramento.org/government/department	
b. Submittal Instructions? (5 pts)	5	https://www.cityofwestsacramento.org/government/department	
Total	10		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	10	https://www.cityofwestsacramento.org/government/department	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://www.cityofwestsacramento.org/government/department	
b. Summary of Revenue Sources (5 pts)	5	https://www.cityofwestsacramento.org/government/department	
Total	10		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	5	https://www.cityofwestsacramento.org/government/department	
b. Board ethics training certificates (5 pts)	0		No info found.
Total	5		
Total Score	84		

Reclamation District 150

Audit completed: (12/16/20)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.rd150.com/	
b. Service Boundary (5 pts)	5	https://www.rd150.com/	Suggest adding LAFCo Boundary Map for visual.
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	3.75	https://www.rd150.com/fin	Missing current FY20/21
b. Financial Reserve Policy (5 pts)	0		No info found.
Total	3.75		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://www.rd150.com/meetings	
b. Archive of agendas/mintutes (5 pts)	5	https://www.rd150.com/meetings	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://www.rd150.com/services	
b. Election procedures/deadlines (3.33 pts)	3.33	https://www.rd150.com/services	
c. Reimbursement/Compensation policy (3.33 pts)	3.33	https://www.rd150.com/services	
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.rd150.com/services	
Total	10		
6. Audits (10 points)			
a. Current audit? (5 pts) 2 yr. cycle	5	https://www.rd150.com/financials	
b. Last 3 years? (5 pts)	5	https://www.rd150.com/financials	
Total	10		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	0		No info found.
b. Submittal Instructions? (5 pts)	0		No info found.
Total	0		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	10	https://www.rd150.com/contact	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0		No info found.
b. Summary of Revenue Sources (5 pts)	5	https://www.rd150.com/financials	
Total	5		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	0	https://www.rd150.com/his	Suggest citing RDs are governed by the CA Water Code §50000 for RDs
b. Board ethics training certificates (5 pts)	5	https://www.rd150.com/services	
Total	5		
Total Score	74		

Reclamation District 307

Audit completed: (10/12/20) NO WEBSITE	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	0		
b. Service Boundary (5 pts)	0		
Total	0		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0		
b. Financial Reserve Policy (5 pts)	0		
Total	0		
3. Meetings (10 points)			
a. Schedule (5 pts)	0		
b. Archive of agendas/mintutes (5 pts)	0		
Total	0		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	0		
b. Election procedures/deadlines (3.33 pts)	0		
c. Reimbursement/Compensation policy (3.33 pts)	0		
Total	0		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	0		
Total	0		
6. Audits (10 points)			
a. Current audit? (5 pts)	0		2 yr. cycle
b. Last 3 years? (5 pts)	0		
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	0		
b. Submittal Instructions? (5 pts)	0		
Total	0		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	0		
Total	0		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0		
b. Summary of Revenue Sources (5 pts)	0		
Total	0		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	0		
b. Board ethics training certificates (5 pts)	0		
Total	0		
Total Score	0		

Reclamation District 537

Audit completed: (12/16/20)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://rd537.specialdistrict.org/services	No info found. Suggest adding
b. Service Boundary (5 pts)	0		LAFCo Boundary Map
Total			
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0		No info found.
b. Financial Reserve Policy (5 pts)	0		No info found.
Total	0		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://rd537.specialdistrict.org/board-meetings	Last minutes posted 06/19/19. Approved minutes should be
b. Archive of agendas/mintutes (5 pts)	2.5	https://rd537.specialdistric	signed.
Total	7.5		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	1.33	https://rd537.specialdistric	No terms/compensation/bios
b. Election procedures/deadlines (3.33 pts)	0		No info found.
c. Reimbursement/Compensation policy (3.33 pts)	0		No info found.
Total	1		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	5	https://rd537.specialdistric	No compensation/benefits. Suggest link to SCO public pay website.
Total	5		
6. Audits (10 points)			
a. Current audit? (5 pts) 2 yr. cycle	0		No info found.
b. Last 3 years? (5 pts)	0		No info found.
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	0		No info found.
b. Submittal Instructions? (5 pts)	0		No info found.
Total	0		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	0		No info found.
Total	0		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0		No info found.
b. Summary of Revenue Sources (5 pts)	0		No info found.
Total	0		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	0		No info found. Suggest citing RDs are governed by the CA Water Code §50000 for RDs
b. Board ethics training certificates (5 pts)	0		No info found.
Total	0		
Total Score	14		

Reclamation District 730

Audit completed: (10/12/20) NO WEBSITE	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	0		
b. Service Boundary (5 pts)	0		
Total	0		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0		
b. Financial Reserve Policy (5 pts)	0		
Total	0		
3. Meetings (10 points)			
a. Schedule (5 pts)	0		
b. Archive of agendas/mintutes (5 pts)	0		
Total	0		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	0		
b. Election procedures/deadlines (3.33 pts)	0		
c. Reimbursement/Compensation policy (3.33 pts)	0		
Total	0		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	0		
Total	0		
6. Audits (10 points)			
a. Current audit? (5 pts)	0		2 yr. cycle
b. Last 3 years? (5 pts)	0		
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	0		
b. Submittal Instructions? (5 pts)	0		
Total	0		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	0		
Total	0		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0		
b. Summary of Revenue Sources (5 pts)	0		
Total	0		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	0		
b. Board ethics training certificates (5 pts)	0		
Total	0		
Total Score	0		

Reclamation District 765

Audit completed: (10/12/20) NO WEBSITE	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	0		
b. Service Boundary (5 pts)	0		
Total	0		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0		
b. Financial Reserve Policy (5 pts)	0		
Total	0		
3. Meetings (10 points)			
a. Schedule (5 pts)	0		
b. Archive of agendas/mintutes (5 pts)	0		
Total	0		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	0		
b. Election procedures/deadlines (3.33 pts)	0		
c. Reimbursement/Compensation policy (3.33 pts)	0		
Total	0		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	0		
Total	0		
6. Audits (10 points)			
a. Current audit? (5 pts)	0		
b. Last 3 years? (5 pts)	0		
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	0		
b. Submittal Instructions? (5 pts)	0		
Total	0		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	0		
Total	0		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0		
b. Summary of Revenue Sources (5 pts)	0		
Total	0		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	0		
b. Board ethics training certificates (5 pts)	0		
Total	0		
Total Score	0		

Reclamation District 787

Audit completed: (12/15/20)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	http://www.rd787.org/about-rd-787/	
b. Service Boundary (5 pts)	5	http://www.rd787.org/district-maps/	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0		No info found.
b. Financial Reserve Policy (5 pts)	0		No info found.
Total	0		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	http://www.rd787.org/boar	twice a year, as needed. Last agenda Sep 2018. Last
b. Archive of agendas/mintutes (5 pts)	5	http://www.rd787.org/boar	minutes Nov 2017.
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	1.33	http://www.rd787.org/boar	Name/contact info only
b. Election procedures/deadlines (3.33 pts)	0		No info found.
c. Reimbursement/Compensation policy (3.33 pts)	0		No info found.
Total	1		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	2	http://www.rd787.org/boar	Name/contact info of Trustees only. Are they staff?
Total	2		
6. Audits (10 points)			
a. Current audit? (5 pts)	0		No info found.
b. Last 3 years? (5 pts)	0		No info found.
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	0		No info found.
b. Submittal Instructions? (5 pts)	0		No info found.
Total	0		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	0		No info found.
Total	0		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0		No info found.
b. Summary of Revenue Sources (5 pts)	0		No info found.
Total	0		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	2.5	http://www.rd787.org/abou	Suggest citing RDs are governed by the CA Water Code §50000 for RDs
b. Board ethics training certificates (5 pts)	0		No info found.
Total	2.5		
Total Score	26		

Reclamation District 900

Audit completed: (12/10/20)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	http://www.rd900.org/about/	
b. Service Boundary (5 pts)	5	http://www.rd900.org/abou	Boundary map is not current
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	2.5	http://www.rd900.org/docu	last budget FY18/19
b. Financial Reserve Policy (5 pts)	0		No info found.
Total	2.5		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	http://www.rd900.org/meetings-agendas/	
b. Archive of agendas/mintutes (5 pts)	5	http://www.rd900.org/meetings-agendas/	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	1.25	http://www.rd900.org/boar	Names only. A link to WSac Council page is highly suggested.
b. Election procedures/deadlines (3.33 pts)	0		
c. Reimbursement/Compensation policy (3.33 pts)	0		
Total	1		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	8	http://www.rd900.org/cont	Compensation outdated-2018
Total	8		
6. Audits (10 points)			
a. Current audit? (5 pts) 2 yr. cycle	0	http://www.rd900.org/docu	Last audit FYE 2017
b. Last 3 years? (5 pts)	5	http://www.rd900.org/documents/	
Total	5		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	5	http://www.rd900.org/publi	None at this time.
b. Submittal Instructions? (5 pts)	5	http://www.rd900.org/public-notice/	
Total	10		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	0		No info found.
Total	0		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	http://www.rd900.org/documents/	
b. Summary of Revenue Sources (5 pts)	5	http://www.rd900.org/docu	See audit.
Total	10		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	5	http://www.rd900.org/docu	Suggest citing RDs are governed by the CA Water Code §50000 for RDs
b. Board ethics training certificates (5 pts)	0		No info found.
Total	5		
Total Score	62		

Reclamation District 999

Audit completed: (12/10/20)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	http://rd999.org/	
b. Service Boundary (5 pts)	5	http://rd999.org/	
Total	10		
2. Budget (10 points)			
			Budgets do not include Budgeted revenue. RD noted state law doesn't require Board to adopt a budget. Board adopts a budget to
a. Current FY + 3 years prior (5 pts)	5	http://rd999.org/financials-	use as a mgmt tool.
b. Financial Reserve Policy (5 pts)	5	http://rd999.org/financials-audits/	
Total	10		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	http://rd999.org/meetings-2/	
b. Archive of agendas/mintutes (5 pts)	2.5	http://rd999.org/meetings-	No adopted (signed) minutes.
Total	7.5		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	http://rd999.org/contact/	
b. Election procedures/deadlines (3.33 pts)	3.33	http://rd999.org/contact/	
c. Reimbursement/Compensation policy (3.33 pts)	3.33	http://rd999.org/contact/	Stated on webpage-No compensations
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	http://rd999.org/contact/	
Total	10		
6. Audits (10 points)			
a. Current audit? (5 pts) 2 yr. cycle	5	http://rd999.org/financials-audits/	
b. Last 3 years? (5 pts)	5	http://rd999.org/financials-audits/	
Total	10		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	5	http://rd999.org/contracts/	
b. Submittal Instructions? (5 pts)	5	http://rd999.org/contracts/	
Total	10		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	10	http://rd999.org/public-records-request/	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	http://rd999.org/revenue-sources/	
b. Summary of Revenue Sources (5 pts)	5	http://rd999.org/revenue-sources/	
Total	10		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	5	http://rd999.org/history/	
b. Board ethics training certificates (5 pts)	5	http://rd999.org/contact/	
Total	10		
Total Score	97		

Reclamation District 1600

Audit completed: (12/16/20)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://rd1600.specialdistrict.org/services	
b. Service Boundary (5 pts)	5	https://rd1600.specialdistrict.org/service-area-map	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0	https://rd1600.specialdistri	No budgets found.
b. Financial Reserve Policy (5 pts)	0		No info found.
Total	0		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://rd1600.specialdistrict.org/board-meetings	
b. Archive of agendas/mintutes (5 pts)	2.5	https://rd1600.specialdistri	No minutes.
Total	7.5		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	2	https://rd1600.specialdistri	No terms/bio
b. Election procedures/deadlines (3.33 pts)	0		No info found.
c. Reimbursement/Compensation policy (3.33 pts)	0		No info found.
Total	2		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://rd1600.specialdistri	Suggest SCO PublicPay website link directly to RD1600 detail.
Total	10		
6. Audits (10 points)			
a. Current audit? (5 pts) 2 yr. cycle	0	https://rd1600.specialdistri	No audit's found.
b. Last 3 years? (5 pts)	0		No audit's found.
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	0		No info found.
b. Submittal Instructions? (5 pts)	0		No info found.
Total	0		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	0		No info found.
Total	0		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0		No info found.
b. Summary of Revenue Sources (5 pts)	0		No info found.
Total	0		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	0		No info found. Suggest citing RDs are governed by the CA Water Code §50000 for RDs
b. Board ethics training certificates (5 pts)	0		No info found.
Total	0		
Total Score	30		

Reclamation District 2035

Audit completed: (12/09/20)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://rd2035.specialdistrict.org/services	No info found. Suggest adding the
b. Service Boundary (5 pts)	0		LAFCo Boundary Map.
Total	5		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0		No info found.
b. Financial Reserve Policy (5 pts)	0		No info found.
Total	0		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://rd2035.specialdistrict.org/board-meetings	Minutes are not signed, as
b. Archive of agendas/mintutes (5 pts)	4	https://rd2035.specialdistri	adopted. Suggest documents be uploaded to website as pdf.
Total	9		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	1.33	https://rd2035.specialdistri	Name/terms only.
b. Election procedures/deadlines (3.33 pts)	0		No info found.
c. Reimbursement/Compensation policy (3.33 pts)	0		No info found.
Total	1		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	5	https://rd2035.specialdistri	Name/contact only.
Total	5		
6. Audits (10 points)			
a. Current audit? (5 pts) 2 yr. cycle	0		No info found.
b. Last 3 years? (5 pts)	0		No info found.
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	0		No info found.
b. Submittal Instructions? (5 pts)	0		No info found.
Total	0		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	0		No info found.
Total	0		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0		No info found.
b. Summary of Revenue Sources (5 pts)	0		No info found.
Total	0		
10. Agency Specific Criteria: Special Districts (10 points)			
			No infor found. Suggest citing RDs
a. Authorizing statute/enabling act (5 pts)	0		are governed by the CA Water Code §50000 for RDs
b. Board ethics training certificates (5 pts)	0		No infor found.
Total	0		
Total Score	20		

Yolo County Resource Conservation District

Audit completed: (12/09/20)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://yolorcd.org/services/	
b. Service Boundary (5 pts)	5	https://yolorcd.org/about-us/	
Total	10		
2. Budget (10 points)			
			No current/past adopted budgets found. Only annual financial reporting on past income/
a. Current FY + 3 years prior (5 pts)	0	https://yolorcd.org/about-u	expenses.
b. Financial Reserve Policy (5 pts)	0		No info found.
Total	0		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://yolorcd.org/about-us/board-meetings/	
b. Archive of agendas/mintutes (5 pts)	5	https://yolorcd.org/about-us/board-meetings/	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://yolorcd.org/about-us/board-of-directors/	
b. Election procedures/deadlines (3.33 pts)	3.33	https://yolorcd.org/about-us/board-of-directors/	
c. Reimbursement/Compensation policy (3.33 pts)	3.33	https://yolorcd.org/about-us/board-of-directors/	
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://yolorcd.org/about-us/staff/	
Total	10		
6. Audits (10 points)			
a. Current audit? (5 pts) 1 yr. cycle	5	https://yolorcd.org/about-us/	
b. Last 3 years? (5 pts)	5	https://yolorcd.org/about-us/	
Total	10		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	0		No info found.
b. Submittal Instructions? (5 pts)	0		No info found.
Total	0		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	10	https://yolorcd.org/about-us/	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	2.5	https://yolorcd.org/about-u	General info found. Nothing itemized.
b. Summary of Revenue Sources (5 pts)	2.5	https://yolorcd.org/about-u	General info found. Nothing itemized.
Total	5		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	0	https://yolorcd.org/about-u	No info found.
b. Board ethics training certificates (5 pts)	0		No info found.
Total	0		
Total Score	65		

Dunnigan Water District

Audit completed: (12/09/20)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.rd108.org/dunnigan-water-district/	Some info found. Suggest adding
b. Service Boundary (5 pts)	3	https://www.rd108.org/dun	the LAFCo Boundary Map.
Total	8		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0		No info found.
b. Financial Reserve Policy (5 pts)	0		No info found.
Total	0		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://www.rd108.org/dwd-meetings/	
b. Archive of agendas/mintutes (5 pts)	1	https://www.rd108.org/dwc	Available by phone request only.
Total	6		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	1.33	https://www.rd108.org/dun	Name/contact info only
b. Election procedures/deadlines (3.33 pts)	0		No info found.
c. Reimbursement/Compensation policy (3.33 pts)	0		No info found.
Total	1		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.rd108.org/per	DWD staff is RD 108 personnel.
Total	10		
6. Audits (10 points)			
a. Current audit? (5 pts)	0		No info found.
b. Last 3 years? (5 pts)	0		No info found.
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	5	http://www.rd108.org/contr	None at this time.
b. Submittal Instructions? (5 pts)	5	http://www.rd108.org/contract-opportunities/	
Total	10		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	10	http://www.rd108.org/public-records-request/	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://www.rd108.org/dun	2020 info located in pdf document WIIN Act Validation Action:
b. Summary of Revenue Sources (5 pts)	5	https://www.rd108.org/dun	423_2020-9-4 Dunniganb WD Complaint for Validation
Total	10		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	0		No info found.
b. Board ethics training certificates (5 pts)	0		No info found.
Total	0		
Total Score	55		

Knights Landing Ridge Drainage District

Audit completed: (12/09/20)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	http://www.rd108.org/knights-landing-ridge-drainage-district/	No info found. Suggest adding the
b. Service Boundary (5 pts)	0		LAFCo Boundary Map.
Total	5		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0		No info found.
b. Financial Reserve Policy (5 pts)	0		No info found.
Total	0		
3. Meetings (10 points)			
a. Schedule (5 pts)	2	https://www.rd108.org/klrd	Meet twice a year. No other info.
b. Archive of agendas/mintutes (5 pts)	1	https://www.rd108.org/klrd	Available by phone request only.
Total	3		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	http://www.rd108.org/knigt	Terms have expired
b. Election procedures/deadlines (3.33 pts)	3.33	http://www.rd108.org/knights-landing-ridge-drainage-district/	
c. Reimbursement/Compensation policy (3.33 pts)	3.33	http://www.rd108.org/knights-landing-ridge-drainage-district/	
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.rd108.org/per	KLRDD staff is RD 108 personnel.
Total	10		
6. Audits (10 points)			
a. Current audit? (5 pts) 2 yr. cycle	0		No info found.
b. Last 3 years? (5 pts)	0		No info found.
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	5	https://www.rd108.org/con	None at this time
b. Submittal Instructions? (5 pts)	5	https://www.rd108.org/contract-opportunities/	
Total	10		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	10	https://www.rd108.org/public-records-request/	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0		No info found
b. Summary of Revenue Sources (5 pts)	5	https://www.rd108.org/knights-landing-ridge-drainage-district/	
Total	5		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	5	https://www.rd108.org/knights-landing-ridge-drainage-district/	
b. Board ethics training certificates (5 pts)	0		No info found.
Total	5		
Total Score	58		

YCFWCD

Audit completed: (12/07/20)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	http://www.ycfwcd.org/district.html	
b. Service Boundary (5 pts)	5	http://www.ycfwcd.org/servicearea.html	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	2.5	http://www.ycfwcd.org/DistrictFinancialInformation.html	Last budget-FY18/19
b. Financial Reserve Policy (5 pts)	0	http://www.ycfwcd.org/DistrictFinancialInformation.html	No info found in budget/audits
Total	2.5		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	http://www.ycfwcd.org/board.html#calendar.html	No approved minutes (signed), just the draft. Suggest another column on the agenda page for approved
b. Archive of agendas/mintutes (5 pts)	4	http://www.ycfwcd.org/agendas.html	signed minutes.
Total	9		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	http://www.ycfwcd.org/board.html	
b. Election procedures/deadlines (3.33 pts)	3.33	http://www.ycfwcd.org/board.html	
c. Reimbursement/Compensation policy (3.33 pts)	3.33	http://www.ycfwcd.org/board.html	
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	http://www.ycfwcd.org/staff.html	Gov't Compensation website link should link directly to YCFWCD page so user does not have to search the site for to find info.
Total	10		
6. Audits (10 points)			
a. Current audit? (5 pts) 1 yr. cycle	0	http://www.ycfwcd.org/DistrictFinancialInformation.html	None. Last audit- FY17/18
b. Last 3 years? (5 pts)	5	http://www.ycfwcd.org/DistrictFinancialInformation.html	
Total	5		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	0	n/a??	No info found
b. Submittal Instructions? (5 pts)	0	n/a??	No info found
Total	0		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	10	https://www.ycfwcd.org/	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	4	http://www.ycfwcd.org/DistrictFinancialInformation.html	Last fee update-April 2018
b. Summary of Revenue Sources (5 pts)	5	http://www.ycfwcd.org/DistrictFinancialInformation.html	
Total	9		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	5	http://www.ycfwcd.org/district.html	Only 2 of 5 board members have certificates listed, and those are
b. Board ethics training certificates (5 pts)	2	http://www.ycfwcd.org/Ethics.html	outdated.
Total	7		
Total Score	72		

Conaway Ranch

Audit completed: (10/12/20) NO WEBSITE	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	0		
b. Service Boundary (5 pts)	0		
Total	0		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0		
b. Financial Reserve Policy (5 pts)	0		
Total	0		
3. Meetings (10 points)			
a. Schedule (5 pts)	0		
b. Archive of agendas/mintutes (5 pts)	0		
Total	0		
4. Elected & Appointed Officials (10 points)			
a. Board member information (5 pts)	0		
b. Reimbursement/Compensation policy (5 pts)	0		
Total	0		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	0		
Total	0		
6. Audits (10 points)			
a. Current audit? (5 pts)	0		
b. Last 3 years? (5 pts)	0		
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	0		
b. Submittal Instructions? (5 pts)	0		
Total	0		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	0		
Total	0		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0		
b. Summary of Revenue Sources (5 pts)	0		
Total	0		
10. Agency Specific Criteria: JPAs (10 points)			
a. Joint powers agreement as filed/adopted? (10 pts)	0		
Total	0		
Total Score	0		

Davis Public Facilities Financing Authority

Audit completed: (11/13/20)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.cityofdavis.org/city-hall/commissions-and-comm	
b. Service Boundary (5 pts)	5		n/a
Total	10		
2. Budget (10 points)			
			"financial activities are included in the capital projects and fiduciary funds of the City, and are reported as part of the City's budget."
a. Current FY + 3 years prior (5 pts)	0	https://www.cityofdavis.org	
b. Financial Reserve Policy (5 pts)	0		
Total	0		
3. Meetings (10 points)			
			"Meet on an as needed basis. Authority is combined with the regular City Council agendas. minutes from 2011 only, no agendas past 2012"
a. Schedule (5 pts)	5	https://www.cityofdavis.org	
b. Archive of agendas/mintutes (5 pts)	2.5	https://www.cityofdavis.org	
Total	7.5		
4. Elected & Appointed Officials (10 points)			
a. Board member information (5 pts)	0	https://www.cityofdavis.org	City Council Serves as the Board
b. Reimbursement/Compensation policy (5 pts)	0		
Total	0		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	0	https://www.cityofdavis.org/city-hall/city-manager-s-office	
Total	0		
6. Audits (10 points)			
a. Current audit? (5 pts)	5	https://www.cityofdavis.org/city-hall/transparency-portal/city-f	
b. Last 3 years? (5 pts)	5	https://www.cityofdavis.org/city-hall/finance/comprehensive-a	
Total	10		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	5	https://www.cityofdavis.org/business/bids-rfp-s	
b. Submittal Instructions? (5 pts)	5	https://www.cityofdavis.org/business/bids-rfp-s	
Total	10		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	10	https://www.cityofdavis.org/city-hall/transparency-portal	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://www.cityofdavis.org/city-hall/finance/comprehensive-a	
b. Summary of Revenue Sources (5 pts)	5	https://www.cityofdavis.org/city-hall/finance/comprehensive-a	
Total	10		
10. Agency Specific Criteria: JPAs (10 points)			
a. Joint powers agreement as filed/adopted? (10 pts)	10	https://www.cityofdavis.org/city-hall/commissions-and-comm	
Total	10		
Total Score	68		

River City Reg. Stadium Financing Authority

Audit completed: (10/28/20)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.cityofwestsacr	**In Agenda packets
b. Service Boundary (5 pts)	5		n/a
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	3	https://www.cityofwestsacr	**Budget of Expenses in annual Agenda packets
b. Financial Reserve Policy (5 pts)	2.5	https://www.cityofwestsacr	**Agenda packets mentions reserve accts but no policy found
Total	5.5		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://www.cityofwestsacr	Annual-Last meeting was 6.8.20
b. Archive of agendas/mintutes (5 pts)	5	https://www.cityofwestsacramento.org/government/meetings	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (5 pts)	1.25	https://www.cityofwestsacr	**Listed on agendas (Name/ Agency only)
b. Reimbursement/Compensation policy (5 pts)	0		No info found
Total	1		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	0		No info found
Total	0		
6. Audits (10 points)			
a. Current audit? (5 pts)	3	https://www.cityofwestsacr	**Audits found in the agenda packets ar for RCBIG,LLC & Subsidiaries
b. Last 3 years? (5 pts)	3	https://www.cityofwestsacr	**Audits found in the agenda packets ar for RCBIG,LLC & Subsidiaries
Total	6		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	5		n/a
b. Submittal Instructions? (5 pts)	5		n/a
Total	10		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	10	https://www.cityofwestsacramento.org/government/departme	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0	https://www.cityofwestsacramento.org/government/meetings	
b. Summary of Revenue Sources (5 pts)	0	https://www.cityofwestsacramento.org/government/meetings	
Total	0		
10. Agency Specific Criteria: JPAs (10 points)			
a. Joint powers agreement as filed/adopted? (10 pts)	0		No info found
Total	0		
Total Score	53		

Riverfront

Audit completed: (10/27/20)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	http://www.riverfrontstreetcar.com/	
b. Service Boundary (5 pts)	5	http://www.riverfrontstreetcar.com/resources/	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0		No info found
b. Financial Reserve Policy (5 pts)	0		No info found
Total	0		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	http://www.riverfrontstreetcar.com/	No current schedule. Last meeting was Sep2018
b. Archive of agendas/mintutes (5 pts)	5	http://www.riverfrontstreetcar.com/	Last Agenda Sep2018. Last Minutes Mar2018
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (5 pts)	2.5	http://www.riverfrontstreetcar.com/	Broken links for West Sac Board members.
b. Reimbursement/Compensation policy (5 pts)	0		No info found
Total	3		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	3	http://www.riverfrontstreetcar.com/	SacRT staff not listed. Directs you to SacRT website, not specific staff page (JPA Clerk: Name/contact info only. No compensation/benefits)
Total	3		
6. Audits (10 points)			
a. Current audit? (5 pts)	0		No info found
b. Last 3 years? (5 pts)	0		No info found
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	0		No info found
b. Submittal Instructions? (5 pts)	0		No info found
Total	0		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	10	http://www.riverfrontstreetcar.com/contact/	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	1.25	http://www.riverfrontstreetcar.com/	Projections only
b. Summary of Revenue Sources (5 pts)	0		No info found
Total	1.25		
10. Agency Specific Criteria: JPAs (10 points)			
a. Joint powers agreement as filed/adopted? (10 pts)	0		No info found
Total	0		
Total Score	37		

Valley Clean Energy Alliance

Audit completed: (10/26/20)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://valleycleanenergy.org/about-us/our-story/	
b. Service Boundary (5 pts)	5	https://valleycleanenergy.org/board-meetings/	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	5	https://valleycleanenergy.org/documents/	
b. Financial Reserve Policy (5 pts)	5	https://valleycleanenergy.org/documents/	
Total	10		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://valleycleanenergy.org/board-meetings/	
b. Archive of agendas/mintutes (5 pts)	5	https://valleycleanenergy.org/board-meetings/	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (5 pts)	5	https://valleycleanenergy.org/about-us/our-leadership/	
b. Reimbursement/Compensation policy (5 pts)	5	https://valleycleanenergy.org/about-us/our-leadership/	
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	7	https://valleycleanenergy.c	No info found on compensation/ benefits
Total	7		
6. Audits (10 points)			
a. Current audit? (5 pts) 1 yr. cycle	5	https://valleycleanenergy.org/documents/	
b. Last 3 years? (5 pts)	5	https://valleycleanenergy.org/documents/	
Total	10		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	5	https://valleycleanenergy.org/solicitations-rfps/	
b. Submittal Instructions? (5 pts)	5	https://valleycleanenergy.org/solicitations-rfps/	
Total	10		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	10	https://valleycleanenergy.org/contact-us/	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://valleycleanenergy.org/rates-billing/residential/	
b. Summary of Revenue Sources (5 pts)	5	https://valleycleanenergy.c see audits	
Total	10		
10. Agency Specific Criteria: JPAs (10 points)			
a. Joint powers agreement as filed/adopted? (10 pts)	10	https://valleycleanenergy.org/documents/	
Total	10		
Total Score	97		

WSAFCA

Audit completed: (10/23/20)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	http://westsacfloodingprotect	Different website??
b. Service Boundary (5 pts)	5	https://www.cityofwestsacramento.org/government/departme	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0		No info found
b. Financial Reserve Policy (5 pts)	0		No info found
Total	0		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://www.cityofwestsacr	No time set for monthly meetings
b. Archive of agendas/mintutes (5 pts)	5	https://www.cityofwestsacramento.org/government/departme	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (5 pts)	3	https://www.cityofwestsacr	No compensation/bio
c. Reimbursement/Compensation policy (5 pts)	0		No info found
Total	3		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	5	https://www.cityofwestsacr	No compensation/benefits
Total	5		
6. Audits (10 points)			
a. Current audit? (5 pts)	5	https://www.cityofwestsacramento.org/government/departme	
b. Last 3 years? (5 pts)	5	https://www.cityofwestsacramento.org/government/departme	
Total	10		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	5	https://www.cityofwestsacramento.org/business/invitation-to	
b. Submittal Instructions? (5 pts)	5	https://www.cityofwestsacramento.org/business/invitation-to	
Total	10		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	10	https://www.cityofwestsacramento.org/government/departme	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://www.cityofwestsacr	Assessment fees found in audit reports
b. Summary of Revenue Sources (5 pts)	5	https://www.cityofwestsacr	Found in audit reports
Total	10		
10. Agency Specific Criteria: JPAs (10 points)			
a. Joint powers agreement as filed/adopted? (10 pts)	0		Not found
Total	0		
Total Score	68		

West Sac. Financing Authority JPA

Audit completed: (10/20/20)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.cityofwestsac	Info found in City's CAFRs
b. Service Boundary (5 pts)	5	n/a	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	3.75		Some info found in City's prior yrs budget. No current City budget
b. Financial Reserve Policy (5 pts)	0		No info found
Total	3.75		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://www.cityofwestsac	Future meeting dates TBD-None Scheduled
b. Archive of agendas/mintutes (5 pts)	5	https://www.cityofwestsac	Last meeting showing is 3/11/20
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (5 pts)	5	https://www.cityofwestsac	**Listed on Agenda (Name/ Agency only) CAFR notes that Council acts as board
c. Reimbursement/Compensation policy (5 pts)	5	https://www.cityofwestsacramento.org/government/department	
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.cityofwestsac	**City Mgr listed on Agenda as Ex.Dir. CAFR notes that City's Director of Finance acts as JPAs Treas/Aud-Cont
Total	10		
6. Audits (10 points)			
a. Current audit? (5 pts)	5	https://www.cityofwestsac	Info found in City's CAFRs. Per CAFR, no separate financial statements are issued
b. Last 3 years? (5 pts)	5	https://www.cityofwestsac	
Total	10		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	5	https://www.cityofwestsac	may be n/a to WSFA?
b. Submittal Instructions? (5 pts)	5	https://www.cityofwestsac	may be n/a to WSFA?
Total	10		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	0	https://www.cityofwestsacramento.org/government/department	
Total	0		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0		No info found
b. Summary of Revenue Sources (5 pts)	5	https://www.cityofwestsac	Info found in City's CAFRs
Total	5		
10. Agency Specific Criteria: JPAs (10 points)			
a. Joint powers agreement as filed/adopted? (10 pts)	0		No info found
Total	0		
Total Score	69		

Winters Branch Library Financing Auth.

Audit completed: (10/12/20) NO WEBSITE	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	0		
b. Service Boundary (5 pts)	0		
Total	0		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0		
b. Financial Reserve Policy (5 pts)	0		
Total	0		
3. Meetings (10 points)			
a. Schedule (5 pts)	0		
b. Archive of agendas/mintutes (5 pts)	0		
Total	0		
4. Elected & Appointed Officials (10 points)			
a. Board member information (5 pts)	0		
b. Reimbursement/Compensation policy (5 pts)	0		
Total	0		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	0		
Total	0		
6. Audits (10 points)			
a. Current audit? (5 pts)	0		
b. Last 3 years? (5 pts)	0		
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	0		
b. Submittal Instructions? (5 pts)	0		
Total	0		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	0		
Total	0		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0		
b. Summary of Revenue Sources (5 pts)	0		
Total	0		
10. Agency Specific Criteria: JPAs (10 points)			
a. Joint powers agreement as filed/adopted? (10 pts)	0		
Total	0		
Total Score	0		

Winters Public Finance Authority

Audit completed: (10/12/20) NO WEBSITE	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	0		
b. Service Boundary (5 pts)	0		
Total	0		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0		
b. Financial Reserve Policy (5 pts)	0		
Total	0		
3. Meetings (10 points)			
a. Schedule (5 pts)	0		
b. Archive of agendas/mintutes (5 pts)	0		
Total	0		
4. Elected & Appointed Officials (10 points)			
a. Board member information (5 pts)	0		
b. Reimbursement/Compensation policy (5 pts)	0		
Total	0		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	0		
Total	0		
6. Audits (10 points)			
a. Current audit? (5 pts)	0		
b. Last 3 years? (5 pts)	0		
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	0		
b. Submittal Instructions? (5 pts)	0		
Total	0		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	0		
Total	0		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0		
b. Summary of Revenue Sources (5 pts)	0		
Total	0		
10. Agency Specific Criteria: JPAs (10 points)			
a. Joint powers agreement as filed/adopted? (10 pts)	0		
Total	0		
Total Score	0		

Woodland-Davis Clean Water Agency

Audit completed: (10/16/20)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.wdcwa.com/project-overview	
b. Service Boundary (5 pts)	5	https://www.wdcwa.com/project-overview	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0	https://www.wdcwa.com/pi	FY13/14 only
b. Financial Reserve Policy (5 pts)	5	https://www.wdcwa.com/pi	Found in JPA Agreement
Total	5		
3. Meetings (10 points)			
a. Schedule (5 pts)	0		No information
b. Archive of agendas/mintutes (5 pts)	5	https://www.wdcwa.com/agendas	
Total	5		
4. Elected & Appointed Officials (10 points)			
			Names only/No compensation, bio, contact info (Suggest linking members name to its agency's
a. Board member information (5 pts)	1.25	https://www.wdcwa.com/bi	elected page)
b. Reimbursement/Compensation policy (5 pts)	5	https://www.wdcwa.com/pi	Found in JPA Agreement
Total	6		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	5	https://www.wdcwa.com/ci	No info on Compensation/ benefits
Total	5		
6. Audits (10 points)			
a. Current audit? (5 pts)	5	https://www.wdcwa.com/project-history	
b. Last 3 years? (5 pts)	5	https://www.wdcwa.com/project-history	
Total	10		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	0		No information
b. Submittal Instructions? (5 pts)	0		No information
Total	0		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	0		No Information
Total	0		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://www.wdcwa.com/pi	Found in Audit
b. Summary of Revenue Sources (5 pts)	5	https://www.wdcwa.com/pi	Found in Audit
Total	10		
10. Agency Specific Criteria: JPAs (10 points)			
a. Joint powers agreement as filed/adopted? (10 pts)	10	https://www.wdcwa.com/project-history	
Total	10		
Total Score	61		

Woodland Finance Authority

Audit completed: (10/12/20) NO WEBSITE	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	0		
b. Service Boundary (5 pts)	0		
Total	0		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0		
b. Financial Reserve Policy (5 pts)	0		
Total	0		
3. Meetings (10 points)			
a. Schedule (5 pts)	0		
b. Archive of agendas/mintutes (5 pts)	0		
Total	0		
4. Elected & Appointed Officials (10 points)			
a. Board member information (5 pts)	0		
b. Reimbursement/Compensation policy (5 pts)	0		
Total	0		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	0		
Total	0		
6. Audits (10 points)			
a. Current audit? (5 pts)	0		
b. Last 3 years? (5 pts)	0		
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	0		
b. Submittal Instructions? (5 pts)	0		
Total	0		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	0		
Total	0		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0		
b. Summary of Revenue Sources (5 pts)	0		
Total	0		
10. Agency Specific Criteria: JPAs (10 points)			
a. Joint powers agreement as filed/adopted? (10 pts)	0		
Total	0		
Total Score	0		

Yolo Animal Services Planning Agency

Audit completed: (12/30/20)	Score	Link	Notes
1. Overview (10 points)			
			To be finalized Feb2021. See
a. Description of Services/functions (5 pts)	3	https://www.yolocounty.org	agreement.
b. Service Boundary (5 pts)	5	https://www.yolocounty.org	All of Yolo County
Total	8		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	5	n/a	Currently, does not maintain funds. See agreement.
b. Financial Reserve Policy (5 pts)	5	n/a	Currently, does not maintain funds. See agreement.
Total	10		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://www.yolocounty.org	At lease once a year. See agreement.
b. Archive of agendas/mintutes (5 pts)	2.5	https://www.yolocounty.org	No minutes
Total	7.5		
4. Elected & Appointed Officials (10 points)			
a. Board member information (5 pts)	2	https://www.yolocounty.org	Current appointed Board members should be listed on webpage. See agreement.
b. Reimbursement/Compensation policy (5 pts)	5	https://www.yolocounty.org	No compensation. See agreement.
Total	7		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	5	https://www.yolocounty.org	Contact info should be listed. (County staff). See agreement
Total	5		
6. Audits (10 points)			
a. Current audit? (5 pts)	5	n/a	Currently, does not maintain funds. See agreement.
b. Last 3 years? (5 pts)	5	n/a	Currently, does not maintain funds. See agreement.
Total	10		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	0		No info found.
b. Submittal Instructions? (5 pts)	0		No info found.
Total	0		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	0		No info found.
Total	0		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	n/a	Currently, does not maintain funds. See agreement.
b. Summary of Revenue Sources (5 pts)	5	n/a	Currently, does not maintain funds. See agreement.
Total	10		
10. Agency Specific Criteria: JPAs (10 points)			
a. Joint powers agreement as filed/adopted? (10 pts)	10	https://www.yolocounty.org/general-government/general-gov	
Total	10		
Total Score	68		311

Yolo County Law Library

Audit completed: (10/14/20)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.yolocounty.org/general-government/general-gov	
b. Service Boundary (5 pts)	5	https://www.yolocounty.org/general-government/general-gov	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0		No information
b. Financial Reserve Policy (5 pts)	0		No information
Total	0		
3. Meetings (10 points)			
a. Schedule (5 pts)	2	https://www.yolocounty.org	Meets periodically?
b. Archive of agendas/mintutes (5 pts)	0		No information
Total	2		
4. Elected & Appointed Officials (10 points)			
a. Board member information (5 pts)	5	https://www.yolocounty.org/general-government/general-gov	
c. Reimbursement/Compensation policy (5 pts)	0		No information
Total	5		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	5	https://www.yolocounty.org/general-government/general-gov	
Total	5		
6. Audits (10 points)			
a. Current audit? (5 pts)	0		No information
b. Last 3 years? (5 pts)	0		No information
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	5	n/a	
b. Submittal Instructions? (5 pts)	5	n/a	
Total	10		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	10	n/a	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0		No information
b. Summary of Revenue Sources (5 pts)	0		No information
Total	0		
10. Agency Specific Criteria: JPAs (10 points)			
a. Joint powers agreement as filed/adopted? (10 pts)	0		No information
Total	0		
Total Score	42		

Yolo County Public Agencies Finance Auth.

Audit completed: (10/12/20) NO WEBSITE	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	0		
b. Service Boundary (5 pts)	0		
Total	0		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0		
b. Financial Reserve Policy (5 pts)	0		
Total	0		
3. Meetings (10 points)			
a. Schedule (5 pts)	0		
b. Archive of agendas/mintutes (5 pts)	0		
Total	0		
4. Elected & Appointed Officials (10 points)			
a. Board member information (5 pts)	0		
b. Reimbursement/Compensation policy (5 pts)	0		
Total	0		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	0		
Total	0		
6. Audits (10 points)			
a. Current audit? (5 pts)	0		
b. Last 3 years? (5 pts)	0		
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	0		
b. Submittal Instructions? (5 pts)	0		
Total	0		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	0		
Total	0		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0		
b. Summary of Revenue Sources (5 pts)	0		
Total	0		
10. Agency Specific Criteria: JPAs (10 points)			
a. Joint powers agreement as filed/adopted? (10 pts)	0		
Total	0		
Total Score	0		

YCPARMIA

Audit completed: (10/14/20)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	http://www.ycparmia.org/	
b. Service Boundary (5 pts)	5	http://www.ycparmia.org/	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	5	http://www.ycparmia.org/transparency.htm	
b. Financial Reserve Policy (5 pts)	5	http://www.ycparmia.org/transparency.htm	
Total	10		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	http://www.ycparmia.org/agenda.htm	
b. Archive of agendas/mintutes (5 pts)	5	http://www.ycparmia.org/agenda.htm	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (5 pts)	5	http://www.ycparmia.org/board.htm	
b. Reimbursement/Compensation policy (5 pts)	5	http://www.ycparmia.org/board.htm	
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	http://www.ycparmia.org/contact_us.htm	
Total	10		
6. Audits (10 points)			
a. Current audit? (5 pts) 2 yr. cycle	5	http://www.ycparmia.org/transparency.htm	
b. Last 3 years? (5 pts)	5	http://www.ycparmia.org/transparency.htm	
Total	10		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	5	http://www.ycparmia.org/transparency.htm	
b. Submittal Instructions? (5 pts)	5	http://www.ycparmia.org/transparency.htm	
Total	10		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	10	http://www.ycparmia.org/transparency.htm	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	http://www.ycparmia.org/transparency.htm	
b. Summary of Revenue Sources (5 pts)	5	http://www.ycparmia.org/transparency.htm	
Total	10		
10. Agency Specific Criteria: JPAs (10 points)			
a. Joint powers agreement as filed/adopted? (10 pts)	10	http://www.ycparmia.org/transparency.htm	
Total	10		
Total Score	100		

Yolo Emergency Communications Agency

Audit completed: (10/14/20)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.yolo911.org/who-we-are	
b. Service Boundary (5 pts)	5	https://www.yolo911.org/service-area-map	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	5	https://www.yolo911.org/financials-compensation	
b. Financial Reserve Policy (5 pts)	5	https://www.yolo911.org/financial-reserve-policy	
Total	10		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://www.yolo911.org/board-meetings	
b. Archive of agendas/mintutes (5 pts)	5	https://www.yolo911.org/board-meetings	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (5 pts)	5	https://www.yolo911.org/jpa-board-members	
b. Reimbursement/Compensation policy (5 pts)	5	https://www.yolo911.org/board-overview	
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.yolo911.org/staff	
Total	10		
6. Audits (10 points)			
a. Current audit? (5 pts) 1 yr. cycle	5	https://www.yolo911.org/financials-compensation	
b. Last 3 years? (5 pts)	5	https://www.yolo911.org/financials-compensation	
Total	10		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	5	https://www.yolo911.org/yeca-s-bids-and-contracts	
b. Submittal Instructions? (5 pts)	5	https://www.yolo911.org/yeca-s-bids-and-contracts	
Total	10		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	10	https://www.yolo911.org/911-public-records-request	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://www.yolo911.org/financials-compensation	
b. Summary of Revenue Sources (5 pts)	5	https://www.yolo911.org/financials-compensation	
Total	10		
10. Agency Specific Criteria: JPAs (10 points)			
a. Joint powers agreement as filed/adopted? (10 pts)	10	https://www.yolo911.org/joint-powers-agreement	
Total	10		
Total Score	100		

Yolo Habitat Conservancy

Audit completed: (10/14/20)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.yolohabitatconservancy.org/copy-of-staff-board-	
b. Service Boundary (5 pts)	5	https://www.yolohabitatconservancy.org/copy-of-staff-board-	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	5	https://www.yolohabitatconservancy.org/copy-of-documents-	
b. Financial Reserve Policy (5 pts)	5	https://www.yolohabitatconservancy.org/copy-of-documents-	
Total	10		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://www.yolohabitatconservancy.org/meetings	
b. Archive of agendas/mintutes (5 pts)	5	https://www.yolohabitatconservancy.org/meetings	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (5 pts)	5	https://www.yolohabitatconservancy.org/copy-of-staff-board-	
b. Reimbursement/Compensation policy (5 pts)	5	https://www.yolohabitatconservancy.org/copy-of-documents-	
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	5	https://www.yolohabitatcor	Could not find Compensation/ Benefits info
Total	5		
6. Audits (10 points)			
a. Current audit? (5 pts) 1 yr. cycle	5	https://www.yolohabitatconservancy.org/copy-of-documents-	
b. Last 3 years? (5 pts)	5	https://www.yolohabitatconservancy.org/copy-of-documents-	
Total	10		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	5	https://www.yolohabitatconservancy.org/copy-of-documents-	
b. Submittal Instructions? (5 pts)	5	https://www.yolohabitatconservancy.org/copy-of-documents-	
Total	10		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	10	https://www.yolohabitatconservancy.org/request-for-informat	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://www.yolohabitatconservancy.org/copy-of-documents-	
b. Summary of Revenue Sources (5 pts)	5	https://www.yolohabitatconservancy.org/copy-of-documents-	
Total	10		
10. Agency Specific Criteria: JPAs (10 points)			
a. Joint powers agreement as filed/adopted? (10 pts)	10	https://www.yolohabitatconservancy.org/copy-of-documents-	
Total	10		
Total Score	95		

Yolo Subbasin Groundwater Agency

Audit completed: (10/13/20)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.yologroundwater.org/our-mission	
b. Service Boundary/Agencies Served (5 pts)	5	https://www.yologroundwa	Link is broken
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	5	https://www.yologroundwater.org/adopted-budgets	
b. Financial Reserve Policy (5 pts)	5	https://www.yologroundwater.org/cash-reserves-policy	
Total	10		
3. Meetings (10 points)			
a. Schedule (5 pts)	3.75	https://www.yologroundwa	What day? What months?
b. Archive of agendas/mintutes (5 pts)	5	https://www.yologroundwater.org/board-of-directors	
Total	8.75		
4. Elected & Appointed Officials (10 points)			
a. Board member information (5 pts)	5	https://www.yologroundwater.org/board-members	
b. Reimbursement/Compensation policy (5 pts)	5	https://www.yologroundwater.org/board-members	
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	7	https://www.yologroundwa	Could not find Compensation/ Benefit info
Total	7		
6. Audits (10 points)			
a. Current audit? (5 pts)	5	https://www.yologroundwater.org/financial-audits	
b. Last 3 years? (5 pts)	5	https://www.yologroundwater.org/financial-audits	
Total	10		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	0		Could not find. Is it Applicable?
b. Submittal Instructions? (5 pts)	0		Could not find. Is it Applicable?
Total	0		
8. Public Records (10 points)			
a. Request for public records? (10 pts)	10	https://www.yologroundwater.org/public-records-request-poli	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://www.yologroundwater.org/public-agency-transparenc	
b. Summary of Revenue Sources (5 pts)	5	https://www.yologroundwater.org/financial-audits	
Total	10		
10. Agency Specific Criteria: JPAs (10 points)			
a. Joint powers agreement as filed/adopted? (10 pts)	10	https://www.yologroundwater.org/public-agency-transparenc	
Total	10		
Total Score	86		



Yolo Local Government

Transparency and Accountability Program

VISION

Our vision is to promote open government and transparency for government agencies countywide (cities, County, special districts, and joint powers authorities), thereby fostering public trust and accountability. We will achieve this by:

- Requesting that LAFCo add selected types of joint powers authorities/agencies to its municipal service review process already conducted with the cities and special districts.
- Supporting LAFCo to develop a scorecard measuring local agency website transparency, performed on a regular basis.
- Agreement to a common checklist of information used to measure the level of transparency in local agency websites.
- Ensuring that city/county websites are a model for other local government agencies to follow.
- Encouraging local special districts and JPAs to create a web presence if they do not already have one.

GOALS

The agencies seek to improve:

- Transparency and accountability.
- Oversight.
- Service delivery and efficiency.
- Coordination among agencies.
- Public understanding of local government.
- Good governance by creating a standard of basic elements for a well-run governmental organization (annual budget, CIP, audits, etc.).

VALUES

TRUST AND INTEGRITY which the agencies will demonstrate by following through on their commitments, duties, and responsibilities.

OPEN, HONEST, AND CLEAR COMMUNICATION within each organization, between agencies and with the public.

FISCAL ACCOUNTABILITY as demonstrated by making budgets, financial practices, compensation, and audits available to the public.

PROMOTING AWARENESS of local government by promoting a website presence that describes the agency's reason for existing, a description of services it provides, and the area it provides services to.

ENCOURAGING UNDERSTANDING of where tax dollars go and how to easily contact board members and agency management.

CIVIC RESPONSIBILITY through access to board meeting schedules, agendas and minutes so the public can more easily attend board meetings and become involved.

TRANSPARENCY to respond to the growing movement to make governmental information available and searchable online.

REPRESENTATION to inform the public regarding board members (names, contact information and terms of office) and their election/appointment process.

JPA/SHARED PROGRAMS FINANCIAL BEST PRACTICES

City/County managers will determine assignments to each JPA/Shared Programs for liaison/oversight purposes. Shared programs include programs that are funded via city/county cost sharing, e.g. Yolo County Animal Services, Office of Emergency Services, West Valley Fire Training Consortium, etc.

Budget integration between JPAs/Shared programs and "member" agencies that fund them will be improved by implementation of the following process performed annually:

- City/County managers will prepare a consolidated summary-level budget preparation memo for the JPAs and other shared programs that require city/County funding. The memo should convey the budget stance for the upcoming fiscal year, plus a longer range outlook. The intent is to create JPA alignment with the cities/County budget stance and mirror agency cycles of budget reductions or growth.
- City/County managers may schedule budget workshops with the JPAs and shared programs each year around the March timeframe or as appropriate.
- JPAs and other shared programs are requested to provide draft budgets for funding agencies' executive manager review by May and final adopted budgets no later than June 15th of each year for integration into each funding agency's budget.

Formation of any new JPAs or shared programs should only be considered when the following criteria are met.¹ The proposed JPA/shared program:

- Will demonstrate cost reduction.
- Is more efficient.

¹ Governments Working Together, A Citizen's Guide to Joint Powers Agreements, California State Legislature, Senate Local Government Committee, August 2007

- Will reduce or eliminate overlapping services.
- Will result in the sharing of resources.

JPA agreements should include common policies supporting JPA funds to be held in the County Treasury (as appropriate), open government, and transparency.

PROGRAM IMPLEMENTATION – MUNICIPAL SERVICE REVIEWS OF SELECTED TYPES OF JPAs

The Cities/County request that LAFCo conduct Municipal Service Reviews every five years of selected types of JPAs whose service area is mostly within the county and includes: (1) JPAs that provide municipal services; (2) JPAs that employ staff; and/or (3) JPAs with boards comprised of agency staff. New JPAs may be created in the future and added to this list, but currently those JPAs include:

1. Valley Clean Energy Alliance
2. West Sacramento Area Flood Control Agency
3. Woodland-Davis Clean Water Agency
4. Yolo County Public Agency Risk Management Insurance Authority
5. Yolo Emergency Communications Agency
6. Yolo Habitat Conservancy
7. Yolo Subbasin Groundwater Agency

LAFCo steps to complete Municipal Service Reviews on a five-year cycle of these JPAs include:

- Compiling publicly and readily available information.
- Requesting any additional information from the JPA, minimizing JPA staff time.
- Developing JPA recommendations regarding each of the seven standard MSR determinations.
- Completing an administrative draft report for preview by JPA management.
- Responding to any comments and preparing a draft report available for public review.
- Publishing a hearing notice for public review and comment of the draft MSR.
- Adopting the MSR at a public hearing, finalizing the report, and posting it online.
- Sharing MSR findings with city/county managers, including any cumulative recommendations on ways to streamline and improve efficiencies with the governance structures countywide.

PROGRAM IMPLEMENTATION - WEBSITE TRANSPARENCY SCORECARD

A website transparency scorecard will be prepared by LAFCo on a regular basis involving the following steps:

- Creating list of cities, County, JPAs and special districts
- Encouraging local JPAs and special districts to establish websites and assist them, if desired
- LAFCo conducts preliminary review of agency websites
- LAFCo shares preliminary results with each agency to provide an opportunity for improvement
- LAFCo conducts follow up review
- The agency scorecard is finalized, adopted by the LAFCo Commission, shared with local agencies, and posted online

AGENCY WEB TRANSPARENCY CHECKLIST²

The scorecard will be based on the following criteria:

1. Overview
 - a. Mission Statement: What is the agency's reason for existing?
 - b. Description of services/functions: What actions does the agency undertake and what services does the agency provide?
 - c. Boundary of service area: What specific area does the agency serve?
2. Budget
 - a. Budget for current fiscal year and three years prior to the current year.
 - b. Financial reserves policy: What is the agency's policy for designated reserves and reserve funds? (The policy should be in the agency policy manual but also may be restated and found in the budget or audit reports).
3. Meetings
 - a. Board meeting schedule: When and where specifically does the agency meet?
 - b. Archive of Board meeting agendas & minutes for at least the last 6 months: Both approved minutes and past agendas
4. Elected & Appointed Officials
 - a. Board members (names, contact info, terms of office, compensation, and biography): Who specifically represents the public on the Board? How can the public contact them? When were they elected (or appointed)? How much do they earn in this role (as required by Assembly Bill 2040 effective January 1, 2015)? What background about the members illustrates their expertise for serving on the Board?
 - b. Election procedure and deadlines: If the public wishes to apply to be on the Board, how and when can they do so?

² 2015-16 Web Transparency Report Card, Marin County Civil Grand Jury, March 17, 2016

- c. Reimbursement and compensation policy: Which (if any) expenses incurred by the Board are reimbursed? Do the Board members receive compensation?
- 5. Administrative Officials
 - a. General manager and key staff (names, contact info, compensation, and benefits): Who specifically runs the agency on a day-to-day basis? How can the public contact them? How much do they earn in this role (as required by Assembly Bill 2040 effective January 1, 2015)? What specific benefits are they eligible for (healthcare, retirement plan, educational benefits, etc.)?
- 6. Audits
 - a. Current financial audit
 - b. Financial audits for the three years prior to the current year
 - c. Most recent annual financial report provided to the State Controller's Office, or a link to this information
 - d. Most recent LAFCo Municipal Service Review, if applicable
- 7. Contracts
 - a. Current request for proposal and bidding opportunities (over \$25,000 in value)
 - b. Instructions on how to submit a bid or proposal
 - c. Approved in force vendor contracts (over \$25,000 value)
- 8. Public Records
 - a. Online/downloadable Public Records Act (or FOIA) request form: What is the best way for the public to request public records?
- 9. Revenue Sources
 - a. Summary of fees received: fees for services, if any
 - b. Summary of revenue sources: bonds, taxes, loans and/or grants
- 10. Agency Specific Criteria
 - a. Municipalities: Total number of lobbyists employed and total spent on lobbying, downloadable permit applications, and zoning ordinances
 - b. Special Districts: Authorizing statute/enabling act (Principal Act or Special Act), board member ethics training certificates, link to the LAFCo website and any state agency providing oversight
 - c. Joint Powers Authorities: A copy of the joint powers agreement as filed and adopted (with any updates)

Regular 12.

LAFCO

Meeting Date: 01/28/2021

Information

SUBJECT

Elect a new Vice Chair to serve the rest of a one-year term, which ends May 1, 2021

RECOMMENDED ACTION

Elect a new Vice Chair to serve the rest of a one-year term, which ends May 1, 2021.

FISCAL IMPACT

None.

REASONS FOR RECOMMENDED ACTION

Each year, the members of the Commission elect a Chair and Vice Chair to serve a one-year term as stated in the Yolo LAFCo Administrative Policies and Procedures and consistent with state law. Babs Sandeen, the former Vice Chair on LAFCo, did not run for reelection to the West Sacramento City Council, therefore, she is no longer a member of this Commission and a new vice chair must be chosen.

Attachments

No file(s) attached.

Form Review

Inbox	Reviewed By	Date
Christine Crawford	Terri Tuck	01/13/2021 12:58 PM
Christine Crawford	Christine Crawford	01/13/2021 01:16 PM
Form Started By: Terri Tuck		Started On: 01/13/2021 12:36 PM
Final Approval Date: 01/13/2021		

Executive Officer Report 13.

LAFCO

Meeting Date: 01/28/2021

Information

SUBJECT

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

- a. Yolo LAFCo Material "Revitalizing our Communities"
 - b. Long Range Planning Calendar
 - c. EO Activity Report - November 30, 2020 through January 22, 2021
-

Attachments

[ATT a-LAFCO Handout Helping CA LAFCo Yolo](#)

[ATT b-01.28.2021 Long Range Planning Calendar](#)

[ATT c-EO Activity Report Nov30-Jan22](#)

Form Review

Form Started By: Terri Tuck

Started On: 01/13/2021 11:26 AM

Final Approval Date: 01/13/2021

REVITALIZING OUR COMMUNITIES

LAFCO IS HERE TO HELP

We understand how difficult the COVID-19 pandemic has been on the staff and operations of cities and special districts, and we are looking forward to emerging from this very difficult period in our collective history. LAFCo is here to help guide the recovery process through proven leadership and fair decision-making that acknowledges and balances competing interests. LAFCo uses its regulatory and planning powers to manage growth and development and promote efficient service delivery. LAFCo has the tools and resources that can help your organization through the next steps.

LAFCOS ARE COMMITTED TO:



1. LEADING THE CONVERSATION WITHOUT BIAS

- Facilitating a constructive discussion with local and regional agencies
- Reaching out to local and regional agencies to identify issues and solutions
- Coordinating agency access to information, programs and resources
- Bringing agencies together by building relationships
- Offering unique local solutions to meet local challenges



2. DEVELOPING MORE EFFICIENT SERVICES

- Building on interagency strengths
- Developing options for efficient and effective services in the new normal
- Connecting agencies to each other for service streamlining
- Giving great weight to proposals that promote improved service delivery to underserved communities while achieving orderly growth patterns



3. PARTNERING TO REBUILD LOCAL ECONOMY IN A BALANCED WAY

- Considering the impacts of LAFCo decisions
- Facilitating economic opportunities based on local circumstances
- Balancing economic growth and conservation of open space and agricultural lands



4. TAKING CRISIS ACTIONS TOGETHER WITH STRESSED AGENCIES

- Helping agencies look at key health indicators (i.e. fiscal, governance)
- Working with agencies to identify internal solutions
- Exploring alternative service delivery options

WE OFFER:

- ✓ Email lists and contacts
- ✓ Connections to other agencies
- ✓ Local stakeholder access
- ✓ Professional affiliations
- ✓ SOI/MSRs/Special Studies
- ✓ Key agency health indicators
- ✓ LAFCo actions: Annexations, activation powers, reorganizations, applications, etc.



Long Range Meeting Calendar – Tentative Items

January 28, 2021 LAFCo Meeting

Meeting Date	Tentative Agenda Items
Feb 25, 2021	[Meeting Cancellation Likely - TBD]
Mar 25, 2021	<ul style="list-style-type: none"> • LAFCo Annual Work Plan • Draft LAFCo FY 2021/22 Budget • Determination MSR/SOI not needed for the City of Davis (S-061)
Apr 22, 2021	<ul style="list-style-type: none"> • JPA Service Review for the Valley Clean Energy Alliance (S-058) • Revisit LAFCo Fee Schedule • FY 20/21 Q3 Financial Update • Elect LAFCo Chair and Vice Chair • (Re)appoint Alternate Public Member
May 27, 2021	<ul style="list-style-type: none"> • Final LAFCo FY 2021/22 Budget • JPA Service Review for the Yolo Habitat Conservancy (S-059)
Jun 24, 2021	<ul style="list-style-type: none"> • MSR/SOI for the County Service Areas (CSAs) (S-060) • Contract Approval for LAFCo Auditor for last three FYs • Executive Officer Annual Performance Evaluation

New Proposals Received Since Last Meeting

Date Received	Proposal
	None

LAFCo EO Activity Report

November 27, 2020 through January 22, 2021

Date	Meeting/Milestone	Comments
12/02/2020	Staff Meeting	Weekly Zoom meetings
12/02/2020	CALAFCO Central Region Roundtable	Participated
12/03/2020	Meeting w/Steve Knightley	Esparto CSD MSR/SOI
12/07/2020	Staff Meetings	Weekly Zoom meetings
12/07/2020	Webinar by CALAFCO: LAFCos' Critical Role in Moving Forward in the Crisis Realities of 2020 and Beyond	Attended
12/08/2020	Webinar by CA State University, Sacramento: Urban Water Management Plans (UWMP) Population Tools Training	Attended
12/09/2020	Yolo County's Microsoft 365 Rollout of products and services	Attended
12/10/2020	Meeting w/Steve Knightley	Esparto CSD MSR/SOI
12/14/2020	Meeting w/Robin Kulakow (YBF) and Kristen Sicke (YCFCWCD)	YCFCWCD SOI Review
12/14/2020	Staff Meeting	Weekly Zoom meetings
12/14/2020	Meeting w/City of Woodland staff	Discussion on Barnard Street Annexation and other proposed parcels
12/15/2020	Webinar by CSMFO: California Revenue Update - Preparing for the Coming Fiscal Year (and beyond)	Attended
12/21/2020	Staff Meeting	Weekly Zoom meetings
01/04/2021	Staff Meeting	Weekly Zoom meetings
01/04/2021	Meeting w/Leo Refsland (KLCSO)	District Update
01/11/2021	Meeting w/Olin Woods	LAFCo Agenda Review
01/11/2021	Staff Meeting	Weekly Zoom meetings
01/13/2021	Yolo County – City of Davis 2x2	Attended
01/19/2021	Staff Meeting	Weekly Zoom meetings
01/19/2021	CALAFCO Executive Officer Meeting	Participated
01/19/2021	Esparto Community Advisory Committee Meeting	Attended to discuss Esparto CSD MSR/SOI
01/19/2020	Knight's Landing CSD Board Meeting	KLCSO MSR/SOI
01/21/2021	CALAFCO Strategic Planning Session	Participated
01/22/2021	CALAFCO Board Meeting	Attended and took meeting minutes