

YOLO LOCAL AGENCY FORMATION COMMISSION

Regular Meeting AGENDA

September 27, 2018 - 9:00 a.m.

BOARD OF SUPERVISORS CHAMBERS

625 COURT STREET, ROOM 206
WOODLAND, CALIFORNIA 95695

COMMISSIONERS

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

ALTERNATE COMMISSIONERS

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

CHRISTINE CRAWFORD
EXECUTIVE OFFICER

ERIC MAY
COMMISSION COUNSEL

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

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

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

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

fact in accordance with the Political Reform Act.

CALL TO ORDER

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

CONSENT AGENDA

4. Approve the LAFCo Meeting Minutes of July 26, 2018
5. Public employee compensation (pursuant to Government Code Section 54957.6) approving a merit step increase for the LAFCo Executive Officer from Step D (\$11,245/mo) to Step E (\$11,807/mo) retroactive to the pay period ending July 7, 2018
6. Review and file Fiscal Year 2017/18 Fourth Quarter Financial Update
7. Correspondence

PUBLIC HEARINGS

8. Change of Organization to detach the West Main Street Island Annexation Area (City of Woodland, 1980) from the Willow Oak Fire Protection District

REGULAR AGENDA ADDENDUM

9. Adopt a resolution authorizing the Esparto Community Services District to provide out of agency water and sewer services to APN 049-130-042, located at 27038 Capay Street in Esparto (LAFCo No. 927)

EXECUTIVE OFFICER'S REPORT

10. A report by the Executive Officer on recent events relevant to the Commission and an update of Yolo LAFCo staff activity for the month. The Commission or any individual Commissioner may request that action be taken on any item listed.
 - EO Activity Report - July 23, 2018 through September 21, 2018

COMMISSIONER REPORTS

11. 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

12. Adjourn to the next Regular LAFCo Meeting on October 25, 2018.

I declare under penalty of perjury that the foregoing agenda was posted by 5:00 p.m. on Friday, September 21, 2018, at the following places:

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

ATTEST:

Terri Tuck, Clerk
Yolo County LAFCo

NOTICE

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

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



Consent 4.

LAFCO

Meeting Date: 09/27/2018

Information

SUBJECT

Approve the LAFCo Meeting Minutes of July 26, 2018

RECOMMENDED ACTION

Approve the LAFCo Meeting Minutes of July 26, 2018.

Attachments

LAFCo Meeting Minutes 07/26/18

Form Review

Form Started By: Terri Tuck
Final Approval Date: 09/14/2018

Started On: 09/14/2018 12:45 PM

YOLO LOCAL AGENCY FORMATION COMMISSION

MEETING MINUTES

July 26, 2018

The Yolo Local Agency Formation Commission met on the 26th day of July 2018, at 9:00 a.m. in the Yolo County Board of Supervisors Chambers, 625 Court Street, Room 206, Woodland CA. Voting members present were Chair and Public Member Olin Woods, County Members Matt Rexroad and Don Saylor, and City Members Will Arnold and Tom Stallard. Others present were Alternate Public Member Richard DeLiberty, Executive Officer Christine Crawford, Clerk Terri Tuck, and Counsel Carrie Scarlata.

CALL TO ORDER

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

Item No 1 Pledge

Tom Stallard led the Pledge of Allegiance.

Item No 2 Roll Call

PRESENT: Rexroad, Saylor, Stallard, Woods ABSENT: Arnold

Item No 3 Public Comments

None

CONSENT

Item No 4 Approve the LAFCo Meeting Minutes of May 24, 2018

Item No 5 Approve an amendment to Section 5.15 of the Yolo LAFCo Administrative Policies and Procedures

Item No 6 Correspondence

Minute Order 2018-14: All recommended actions on Consent were approved.

Approved by the following vote:

- MOTION: Rexroad SECOND: Saylor
- AYES: Rexroad, Saylor, Stallard, Woods
- NOES: None
- ABSTAIN: None
- ABSENT: Arnold

PUBLIC HEARING

Item No 7 Adopt a resolution dissolving the following inactive districts: Reclamation District 2076 and Reclamation District 2120

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

Minute Order 2018-15: The recommended action was approved.

Approved by the following vote:

MOTION: Rexroad
SECOND: Saylor
AYES: Rexroad, Saylor, Stallard, Woods
NOES: None
ABSTAIN: None
ABSENT: Arnold

REGULAR

Item № 8 Authorize the Chair to sign Agreement 2018-05 for services between Yolo LAFCo and Harshwal & Co LLP, not to exceed \$8,215 to conduct an independent audit of the Yolo LAFCo Financial Statements for the fiscal years ending 2016, 2017 and 2018

Minute Order 2018-16: The recommended action was approved.

Approved by the following vote:

MOTION: Stallard
SECOND: Saylor
AYES: Rexroad, Saylor, Stallard, Woods
NOES: None
ABSTAIN: None
ABSENT: Arnold

Commissioner Arnold arrived at the dais at 9:05 a.m.

Item № 9 Approval of a new LAFCo Administrative Specialist I/II position classification

Minute Order 2018-17: The recommended action was approved.

Approved by the following vote:

MOTION: Arnold
SECOND: Saylor
AYES: Arnold, Rexroad, Saylor, Stallard, Woods
NOES: None
ABSTAIN: None
ABSENT: None

Item № 10 Consider CALAFCO 2018 Achievement Award nominations

Minute Order 2018-18: The Commission nominated the following for a CALAFCO 2018 Achievement Award:

1. Yolo LAFCo Local Maintaining Agencies Municipal Service Review – Project of the Year

Approved by the following vote:

MOTION: Rexroad SECOND: Arnold
AYES: Arnold, Rexroad, Saylor, Stallard, Woods
NOES: None
ABSTAIN: None
ABSENT: None

Minute Order 2018-19: Additionally, the Commission nominated the following for a CALAFCO 2018 Achievement Award:

1. Clark Alsop – Lifetime Achievement
2. Best, Best & Krieger – Outstanding CALAFCO Associate Member

Approved by the following vote:

MOTION: Woods SECOND: Arnold
AYES: Arnold, Saylor, Stallard, Woods
NOES: None
ABSTAIN: None
RECUSE: Rexroad
ABSENT: None

Item № 11 Executive Officer’s Report

The Commission was given written reports of the Executive Officer’s activities for the period of May 21 through July 20, 2018, and was verbally updated on recent events relevant to the Commission.

Staff reported meeting with the lower Elkhorn reclamation districts (RDs), RDs 537, 785, and 827, regarding their application to merge the districts. It was stated that the application may be coming to staff in late August.

Additionally, staff stated that the proposal for the reclamation districts within the City of West Sacramento to become subsidiary districts under the City of West Sacramento is also forthcoming.

Staff indicated that the process for the Web Transparency Scorecards is moving along and is on track to be finished by the end of the year.

Item № 12 Commissioner Reports

Commissioner Arnold reported that the Davis City Council assignment list was recently approved and he was reappointed to LAFCo.

Item № 13 Closed Session

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

Position Title: LAFCo Executive Officer

There was nothing to report out of Closed Session.

Item № 14 Adjournment

Minute Order 2018-20: By order of the Chair, the meeting was adjourned at 9:18 a.m.

The next Regular LAFCo Meeting is September 27, 2018.

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

ATTEST:

Terri Tuck
Clerk to the Commission

Consent 5.

LAFCO

Meeting Date: 09/27/2018

Information

SUBJECT

Public employee compensation (pursuant to Government Code Section 54957.6) approving a merit step increase for the LAFCo Executive Officer from Step D (\$11,245/mo) to Step E (\$11,807/mo) retroactive to the pay period ending July 7, 2018

RECOMMENDED ACTION

Approve a merit step increase for the LAFCo Executive Officer from Step D (\$11,245/mo) to Step E (\$11,807/mo) pursuant to Government Code Section 54957.6 retroactive to the pay period ending July 7, 2018.

FISCAL IMPACT

The merit step increase will increase salary costs by \$6,747 in fiscal year (FY) 2018/19. LAFCo's adopted FY 2018/19 budget includes this increased cost.

REASONS FOR RECOMMENDED ACTION

The Executive Officer is an at-will position that reports to the Commission. A performance evaluation was conducted in closed session at the July 26, 2018 meeting. Per Government Code Section 54957.6, employee compensation increases must be approved in open session.

The retroactive pay is recommended because the performance evaluation was due at the regularly scheduled June 28, 2018 meeting, however it was canceled due to a lack of substantive agenda items.

Attachments

ATT A-FY 17-18 EO Year End Performance Review

ATT B-FY 18-19 EO Performance Objectives

Form Review

Inbox

Christine Crawford (Originator)
Form Started By: Christine Crawford
Final Approval Date: 09/17/2018

Reviewed By

Christine Crawford

Date

09/17/2018 01:21 PM
Started On: 09/13/2018 12:20 PM



Results of FY 2017/18 Performance Objectives

Christine Crawford, LAFCo Executive Officer

Objectives/Tasks Determined by the Commission on September 28, 2017
 Year-End Performance to be reviewed on July 26, 2018

1. Objective: Advance shared services and collaboration within Yolo County and beyond.

Key Results	Est. Completion Date Identified in Sept 2017	Status	Notes
1.1 Facilitate a successful Shared Services Workshop, if warranted (per Commission discussion/direction to be provided at the Nov/Dec 2017 meeting).	February 2018	Not Applicable	At the December 7, 2017 meeting, LAFCo directed the EO to “stay the course” with the Web Transparency Scorecard and conducting JPA Service Reviews for at least another year before priorities were reevaluated and not conduct a Workshop.
1.2 Continue to facilitate implementation of the Yolo Broadband Strategic Plan by each city and the County including: continuing the Broadband Working Group as a steering committee, assisting with any additional studies or grants to provide continuity, and helping to market the cities and County to existing and potential new broadband providers.	Ongoing	Completed	<p>The quarterly working group meetings (all agencies) were repeatedly getting cancelled due to lack of attendance. After conducting a survey in April 2018, the consensus of the group was to covert to quarterly email updates. An email update was provided to the group on April 23, 2018 and July 2, 2018 and will be continued on a quarterly basis.</p> <p>Yolo County Working Group Meetings occur monthly, plus other meetings as needed. Wave Broadband Fiber has been “lit up” for Knights Landing. Next community of focus is Clarksburg.</p> <p>Davis Broadband Advisory Task Force (serve as Vice Chair for monthly night meetings beginning in March 2016). Feasibility study for municipal broadband was presented and adopted by the City Council on April 3, 2018. Authorized the work of the Task Force to continue to refine market data for better cost analysis.</p>

<p>1.3 Work with each city/County to schedule an item on each agency’s board agenda to confirm support for LAFCo performing MSRs of selected JPAs (other issues identified could also be addressed in the same item: risk/cost factors before forming additional JPAs, best practices, budget preparation guidelines/timelines, etc.).</p>	December 2017	Completed	<p>The Yolo Local Government Transparency and Accountability Program was adopted by the cities and County on the following dates:</p> <ul style="list-style-type: none"> • Yolo County – November 7, 2017 • City of Davis – October 17, 2017 • City of Winters – November 7, 2017 • City of West Sacramento – November 1, 2017 • City of Woodland – November 21, 2017
<p>1.4 Create a web transparency report card for Yolo agencies including the County, all four cities, all special districts and all JPAs. Next steps for this project would include:</p>	December 2017	Completed	<p>Transparency criteria was determined in the Program policy adopted by the cities and county. All agencies were notified regarding the upcoming process on January 9, 2018.</p>
<ul style="list-style-type: none"> • Determining transparency measurement criteria and notifying every agency of criteria/process/timeline: Cities/County (5 agencies); Special Districts (49 Yolo + 5 multi-county districts = 54 total special districts); Joint Powers Authorities (24 total JPAs) • Conduct review of agency websites and provide preliminary measurement including an opportunity for agencies to rectify. • Re-review agency websites and finalize report. 	June 2018	Completed	<p>Preliminary review of agency websites for transparency was completed in June 2018 and letters were sent to each agency providing preliminary review scores with a 3-month timeframe for agencies to add content as needed. The final scoring will occur between October – December 2018 and a report will be issued in January 2019.</p>
<p>1.5 Research and prepare a letter to YCPARMIA suggesting it either provide needed risk management training to the JPAs and/or share training opportunities already provided by its member agencies, in particular the Yolo Training Academy.</p>	December 2017	Change in direction	<p>New staff at the County have taken the lead on the Yolo Training Academy. The EO has met with lead staff on several occasions and they are interested in sharing and advertising class offerings beyond the County to other agencies. This has been successfully handed off.</p>

1.6 Make a request to the city/county managers that if contracts are provided to LAFCo for some select services (building/fire plan check & inspection, fleet maintenance, park/landscape maintenance and arborist/tree maintenance services), that LAFCo staff would prepare some simple rate/cost comparisons for their use in negotiating terms

December 2017

Completed

Letters were sent in March 2018 and no contracts have yet been received for analysis.

2. Objective: Expand LAFCo’s influence and value within Yolo County as a regional “convener”.

Key Results	Est. Completion Date Identified in Sept 2017	Status	Notes
2.1 Continue to coordinate the YED Summits two times per year with the Planning Committee including developing topics, agendas and lining up speakers.	Ongoing	Completed	Planned, organized and facilitated the following events: <ul style="list-style-type: none"> September 27, 2017 – Cannabis April 26, 2018 – YCTD CIP Funding Planning next event for October 24, 2018
2.2 Continue to attend meetings of the SACOG Shared Services & New Initiatives Task Force, ensuring our respective shared service efforts remain complementary and coordinated where appropriate.	Ongoing	Not applicable	SACOG has not held any of these meeting in 2017 or 2018. Not clear if Task Force has been disbanded.
2.3 Attend and participate in County-city 2 x 2s as appropriate to advance shared services and other LAFCo related goals.	Ongoing	Completed	Attended 2x2s whenever LAFCo-related items were on agenda.

3. Objective: Timely MSR/SOI updates that advance shared services and government efficiencies.

Key Results	Est. Completion Date Identified in Sept 2017	Status	Notes
3.1 Complete the MSR/SOI underway for the 15 levee maintaining agencies.	Dec 2017	Completed	Adopted February 22, 2018. The MSR was scheduled for a December 7, 2017 meeting and was continued until February 2018. This project became more involved and took longer than initially anticipated.

3.2 Complete an MSR for the Garcia Bend County Service Area.	June 2018	In process	October 2018
3.3 Complete an MSR/SOI Update for the City of Woodland.	June 2018	In process	Administrative draft delivered to the City on May 23, 2018. Awaiting comments back from the City.
3.4 Complete an MSR for the Yolo Emergency Communications Agency (YECA), if requested by the cities/County.	June 2018	In process	December 2018

4. Objective: Improve essential public services to communities in need.

Key Results	Est. Completion Date Identified in Sept 2017	Status	Notes
4.1 Facilitate the “island” annexation of the Davis Creek mobile home park and surrounding parcels to the City of Davis, if requested.	TBD	Not submitted	LAFCo and CAO staff have prepared process timelines. The next step in the process is for the City of Davis to prezone the land and submit an application to LAFCo for annexation, which has not occurred.

5. Objective: Maintain high quality customer service to public and project applicants.

Key Results	Est. Completion Date Identified in Sept 2017	Status	Notes
5.1 Respond to public inquiries within 24 hours.	Ongoing	Completed	Ongoing policy/standard.
5.2 Process LAFCo proposals in a timely manner (anticipated applications but none submitted yet):			None of these applications have been submitted by the respective agency or agencies.
• Elkhorn Reclamation Districts consolidation	TBD	None submitted	LAFCo initiated dissolution of two inactive Reclamation Districts per the recent MSR and processed those to completion.
• Woodland - Ashley/Main detachment from Willow Oak FPD	TBD		
• Woodland Commerce Center annexation	TBD		
• Woodland Research and Technology Park annexation	TBD		
• Davis Creek “island” annexation	TBD		

6. Objective: Improve LAFCo effectiveness and efficiency by completing the following administrative projects.

Key Results	Est. Completion Date Identified in Sept 2017	Status	Notes
6.1 Provide weekly LAFCo updates to the Commissioners and city/county managers.	Ongoing	Completed	Provided weekly (unless out of office).
6.2 Conduct “Independent Special District Selection Committee” election process to appoint a special districts member to the new consolidated redevelopment oversight board.	June 2018	Completed	Organized and conducted nomination and election process, which was completed on May 7, 2018. A representative and alternate to the consolidated redevelopment oversight board were appointed.

7. Objective: Increase professional effectiveness and influence as Executive Officer.

Key Results	Est. Completion Date Identified in Sept 2017	Status	Notes
7.1 Continued involvement with CALAFCO.	Ongoing	Ongoing	Asked to serve as CALAFCO Deputy EO. As DEO, taking minutes for all Board meetings and also serving as co-Chair for the Annual Conference Program Committee. Other duties as needed.
7.2 Continue to coordinate shared service efforts with SACOG and other regional entities.	Ongoing	Not applicable	Coordination via SACOG Innovation Task Force meetings have not been scheduled. See item 2.2.
7.3 Coordinate with the Yolo Managers group regarding shared service programs and initiatives as needed.	Ongoing	Ongoing	Yolo Managers Meetings are generally private. Coordinating with YMs regarding Yolo Local Government Transparency and Accountability Program. Also coordinating regarding web transparency and LAFCo budgets.



FY 2018/19 Performance Objectives

Christine Crawford, LAFCo Executive Officer

Reviewed and amended by the Commission on July 26, 2018

1. Objective: Advance shared services and agency collaboration.

Key Results	Est. Completion Date	Status
1.1 Complete the Yolo Local Agency Web Transparency Score Card for all the cities, county, special districts and JPAs within the county for agency and public review as a vehicle for agency capacity building and increasing public awareness.	January 2019	
1.2 Complete the JPA Service Reviews for those JPAs that either: (1) provide municipal services; (2) employ staff; and/or (3) with boards comprised of agency staff per the Commission-adopted review schedule as a means to ascertain potential shared services and government efficiencies.	June 2019	
1.3 Continue to facilitate implementation of the Yolo Broadband Strategic Plan by each city and the County including: continuing the Broadband Working Group as a networking group, participating in any local or state agency meetings, and helping the cities and County improve broadband service.	Ongoing	
1.4 Continue to coordinate the YED summits two times per year with the Planning Committee including developing topics, lining up speakers, and facilitating the events.	Ongoing	
1.5 Attend and participate in County-city 2 x 2s as appropriate to advance shared services and other LAFCo related goals.	Ongoing	
1.6 Continue to participate in CALAFCO as a Deputy Executive Officer and complete the planning for the CALAFCO Annual Conference and other duties as assigned.	Ongoing	
1.7 Facilitate a successful Shared Services Workshop, if warranted (per Commission discussion/direction to be provided at the Nov/Dec 2018 meeting).	February 2019	
1.8 Work with the Yolo Managers to consider any remaining shared services contract opportunities: building/fire plan check & inspection, fleet maintenance, park/landscape maintenance and arborist/tree services. If the information is provided, prepare some rate/cost comparisons for their use in negotiating better terms. Refresh service matrix and check in with Orange County LAFCo to see if their shared services efforts continue post-recession.	June 2019	

2. Objective: Timely MSR/SOI updates that advance shared services and government efficiencies.

Key Results	Est. Completion Date	Status
2.1 Complete the service reviews scheduled for the 17/18 fiscal year that remain in process: City of Woodland, Garcia Bend CSA and Yolo Emergency Communications Agency.	December 2018	
2.2 Complete an MSR/SOI Update for the Sacramento-Yolo Port District.	March 2019	
2.3 Complete an MSR/SOI Update for the Dunnigan Water District.	March 2019	
2.4 Complete an MSR/SOI update for the Yolo County Flood Control & Water Conservation District.	March 2019	
2.5 Complete an MSR/SOI Update for the Wild Wings County Service Area #14.	June 2019	
2.6 Complete a JPA Service Review for the Yolo County Public Agency Risk Management Insurance Authority (YCPARMIA) JPA.	June 2019	

3. Objective: Improve essential public services to communities in need.

Key Results	Est. Completion Date	Status
3.1 Continue to help the volunteer fire protection districts implement LAFCo's MSR recommendations to improve efficient services and improve training and capacity	Ongoing	
3.2 Assist special districts with resources for capacity building, transparency, etc.	Ongoing	
3.3 Continue to assist the Knights Landing CSD with policies, resources and capacity building, as requested.	Ongoing	
3.4 Support the DWR Small Communities Study for Knights Landing and Clarksburg as requested.	Ongoing	

4. Objective: Maintain high quality customer service to the public and project applicants.

Key Results	Est. Completion Date	Status
4.1 Process LAFCo proposals in a timely manner (anticipated applications but none submitted yet):		
• Elkhorn Reclamation Districts merger/consolidation*	TBD	
• Reorganize RD 537 and RD 900 as subsidiary districts to the City of West Sacramento *	TBD	
• City of Woodland annexation of WDCWA (Woodland-Davis Clean Water Agency) water intake parcel on the Sacramento River*	TBD	

- Davis Nishi 2.0 annexation TBD
- Woodland Research and Technology Park annexation TBD
- Woodland - Ashley/Main detachment from Willow Oak FPD* TBD
- West Davis Active Adult Community annexation TBD
- Davis Creek "island" annexation TBD
- Woodland Commerce Center annexation TBD

* Notes applications that are imminent

5. Objective: Improve LAFCo effectiveness and efficiency by completing the following administrative projects.

Key Results	Est. Completion Date	Status
5.1. Work with Yolo County GIS to get agency boundary and SOI files cleaned up, accurate and shared with other agencies that rely on this information.	September 2018	
5.2 Complete LAFCO audit of the last three fiscal years and present to the Commission.	January 2019	

6. Objective: Increase professional effectiveness and influence as Executive Officer.

Key Results	Est. Completion Date	Status
6.1 Continue involvement with CALAFCO as a Deputy Executive Officer, acting as co-Chair for the Annual Conference Program Committee and other duties as needed.	Ongoing	
6.2 Continue to organize YED summits, attend 2x2s, etc.	Ongoing	
6.3 Coordinate with the Yolo Managers group regarding shared service programs and initiatives as needed.	Ongoing	
6.4 Provide weekly LAFCo updates to the Commissioners and city/county managers	Ongoing	

Consent 6.

LAFCO

Meeting Date: 09/27/2018

Information

SUBJECT

Review and file Fiscal Year 2017/18 Fourth Quarter Financial Update

RECOMMENDED ACTION

1. Review and file Fiscal Year 2017/18 Fourth 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 2017/18 budget was adopted on May 25, 2017. Overall, the LAFCo budget for FY 2017/18 remained on target with total revenues for FY 2017/18 at \$428,858 (101.20% of budget) and total expenditures at \$411,713 (82.58% of budget). Staff has added a new Budget Status Summary (attachment A). The Income Statement (attachment B) shows the amount expended for the fourth quarter, the year to date amount and budget, and the percentage of the budget used. The General Ledger Report (attachment C) shows a running balance of all transactions year to date, including both revenue and expenditure amounts.

REVENUES

During the fourth quarter of FY 2017/18, LAFCo received \$1,521 under *Investment Earnings* and \$2,666 under *Charges for Services* (the pro-rated

amount of the annual CALAFCO stipend for Deputy Executive Officer activities) for a total of \$4,187. Over the entire FY, LAFCo received \$428,858 (or 101.20%) in revenue for FY 2017/18, exceeding its budgeted revenue of \$423,779.

EXPENDITURES

LAFCo expended \$101,480 in the 4th quarter for an overall total expenditure for FY 2017/18 of \$411,713.23 (82.58% of budget).

Salary and Employee Benefits

Fourth quarter expenses for *Salaries and Benefits* was \$89,605.91 for an overall FY total of \$373,698.20 (91.91% of total budget). LAFCo spent \$32,913 less than the expected appropriation because the analyst position has been vacant since mid-March. Instead, a part-time extra help employee was hired, keeping costs down for the last two quarters. It also should be noted that Yolo County recently began premium deductions of \$1.50 per pay period for each employee for life insurance and EAP (Employee Assistance Program). The County Department of Financial Services (DFS) is deducting this amount from a previously unused account, therefore this adjustment will be made (i.e. funds appropriated under this new account) in the next budget cycle.

Services and Supplies

LAFCo expended \$11,872 in the 4th quarter for a year end total of \$37,963 (56.51% of budget). Expenses are shown in the attached Budget Status Summary. Please contact staff if you have any questions.

Other Charges and Other Financing Uses

In the 4th quarter, there is a \$2.12 charge to *Taxes and Assessments* for the County's print shop copier. Staff believes this is being charged to the wrong account by DFS and is seeking to get this rectified. Overall, only \$50.00 of \$1,000 budgeted was expended under *Payments of Other Government Institutions* in FY 2017/18. This budget is used to pay other agency fees in processing LAFCo proposals, but fewer than expected were processed last FY. In addition, the *Appropriation for Contingency* was untouched in FY 2017/18.

Attachments

[ATT A-FY17/18 4th QTR Budget Status Summary](#)

[ATT B-FY17/18 4th QTR Income Statement](#)

[ATT C-FY17/18 4th QTR General Ledger](#)

Form Review

Inbox

Christine Crawford

Form Started By: Terri Tuck

Final Approval Date: 09/17/2018

Reviewed By

Christine Crawford

Date

09/14/2018 02:05 PM

Started On: 09/12/2018 02:34 PM

LAFCO BUDGET - 4th QUARTER BUDGET STATUS REPORT

FISCAL YEAR 2017/18

Account #	Account Name	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Year to Date	FY 17/18 Budget	% Budget
REVENUES								
400700	INVESTMENT EARNINGS-POOL	\$0.00	\$1,192.57	\$1,199.06	\$1,520.93	\$3,912.56	\$ 1,500	260.84%
402010	OTHER GOVT AGENCY-COUNTY	\$211,139.00	\$0.00	\$0.00	\$0.00	\$211,139.00	\$ 211,139	100%
402030	OTHER GOVT AGENCY-WEST SACRAMENTO	\$68,448.00	\$0.00	\$0.00	\$0.00	\$68,448.00	\$ 68,448	100%
402040	OTHER GOVT AGENCY-WOODLAND	\$61,120.00	\$0.00	\$0.00	\$0.00	\$61,120.00	\$ 61,120	100%
402050	OTHER GOVT AGENCY-WINTERS	\$6,702.00	\$0.00	\$0.00	\$0.00	\$6,702.00	\$ 6,702	100%
402060	OTHER GOVT AGENCY-DAVIS	\$74,870.00	\$0.00	\$0.00	\$0.00	\$74,870.00	\$ 74,870	100%
403460	OTH CHRG FR SVC-LAFCO FEES	\$0.00	\$0.00	\$0.00	\$2,666.00	\$2,666.00	\$0.00	0.00%
404190	OTHER SALES - TAXABLE							
	UNUSED FUND BALANCE FROM PREVIOUS FY						\$ 74,756	
	TOTAL AGENCY COST						\$ 422,279	
	TOTAL OTHER LISTED SOURCES						\$ 76,256	
	TOTAL FINANCING SOURCES	\$422,279.00	\$1,192.57	\$1,199.06	\$4,186.93	\$428,857.56	\$ 498,535	101.20%

LAFCO BUDGET - 4th QUARTER BUDGET STATUS REPORT

FISCAL YEAR 2017/18

Account #	Account Name	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Year to Date	FY 17/18 Budget	% Budget
SALARIES AND BENEFITS								
500100	REGULAR EMPLOYEES	\$49,395.99	\$65,333.72	\$54,806.20	\$53,483.96	\$223,019.87	\$ 245,111	90.99%
500110	EXTRA HELP	\$0.00	\$0.00	\$0.00	\$3,506.00	\$3,506.00	\$0.00	0.00%
500160	LEAVE BUYOUT	\$0.00	\$0.00	\$2,237.78	\$0.00	\$2,237.78	\$0.00	0.00%
500310	RETIREMENT (CALPERS)	\$11,441.29	\$15,134.41	\$12,695.02	\$12,489.07	\$51,759.79	\$ 56,932	90.92%
500320	OASDI	\$3,030.20	\$4,040.63	\$3,638.01	\$3,605.69	\$14,314.53	\$ 17,425	82.15%
500330	FICA/MEDICARE TAX	\$708.67	\$944.98	\$850.83	\$843.27	\$3,347.75	\$ 4,456	75.13%
500340	HEALTH INSURANCE (EAP & Life Insurance)				\$3.00	\$3.00	\$0.00	0.00%
500360	OPEB - RETIREE HEALTH INSURANCE	\$3,940.65	\$5,212.64	\$4,211.30	\$4,263.67	\$17,628.26	\$ 19,609	89.00%
500380	UNEMPLOYMENT INSURANCE	\$0.00	\$0.00	\$0.00	\$335.83	\$335.83	\$ 400	83.96%
500390	WORKERS' COMPENSATION INSURANCE	\$442.15	\$0.00	\$0.00	\$0.00	\$442.15	\$ 500	88.43%
500400	OTHER EMPLOYEE BENEFITS	\$14,057.34	\$15,335.26	\$16,635.22	\$11,075.42	\$57,103.24	\$ 62,178	91.84%
	TOTAL SALARY & BENEFITS	\$83,016.29	\$106,001.64	\$95,074.36	\$89,605.91	\$373,698.20	\$ 406,611	91.91%
SERVICES AND SUPPLIES								
501020	COMMUNICATIONS	\$268.04	\$453.40	\$409.87	\$528.75	\$1,660.06	\$ 2,500	66.40%
501030	FOOD	\$94.12	\$54.95	\$170.01	\$96.12	\$415.20	\$ 350	118.63%
501051	INSURANCE-PUBLIC LIABILITY	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	\$ 500	100.00%
501070	MAINTENANCE-EQUIPMENT	\$0.00	\$105.03	\$102.23	\$451.13	\$658.39	\$ 750	87.79%
501090	MEMBERSHIPS	\$2,726.00	\$0.00	\$0.00	\$935.83	\$3,661.83	\$ 3,500	104.62%
501100	MISCELLANEOUS EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ 250	0.00%
501110	OFFICE EXPENSE	\$9.30	\$391.92	\$151.00	\$270.96	\$823.18	\$ 1,250	65.85%
501111	OFFICE EXP-POSTAGE	\$93.60	\$7.20	\$0.00	\$0.00	\$100.80	\$ 500	20.16%
501112	OFFICE EXP-PRINTING	\$250.93	\$0.00	\$0.00	\$755.40	\$1,006.33	\$ 1,000	100.63%
501125	IT SERVICES-DPT SYS MAINT (Dept System Maint.)	\$0.00	\$262.50	\$0.00	\$0.00	\$262.50	\$0.00	0.00%
501126	IT SERVICES-ERP (Enterprise/Resource/Planning)	\$0.00	\$1,850.26	\$925.13	\$533.27	\$3,308.66	\$ 3,701	89.40%
501127	IT SERVICES-CONNECTIVITY	\$0.00	\$1,406.70	\$703.35	\$682.99	\$2,793.04	\$ 2,813	99.29%
501151	PROF & SPEC SVC-AUDITG & ACCTG	\$0.00	\$0.00	\$273.00	\$0.00	\$273.00	\$ 5,000	5.46%
501152	PROF & SPEC SVC-INFO TECH SVC	\$0.00	\$467.95	\$0.00	\$0.00	\$467.95	\$ 800	58.49%
501156	PROF & SPEC SVC-LEGAL SVC	\$0.00	\$935.02	\$1,941.97	\$2,618.07	\$5,495.06	\$ 7,000	78.50%
501165	PROF & SPEC SVC-OTHER	\$0.00	\$75.00	\$225.00	\$565.00	\$865.00	\$ 10,000	4.33%
501165	PROF & SPEC SVC-OTHER (Shared Services)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ 10,000	0.00%
501180	PUBLICATIONS AND LEGAL NOTICES	\$341.71	\$0.00	\$374.44	\$85.44	\$801.59	\$ 2,000	40.08%
501190	RENTS AND LEASES - EQUIPMENT	\$34.06	\$15.00	\$20.00	\$1,416.74	\$1,485.80	\$ 1,500	99.05%
501192	RENTS & LEASES-RECRDS STRGE (Archives)	\$0.00	\$0.00	\$0.00	\$859.11	\$859.11	\$ 860	99.90%
501205	TRAINING	\$3,083.19	\$80.00	\$1,100.00	-\$320.00	\$3,943.19	\$ 4,200	93.89%
501210	MINOR EQUIPMENT (COMPUTERS)	\$0.00	\$0.00	\$2,144.74	\$0.00	\$2,144.74	\$ 1,200	178.73%
501250	TRANSPORTATION AND TRAVEL	\$1,237.76	\$2,461.54	\$344.93	\$2,393.25	\$6,437.48	\$ 7,500	85.83%
	TOTAL SERVICES & SUPPLIES	\$8,638.71	\$8,566.47	\$8,885.67	\$11,872.06	\$37,962.91	\$ 67,174	56.51%
OTHER CHARGES								
502080	TAXES AND ASSESSMENTS (Printshop Copier)				\$2.12	\$2.12	\$0.00	0.00%
502201	PAYMENTS TO OTHER GOV INSTITUTIONS	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00	\$ 1,000	5.00%
	TOTAL OTHER CHARGES	\$0.00	\$0.00	\$50.00	\$2.12	\$52.12	\$ 1,000	5.21%
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	\$91,655.00	\$114,568.11	\$104,010.03	\$ 101,480	\$411,713.23	\$ 498,535	82.58%

Income Statement

GL293 Date 09/07/18
Time 14:39

Company 1000 - YOLO COUNTY
Income Statement
For Period 10 Through 12 Ending June 30, 2018

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Fiscal Year 2018 Budget 1

Account Nbr	Description	Period Amount	Period Budget	Pct Of Budget	Year To Date Amount	Year To Date Budget	Pct Of Budget
6940	6940 LOCAL AGENCY FORMATION COMM						
NETFUND/POST	NET FUND BALANCE						
REVENUES	REVENUES						
REVUSEMONEY	REVENUE FROM USE OF MONEY AND						
400700-0000	INVESTMENT EARNINGS-POOL	1,520.93-	0.00	0.00	3,912.56-	1,500.00-	260.84
	Total REVENUE FROM USE OF MONE	1,520.93-	0.00	0.00	3,912.56-	1,500.00-	260.84
INTGOVREVENU	INTERGOVERNMENTAL REVENUES						
OTHRGOVAGNCY	OTHER GOVERNMENTAL AGENCIES						
402010-0001	OTHR GOVT AGENCY-OTH CO-CITYS	0.00	0.00	0.00	211,139.00-	211,139.00-	100.00
402030-0001	OTHR GOVT AGENCY-WEST SAC	0.00	0.00	0.00	68,448.00-	68,448.00-	100.00
402040-0001	OTHR GOVT AGCY-WOODLAND	0.00	0.00	0.00	61,120.00-	61,120.00-	100.00
402050-0001	OTHR GOVT AGCY-WINTERS	0.00	0.00	0.00	6,702.00-	6,702.00-	100.00
402060-0001	OTHR GOVT AGCY-DAVIS	0.00	0.00	0.00	74,870.00-	74,870.00-	100.00
	Total OTHER GOVERNMENTAL AGENC	0.00	0.00	0.00	422,279.00-	422,279.00-	100.00
	Total INTERGOVERNMENTAL REVENU	0.00	0.00	0.00	422,279.00-	422,279.00-	100.00
CHG FOR SVCS	CHARGES FOR SERVICES						
403460-0000	OTH CHRG FR SVC-LAFCO FEE	2,666.00-	0.00	0.00	2,666.00-	0.00	0.00
	Total CHARGES FOR SERVICES	2,666.00-	0.00	0.00	2,666.00-	0.00	0.00
	Total REVENUES	4,186.93-	0.00	0.00	428,857.56-	423,779.00-	101.20
EXPENDITURES	EXPENDITURES						
SALARY&BEN	SALARIES AND EMPLOYEE BENEFITS						
SALARY&WAGES	SALARY AND WAGES						
500100-0000	REGULAR EMPLOYEES	53,483.96	0.00	0.00	223,019.87	245,111.00	90.99
500110-0000	EXTRA HELP	3,506.00	0.00	0.00	3,506.00	0.00	0.00
500160-0000	LEAVE BUYOUT	0.00	0.00	0.00	2,237.78	0.00	0.00
	Total SALARY AND WAGES	56,989.96	0.00	0.00	228,763.65	245,111.00	93.33
EMPBENEFITS	EMPLOYEE BENEFITS						
500310-0000	RETIREMENT	12,489.07	0.00	0.00	51,759.79	56,932.00	90.92
500320-0000	OASDI	3,605.69	0.00	0.00	14,314.53	17,425.00	82.15
500330-0000	FICA/MEDICARE	843.27	0.00	0.00	3,347.75	4,456.00	75.13
500340-0000	HEALTH INSURANCE	3.00	0.00	0.00	3.00	0.00	0.00
500360-0000	OPEB - RETIREE HEALTH INSURANC	4,263.67	0.00	0.00	17,628.26	19,609.00	89.90
500380-0000	UNEMPLOYMENT INSURANCE	335.83	0.00	0.00	335.83	400.00	83.96
500390-0000	WORKERS' COMP INSURANCE	0.00	0.00	0.00	442.15	500.00	88.43
500400-0000	OTHER EMPLOYEE BENEFITS	11,075.42	0.00	0.00	57,103.24	62,178.00	91.84
	Total EMPLOYEE BENEFITS	32,615.95	0.00	0.00	144,934.55	161,500.00	89.74
	Total SALARIES AND EMPLOYEE BE	89,605.91	0.00	0.00	373,698.20	406,611.00	91.91
SERVSUPPLIES	SERVICES AND SUPPLIES						
501020-0000	COMMUNICATIONS	528.75	0.00	0.00	1,660.06	2,500.00	66.40
501030-0000	FOOD	96.12	0.00	0.00	415.20	350.00	118.63
501051-0000	INSURANCE-PUBLIC LIABILITY	0.00	0.00	0.00	500.00	500.00	100.00
501070-0000	MAINTENANCE-EQUIPMENT	451.13	0.00	0.00	658.39	750.00	87.79
501090-0000	MEMBERSHIPS	935.83	0.00	0.00	3,661.83	3,500.00	104.62
501100-0000	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00	250.00	0.00
501110-0000	OFFICE EXPENSE	270.96	0.00	0.00	823.18	1,250.00	65.85
501111-0000	OFFICE EXP-POSTAGE	0.00	0.00	0.00	100.80	500.00	20.16
501112-0000	OFFICE EXP-PRINTING	755.40	0.00	0.00	1,006.33	1,000.00	100.63
501125-0000	IT SERVICE-DPT SYS MAINT	0.00	0.00	0.00	262.50	0.00	0.00
501126-0000	IT SERVICE-ERP	533.27	0.00	0.00	3,308.66	3,701.00	89.40

Income Statement

GL293 Date 09/07/18
Time 14:39

Company 1000 - YOLO COUNTY
Income Statement
For Period 10 Through 12 Ending June 30, 2018

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Fiscal Year 2018 Budget

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6940 6940 LOCAL AGENCY FORMATION COMM

Account Nbr	Description	Period Amount	Period Budget	Pct Of Budget	Year To Date Amount	Year To Date Budget	Pct Of Budget
SERVSUPPLIES	SERVICES AND SUPPLIES						
501127-0000	IT SERVICE-CONNECTIVITY	682.99	0.00	0.00	2,793.04	2,813.00	99.29
501151-0000	PROF & SPEC SVC-AUDITG & ACCTG	0.00	0.00	0.00	273.00	5,000.00	5.46
501152-0000	PROF & SPEC SVC-INFO TECH SVC	0.00	0.00	0.00	467.95	800.00	58.49
501156-0000	PROF & SPEC SVC-LEGAL SVC	2,618.07	0.00	0.00	5,495.06	7,000.00	78.50
501165-0000	PROF & SPEC SVC-OTHER	565.00	0.00	0.00	865.00	20,000.00	4.33
501180-0000	PUBLICATIONS AND LEGAL NOTICES	85.44	0.00	0.00	801.59	2,000.00	40.08
501190-0000	RENTS AND LEASES - EQUIPMENT	1,416.74	0.00	0.00	1,485.80	1,500.00	99.05
501192-0000	RENTS & LEASES-RECRDS STORAGE	859.11	0.00	0.00	859.11	860.00	99.90
501205-0000	TRAINING	320.00-	0.00	0.00	3,943.19	4,200.00	93.89
501210-0000	MINOR EQUIPMENT	0.00	0.00	0.00	2,144.74	1,200.00	178.73
501250-0000	TRANSPORTATION AND TRAVEL	2,393.25	0.00	0.00	6,437.48	7,500.00	85.83
	Total SERVICES AND SUPPLIES	11,872.06	0.00	0.00	37,962.91	67,174.00	56.51
OTHERCHARGES	OTHER CHARGES						
502080-0000	TAXES AND ASSESSMENTS	2.12	0.00	0.00	2.12	0.00	0.00
502201-0000	PAYMENTS TO OTH GOV INSTITUTIO	0.00	0.00	0.00	50.00	1,000.00	5.00
	Total OTHER CHARGES	2.12	0.00	0.00	52.12	1,000.00	5.21
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	101,480.09	0.00	0.00	411,713.23	498,535.00	82.58
	Total NET FUND BALANCE	97,293.16	0.00	0.00	17,144.33-	74,756.00	22.93-

General Ledger Report

Item 6-ATT C

GL290 Date 09/14/18 Company 1000 - YOLO COUNTY USD Page 1
 Time 11:19 RUNNING BAL TRANS - RUNNING BALANCE TRANS REPORT Sort Variable Level, Account
 For Period 10 - 12 Ending June 30, 2018 Type Amounts
 Activity Beg Bal and Activity

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

Posting	Sy	Pd	Journal/Seq	Inco	Transaction Desc	Activity	Catg	Debit	Credit	Balance
			Account	400700-0000	INVESTMENT EARNINGS-POOL				Begin Balance	2,391.63-
04/01/18	GL	10 N	671-00	1000	03-31-17 INTEREST AP				928.67	3,320.30-
04/01/18	GL	10 N	671-00	1000	03-31-17 INTEREST AP				.52	3,320.82-
04/01/18	GL	10 N	672-00	1000	TREAS INV FEES Q3 EN		87.50			3,233.32-
04/01/18	GL	10 N	672-00	1000	TREAS INV FEES Q3 EN		.05			3,233.27-
06/30/18	GL	12 N	2100-00	1000	TREAS INV FEES Q4 EN		91.63			3,141.64-
06/30/18	GL	12 N	2100-00	1000	TREAS INV FEES Q4 EN		61.00			3,080.64-
06/30/18	GL	12 N	2101-00	1000	06-30-18 INTEREST AP			739.73		3,820.37-
06/30/18	GL	12 N	2101-00	1000	06-30-18 INTEREST AP			.61		3,820.98-
06/30/18	GL	12 N	2116-00	1000	RVS 2018-12-2101 INT		739.73			3,081.25-
06/30/18	GL	12 N	2116-00	1000	RVS 2018-12-2101 INT		.61			3,080.64-
06/30/18	GL	12 N	2121-00	1000	Q4 TREASURY FEES		61.00			3,019.64-
06/30/18	GL	12 N	2121-00	1000	Q4 TREASURY FEES		.05			3,019.59-
06/30/18	GL	12 N	2185-00	1000	RVS 2018GL12N2100-00			91.63		3,111.22-
06/30/18	GL	12 N	2185-00	1000	RVS 2018GL12N2100-00			61.00		3,172.22-
06/30/18	GL	12 N	2187-00	1000	CORR 06-30-18 INTERS			739.73		3,911.95-
06/30/18	GL	12 N	2187-00	1000	CORR 06-30-18 INTERS			.61		3,912.56-
Total Activity Account								1,041.57	2,562.50	
			Account	400700-0000	INVESTMENT EARNINGS-POOL				End Balance	3,912.56-
			Account	402010-0001	OTHR GOVT AGENCY-OTH CO-CITYS				Begin Balance	211,139.00-
			Account	402010-0001	OTHR GOVT AGENCY-OTH CO-CITYS				End Balance	211,139.00-
			Account	402030-0001	OTHR GOVT AGENCY-WEST SAC				Begin Balance	68,448.00-
			Account	402030-0001	OTHR GOVT AGENCY-WEST SAC				End Balance	68,448.00-
			Account	402040-0001	OTHR GOVT AGCY-WOODLAND				Begin Balance	61,120.00-
			Account	402040-0001	OTHR GOVT AGCY-WOODLAND				End Balance	61,120.00-
			Account	402050-0001	OTHR GOVT AGCY-WINTERS				Begin Balance	6,702.00-
			Account	402050-0001	OTHR GOVT AGCY-WINTERS				End Balance	6,702.00-
			Account	402060-0001	OTHR GOVT AGCY-DAVIS				Begin Balance	74,870.00-
			Account	402060-0001	OTHR GOVT AGCY-DAVIS				End Balance	74,870.00-
			Account	403460-0000	OTH CHRG FR SVC-LAFCO FEE				Begin Balance	0.00
06/13/18	CB	12 N	23-00	1000	CALAFCOStipend-DptyE				2,666.00	2,666.00-
Total Activity Account									2,666.00	
			Account	403460-0000	OTH CHRG FR SVC-LAFCO FEE				End Balance	2,666.00-
			Account	500100-0000	REGULAR EMPLOYEES				Begin Balance	169,535.91
04/06/18	PR	10 N	1-00	1000	Expense accrual		174.90			169,710.81
04/06/18	PR	10 N	1-00	1000	Expense accrual		110.72			169,821.53
04/06/18	PR	10 N	1-00	1000	Expense accrual		1,992.90			171,814.43
04/06/18	PR	10 N	1-00	1000	Expense accrual		2,877.92			174,692.35
04/06/18	PR	10 N	1-00	1000	Expense accrual		2,035.20			176,727.55
04/06/18	PR	10 N	1-00	1000	Expense accrual		221.43			176,948.98
04/06/18	PR	10 N	1-00	1000	Expense accrual		25.00			176,973.98
04/06/18	PR	10 N	1-00	1000	Expense accrual			318.00		176,655.98

General Ledger Report

GL290 Date 09/14/18
Time 11:19

Company 1000 - YOLO COUNTY
RUNNING BAL TRANS - RUNNING BALANCE TRANS REPORT
For Period 10 - 12 Ending June 30, 2018

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

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

Posting	Sy	Pd	Journal/Seq	Inco	Transaction Desc	Activity	Catg	Debit	Credit	Balance
Account			500100-0000		REGULAR EMPLOYEES					
04/20/18	PR	10	N	5-00	1000 Expense accrual			290.63	Balance Fwd	176,655.98
04/20/18	PR	10	N	5-00	1000 Expense accrual			1,272.00		176,946.61
04/20/18	PR	10	N	5-00	1000 Expense accrual			96.88		178,218.61
04/20/18	PR	10	N	5-00	1000 Expense accrual			110.72		178,315.49
04/20/18	PR	10	N	5-00	1000 Expense accrual			1,826.83		178,426.21
04/20/18	PR	10	N	5-00	1000 Expense accrual			3,768.33		180,253.04
04/20/18	PR	10	N	5-00	1000 Expense accrual			47.70		184,021.37
04/20/18	PR	10	N	5-00	1000 Expense accrual			25.00		184,069.07
04/20/18	PR	10	N	5-00	1000 Expense accrual				318.00	184,094.07
05/04/18	PR	11	N	1-00	1000 Expense accrual			508.80		183,776.07
05/04/18	PR	11	N	1-00	1000 Expense accrual			62.28		184,284.87
05/04/18	PR	11	N	1-00	1000 Expense accrual			110.72		184,347.15
05/04/18	PR	11	N	1-00	1000 Expense accrual			2,152.06		184,457.87
05/04/18	PR	11	N	1-00	1000 Expense accrual			4,531.54		186,609.93
05/04/18	PR	11	N	1-00	1000 Expense accrual			47.70		191,141.47
05/04/18	PR	11	N	1-00	1000 Expense accrual			25.00		191,189.17
05/04/18	PR	11	N	1-00	1000 Expense accrual				318.00	191,214.17
05/18/18	PR	11	N	4-00	1000 Expense accrual			110.72		190,896.17
05/18/18	PR	11	N	4-00	1000 Expense accrual			2,186.66		191,006.89
05/18/18	PR	11	N	4-00	1000 Expense accrual			4,372.53		193,193.55
05/18/18	PR	11	N	4-00	1000 Expense accrual			508.80		197,566.08
05/18/18	PR	11	N	4-00	1000 Expense accrual			206.70		198,074.88
05/18/18	PR	11	N	4-00	1000 Expense accrual			27.68		198,281.58
05/18/18	PR	11	N	4-00	1000 Expense accrual			25.00		198,309.26
05/18/18	PR	11	N	4-00	1000 Expense accrual				318.00	198,334.26
06/01/18	PR	12	N	1-00	1000 Expense accrual			95.40		198,016.26
06/01/18	PR	12	N	1-00	1000 Expense accrual			249.11		198,111.66
06/01/18	PR	12	N	1-00	1000 Expense accrual			110.72		198,360.77
06/01/18	PR	12	N	1-00	1000 Expense accrual			1,965.23		198,471.49
06/01/18	PR	12	N	1-00	1000 Expense accrual			4,944.94		200,436.72
06/01/18	PR	12	N	1-00	1000 Expense accrual			47.70		205,381.66
06/01/18	PR	12	N	1-00	1000 Expense accrual			25.00		205,429.36
06/01/18	PR	12	N	1-00	1000 Expense accrual				318.00	205,454.36
06/15/18	PR	12	N	5-00	1000 Expense accrual			221.43		205,136.36
06/15/18	PR	12	N	5-00	1000 Expense accrual			508.80		205,357.79
06/15/18	PR	12	N	5-00	1000 Expense accrual			262.95		205,866.59
06/15/18	PR	12	N	5-00	1000 Expense accrual			110.72		206,129.54
06/15/18	PR	12	N	5-00	1000 Expense accrual			1,729.95		206,240.26
06/15/18	PR	12	N	5-00	1000 Expense accrual			4,149.94		207,970.21
06/15/18	PR	12	N	5-00	1000 Expense accrual			111.30		212,120.15
06/15/18	PR	12	N	5-00	1000 Expense accrual			318.00		212,231.45
06/15/18	PR	12	N	5-00	1000 Expense accrual			25.00		212,549.45
06/15/18	PR	12	N	5-00	1000 Expense accrual				318.00	212,574.45
06/29/18	PR	12	N	10-00	1000 Expense accrual			110.72		212,256.45
06/29/18	PR	12	N	10-00	1000 Expense accrual			2,027.50		212,367.17
06/29/18	PR	12	N	10-00	1000 Expense accrual			4,722.34		214,394.67
06/29/18	PR	12	N	10-00	1000 Expense accrual			166.08		219,117.01
06/29/18	PR	12	N	10-00	1000 Expense accrual			20.76		219,283.09
06/29/18	PR	12	N	10-00	1000 Expense accrual			238.50		219,303.85
06/29/18	PR	12	N	10-00	1000 Expense accrual			127.20		219,542.35
06/29/18	PR	12	N	10-00	1000 Expense accrual					219,669.55

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			Account	500100-0000	REGULAR EMPLOYEES				Balance Fwd	219,669.55
06/29/18	PR	12 N	10-00	1000	Expense accrual			25.00		219,694.55
06/29/18	PR	12 N	10-00	1000	Expense accrual				318.00	219,376.55
06/30/18	GL	12 N	1343-00	1000	PAYROLL ACCR PPE 7/7			3,643.32		223,019.87
Total Activity Account								55,709.96	2,226.00	
			Account	500100-0000	REGULAR EMPLOYEES				End Balance	223,019.87

			Account	500110-0000	EXTRA HELP				Begin Balance	0.00
04/06/18	PR	10 N	1-00	1000	Expense accrual			360.00		360.00
04/20/18	PR	10 N	5-00	1000	Expense accrual			240.00		600.00
05/04/18	PR	11 N	1-00	1000	Expense accrual			260.00		860.00
05/04/18	PR	11 N	1-00	1000	Expense accrual			638.00		1,498.00
05/18/18	PR	11 N	4-00	1000	Expense accrual			750.00		2,248.00
06/01/18	PR	12 N	1-00	1000	Expense accrual			330.00		2,578.00
06/15/18	PR	12 N	5-00	1000	Expense accrual			280.00		2,858.00
06/29/18	PR	12 N	10-00	1000	Expense accrual			418.00		3,276.00
06/30/18	GL	12 N	1343-00	1000	PAYROLL ACCR PPE 7/7			230.00		3,506.00
Total Activity Account								3,506.00		
			Account	500110-0000	EXTRA HELP				End Balance	3,506.00

			Account	500160-0000	LEAVE BUYOUT				Begin Balance	2,237.78
			Account	500160-0000	LEAVE BUYOUT				End Balance	2,237.78

			Account	500310-0000	RETIREMENT				Begin Balance	39,270.72
04/06/18	PR	10 N	1-00	1000	Summarized transacti			1,647.97		40,918.69
04/20/18	PR	10 N	5-00	1000	Summarized transacti			1,647.97		42,566.66
05/04/18	PR	11 N	1-00	1000	Summarized transacti			1,647.98		44,214.64
05/18/18	PR	11 N	4-00	1000	Summarized transacti			1,647.97		45,862.61
06/01/18	PR	12 N	1-00	1000	Summarized transacti			1,647.98		47,510.59
06/15/18	PR	12 N	5-00	1000	Summarized transacti			1,647.98		49,158.57
06/29/18	PR	12 N	10-00	1000	Summarized transacti			1,647.98		50,806.55
06/30/18	GL	12 N	1343-00	1000	PAYROLL ACCR PPE 7/7			953.24		51,759.79
Total Activity Account								12,489.07		
			Account	500310-0000	RETIREMENT				End Balance	51,759.79

			Account	500320-0000	OASDI				Begin Balance	10,708.84
04/06/18	PR	10 N	1-00	1000	Summarized transacti			463.77		11,172.61
04/20/18	PR	10 N	5-00	1000	Summarized transacti			467.45		11,640.06
05/04/18	PR	11 N	1-00	1000	Expense accrual			16.12		11,656.18
05/04/18	PR	11 N	1-00	1000	Summarized transacti			492.13		12,148.31
05/18/18	PR	11 N	4-00	1000	Summarized transacti			499.08		12,647.39
06/01/18	PR	12 N	1-00	1000	Summarized transacti			473.02		13,120.41
06/15/18	PR	12 N	5-00	1000	Summarized transacti			469.93		13,590.34
06/29/18	PR	12 N	10-00	1000	Summarized transacti			478.48		14,068.82
06/30/18	GL	12 N	1343-00	1000	PAYROLL ACCR PPE 7/7			245.71		14,314.53

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Account			500320-0000		OASDI				Balance Fwd	14,314.53
Total Activity Account								3,605.69		
			500320-0000		OASDI				End Balance	14,314.53

Account			500330-0000		FICA/MEDICARE				Begin Balance	2,504.48
04/06/18	PR	10	N	1-00	1000	Summarized transacti		108.45		2,612.93
04/20/18	PR	10	N	5-00	1000	Summarized transacti		109.32		2,722.25
05/04/18	PR	11	N	1-00	1000	Expense accrual		3.77		2,726.02
05/04/18	PR	11	N	1-00	1000	Summarized transacti		115.10		2,841.12
05/18/18	PR	11	N	4-00	1000	Summarized transacti		116.71		2,957.83
06/01/18	PR	12	N	1-00	1000	Summarized transacti		110.63		3,068.46
06/15/18	PR	12	N	5-00	1000	Summarized transacti		109.92		3,178.38
06/29/18	PR	12	N	10-00	1000	Summarized transacti		111.90		3,290.28
06/30/18	GL	12	N	1343-00	1000	PAYROLL ACCR PPE 7/7		57.47		3,347.75
Total Activity Account								843.27		
			500330-0000		FICA/MEDICARE				End Balance	3,347.75

Account			500340-0000		HEALTH INSURANCE				Begin Balance	0.00
06/30/18	GL	12	N	1343-00	1000	PAYROLL ACCR PPE 7/7		3.00		3.00
Total Activity Account								3.00		
			500340-0000		HEALTH INSURANCE				End Balance	3.00

Account			500360-0000		OPEB - RETIREE HEALTH INSURANCE				Begin Balance	13,364.59
04/06/18	PR	10	N	1-00	1000	Summarized transacti		567.60		13,932.19
04/20/18	PR	10	N	5-00	1000	Summarized transacti		567.60		14,499.79
05/04/18	PR	11	N	1-00	1000	Summarized transacti		567.60		15,067.39
05/18/18	PR	11	N	4-00	1000	Summarized transacti		567.60		15,634.99
06/01/18	PR	12	N	1-00	1000	Summarized transacti		567.60		16,202.59
06/15/18	PR	12	N	5-00	1000	Summarized transacti		567.60		16,770.19
06/29/18	PR	12	N	10-00	1000	Summarized transacti		567.60		17,337.79
06/30/18	GL	12	N	1343-00	1000	PAYROLL ACCR PPE 7/7		290.47		17,628.26
Total Activity Account								4,263.67		
			500360-0000		OPEB - RETIREE HEALTH INSURANCE				End Balance	17,628.26

Account			500380-0000		UNEMPLOYMENT INSURANCE				Begin Balance	0.00
05/04/18	GL	11	N	157-00	1000	UNEMPLOYMENT RECHARG		335.83		335.83
Total Activity Account								335.83		
			500380-0000		UNEMPLOYMENT INSURANCE				End Balance	335.83

Account			500390-0000		WORKERS' COMP INSURANCE				Begin Balance	442.15
			500390-0000		WORKERS' COMP INSURANCE				End Balance	442.15

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			Account	500400-0000	OTHER EMPLOYEE BENEFITS				Begin Balance	46,027.82
04/20/18	PR	10	N	5-00	1000	Expense accrual		439.34		46,467.16
04/20/18	PR	10	N	5-00	1000	Expense accrual		412.61		46,879.77
04/20/18	PR	10	N	5-00	1000	Expense accrual		851.96		47,731.73
05/04/18	PR	11	N	1-00	1000	Expense accrual		439.34		48,171.07
05/04/18	PR	11	N	1-00	1000	Expense accrual		412.61		48,583.68
05/04/18	PR	11	N	1-00	1000	Expense accrual		851.96		49,435.64
05/18/18	PR	11	N	4-00	1000	Expense accrual		439.34		49,874.98
05/18/18	PR	11	N	4-00	1000	Expense accrual		412.61		50,287.59
05/18/18	PR	11	N	4-00	1000	Expense accrual		851.96		51,139.55
06/01/18	PR	12	N	1-00	1000	Expense accrual		439.34		51,578.89
06/01/18	PR	12	N	1-00	1000	Expense accrual		412.61		51,991.50
06/01/18	PR	12	N	1-00	1000	Expense accrual		851.96		52,843.46
06/15/18	PR	12	N	5-00	1000	Expense accrual		439.34		53,282.80
06/15/18	PR	12	N	5-00	1000	Expense accrual		412.61		53,695.41
06/15/18	PR	12	N	5-00	1000	Expense accrual		851.96		54,547.37
06/29/18	PR	12	N	10-00	1000	Expense accrual		439.34		54,986.71
06/29/18	PR	12	N	10-00	1000	Expense accrual		412.61		55,399.32
06/29/18	PR	12	N	10-00	1000	Expense accrual		851.96		56,251.28
06/30/18	GL	12	N	1343-00	1000	PAYROLL ACCR PPE 7/7		851.96		57,103.24
Total Activity Account								11,075.42		
			Account	500400-0000	OTHER EMPLOYEE BENEFITS				End Balance	57,103.24
			Account	501020-0000	COMMUNICATIONS				Begin Balance	1,131.31
04/09/18	GL	10	N	128-00	1000	185-1 03/18 INTERNAL		125.26		1,256.57
05/01/18	GL	11	N	109-00	1000	185-1 03/18 INTERNAL		8.50		1,265.07
05/03/18	GL	11	N	171-00	1000	185-1 04/18 INTERNAL		126.52		1,391.59
06/06/18	GL	12	N	221-00	1000	185-1 04/18 INTERNAL		8.50		1,400.09
06/12/18	GL	12	N	233-00	1000	185-1 05/18 INTERNAL		125.15		1,525.24
06/29/18	GL	12	N	650-00	1000	185-1 05/18 INTERNAL		8.50		1,533.74
06/30/18	GL	12	N	1151-00	1000	185-1 06/18 INTERNAL		126.32		1,660.06
Total Activity Account								528.75		
			Account	501020-0000	COMMUNICATIONS				End Balance	1,660.06
			Account	501030-0000	FOOD				Begin Balance	319.08
04/30/18	GL	10	N	118-00	1000	Nugget-Coffee(Websit		14.00		333.08
05/31/18	GL	11	N	96-00	1000	Nugget-YoloLeaders/S		54.95		388.03
06/30/18	GL	12	N	772-00	1000	ReceptionFoodCommiss		27.17		415.20
Total Activity Account								96.12		
			Account	501030-0000	FOOD				End Balance	415.20
			Account	501051-0000	INSURANCE-PUBLIC LIABILITY				Begin Balance	500.00
			Account	501051-0000	INSURANCE-PUBLIC LIABILITY				End Balance	500.00

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Account			501070-0000		MAINTENANCE-EQUIPMENT				Begin Balance	207.26
04/17/18	AP	10	N	80-00	1000	13078INLAND BUSI		113.96		321.22
06/30/18	GL	12	N	821-00	1000	LAFCO ANNUAL COPIER		278.18		599.40
06/30/18	GL	12	N	2068-00	1000	13078-IN190883		58.99		658.39
						Total Activity	Account	451.13		
			501070-0000		MAINTENANCE-EQUIPMENT				End Balance	658.39

Account			501090-0000		MEMBERSHIPS				Begin Balance	2,726.00
05/31/18	GL	11	N	96-00	1000	APA Membership-Annua		700.00		3,426.00
05/31/18	GL	11	N	96-00	1000	CSDA-Membership		235.83		3,661.83
						Total Activity	Account	935.83		
			501090-0000		MEMBERSHIPS				End Balance	3,661.83

Account			501110-0000		OFFICE EXPENSE				Begin Balance	552.22
04/10/18	AP	10	N	38-00	1000	OfficeSupplies		48.21		600.43
04/20/18	AP	10	N	102-00	1000	10246ALHAMBRA		6.20		606.63
04/30/18	GL	10	N	118-00	1000	Michaels-ResolutionF		32.30		638.93
05/17/18	AP	11	N	85-00	1000	10246ALHAMBRA		3.10		642.03
05/31/18	GL	11	N	96-00	1000	Business Journals-Su		115.00		757.03
06/14/18	AP	12	N	77-00	1000	10246ALHAMBRA		9.30		766.33
06/30/18	GL	12	N	151-00	1000	LAFCO 05/18 SIGN REQ		53.75		820.08
06/30/18	GL	12	N	2068-00	1000	10246-9951047 070518		3.10		823.18
						Total Activity	Account	270.96		
			501110-0000		OFFICE EXPENSE				End Balance	823.18

Account			501111-0000		OFFICE EXP-POSTAGE				Begin Balance	100.80
			501111-0000		OFFICE EXP-POSTAGE				End Balance	100.80

Account			501112-0000		OFFICE EXP-PRINTING				Begin Balance	250.93
06/30/18	GL	12	N	821-00	1000	LAFCO ANNUAL COPIER		755.40		1,006.33
						Total Activity	Account	755.40		
			501112-0000		OFFICE EXP-PRINTING				End Balance	1,006.33

Account			501125-0000		IT SERVICE-DPT SYS MAINT				Begin Balance	262.50
			501125-0000		IT SERVICE-DPT SYS MAINT				End Balance	262.50

Account			501126-0000		IT SERVICE-ERP				Begin Balance	2,775.39
05/31/18	GL	11	N	701-00	1000	LAFCO-4TH QTR ERP		925.12		3,700.51
06/30/18	GL	12	N	2006-00	1000	LAFCO-TRUEUP ERP			391.85	3,308.66
						Total Activity	Account	925.12	391.85	
			501126-0000		IT SERVICE-ERP				End Balance	3,308.66

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			Account	501127-0000	IT SERVICE-CONNECTIVITY				Begin Balance	2,110.05
05/31/18	GL	11 N	701-00	1000	LAFCO-4TH QTR CONNEC			703.35		2,813.40
06/30/18	GL	12 N	2006-00	1000	LAFCO-TRUEUP CONNECT				20.36	2,793.04
			Total Activity		Account		703.35		20.36	
			Account	501127-0000	IT SERVICE-CONNECTIVITY				End Balance	2,793.04
			Account	501151-0000	PROF & SPEC SVC-AUDITG & ACCTG				Begin Balance	273.00
			501151-0000		PROF & SPEC SVC-AUDITG & ACCTG				End Balance	273.00
			Account	501152-0000	PROF & SPEC SVC-INFO TECH SVC				Begin Balance	467.95
			501152-0000		PROF & SPEC SVC-INFO TECH SVC				End Balance	467.95
			Account	501156-0000	PROF & SPEC SVC-LEGAL SVC				Begin Balance	2,876.99
05/02/18	GL	11 N	127-00	1000	LEGAL SERVICES 3rd Q			791.18		3,668.17
06/30/18	GL	12 N	1044-00	1000	LEGAL SERVICES 4thQT			1,826.89		5,495.06
			Total Activity		Account		2,618.07			
			Account	501156-0000	PROF & SPEC SVC-LEGAL SVC				End Balance	5,495.06
			Account	501165-0000	PROF & SPEC SVC-OTHER				Begin Balance	300.00
04/17/18	AP	10 N	80-00	1000	16780DIGITAL DEP			75.00		375.00
05/09/18	AP	11 N	37-00	1000	10778MARCUS NEUV			170.00		545.00
05/15/18	AP	11 N	63-00	1000	16780DIGITAL DEP			75.00		620.00
06/15/18	AP	12 N	82-00	1000	16780DIGITAL DEP			75.00		695.00
06/22/18	AP	12 N	126-00	1000	10778MARCUS NEUV			170.00		865.00
			Total Activity		Account		565.00			
			Account	501165-0000	PROF & SPEC SVC-OTHER				End Balance	865.00
			Account	501180-0000	PUBLICATIONS AND LEGAL NOTICES				Begin Balance	716.15
06/05/18	AP	12 N	19-00	1000	Notice-Final18/19Bud			85.44		801.59
			Total Activity		Account		85.44			
			Account	501180-0000	PUBLICATIONS AND LEGAL NOTICES				End Balance	801.59
			Account	501190-0000	RENTS AND LEASES - EQUIPMENT				Begin Balance	69.06
04/20/18	AP	10 N	102-00	1000	10246ALHAMBRA			5.00		74.06
05/17/18	AP	11 N	85-00	1000	10246ALHAMBRA			5.00		79.06
06/14/18	AP	12 N	77-00	1000	10246ALHAMBRA			5.00		84.06
06/30/18	GL	12 N	821-00	1000	LAFCO ANNUAL COPIER			342.82		426.88
06/30/18	GL	12 N	2068-00	1000	10246-9951047 070518			5.00		431.88
06/30/18	GL	12 N	2292-00	1000	ACC COPIER LEASE			1,053.92		1,485.80
			Total Activity		Account		1,416.74			
			Account	501190-0000	RENTS AND LEASES - EQUIPMENT				End Balance	1,485.80

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Account	501192-0000				RENTS & LEASES-RECRDS STORAGE				Begin Balance	0.00
06/30/18	GL	12	N	1366-00	1000 FY18 RECORD CENTER B			859.11		859.11
					Total Activity	Account		859.11		
					501192-0000	RENTS & LEASES-RECRDS STORAGE			End Balance	859.11

Account	501205-0000				TRAINING				Begin Balance	4,263.19
05/01/18	CB	11	N	1-00	1000 RFNDStaffWrkshpReg-K				320.00	3,943.19
					Total Activity	Account			320.00	
					501205-0000	TRAINING			End Balance	3,943.19

Account	501210-0000				MINOR EQUIPMENT				Begin Balance	2,144.74
					501210-0000	MINOR EQUIPMENT			End Balance	2,144.74

Account	501250-0000				TRANSPORTATION AND TRAVEL				Begin Balance	4,044.23
04/10/18	AP	10	N	38-00	1000 3rd QTR Mileage FY17			104.56		4,148.79
04/30/18	GL	10	N	119-00	1000 SacAirportPark-CALAF			12.00		4,160.79
04/30/18	GL	10	N	119-00	1000 SqChaseCab-CALAFCOBo			16.22		4,177.01
05/31/18	GL	11	N	95-00	1000 4PointsSanRafael-CAL			370.26		4,547.27
05/31/18	GL	11	N	96-00	1000 4PointsSanRafael-CAL			370.26		4,917.53
05/31/18	GL	11	N	96-00	1000 CityofSacParking-CAB			9.00		4,926.53
05/31/18	GL	11	N	742-00	1000 Southwest-CALAFCOBrd			216.96		5,143.49
05/31/18	GL	11	N	742-00	1000 ABMParkingSacto-CALA			7.50		5,150.99
06/26/18	AP	12	N	158-00	1000 FY17/18 4th QTR Mile			120.99		5,271.98
06/30/18	GL	12	N	772-00	1000 TenayaRmDeposit-CALA			1,165.50		6,437.48
					Total Activity	Account		2,393.25		
					501250-0000	TRANSPORTATION AND TRAVEL			End Balance	6,437.48

Account	502080-0000				TAXES AND ASSESSMENTS				Begin Balance	0.00
06/30/18	GL	12	N	821-00	1000 LAFCO ANNUAL COPIER			2.12		2.12
					Total Activity	Account		2.12		
					502080-0000	TAXES AND ASSESSMENTS			End Balance	2.12

Account	502201-0000				PAYMENTS TO OTH GOV INSTITUTION				Begin Balance	50.00
					502201-0000	PAYMENTS TO OTH GOV INSTITUTION			End Balance	50.00
					69405229816991	LOCAL AGENCY FORMATION COMM			End Balance	17,144.33-
=====										

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	100000-0000	CASH IN TREASURY				Begin Balance	217,524.12
04/01/18	GL	10	N	673-00	1000 APPR REST CASH Q3 EN				.47	217,523.65
04/01/18	GL	10	N	671-00	1000 Auto Offset From Zon		929.19			218,452.84
04/01/18	GL	10	N	672-00	1000 Auto Offset From Zon			87.55		218,365.29
04/06/18	PR	10	N	1-00	1000 Auto Offset From Zon			10,267.86		208,097.43
04/09/18	GL	10	N	128-00	1000 Auto Offset From Zon			125.26		207,972.17
04/10/18	AP	10	N	38-00	1000 Auto Offset From Zon			152.77		207,819.40
04/17/18	AP	10	N	80-00	1000 Auto Offset From Zon			188.96		207,630.44
04/20/18	PR	10	N	5-00	1000 Auto Offset From Zon			11,856.34		195,774.10
04/20/18	AP	10	N	102-00	1000 Auto Offset From Zon			11.20		195,762.90
04/30/18	GL	10	N	118-00	1000 Auto Offset From Zon			46.30		195,716.60
04/30/18	GL	10	N	119-00	1000 Auto Offset From Zon			28.22		195,688.38
05/01/18	CB	11	N	1-00	1000 Auto Offset From Zon		320.00			196,008.38
05/01/18	GL	11	N	109-00	1000 Auto Offset From Zon			8.50		195,999.88
05/02/18	GL	11	N	127-00	1000 Auto Offset From Zon			791.18		195,208.70
05/03/18	GL	11	N	171-00	1000 Auto Offset From Zon			126.52		195,082.18
05/04/18	PR	11	N	1-00	1000 Auto Offset From Zon			12,564.71		182,517.47
05/04/18	GL	11	N	157-00	1000 Auto Offset From Zon			335.83		182,181.64
05/09/18	AP	11	N	37-00	1000 Auto Offset From Zon			170.00		182,011.64
05/15/18	AP	11	N	63-00	1000 Auto Offset From Zon			75.00		181,936.64
05/17/18	AP	11	N	85-00	1000 Auto Offset From Zon			8.10		181,928.54
05/18/18	PR	11	N	4-00	1000 Auto Offset From Zon			12,405.36		169,523.18
05/31/18	GL	11	N	95-00	1000 Auto Offset From Zon			370.26		169,152.92
05/31/18	GL	11	N	96-00	1000 Auto Offset From Zon			1,485.04		167,667.88
05/31/18	GL	11	N	701-00	1000 Auto Offset From Zon			1,628.47		166,039.41
05/31/18	GL	11	N	742-00	1000 Auto Offset From Zon			224.46		165,814.95
06/01/18	PR	12	N	1-00	1000 Auto Offset From Zon			11,953.24		153,861.71
06/05/18	AP	12	N	19-00	1000 Auto Offset From Zon			85.44		153,776.27
06/06/18	GL	12	N	221-00	1000 Auto Offset From Zon			8.50		153,767.77
06/12/18	GL	12	N	233-00	1000 Auto Offset From Zon			125.15		153,642.62
06/13/18	CB	12	N	23-00	1000 Auto Offset From Zon		2,666.00			156,308.62
06/14/18	AP	12	N	77-00	1000 Auto Offset From Zon			14.30		156,294.32
06/15/18	PR	12	N	5-00	1000 Auto Offset From Zon			11,899.43		144,394.89
06/15/18	AP	12	N	82-00	1000 Auto Offset From Zon			75.00		144,319.89
06/22/18	AP	12	N	126-00	1000 Auto Offset From Zon			170.00		144,149.89
06/26/18	AP	12	N	158-00	1000 Auto Offset From Zon			120.99		144,028.90
06/29/18	PR	12	N	10-00	1000 Auto Offset From Zon			12,047.97		131,980.93
06/29/18	GL	12	N	650-00	1000 Auto Offset From Zon			8.50		131,972.43
06/30/18	GL	12	N	2110-00	1000 SEP 17 INT APPR REST			.56		131,971.87
06/30/18	GL	12	N	2115-00	1000 APPR REST CASH Q4 EN			.56		131,971.31
06/30/18	GL	12	N	151-00	1000 Auto Offset From Zon			53.75		131,917.56
06/30/18	GL	12	N	772-00	1000 Auto Offset From Zon			1,192.67		130,724.89
06/30/18	GL	12	N	821-00	1000 Auto Offset From Zon			1,378.52		129,346.37
06/30/18	GL	12	N	1044-00	1000 Auto Offset From Zon			1,826.89		127,519.48
06/30/18	GL	12	N	1151-00	1000 Auto Offset From Zon			126.32		127,393.16
06/30/18	GL	12	N	1366-00	1000 Auto Offset From Zon			859.11		126,534.05
06/30/18	GL	12	N	2006-00	1000 Auto Offset From Zon		412.21			126,946.26
06/30/18	GL	12	N	2100-00	1000 Auto Offset From Zon			152.63		126,793.63
06/30/18	GL	12	N	2101-00	1000 Auto Offset From Zon		740.34			127,533.97
06/30/18	GL	12	N	2116-00	1000 Auto Offset From Zon			740.34		126,793.63
06/30/18	GL	12	N	2121-00	1000 Auto Offset From Zon			61.05		126,732.58

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	100000-0000	CASH IN TREASURY				Balance Fwd	126,732.58
06/30/18	GL	12 N	2185-00	1000	Auto Offset From Zon			152.63		126,885.21
06/30/18	GL	12 N	2187-00	1000	Auto Offset From Zon			740.34		127,625.55
			Total Activity		Account		5,960.71	95,859.28		
			Account	100000-0000	CASH IN TREASURY				End Balance	127,625.55
			Account	101000-0144	RC-LAFCO PC REPL				Begin Balance	144.27
04/01/18	GL	10 N	673-00	1000	APPR REST CASH Q3 EN			.47		144.74
06/30/18	GL	12 N	2110-00	1000	SEP 17 INT APPR REST			.56		145.30
06/30/18	GL	12 N	2115-00	1000	APPR REST CASH Q4 EN			.56		145.86
			Total Activity		Account		1.59			
			Account	101000-0144	RC-LAFCO PC REPL				End Balance	145.86
			Account	190200-0000	FUTURE LONG TERM DEBT REQUIRE				Begin Balance	655,990.00
06/30/18	GL	12 N	1670-00	1000	6/30/18 Accr Comp Ab				1,797.00	654,193.00
			Total Activity		Account				1,797.00	
			Account	190200-0000	FUTURE LONG TERM DEBT REQUIRE				End Balance	654,193.00
			Account	195010-0000	DEFERRED OUTFLOWS-PENSIONS				Begin Balance	123,779.00-
			Account	195010-0000	DEFERRED OUTFLOWS-PENSIONS				End Balance	123,779.00-
			Account	200001-0000	ACCOUNTS PAYABLE-JE				Begin Balance	0.00
06/30/18	GL	12 N	2068-00	1000	AP ACCR THRU 8/15/18				67.09	67.09-
06/30/18	GL	12 N	2292-00	1000	ACC COPIER LEASE				1,053.92	1,121.01-
			Total Activity		Account				1,121.01	
			Account	200001-0000	ACCOUNTS PAYABLE-JE				End Balance	1,121.01-
			Account	205000-0000	ACCRUED PAYROLL-GROSS				Begin Balance	0.00
06/30/18	GL	12 N	1343-00	1000	PAYROLL ACCR PPE 7/7				6,214.17	6,214.17-
			Total Activity		Account				6,214.17	
			Account	205000-0000	ACCRUED PAYROLL-GROSS				End Balance	6,214.17-
			Account	210100-0000	DUE TO OTHER FUNDS				Begin Balance	0.00
06/30/18	GL	12 N	1343-00	1000	PAYROLL ACCR PPE 7/7				61.00	61.00-
			Total Activity		Account				61.00	
			Account	210100-0000	DUE TO OTHER FUNDS				End Balance	61.00-
			Account	210900-0000	COMPENSATED ABSENSES (S/T)				Begin Balance	3,503.50-
06/30/18	GL	12 N	1670-00	1000	6/30/18 Accr Comp Ab			898.00		2,605.50-
			Total Activity		Account			898.00		
			Account	210900-0000	COMPENSATED ABSENSES (S/T)				End Balance	2,605.50-

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			220501-0000		DEFERRED INFLOWS PENSION			Begin Balance		72,443.00-
			220501-0000		DEFERRED INFLOWS PENSION			End Balance		72,443.00-
Account			230000-0000		COMPENSATED ABSENCES (L/T)			Begin Balance		3,503.50-
06/30/18	GL	12	N	1670-00	1000 6/30/18 Accr Comp Ab				4,840.00	8,343.50-
06/30/18	GL	12	N	1670-00	1000 6/30/18 Accr Comp Ab		6,637.00			1,706.50-
06/30/18	GL	12	N	1670-00	1000 6/30/18 Accr Comp Ab				898.00	2,604.50-
					Total Activity Account		6,637.00		5,738.00	
			230000-0000		COMPENSATED ABSENCES (L/T)			End Balance		2,604.50-
Account			230600-0000		OTHER POST EMPLOYMENT BENEFITS			Begin Balance		58,485.00-
			230600-0000		OTHER POST EMPLOYMENT BENEFITS			End Balance		58,485.00-
Account			230650-0000		NET PENSION LIABILITY			Begin Balance		394,276.00-
			230650-0000		NET PENSION LIABILITY			End Balance		394,276.00-
Account			300600-0000		FD BAL-ASSIGNED			Begin Balance		67,357.50-
06/30/18	GL	12	N	2278-00	1000 CLOSE TO UNASSIGNED		67,357.50			
					Total Activity Account		67,357.50			
			300600-0000		FD BAL-ASSIGNED			End Balance		0.00
Account			300600-0001		FD BAL-ASSIGNED-CAP ASSET REPL			Begin Balance		143.85-
06/30/18	GL	12	N	2278-00	1000 17/18 ADD TO PC REPL				1,200.00	1,343.85-
					Total Activity Account				1,200.00	
			300600-0001		FD BAL-ASSIGNED-CAP ASSET REPL			End Balance		1,343.85-
Account			300999-0000		UNASSIGNED			Begin Balance		35,729.55-
06/30/18	GL	12	N	2278-00	1000 CLOSE TO UNASSIGNED				67,357.50	103,087.05-
06/30/18	GL	12	N	2278-00	1000 17/18 ADD TO PC REPL		1,200.00			101,887.05-
					Total Activity Account		1,200.00		67,357.50	
			300999-0000		UNASSIGNED			End Balance		101,887.05-
			69409900010001		LOC AGENCY FORM BSU ONLY			End Balance		17,144.33

Company 1000 Totals:

Debit Transactions	187,534.67
Credit Transactions	187,534.67
Debit Balances	1,193,677.64
Credit Balances	1,193,677.64
P/L Debit Transactions	105,479.87
P/L Credit Transactions	8,186.71
Net Loss	97,293.16

General Ledger Report

GL290 Date: 09/14/18
Time: 11:19

JOB SUBMISSION PARAMETERS

User Name: YLLSFPD\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: 2018
Periods: 10 - 12

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



Consent 7.

LAFCO

Meeting Date: 09/27/2018

Information

SUBJECT

Correspondence

RECOMMENDED ACTION

Receive and file the following correspondence:

A. CHW Bulletin - Aug 2018

B. AB 2258 - Request for Governor to Sign

Attachments

ATT A-CHW Bulletin Aug2018

ATT B-AB 2258 Request for Governor to Sign

Form Review

Form Started By: Terri Tuck

Started On: 09/14/2018 12:49 PM

Final Approval Date: 09/14/2018

California Supreme Court Upholds General Fund Transfer from Power Utility

By Michael G. Colantuono

On August 27, 2018, the California Supreme Court issued its long-awaited decision in *Citizens for Fair REU Rates v. City of Redding*, governing the lawfulness of transfers from an electric utility to a city's general fund under 2010's Proposition 26. As almost every municipal power utility in California has a similar transfer to its general fund, the case was closely followed by the public power industry. The case is a major victory for local governments.

Municipal utilities have long transferred money to the general funds of their host cities to support general city services under a number of labels, including: general fund transfers, payments in lieu of taxes (PILOTs),

franchise fees, and operating transfers. The rationales for these transfers are: reimbursement for services provided to the utility (like police and fire protection of its staff and assets and use of city rights-of-way) and to allow public power without removing a very substantial part of the local economy from a community's tax base. Communities should not have to choose, this view maintains, between the benefits of public power and adequately funded local government.

CITIES ARE FREE TO MAINTAIN PILOT'S
AND OTHER GENERAL FUND TRANSFERS
TO THE EXTENT OF AVAILABLE NON-
RETAIL-RATE REVENUE WITHOUT RISK
UNDER PROPOSITION 26.

Such transfers were upheld against challenge under Proposition 13 in 1986's *Hansen v. City of San Buenaventura*, but the 2002 decision of *Howard Jarvis Taxpayers Association v. City of Roseville* and 2005's *Howard Jarvis Taxpayers Association v. City of Fresno* invalidated them as to water, sewer and solid waste utilities under 1996's Proposition 218. However, Proposition expressly exempts fees for gas and electric service from its rules for so-called "property related fees" — likely to preserve lifeline rates for low-income seniors who are an important constituency to HJTA.

In 2010, business interests affiliated with the California Chamber of Commerce sponsored Proposition 26 to define all local government revenues as taxes requiring voter approval unless one of seven stated exceptions applies. The second exception is for "charge imposed for a specific government service or product provided directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of providing the service or product." Thus, Proposition 26 limits gas and electric rates to service cost.

Since the 1970s, Redding has transferred Redding Electric Utility (REU) funds to its

general fund. Starting in 1988, it did so as a PILOT — a charge approximating property tax on its assets REU would pay it were a private utility. When it increased power rates in December 2010, residents sued to challenge those rates as non-voter approved “taxes” under Proposition 26 because they funded the PILOT and therefore necessarily exceeded the cost of service.

The City persuaded the Shasta Superior Court that its budget actions to establish the PILOT were pre-Proposition 26 legislation grandfathered by the measure. The trial court also found the challengers had not shown power rates funded the PILOT because the utility had enough non-rate revenues (mostly proceeds of wholesale transactions) to cover the PILOT. The challengers appealed and the Sacramento Court of Appeal reversed in a split decision. Two justices concluded the PILOT was legislated anew with each biennial budget and, therefore, the budget for the 2011–2013 biennium (adopted in June 2011) could not lawfully renew the PILOT without voter approval. It remanded to the trial court to determine whether the rates exceeded service cost.

Justice Elena Duarte dissented, arguing the PILOT was a “reasonable cost of service” under Proposition 26 because it approximated taxes a private utility would pay. Such utilities are regulated by the PUC to ensure reasonable rates and REU’s rates are lower than PG&E’s — the private utility serving areas outside the City. Redding won California Supreme Court review in 2015.

The Supreme Court reversed the Court of Appeal, reinstating the trial court

decision, because the record showed REU’s total revenues were sufficient to cover all undisputed costs of electric service **and** the PILOT and therefore the challengers could not show that retail power rates fund the PILOT. The Supreme Court treats revenues from wholesale transactions as unrestricted. Such rates are not “imposed” on anyone, as participants in wholesale power markets are

willing sellers and buyers. All our initiative restrictions on local government finance — Propositions 13, 62, 218 and 26 — apply only to revenue measures governments “impose” by

compelling people to pay them.

The Supreme Court did not decide two questions of vital interest to local governments:

- Does Proposition 26 grandfather local legislation which predated it which imposes costs on the utility which are not costs to generate, store, and distribute power? This will affect not only general fund transfers, but also such things as “public goods charges” that fund conservation and clean energy programs and discounted rates for low-income and senior households.
- Does Proposition 26 allow Justice Duarte’s theory the PILOT is a reasonable service cost because it approximates costs a private utility would pay?

Cities are now free to maintain PILOTS and other transfers to the extent of non-retail-rate revenue without risk under Proposition 26. A larger transfer will require answering a question *Redding* did not decide

“ARTICLE XIII C DOES NOT COMPEL A LOCAL GOVERNMENT UTILITY TO USE OTHER NON-RATE REVENUES TO LOWER ITS CUSTOMERS’ RATES.”

— whether Proposition 26 grandfather earlier local legislation allowing transfers?

It may make sense for local governments which operate gas and electric utilities to account for utility reserves so as to distinguish those arising from rate proceeds (or debt backed by rate proceeds) from those arising from wholesale and other discretionary revenue. This will allow reserves not associated with retail rates to be used as discretionary revenues of the utility under Proposition 26.

The case had other implications, too. An important distinction is now drawn between Proposition 218 (which applies to water, sewer, trash and some other fees) and Proposition 26 (which applies to gas, electric and a wide range of permit and other regulatory fees). The former regulates use of the proceeds of a property related fee, the latter does not regulate the use of the proceeds of a non-property related fee nearly as tightly. This will provide helpful flexibility to rate-makers.

The Supreme Court cites *Hansen v. San Buenaventura* as good law, noting only that Proposition 218 has limited its reach to the fees that measure regulates. This may be the seed of further helpful holdings for local government revenue authority. The Court nicely states that the “no free-riders” rule of Proposition 26 is not violated by a fee which not all customers pay or if some customers pay more than others without a cost differential — provided there are non-fee revenues to over the difference.

The Court states discretionary revenues need not subsidize retail rates: “such subsidization is not required by California law.” “Article XIII C does not compel a local government utility to use other non-rate revenues to lower its customers’ rates.”

We will defend a transfer from Glendale Water & Power to that City’s general fund in early October to the Los Angeles Court of Appeal and similar disputes are pending around the state. Some of these cases may decide the questions *Redding* did not. So this is not the last chapter in this story, but it is an important victory for local government revenue authority.

As always, we will keep you posted!

Colantuono, Highsmith & Whatley is a law firm with offices in Pasadena and Grass Valley in the Sierra Foothills which represents public agencies throughout California. Its municipal law practice includes public revenues, land use, housing, CEQA, LAFCO matters and associated litigation. We are committed to providing advice that is helpful, understandable, and fairly priced.

The firm includes California’s leading experts on the law of local government revenues, including Propositions 13, 26, 62, and 218. Our litigators have broad experience in public-sector litigation as well as general commercial litigation, employment law, and unfair competition. The firm has litigated a number of important public finance cases.

The firm serves as general counsel or city/town attorney for over a dozen government agencies. The firm also serves as special counsel to local governments throughout California.

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YOLO
LOCAL
AGENCY
FORMATION
COMMISSION

COMMISSION
CHAIR
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Public Member

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WILL ARNOLD
Councilmember
City of Davis

VICE CHAIR
DON SAYLOR
Supervisor – 2nd District

TOM STALLARD
Councilmember
City of Woodland

ALTERNATES
RICHARD DELIBERTY
Public Member

JIM PROVENZA
Supervisor – 4th District

BABS SANDEEN
Councilmember
City of West Sacramento

STAFF
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Executive Officer

TERRI TUCK
Clerk to the Commission

LEGAL COUNSEL
ERIC MAY

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www.yololafco.org

Item 7-ATT B



September 10, 2018

The Honorable Edmund G. Brown, Jr.
Governor, State of California
State Capitol
Sacramento, CA 95814

Re: **AB 2258** (Caballero): Local agency formation commissions: grant program
Request for Signature

Dear Governor Brown:

The Yolo Local Agency Formation Commission (LAFCo) joins the California Association for Local Agency Formation Commissions (CALAFCO) in respectfully **requesting your signature on Assembly Bill 2258** by Assembly Member Anna Caballero. Sponsored by CALAFCO, **AB 2258** establishes a grant program administered by the Strategic Growth Council for California's 58 LAFCos to provide grants to LAFCos to address known service and governance concerns in disadvantaged communities.

The five-year grant funding program provides financial assistance to conduct studies and analyses of local government agencies and services serving disadvantaged communities for the purposes of creating improved efficiencies in the delivery of services and to complete the process to terminate inactive special districts. The bill authorizes the grant program for a limited time period, upon appropriation in the annual Budget Act and sunsets July 31, 2024.

As you know, LAFCos are responsible for meeting important statutory directives to maintain orderly boundaries and seek greater efficiencies in delivering local services, and yet these directives often cannot be consistently met under current funding mechanisms. As a result, much-needed LAFCo activities are sometimes delayed or rejected due to lack of funds. In fact, an August 2017 Little Hoover Commission report on special districts outlined these concerns about LAFCos and recommended the Legislature consider one-time grant funding to pay for specified activities, suggesting a small amount of funding could save taxpayers money in the long-term if local government services are streamlined and efficiency is improved.

AB 2258 establishes a grant program – contingent upon an appropriation in a future budget – administered by the Strategic Growth Council, to provide LAFCos with funding to initiate and complete dissolution of inactive districts as identified by the State Controller's Office, prepare special studies, and potentially initiate actions based on determinations contained in the study. The program includes specific eligible activities, limited to services provided in disadvantaged communities, and a requirement to report to the Strategic Growth Council as to the use of grant funds.

Through **AB 2258**, LAFcos and service providers can work together to create greater efficiencies in the provision of sustainable municipal services, focusing on disadvantaged communities throughout California, by directing much needed resources to these areas.

We respectfully request your signature on **AB 2258** when it comes before you for action. Please don't hesitate to reach out with questions or concerns.

Sincerely,

A handwritten signature in black ink that reads "Matt Rexroad". The signature is written in a cursive, slightly slanted style.

Matt Rexroad

cc: The Honorable Anna Caballero, California State Assembly
The Honorable Tim Grayson, co-author, California State Assembly
The Honorable Robert Hertzberg, co-author, California State Senate
Mr. Tom Dyer, Chief Deputy Legislative Secretary to the Governor
Ms. Pamela Miller, CALAFCO Executive Director

Public Hearings 8.

LAFCO

Meeting Date: 09/27/2018

Information

SUBJECT

Change of Organization to detach the West Main Street Island Annexation Area (City of Woodland, 1980) from the Willow Oak Fire Protection District

RECOMMENDED ACTION

1. Open the Public Hearing to receive staff presentation and public comment on the proposal.
2. Close the Public Hearing and consider the information presented in the staff report and during the Public Hearing.
3. Adopt Resolution Number 2018-04 approving the Change of Organization/Detachment and set the protest hearing for the October 25, 2018 meeting.

FISCAL IMPACT

Although this territory was annexed into the City of Woodland in 1980, it was never detached from the Willow Oak Fire Protection District (FPD). Therefore, 0.03830352% of the 1% property tax rate has been going to the Willow Oak FPD ever since, even though the City has been providing these services. The amount changes with assessed value, but last fiscal year it equaled \$8,239.55 (see attached Board of Supervisors staff report for more detail). This action would redirect these funds in future years to the City of Woodland for existing fire protection services. This action will not increase landowner tax rates or direct charges.

REASONS FOR RECOMMENDED ACTION

The City of Woodland has initiated an application to detach the West Main Street Annexation area from the Willow Oak Fire Protection District (FPD). LAFCo approved this annexation in 1980 as an island annexation and the staff report noted this area would be detached from the Willow Oak FPD by the City of Woodland at a later date. It's not clear why this area wasn't detached at the same

time, but a later application from the City was never submitted (until now). This action would clean up this oversight and redirect the distribution of property taxes going forward (effective June 30, 2019) to the current service provider, the City of Woodland.

BACKGROUND

This proposal can be characterized as a "clean up" item. It is consistent with the Cortese-Knox-Hertzberg Act and Yolo LAFCo's Standards of Evaluation for proposals. The Yolo County Board of Supervisors approved the property tax transfer at its September 11, 2018 meeting.

Both LAFCo and the City of Woodland Fire Chief have been in contact with the Willow Oak FPD and it has no objections to the proposal. Public Hearing notices were published in the Woodland Democrat on September 5, 2018 and mailed to all property owners. No comments have been received as of the date this report was prepared. The landowners will have another opportunity to protest detachment at the October 25, 2018 meeting.

Attachments

[ATT A-Resolution 2018-04 Detaching Willow Oak FPD](#)

[ATT B - Approval of BOS Reso 18-101 \(09.11.18\)](#)

[ATT C-West Main Island Annexation Staff Report 1980](#)

Form Review

Inbox

Christine Crawford (Originator)
Form Started By: Christine Crawford
Final Approval Date: 09/14/2018

Reviewed By

Christine Crawford

Date

09/14/2018 02:05 PM
Started On: 09/11/2018 12:13 PM

RESOLUTION № 2018-04

**RESOLUTION OF THE YOLO LOCAL AGENCY FORMATION COMMISSION
DETACHING THE WEST MAIN STREET ISLAND ANNEXATION AREA FROM THE
WILLOW OAK FIRE PROTECTION DISTRICT
LAFCo Project No. 924**

WHEREAS, on September 22, 1980, the Yolo Local Agency Formation Commission (“Yolo LAFCo”) ordered the West Main Street Island Annexation to the City of Woodland (LAFCo Proceeding No. 733); and

WHEREAS, the Yolo LAFCo Executive Officer’s Report for this item noted “this island area would be detached from the Willow Oak [Fire Protection District (“FPD”)] by the City of Woodland at a later date,” but the proposal to detach this area did not occur; and

WHEREAS, 0.03830352% of the 1% property tax rate has been apportioned to the Willow Oak FPD ever since, even though the City has been providing these services, which amount equaled \$8,239.55 in fiscal year 2017/18; and

WHEREAS, On July 17, 2018, the City of Woodland City Council adopted a resolution initiating a proposal to detach the West Main Street Island Annexation Area from the Willow Oak FPD;

WHEREAS, on September 11, 2018, the Yolo County Board of Supervisors approved the property tax transfer; and

WHEREAS, Yolo LAFCo staff and the City of Woodland Fire Chief have been in contact with the Willow Oak FPD, which has no objections to the proposal; and

WHEREAS, notices of the Public Hearing were published in the Woodland Daily Democrat on September 5, 2018 and mailed to all property owners, and no objections have been received; and

WHEREAS, the proposal is consistent with the Cortese-Knox-Hertzberg Act and Yolo LAFCo’s Standards of Evaluation for proposals.

NOW, THEREFORE BE IT RESOLVED, the Yolo Local Agency Formation Commission does hereby:

1. Adopt this resolution detaching the West Main Street Island Annexation Area (Exhibit A) from the Willow Oak FPD, effective June 30, 2019, pursuant the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000; and
2. Set the date for the Protest Hearing for October 25, 2018.

PASSED AND ADOPTED by the Local Agency Formation Commission, County of Yolo, State of California, this 27th day of September 2018, by the following vote.

AYES:
NOES:
ABSENT:

Olin Woods, Chair
Yolo Local Agency Formation Commission

ATTEST:



Christine Crawford, Executive Officer
Yolo Local Agency Formation Commission

APPROVED AS TO FORM:

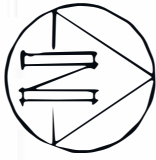





Eric May, Commission Counsel

WEST MAIN STREET ANNEXATION

80-6

SCALE: 1" = 200'



-  PRESENT CITY LIMITS
-  PROPOSED STREET ADDITION
-  PROPOSED ANNEXATION AREA

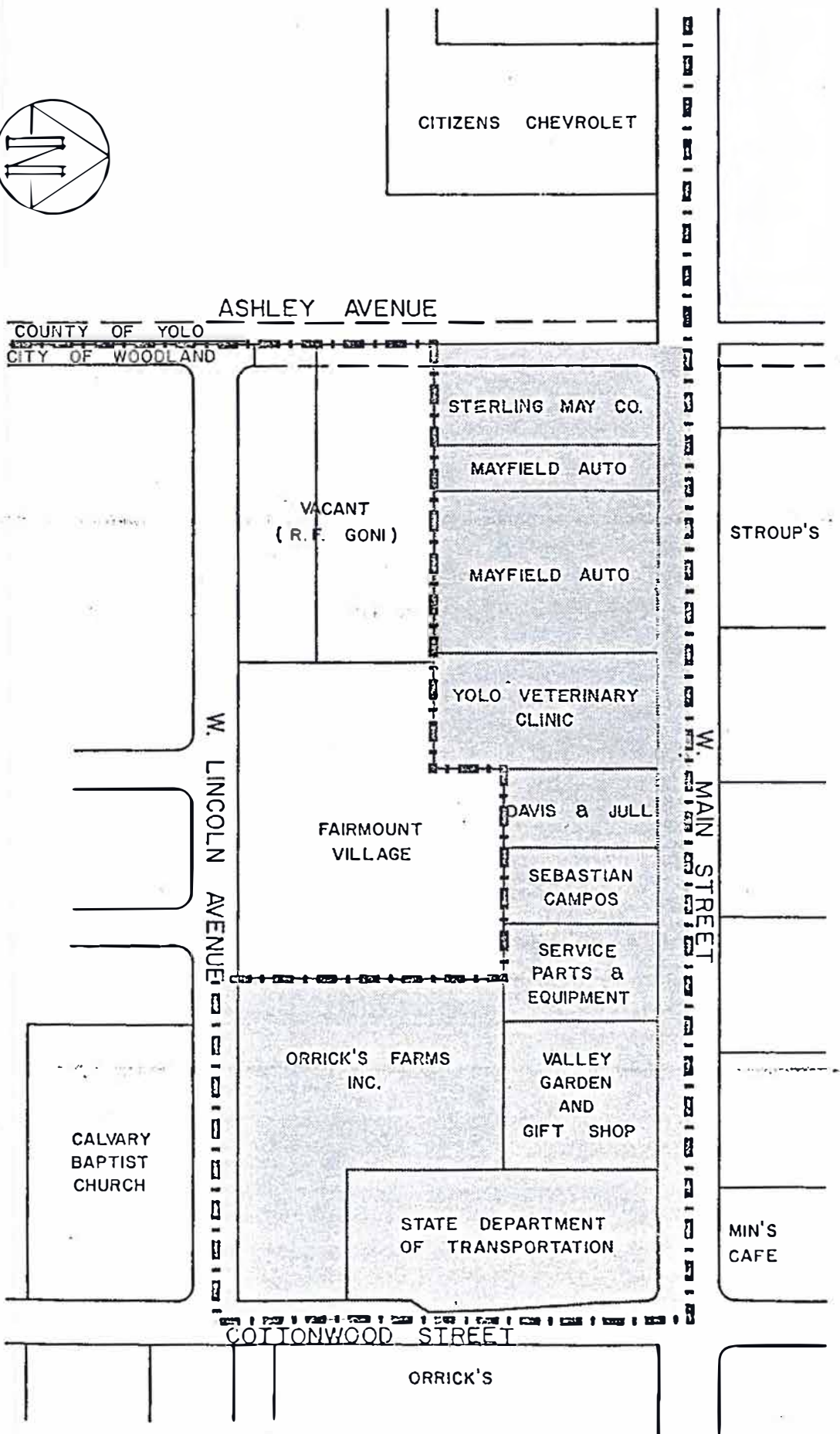


EXHIBIT A
(page 2)

WEST MAIN STREET ANNEXATION 80-6

DESCRIPTION:

A portion of the Northwest Quarter of Section 31, T. 10 N., R. 2 E., M.D.B.&M., Yolo County, California, more particularly described as follows:

Beginning at a point on the existing City Boundary of the City of Woodland, said point being the northeast corner of the northwest quarter of said Section 31; thence S. $0^{\circ} 23' 29''$ W., 630.00 feet along the existing City Boundary Line; thence N. $89^{\circ} 39' 03''$ W., 469.60 feet along the existing City Boundary Line; thence N. $0^{\circ} 23' 29''$ E., 381.50 feet along the existing City Boundary Line; thence N. $89^{\circ} 39' 03''$ W., 282.90 feet along the existing City Boundary Line; thence S. $0^{\circ} 23' 29''$ W., 91.50 feet along the existing City Boundary Line; thence N. $89^{\circ} 39' 03''$ W., 567.62 feet along the existing City Boundary Line; thence leaving the existing City Boundary Line N. $0^{\circ} 23' 14''$ E., 340.07 feet to a point on the north line of said Section 31, said point also being a point on the existing City Boundary Line; thence S. $89^{\circ} 39' 03''$ E., 1,320.19 feet along the existing City Boundary Line to the point of beginning.

BOARD OF SUPERVISORS
Yolo County, California

To: CAO ✓

CONSENT CALENDAR

Excerpt of Minute Order No. 18-155 Item No. 13, of the Board of Supervisors' meeting of September 11, 2018.

MOTION: Rexroad. SECOND: Provenza. AYES: Saylor, Rexroad, Provenza, Chamberlain, Villegas.

13.

Adopt resolution to detach properties from the Willow Oak Fire Protection District and transfer apportionment to the City of Woodland. (No general fund impact) (Blacklock/Tengolics)

Approved **Resolution No. 18-101** on Consent.



County of Yolo

www.yolocounty.org

To: Supervisor Oscar Villegas, Chair
and Members of the Board of Supervisors

Consent-General Government # 13.

Board of Supervisors

County Administrator

Meeting Date: 09/11/2018

Brief Title: Willow Oak FPD Detachment

From: Patrick Blacklock, County Administrator, County Administrator's Office

Staff Contact: Alexander Tengolics, Legislative & Government Affairs Specialist II,
County Administrator's Office, x8068

Subject

Adopt resolution to detach properties from the Willow Oak Fire Protection District and transfer apportionment to the City of Woodland. (No general fund impact)
(Blacklock/Tengolics)

Recommended Action

Adopt resolution to detach properties from the Willow Oak Fire Protection District and transfer apportionment to the City of Woodland.

Strategic Plan Goal(s)

Operational Excellence
Safe Communities

Reason for Recommended Action/Background

The Local Agency Formation Commission (LAFCo) received an application from the City of Woodland in July to initiate the detachment of the West Main Street Annexation area from the Willow Oak Fire Protection District (FPD) (Att. A). This area was annexed to the City in 1980 but was never detached from the Willow Oak FPD. Property taxes for fire protection services have been going to the Willow Oak FPD ever since, even though the City now provides these services. Adoption of the attached resolution would clean up this oversight and redirect existing property taxes to the actual service provider, the City of Woodland, and would not increase landowner taxes or assessments (Att. B). The attached report from the Department of Financial Services calculated the current value of property tax to be transferred at \$6,579.45 (Att. C).

A public hearing before LAFCo is tentatively planned for September 27, 2018.

Collaborations (including Board advisory groups and external partner agencies)

Fiscal Information

No Fiscal Impact

Fiscal Impact of this Expenditure

Total cost of recommended action

Amount budgeted for expenditure

Additional expenditure authority needed \$0

On-going commitment (annual cost)

Source of Funds for this Expenditure

General Fund

Attachments

Att. A. Application

Att. B. Resolution

Att. C. DFS Letter

Form Review

Inbox	Reviewed By	Date
Elisa Sabatini	Elisa Sabatini	08/27/2018 10:00 AM
Patrick Blacklock	Patrick Blacklock	08/27/2018 05:01 PM
Constance Robledo	Constance Robledo	08/28/2018 03:04 PM
County Counsel	Hope Welton	08/29/2018 08:56 AM
Form Started By: Alexander Tengolics		Started On: 08/22/2018 10:08 AM
Final Approval Date: 08/29/2018		

SEP 13 2018

BY Lupita Ramirez
DEPUTY CLERK OF THE BOARD

Resolution No. 18- 101

A RESOLUTION OF THE YOLO COUNTY BOARD OF SUPERVISOR TO DETACH THE PROPERTIES ON THE SOUTH SIDE OF WEST MAIN STREET BETWEEN ASHLEY AVENUE AND COTTONWOOD STREET IN THE CITY OF WOODLAND FROM THE WILLOW OAK FIRE PROTECTION DISTRICT

WHEREAS, the City of Woodland has filed an application with the Yolo County Local Agency Formation Commission requesting that the properties located on the south side of West Main Street between Ashley Avenue and Cottonwood Street, which includes Yolo County Assessors Parcels 065-010-009, 010, 011, 012, 013, 014, 039, 040, 043, 044, 045, be detached from the Willow Oak Fire Protection District;

WHEREAS, the subject properties were annexed into the City in 1980 as the West Main Island Annexation, but remained part of the Willow Oak Fire Protection District;

WHEREAS, the City of Woodland has provided fire protection services to the subject parcels since 1980 and will continue to do so;

WHEREAS, there will be no change or fiscal impact to the landowners resulting from this detachment from the Willow Oak Fire Protection District; and

WHEREAS, with detachment the City of Woodland will realize property tax revenues that have been returned to the Willow Oak Fire Protection district.

NOW, THEREFORE, BE IT RESOLVED AND ORDER by the Board of Supervisors of the County of Yolo, State of California, as follows:

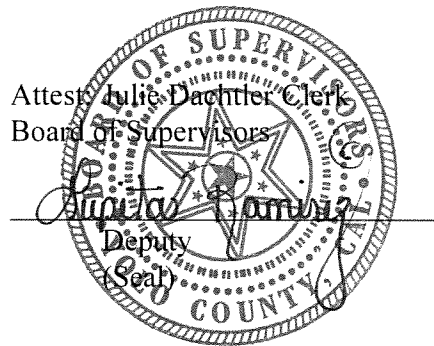
1. Each of the foregoing recitals is true and correct.
2. Effective the fiscal year following recordation of the certificate of completion for this proposal, and for each fiscal year thereafter, the City of Woodland shall each receive 100 percent of the portion of the property tax revenue currently distributed to the Willow Oak Fire Protection District from Yolo County Assessors Parcels 065-010-009, 010, 011, 012, 013, 014, 039, 040, 043, 044, 045.

PASSED AND ADOPTED by the Yolo County Board of Supervisors this 11th day of September, 2018, by the following vote:

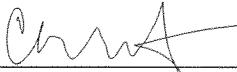
AYES: **Saylor, Rexroad, Provenza, Chamberlain, Villegas.**
 NOES: **None.**
 ABSENT: **None.**
 ABSTAIN: **None.**

Oscar E. Dely
 Oscar Villegas, Chair,
 Board of Supervisors

Attest Julie Dachler, Clerk
Board of Supervisors



Approved as to Form:
Philip J. Pogledich, County Counsel

By: 
Carrie Scarlata, Asst. County Counsel



County of Yolo

www.yolocounty.org

HOWARD H. NEWENS, CIA, CPA

Chief Financial Officer

CHAD RINDE, CPA

Assistant Chief Financial Officer

DEPARTMENT OF FINANCIAL SERVICES

625 Court Street, Room 102

PO BOX 1268

WOODLAND, CA 95776

PHONE: (530) 666-8190

FAX: (530) 666-8215

DFS @ yolocounty.org

- *Financial Strategy Leadership*
- *Budget & Financial Planning*
- *Treasury & Finance*
- *Tax & Fee Collection*

- *Financial Systems Oversight*
- *Accounting & Financial Reporting*
- *Internal Audit*
- *Procurement*

August 17, 2018

TO: Patrick Blacklock, CAO

FROM: Howard Newens, CFO
By: Sheryl Hardy-Salgado

SUBJECT: LAFCo 924 – West Main Street detachment from Willow Oak Fire Protection District

Pursuant to Revenue and Taxation Code 99 and related subsections, the County Assessor's Office provided this office with a list parcels and the tax rate area of those properties located within the boundaries of the proposed West Main Street detachment from Willow Oak Fire Protection District. Utilizing the Assessor's information below is the listing of the local agencies located in the subject territory and the computed estimated property tax revenue.

AGENCY NAME

County General Fund

County ACO Fund

City of Woodland

Willow Oak Fire District

Sacramento-Yolo Mosq&Vector Control

Yolo County Flood Control District

County Schools

Woodland Joint Unified School District

Yuba Community College

Educational Revolving Augmentation Fund

Tax Rate Areas		003-011			Unsec	Total Value	Levy
Parcel	Acreage	Land	Imprvt	P Prop	Value		
065-010-009		370,804	406,012	83,060	0	859,876	\$ 8,598.76
065-010-010		156,753	69,543	11,154		237,450	2,374.50
065-010-011		304,679	138,875	0	2,310	445,864	4,458.64
065-010-012		171,881	153,794	0	101,470	427,145	4,271.45
065-010-013		364,140	290,531	0	34,130	688,801	6,888.01
065-010-014	1.74	493,367	46,142	0		539,509	5,395.09
065-010-039	2.07	662,251	1,620,605	0		2,282,856	22,828.56
065-010-040	0.59	506,319	35,321	1,270		542,910	5,429.10
065-010-043	1.49	1,695,087	3,889,021	0	391,970	5,976,078	59,760.78
065-010-044	0.51	612,000	1,989,000	0	746,970	3,347,970	33,479.70
065-010-045	0.56	703,468	1,136,372	0	158,560	1,998,400	19,984.00
Total	6.96	6,040,749	9,775,216	95,484	1,435,410	17,346,859	\$ 173,468.59

Listed below are the existing agencies in the 1% tax rate in tax rate area 003-011.

AGENCY TITLE	DISTRIB %	Before ERAF	% SHIFT to ERAF	NEW DIST %	After ERAF
County General Fund	0.19874053	34,475.24	0.65754209	0.06806027	11,806.32
County ACO Fund	0.00828085	1,436.47		0.00828085	1,436.47
City of Woodland	0.22070874	38,286.03	0.23206636	0.16948967	29,401.13
Willow Oak Fire District	0.04939065	8,567.73	0.03830352	0.04749881	8,239.55
Sacto-Yolo Mosq&Vector Control	0.01021485	1,771.96		0.01021485	1,771.96
Yolo County Flood Control District	0.01203933	2,088.45	0.38142526	0.00744723	1,291.86
County Schools	0.03669290	6,365.07		0.03669290	6,365.07
Woodland Joint Unified School District	0.38376645	66,571.42		0.38376645	66,571.42
Yuba Community College	0.08016570	13,906.23		0.08016570	13,906.23
ERAF	0.00000000	0.00		0.18838328	32,678.58
	1.000000	173,468.59		1.000000	173,468.59

Listed below are the proposed agencies in the 1% tax rate in tax rate area 003-011.

FUND TITLE	DISTRIB %	Before ERAF		NEW DISTRIB %	After ERAF
County General Fund	0.19874053	34,475.24	0.65754209	0.06806027	11,806.32
County ACO Fund	0.00828085	1,436.47		0.00828085	1,436.47
City of Woodland	0.27009939	46,853.76	0.23206636	0.20741841	35,980.58
Willow Oak Fire District		0.00			0.00
Sacto-Yolo Mosq&Vector Control	0.01021485	1,771.96	0.38142526	0.01021485	1,771.96
Yolo County Flood Control District	0.01203933	2,088.45		0.00744723	1,291.86
County Schools	0.03669290	6,365.07		0.03669290	6,365.07
Woodland Joint Unified School District	0.38376645	66,571.42		0.38376645	66,571.42
Yuba Community College	0.08016570	13,906.23		0.08016570	13,906.23
ERAF	0.00000000	0.00		0.19795335	34,338.69
	1.00000000	173,468.59			1.00000000

After review, there will be a property tax loss or exchange between agencies for the subject Properties. A new tax rate area will not be necessary to accomplish the proposed detachment.

Respectfully,

Sheryl Hardy-Salgado, Deputy
 Department of Financial Services
 Property Tax Accounting Unit

HS:shs
 Cc: Christine Crawford, LAFCo
 City of Woodland
 Willow Oak Fire Protection Dist
 Sacto-Yolo Mosq & Vector Control
 Yolo Flood Control Dist
 Yolo County Office of Education
 Woodland Joint Unified School Dist
 Yuba Community College Dist

YOLO COUNTY
LOCAL AGENCY FORMATION COMMISSION
Yolo County, California

DATE: SEPTEMBER 22, 1980

ENTRY:

FILE:

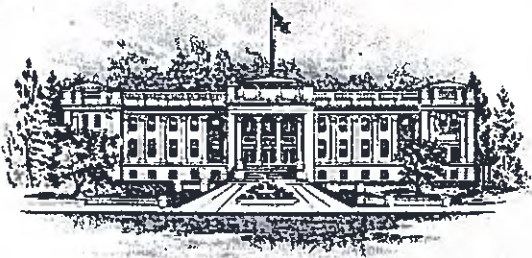
TO: Auditor
Commissioners
Applicant
County Counsel

Entry #4 Resolution No. 80-6 was passed and adopted, ordering the West Main Street Island Annexation to the City of Woodland as indicated in the Executive Officers' report as filed with the Clerk contingent upon the filing of the following documents with the Executive Officer:

1. Report of Yolo County Assessor identifying the assessed valuations for the affected territory, and the tax rate area or areas in which the territory exists.
2. Report by the Yolo County Auditor estimating the amount of property tax revenue generated within the affected territory during the current fiscal year.
3. Resolution establishing the amount of property tax revenue to be exchanged between and among the local agencies.

Upon receipt of the above mentioned documents, the Executive Officer shall mail certified copies of this resolution as required by law.

MOTION: Marchand. SECOND: Edmonds. AYES: Marchand, Edmonds, Motley.
ABSENT: Losoya, Parrish, Faye.



COUNTY OF YOLO

Woodland, California

95695

Local Agency Formation Commission

E. H. Meier, Executive Officer

500 First Street
(916) 666-8318

Executive Officer's Report
(West Main Street Island Annexation
to the City of Woodland)
(LAFCO Proceeding No. 733)

BACKGROUND

The Resolution of Application for this proposal was unanimously adopted by the Woodland City Council on August 19, 1980. A copy of the Resolution is attached as Appendix A. The proposal is to annex 12.838 acres of unincorporated land to Woodland. The area is adjacent to Main Street on the south beginning at Cottonwood and extending west to the Ashley Avenue extension. A map of the area is attached as Map A. The area was rezoned to Planned Development-Commercial by the Woodland Planning Commission August 21, 1980. The Woodland City Council is scheduled to hear the rezoning on September 16, 1980. The Executive Officer issued a Certificate of Filing on September 5, 1980.

This application was filed under the Municipal Organization Act of 1977. In particular, Government Code Section 35150(f) pertaining to annexation of unincorporated islands applies to this proposal. This is the second island annexation procedure to be considered by the Yolo County Local Agency Formation Commission. The prior proposal was the "East and Gibson Island Annexation to the City of Woodland." This special procedure was included in the Municipal Organization Act of 1977 (MORGA) in order to reduce the large number of incorporated islands existing within cities throughout California. It is a temporary procedure that expires on December 31, 1980. The basic principal involved in this procedure is the state legislatures stated intent that developed urban areas should be served only by a single governmental agency.

The island organization provision of MORGA permits LAFCO to approve an island annexation following a public hearing, and to authorize the Board of Supervisors to order the annexation without election if the area proposed for annexation meets the following requirements:

1. Does not exceed 100 acres in area, and the 100 acres constitutes the entire island.
2. Is surrounded or substantially surrounded by the city limits.
3. Is substantially developed or developing.
4. Is not prime agricultural land.
5. Will benefit from such annexation, or is receiving benefits from the annexing city.

6. Was in existence as an island as of January 1, 1978.

If LAFCO determines that an area is "substantially developed or developing," the Commission shall base its determination upon the following factors:

1. Availability of public utility services.
2. Presence of public improvements.
3. Appropriate zoning of the area to authorize such public improvements.
4. Presence of physical improvements upon land within the island territory.

MORGA does not define the term "substantially surrounded." This was intentionally left undefined so local conditions could be considered and each case judged on its particular merits; therefore, the decision of whether or not an island is substantially surrounded is determined by LAFCO.

If LAFCO approves an island annexation proposal, the matter goes to the Board of Supervisors who will be the conducting authority to hold the required hearing. At the close of the Board public hearing, there is no tally of protest taken; therefore, the customary rules of protest do not apply to island annexations. The Board of Supervisors has two options. The Board may, by resolution, either terminate (disapprove) the annexation or order the annexation without election.

ANALYSIS OF FACTORS THAT MUST BE CONSIDERED

Government Code Section 54796 (Knox-Nesbit Act) and the Yolo County Local Agency Formation Commissions "Standards for Evaluation" (LAFCO Resolution 79-11) require that certain factors must be considered in the analysis of this proposal. Because this application was submitted as an "Island Annexation", this analysis must also discuss whether or not the territory proposed for annexation qualifies as an island as defined in Section 35150(f) of MORGA. The following subsections discuss these mandatory factors.

Land Area And Present Land Use

The proposal area is 12.838 acres in size and is developed. The area has 10 (ten) parcels located in it (see Map A). Buildings are located on 9 of the 10 parcels. The parcel with no structures is owned by Orrick Oil and is used for storage of equipment.

Present Population

According to the Yolo County Elections Department, there are no registered voters in the area proposed for annexation. Therefore, this is an uninhabited proposal according to Government Code Section 56074.

Topography, And Need Of Adequate Service
Effect On Adjacent Local Governmental Agencies

The proposal area is flat, developed, commercial land. North of the proposal area is commercial development. The Orrick Oil Company faces the proposal site on the east, a vacant field and a house are immediately west, and south of the proposal area is residential development and a vacant field. The Woodland City limit surrounds the area on the north, east, and south sides.

The City of Woodland currently provides water to the proposal area. City storm drainage is also currently provided in the area. Other municipal services such as fire and police protection, and street maintenance will be provided by the City upon annexation. The proposal area is in the Woodland High School and Yuba Community College Districts. The area is also served by County Flood Zones 2 & 4, the Sacramento Yolo Mosquito Abatement District and the Willow Oak Fire Protection District. If this annexation is approved, the island area would be detached from the Willow Oak FPD by the City of Woodland at a later date. The proposal area would remain in the other districts. The Willowbank FPD was given written notification concerning this application on August 21, 1980, and has made no comment on this proposal.

The property is also within the Yolo County Underground Utility District No. 8. The City of Woodland also has an underground utility district for the western Woodland area. If this annexation is approved the area should be detached from the county district and the City of Woodland should annex it to the appropriate city underground utility district.

Assessed Value
Tax Negotiations

The subject properties are located in Tax Rate Area 87-003. According to the latest assessor tax roles the total assessed value of the area is \$242,979. This total does not include the Caltrans Maintenance Station which is state-owned property and is not assessed by the county.

The City of Woodland and the County of Yolo have agreed upon a tax distribution formula. The proper documents have been prepared by the staffs and the governing bodies of the city and county will adopt the appropriate resolutions to complete the negotiations.

Bonded Indebtedness

The City of Woodland has taken the stance that areas annexed should be liable for their share of the City's bonded indebtedness. As of June 30, 1980 the City had \$1,335,000 in general obligation bonds payable and a liability of \$766,777 for a long term lease on the Police Administration building and the Community Swim Center. The area has been receiving water and storm drainage services and the City's position that the area be liable for its share of bonded indebtedness is reasonable.

Conformance with the County General Plan

The Yolo County Community Development has reviewed the island annexation proposal. The staff found the proposal compatible with the Yolo County General Plan.

Conformance with Standards for Evaluation

The proposed annexation conforms with the Commissions Standards for Evaluation of Annexation proposals (LAFCO Resolution No. 79-11).

Definitness and Conformance of Boundaries

The Yolo County Surveyor and Assessor have verified that the proposed boundaries are definite and conform to necessary legal requirements.

Environmental Review

The City of Woodland has issued a Notice of Exemption for this proposal. The staff has found the project exempt under Class 20 of the California Environmental Quality Act. This Class exemption applies where the changes in boundary do not change the geographical area in which previously existing powers are exercised. A copy of the Notice of Exemption is attached as Appendix B.

Need and Provision of Urban Services

MORGA requires the annexing city submit to the Commission a plan for providing urban services to the annexation area. The following list summarizes the provision of services to the annexation area.

1. WATER SERVICE: The City currently provides City water service to the area. An eight (8) inch City water line presently exists on the south side of West Main Street. A ten (10) inch water line is located along West Lincoln Avenue. Three hydrants are located in the area. The level and range of these services are required incremental but slight expansion and no improvements nor upgrading of structures would be required.
2. STREET LIGHTING: Street lighting will be required similar to those installed on portions of West Main Street already in the City limits. Provisions for street lighting and the installation of curbs, gutters and sidewalks will be made in the next edition of the City's Capitol Improvement Program.
3. TREE MAINTENANCE: There are no trees to be maintained by the City.
4. TRASH PICK UP: There will be an incremental increase in trash pick up requirements.
5. PARKS AND RECREATION PROGRAM: The annexation area is a business area without residences. It is not expected to place any new demands on the City's Parks and Recreation Program.
6. LIBRARY: The area is also not expected to place any new demands on the City Library Program.

Landowner Consent

There are nine separate landowners in the proposal area. Seven of the owners within the annexation area have entered into Annexation Agreements with the City. Through these legal instruments the owners have agreed to annex their properties to the City without opposition and have agreed to the installation of city improvements. (See Appendix C for a list of the landowners who have signed annexation agreements.) The two landowners who have not signed agreements with the City are Orrick Oil Co. Inc. and the California State Department of Transportation. The two unsigned owners have not expressed any opposition to this proceeding.

Effect on Adjacent Areas

The subject area is developed. The annexation of the area should not have any effect on adjacent areas in the city. However, if the area is not annexed it could adversely effect the undeveloped land west of the island. This undeveloped land is in the Woodland Urban Limit Line. If this area is not annexed it would be a completely surrounded island if any land to the west is annexed. The Government Code precludes creating an island unless the Commission finds that such a prohibition would be detrimental to the orderly development of the community. Appendix D contains the MORGA Government Code Section 35150(e) that pertains to this prohibition and waiver.

Proximity to Other Populated Developed Areas Extent that Island is Substantially Surrounded Date that Island was Created

Map A indicates the proximity of the proposal area to other developments. Two restaurants are north of the area. A condominium complex and a vacant lot zoned for residential are south. West Lincoln Avenue borders this area on the south. The total perimeter of the annexation area is 4083.38 feet, 3743.31 of those feet are contiguous to the present city boundaries. This means 91.6% of the island is surrounded by the City of Woodland.

MORGA states LAFCO shall decide whether an area is substantially developed based on the following factors: availability of public services, presence of public improvements, appropriate zoning of the area, and physical improvements on the land within preceding the territory. As the preceding subsections have shown public improvements and utilities are existing and available for use and expansion. The rezoning and zoning are appropriate to the present use of the area, and physical structures are on 9 of the 10 available lots. Therefore, this area meets the MORGA criteria for designating this area as substantially developed. The areas adjacent to the island were annexed incrementally, the earliest in 1964 and the latest in 1977. Therefore, the island was in existence as of January 1, 1978 as required by MORGA.

Findings and Conclusions

1. The City of Woodland applied for this Island Annexation August 19, 1980.
2. The Executive Officer issued a Certificate of Filing September 5, 1980
3. This is the second island annexation proposal heard by the Yolo County LAFCO.
4. The island annexation procedure expires December 31, 1980.
5. The proposal area is 12.838 acres in size.
6. The proposal area is developed but uninhabited.
7. The proposal area is contiguous to Woodland on the east, north, and south and is 91.6% surrounded by the city limits.
8. The proposal area receives water and storm drainage from the City of Woodland.
9. The proposal area is currently in the Willow Oak FPD.
10. The proposal area is in tax rate area 87-003 and is assessed at \$242,979.
11. Property Tax Transfer negotiations have been agreed upon.
12. The City of Woodland has requested the proposal area be liable for bonded indebtedness.
13. The proposal is in conformance with the Yolo County and Woodland General Plans.
14. The proposal is in conformance with the Yolo County LAFCO Standards for Evaluation.
15. The proposal legal description is definite and locatable.
16. The proposal is Categorically Exempt under Class 20 of the CEQA guidelines.
17. The City of Woodland has adequately addressed how they will provide urban services to the area.
18. Seven of the nine landowners in the proposal area have signed annexation agreements with the City of Woodland.
19. If this area is not annexed it would become completely surrounded by the City if the land to the west were annexed.
20. The proposal area meets the criteria of an island as defined by MORGA.
21. The proposal represents orderly growth and development of the City of Woodland.

Recommendations

Staff recommends that:

1. That the Categorical Exemption, Class 20 of the environmental impact be approved and adopted by resolution of the Commission, and that the Executive Officer be directed to prepare the appropriate Notice of Determination.
2. That the Commission find that the subject territory is uninhabited.
3. That the Commission find that the subject territory is an island as defined by Government Code Section 35150(f).
4. That the annexation be approved.
5. That the Commission assign the short form title "West Main Street Island Annexation to the City of Woodland."
6. That the Yolo County Surveyor be directed to prepare the final maps and legal descriptions of the subject territory.
7. That the Commission designate the Yolo County Board of Supervisors as the conducting agency to annex the subject territory.
8. That the date of recordation with the County Recorder be the effective date of this annexation.
9. *Added R. Rundstrom*
Respectfully submitted.

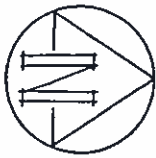
LAWRENCE L. CLAYTON, Jr.
Executive Officer




by *Elizabeth D. Castro*
Elizabeth D. Castro
Administrative Analyst II

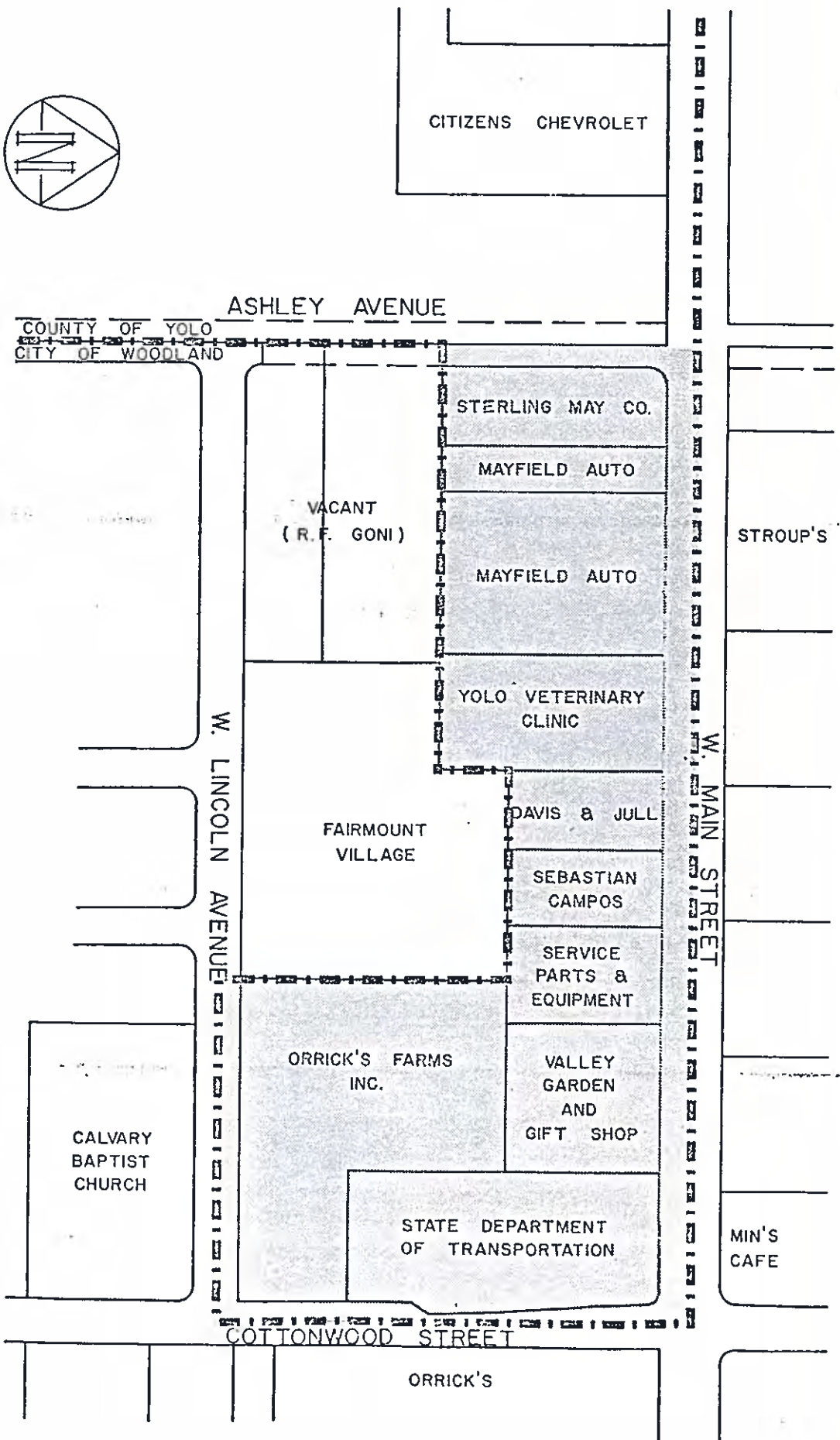
WEST MAIN STREET ANNEXATION

80-6

SCALE: 1" = 200'



-  PRESENT CITY LIMITS
-  PROPOSED STREET ADDITION
-  PROPOSED ANNEXATION AREA



MAP A.

A RESOLUTION OF APPLICATION FOR THE ANNEXING
OF CERTAIN PROPERTY TO THE CITY OF WOODLAND

WHEREAS, the Municipal Organization Act of 1977 provides a procedure for the annexation of territory substantially surrounded by the City limits of a City; and

WHEREAS, the City of Woodland is desirous of annexing certain property in accordance with this procedure; and

WHEREAS, this application is made pursuant to the Municipal Organization Act of 1977, that is, Part II of Division 2 of Title 4 of the California Government Code, commencing with Section 35000; and

WHEREAS, the subject property conforms to all legal requirements in that it:

- a. does not exceed 100 acres in area which constitutes the entire island;
- b. is substantially surrounded by property within the City limits;
- c. is substantially developed;
- d. is not prime agricultural land;
- e. will benefit from the annexation; and

WHEREAS, there exists the availability of public utility services and there is present the necessary public improvements; and

WHEREAS, there exists certain physical improvements within the island territory; and

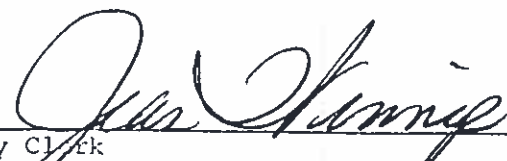
WHEREAS, it is essential that this island annexation occur in order to insure the development of orderly growth patterns and efficient land use in conformity with the Woodland Area General Plan; and

WHEREAS, this area is described in Exhibit A, which is attached hereto & incorporated herein by reference; and

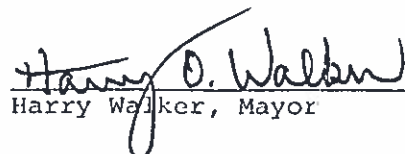
WHEREAS, said annexation is categorically exempt from environmental review under the provisions of Section 15120 of the California Environmental Quality Act;

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Woodland hereby adopts this Resolution of Application requesting that the appropriate annexation proceedings be initiated pursuant to the Municipal Organization Act of 1977.

ADOPTED THIS 19th DAY OF August, 1980.



City Clerk



Harry Walker, Mayor

EXHIBIT A
(page 1)

WEST MAIN STREET ANNEXATION 80-6

DESCRIPTION:

A portion of the Northwest Quarter of Section 31, T. 10 N., R. 2 E., M.D.B.&M., Yolo County, California, more particularly described as follows:

Beginning at a point on the existing City Boundary of the City of Woodland, said point being the northeast corner of the northwest quarter of said Section 31; thence S. $0^{\circ} 23' 29''$ W., 630.00 feet along the existing City Boundary Line; thence N. $89^{\circ} 39' 03''$ W., 469.60 feet along the existing City Boundary Line; thence N. $0^{\circ} 23' 29''$ E., 381.50 feet along the existing City Boundary Line; thence N. $89^{\circ} 39' 03''$ W., 282.90 feet along the existing City Boundary Line; thence S. $0^{\circ} 23' 29''$ W., 91.50 feet along the existing City Boundary Line; thence N. $89^{\circ} 39' 03''$ W., 567.62 feet along the existing City Boundary Line; thence leaving the existing City Boundary Line N. $0^{\circ} 23' 14''$ E., 340.07 feet to a point on the north line of said Section 31, said point also being a point on the existing City Boundary Line; thence S. $89^{\circ} 39' 03''$ E., 1,320.19 feet along the existing City Boundary Line to the point of beginning.

AMENDED
NOTICE OF EXEMPTION

TO: Secretary for Resources
1416 Ninth Street, Room 1311
Sacramento, California 95814

FROM: City of Woodland
Planning Department

County Clerk
County of Yolo
Woodland, CA

WEST MAIN STREET AREA ANNEXATION
Project Title

SOUTH OR WEST MAIN STREET, WEST OF COTTONWOOD ST. AND EAST OF THE
EXTENSION OF ASHLEY AVENUE
Project Location - Specific

WOODLAND Yolo
Project Location - City Project Location - County

ISLAND ANNEXATION, CITY OF WOODLAND AND PROPERTY OWNERS
Description of Nature, Purpose and Beneficiaries of Project

YOLO COUNTY LAFCO / BOARD OF SUPERVISORS
Name of Public Agency Approving Project

CITY OF WOODLAND
Name of Person or Agency Carrying Out Project

Exempt Status: (Check One)

- Ministerial (Section 15073)
 Declared Emergency (Section 15071(a))
 Emergency Project (Section 15071(b) & (c))
 Categorical Exemption. State type & section number

Sec 15120, Class 20 Changes in Organization of Local Agencies
Reasons why project is exempt:

Annexation of Existing Facilities / Island Annexation
Contact Person Area Code Telephone Extension

Janet RUGGIERO 916 662-5416 31

If filed by applicant:

1. Attach certified document of exemption finding.
2. Has a notice of exemption been filed by the public agency approving the project? Yes _____ No _____

Date received for filing

Janet M. Ruggiero
Signature
Community Development Director
Title

Government Code 35150

- (e) To waive the restrictions of Section 35010, if it finds that the application of the restrictions would be detrimental to the orderly development of the community and that the area that would be enclosed as a result of incorporation or annexation is so located that it cannot reasonably be annexed to another city or incorporated as a new city.

LAFCO

Meeting Date: 09/27/2018

Information

SUBJECT

Adopt a resolution authorizing the Esparto Community Services District to provide out of agency water and sewer services to APN 049-130-042, located at 27038 Capay Street in Esparto (LAFCo No. 927)

RECOMMENDED ACTION

Approve **Resolution 2018-07** authorizing the Esparto Community Services District to provide out of agency water and sewer services to APN 049-130-042, located at 27038 Capay Street in Esparto (LAFCo No. 927).

FISCAL IMPACT

None. LAFCo will be reimbursed for staff time associated with processing this request in accordance with the adopted fee schedule.

REASONS FOR RECOMMENDED ACTION

The Esparto Community Services District (CSD) submitted an application to LAFCo on August 24, 2018 to annex the subject parcel into the District in order to provide water and sewer services to a new single family residence. The annexation could not be processed and scheduled for action until the October 25, 2018 meeting. However, staff received a call on September 21, 2018 indicating the building permit was ready to be issued.

In accordance with the Cortese Knox Hertzberg Act Section 56133, the Commission may authorize a district to provide extended services outside its jurisdictional boundary but within its sphere of influence in anticipation of a later change or organization. This action would facilitate issuance of the building permit in advance of the October 25, 2018 meeting.

BACKGROUND

The subject parcel is currently in the Esparto CSD's sphere of influence, which indicates area intended for annexation. Pursuant to Government Code Section 56133(b), the Commission may authorize the CSD to provide new or extended services outside its jurisdictional boundaries but within its sphere of influence in anticipation of a later change of organization. Annexation is tentatively scheduled for a Public Hearing on October 25, 2018.

Location and Land Use

The property is immediately east of and adjacent to the existing CSD boundary. The parcel is designated for and zoned single family residential by Yolo County. There was a tentative map approved to subdivide the parcel, however, the project will not go forward and the tentative approval has been rescinded. Yolo County is in the process of rezoning this parcel to Intensive Agriculture, which would also allow the single family residence.

CSD Requirements and Standards

The Esparto CSD will extend the existing sewer main and install a new manhole within service distance to the new residence. The property owner will be responsible to connect the new residence to the sewer system at this manhole along the easement. The CSD charges a water connection fee of \$6,525.00 for a 1" line and a sewer tap fee of \$200.00.

Conformity with Commission Policy

This Out of Agency Agreement is consistent with Yolo LAFCo's Project Policies, specifically, its Standards of Evaluation (Section 3.3) and Agricultural Conservation Policy (Section 4.0), and the Esparto CSD sphere of influence. As discussed above, there are no growth-inducing impacts associated with this water and sewer connection. Development is limited to one single family house and associated outbuildings on the vacant parcel. The Esparto CSD submitted the proposal application and therefore a "will serve" letter has not been required. The CSD is able to provide water and sewer service to the parcels without detracting from current service levels. Approval of these services will ensure the adequate provision of municipal services in a manner that is logical and orderly.

CEQA

The California Environmental Quality Act (CEQA) requires analysis of agency approvals of discretionary projects. A "Project," under CEQA, is defined as "the whole of an action, which has a potential for resulting in either a direct physical change in the environment, or a reasonably foreseeable indirect physical change in the environment." The proposed Out of Agency Agreement is a project under CEQA.

Staff has reviewed the project and recommends that the project is categorically exempt from the California Environmental Quality Act (CEQA) pursuant to

Guidelines Section 15303 (New Construction or Conversion of Small Structures). The Class 3 exemption applies to the construction and location of limited numbers of new, small facilities or structures; installation of small new equipment and facilities in small structures; and the conversion of small structures from one use to another where only minor modifications are made in the exterior of the structure. Examples of this exemption include construction of a single family residence in a residential zone. Staff reviewed the proposed project and did not find any evidence that special circumstances exist that would create a reasonable possibility that the proposed project will have a significant adverse effect on the environment. Therefore, the proposed project qualifies for the exemption under CEQA Guidelines Section 15303.

Attachments

Esparto CSD Out-of-Agency Resolution 2018-07

Form Review

Form Started By: Terri Tuck

Started On: 09/24/2018 09:12 AM

Final Approval Date: 09/24/2018

RESOLUTION № 2018-07

**AUTHORIZE THE ESPARTO COMMUNITY SERVICE DISTRICT TO PROVIDE
OUT OF AGENCY WATER AND SEWER SERVICE TO APN 049-130-042, LOCATED
AT 27038 CAPAY STREET IN ESPARTO
LAFCO NO. 927**

WHEREAS, on August 24, 2018, the Esparto Community Services District (CSD) submitted a proposal application to annex APN 049-130-042 in order to provide water and sewer service to a new single family residence pending with Yolo County for building permit review; and

WHEREAS, the proposal was routed and scheduled for a Public Hearing to consider annexation on October 25, 2018; and

WHEREAS, the building permit for the new single family residence is ready to be issued and staff does not anticipate any issues with the annexation; and

WHEREAS, in accordance with the Cortese Knox Hertzberg Act, Government Code Section 56133, the Yolo Local Agency Formation Commission (“Yolo LAFCo”) may authorize a district to provide extended services outside its jurisdictional boundary but within its sphere of influence in anticipation of a later change or organization; and

WHEREAS, the project was analyzed in accordance with Government Code Section 56133 and Yolo LAFCo’s local policy for Out of Agency Service Review adopted January 28, 2016;

WHEREAS, this discretionary action is subject to CEQA and staff has reviewed the proposal and determined that it is categorically exempt under Public Resources Code Section 15303; and

WHEREAS, at said meeting, the application, the CEQA documentation, and the Executive Officer’s Report and Recommendations were reviewed and considered; and

NOW, THEREFORE, BE IT RESOLVED that the Yolo LAFCo authorizes the Esparto CSD to provide out of agency water and sewer services to APN 049-130-042, located at 27038 Capay Street in Esparto and shown in Exhibit A (LAFCO No. 927) subject to the following findings and conditions of approval:

Findings

1. **Finding**: Staff has reviewed the proposed project and determined that it is exempt under CEQA in accordance with CEQA Guidelines Section 15303 (New Construction or Conversion of Small Structures) and a Notice of Exemption will be filed.

Evidence: The Project is categorically exempt from the California Environmental Quality Act (CEQA) pursuant to CEQA Guidelines Section 15303 (New Construction or Conversion of Small Structures). The Class 3 exemption applies to the construction

and location of limited numbers of new, small facilities or structures; installation of small new equipment and facilities in small structures; and the conversion of small structures from one use to another where only minor modifications are made in the exterior of the structure. Examples of this exemption include construction of a single family residence in a residential zone. Staff reviewed the proposed project and did not find any evidence that special circumstances exist that would create a reasonable possibility that the proposed project will have a significant adverse effect on the environment. Therefore, the proposed Project qualifies for the exemption under CEQA Guidelines Section 15303.

2. Finding: Approval of Out of Agency Services for the project is consistent with LAFCo policies and is a logical extension of municipal water and sewer service.

Evidence: There are no growth-inducing impacts associated with this water and sewer connection. One single family residential home will be constructed onsite and the property is being rezoned to Intensive Agriculture by Yolo County which will limit any additional residential development. The Esparto CSD submitted the proposal application and therefore a "will serve" letter has not been required. The Esparto CSD is able to provide water and sewer service to the parcels without detracting from current service levels and approval is generally consistent with LAFCo policies.

Conditions of Approval

1. The applicant will pay all appropriate LAFCo application processing fees (charged on a time and materials basis).
2. To the extent allowed by law, the applicant and the real party of interest, if different, agree to defend, indemnify, hold harmless and release the Yolo Local Agency Formation Commission, its agents, officers, attorney and employees from any claim, action or proceeding brought against any of them, the purpose of which to attack, set aside, void, or annul the approval of this application or adoption of the environmental review which accompanies it. This indemnification obligation shall include, but not be limited to, damages, costs, expenses, attorney fees, or expert witness fees that may be asserted by any person or entity, including the applicant, arising out of or in connection with the approval of this application, whether or not there is concurrent passive negligence of the part of the Yolo Local Agency Formation Commission its agents, officers, attorney or employees.

PASSED AND ADOPTED by the Local Agency Formation Commission, County of Yolo, State of California, this 27th day of September 2018, by the following vote.

AYES:
NOES:
ABSENT:

Olin Woods, Chair
Yolo Local Agency Formation Commission

ATTEST:

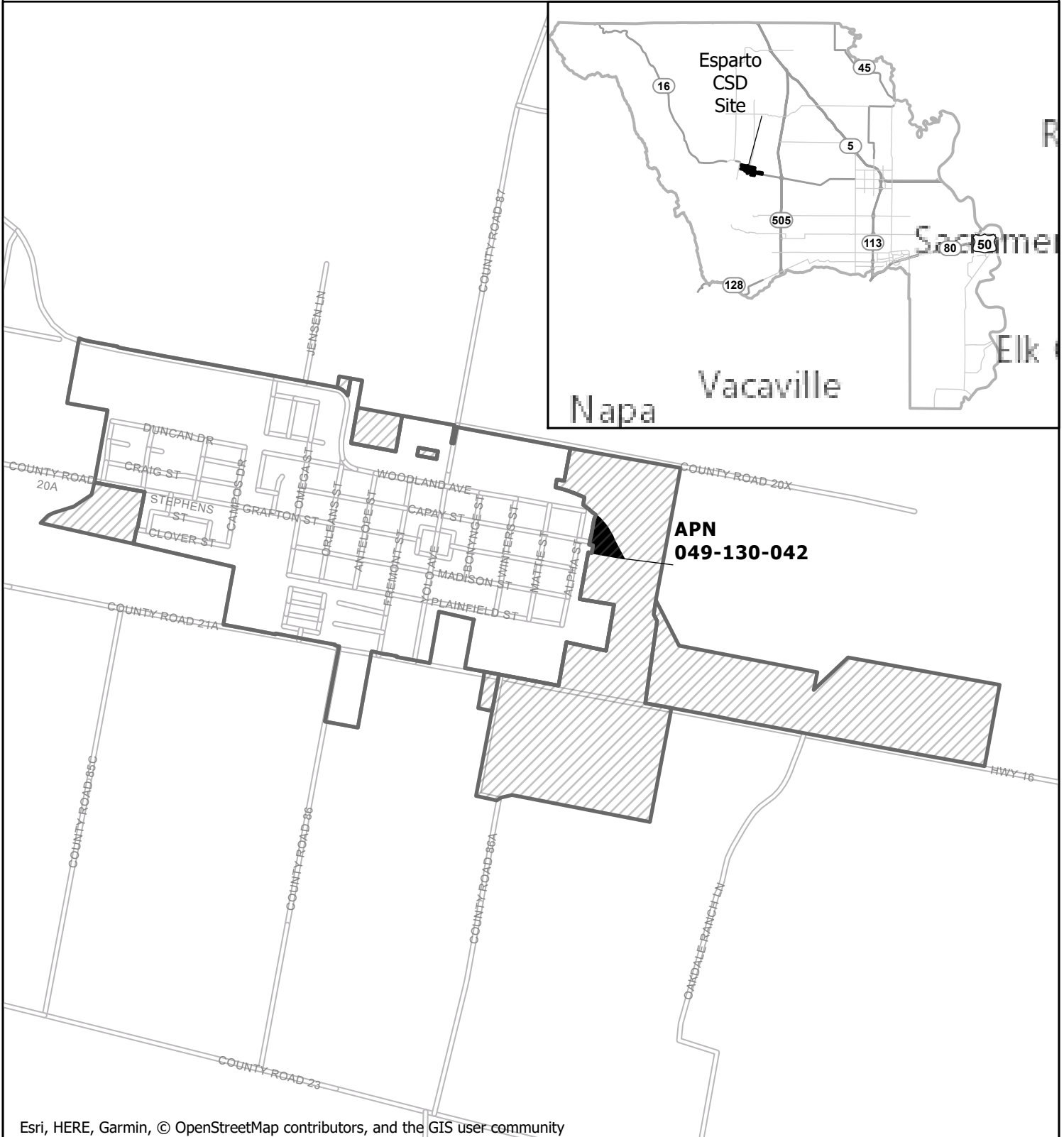
Christine Crawford, Executive Officer
Yolo Local Agency Formation Commission

Approved as to form:






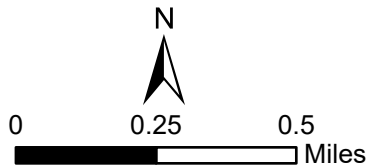
Eric May, Commission Counsel

Esparto CSD Out of Agency Services



Esri, HERE, Garmin, © OpenStreetMap contributors, and the GIS user community

	Community Service Districts
	Community Service District Sphere of Influence
	Proposed Annexation Parcel



Data Source: Yolo County
 Produced by: Yolo County ITTD
 Date: 8/30/2018



Executive Officer Report 10.

LAFCO

Meeting Date: 09/27/2018

Information

SUBJECT

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

- EO Activity Report - July 23, 2018 through September 21, 2018
-

Attachments

[EO Activity Report Jul23-Sep21](#)

Form Review

Form Started By: Terri Tuck

Started On: 08/09/2018 02:06 PM

Final Approval Date: 08/09/2018

LAFCo EO Activity Report

July 23 through September 21, 2018

Date	Meeting/Milestone	Comments
07/23/2018	Meeting w/Patrick Blacklock (CAO)	RD Property Tax Issues
07/23/2018	Meeting w/Tina Anderson (MBK Engineers), Ric Reinhardt, Dan Ramos, Jim Day	Lower Elkhorn RD Merger
07/23/2018	Meeting w/City of West Sacramento Port staff	Port of Sacramento - MSR/SOI kick off meeting
07/24/2018	Meeting w/ Michael Colantuono	MSR General Session – speaker info
07/24/2018	Meeting w/ Legislative Analyst Office & CALAFCO	How LAFCos Transfer Agency Pension Liability to Successor
07/25/2018	Meeting w/Beth Gabor (CSA Coordinator)	Wild Wings CSA – MSR/SOI kick off meeting
07/25/2018	Meeting w/ Ashley Trim, Pepperdine/Davenport	YEDFall2018 speaker
07/27/2018	Meeting w/YCPARMIA staff	JPA – MSR kick off meeting
07/27/2018	Meeting w/YCFCWCD staff	MSR/SOI kick off meeting
07/27/2018	Meeting w/Dunnigan Water District	MSR/SOI kick off meeting
07/31/2018	Call w/Tara Thronson	Lining up YEDFall2018 speaker – Sarah Rubin
8/1-8/22/17	Vacation	Off the Grid
08/23/2018	Meeting w/Steve Knightley, Esparto CSD	Annexation Proposal
08/23/2018	Meeting w/ Mindi Nunes, Yolo County	LAFCo Office Relocation
08/24/2018	Meeting w/ Charline Hamilton, City of West Sac	Application submittal for RD Subsidiary Districts
08/27/2018	Meeting w/Tara Thronson	Governance Structure for Binning
08/29/2018	CALAFCO Conference Program Committee Meeting	Facilitated Meeting as Program Co-Chair
08/30/2018	Shared Services – Meeting w/CAO staff Elisa Sabatini, Constance Robledo, Stephanie Cormier	Davis/County Property Divestment (County transferring Putah Creek parcel ownership to Davis)
09/04/2018	Meeting w/Melissa Kuehne (Institute for Local Government)	CALAFCO Conference-Live Polling
09/05/2018	Conference call w/ CALAFCO Awards Committee	CALAFCO Achievement Awards
09/11/2018	Meeting with County Facilities	LAFCo Office Relocation
09/14/2018	Meeting w/ Olin Woods	LAFCo Agenda Review
09/14/2018	Meeting with Taro Echiburu, Yolo County	Annex Esparto Pool site into Esparto CSD
09/19/2018	Conference Call – CALAFCO Annual Conference Program	Finalize sessions and PowerPoints. Final logistics.