

YOLO LOCAL AGENCY FORMATION COMMISSION

Regular Meeting AGENDA

September 28, 2017 - 9:00 a.m.

BOARD OF SUPERVISORS CHAMBERS

625 COURT STREET, ROOM 206
WOODLAND, CALIFORNIA 95695

COMMISSIONERS

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

ALTERNATE COMMISSIONERS

RICHARD DeLIBERTY (PUBLIC MEMBER)
JIM PROVENZA (COUNTY MEMBER)
ANGEL BARAJAS (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.

OATH OF OFFICE

1. Richard DeLiberty (LAFCo Public Member Alternate)

CALL TO ORDER

2. Pledge of Allegiance
3. Roll Call
4. 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

5. Approve the LAFCo Meeting Minutes of July 27, 2017
6. Review and file Fiscal Year 2016/17 Fourth Quarter Financial Update and approve a budget amendment to transfer funds from Professional and Specialized Services to Salaries and Employee Benefits
7. Correspondence

REGULAR AGENDA

8. Provide direction and endorse the attached draft city/county staff report template and "Yolo Local Government Accountability and Transparency Program" statement which includes: (1) requesting Yolo LAFCo conduct municipal service reviews for selected types of joint powers authorities/agencies; and (2) implementing a web transparency scorecard for local government agencies
9. Consideration of new administrative policy regarding appointment of a qualifying independent special district representative to the new consolidated redevelopment agency oversight board
10. Consider supporting the appointment of Yolo LAFCo's Executive Officer to serve as a CALAFCO Deputy Executive Officer for a two-year term, representing the central region

EXECUTIVE OFFICER'S REPORT

11. A report by the Executive Officer on recent events relevant to the Commission and an update of Yolo LAFCo staff activity for the month. The Commission or any individual Commissioner may request that action be taken on any item listed.
- Little Hoover Commission Final Report
 - AB 979 (Lackey)
 - EO Activity Report - July 24 through September 22, 2017

COMMISSIONER REPORTS

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

CLOSED SESSION

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

Position Title: LAFCo Executive Officer

ADJOURNMENT

14. Adjourn to the next Regular LAFCo Meeting on November 2, 2017

I declare under penalty of perjury that the foregoing agenda was posted by 5:00 p.m. on September 22, 2017, 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.yololafco.org.

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 LAFCo
625 Court Street, Room 203
Woodland, CA 95695

Note: Audio for LAFCo meetings will be available the next day following conclusion of the meeting at www.yololaftco.org.



Consent 5.

LAFCO

Meeting Date: 09/28/2017

Information

SUBJECT

Approve the LAFCo Meeting Minutes of July 27, 2017

RECOMMENDED ACTION

Approve the LAFCo Meeting Minutes of July 27, 2017.

Attachments

LAFCo Meeting Minutes 07/27/17

Form Review

Form Started By: Terri Tuck
Final Approval Date: 08/14/2017

Started On: 08/14/2017 10:14 AM

YOLO LOCAL AGENCY FORMATION COMMISSION

MEETING MINUTES

July 27, 2017

The Yolo Local Agency Formation Commission met on the 27th day of July 2017, 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 and County Members Matt Rexroad and Don Saylor. Voting Members absent were City Members Wade Cowan and Will Arnold. Others present were Executive Officer Christine Crawford, Analyst Sarah Kirchgessner, Clerk Terri Tuck, and Counsel Eric May.

CALL TO ORDER

Chair Woods called the Meeting to order at 9:03 a.m.

Item № 1 Pledge

Eric May, LAFCo Commission Counsel, led the Pledge of Allegiance.

Item № 2 Roll Call

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

Item № 3 Public Comments

None

CONSENT

Item № 4 Approve the LAFCo Meeting Minutes of July 27, 2017

Item № 5 Correspondence

Minute Order 2017-20: All recommended actions on Consent were approved.

Approved by the following vote:

MOTION: Rexroad SECOND: Saylor

AYES: Rexroad, Saylor, Woods

NOES: None

ABSTAIN: None

ABSENT: Arnold, Cowan

PUBLIC HEARING

Item № 6 Consider approval of Resolution 2017-04 adopting the Municipal Service Review (MSR) for the Public Cemetery Districts in Yolo County and determining that an update to the districts' spheres of influence is not necessary (LAFCo № S-048)

After a report by staff the Chair opened the Public Hearing. No one came forward and the Public Hearing was closed.

Minute Order 2017-21: The recommended actions were approved.

Approved by the following vote:

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

REGULAR

Item № 7 Consideration of the ad hoc subcommittee recommendation to appoint Richard DeLiberty and appointment of a Public Member Alternate to the LAFCo Commission

Minute Order 2017-22: Approved the recommended action, appointing Richard DeLiberty as the Public Member Alternate, with the term ending May 2021.

Approved by the following vote:

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

Item № 8 Consider CALAFCO 2017 Achievement Award Nominations

Minute Order 2017-23: By consensus, the Commission nominated Christine Crawford, LAFCo Executive Officer, for a CALAFCO 2017 Achievement Award.

Item № 9 Consider CALAFCO 2017 Board of Director Nominations for one City Member and one Public Member for the Central Region

No action was taken.

Item № 10 Executive Officer's Report

The Commission was given written reports of the Executive Officer's activities for the period of May 22 through July 21, 2017, and was verbally updated on recent events relevant to the Commission.

Staff informed the Commission that the Yolo Leaders YEDFall 2017 Summit is currently in the planning stages. The date and time for the Summit is September 27, 2017 from 4:00pm to 6:00pm at the Veteran's Memorial Center in Davis. The topic selected by the committee is local cannabis regulation and speakers have been chosen.

Staff informed the Commission that the 2017 CALAFCO Conference is coming up in San Diego from October 25th through the 27th. Staff asked that the Commission notify staff whether or not they wish to attend the conference.

Item № 11 Commissioner Reports

Commissioner Woods asked staff to comment on responses from the letter staff sent out in May 2017, attached in today’s agenda packets, requesting feedback from selected joint powers agencies (JPAs) regarding a proposal for LAFCo to conduct municipal service reviews of these agencies.

Staff stated that most of the JPAs have responded positively, stating that although they did not necessarily see the value in doing a review or the constraints it would have on staff time, transparency does matter. Two of the JPAs did not react positively and indicated their unwillingness to be part of the review process.

Staff indicated that an item on this topic would be scheduled on the next agenda, requesting feedback from the Commission on next steps going forward.

Item № 12 Closed Session

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

Position Title: LAFCo Executive Officer

Minute Order 2017-24: The item was continued to the next regular meeting.

Approved by the following vote:

MOTION: Saylor SECOND: Rexroad

AYES: Rexroad, Saylor, Woods

NOES: None

ABSTAIN: None

ABSENT: Arnold, Cowan

Item № 13 Adjournment

Minute Order 2017-25: By order of the Chair, the meeting was adjourned at 9:50 a.m. to the next Regular LAFCo Meeting on September 28, 2017.

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

ATTEST:

Terri Tuck
Clerk to the Commission

LAFCO

Meeting Date: 09/28/2017

Information

SUBJECT

Review and file Fiscal Year 2016/17 Fourth Quarter Financial Update and approve a budget amendment to transfer funds from Professional and Specialized Services to Salaries and Employee Benefits

RECOMMENDED ACTION

1. Review and file Fiscal Year 2016/17 Fourth Quarter Financial Update.
2. Adopt a Fiscal Year 2016/17 budget amendment to transfer \$10,000 of unused funds from Account 501165 (Professional and Specialized Services) to Account 500100 (Regular Employees).

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 2016/17 budget was adopted on May 26, 2016. Overall, the LAFCo budget for FY 2016/17 remained generally on target with total revenues for FY 2016/17 at \$373,798.92 (102.42%) and total expenditures at \$421,572.46 (83.70%). The Income Statement (attachment A) 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 B) shows a running balance of all transactions year to date, including both revenue and expenditure

amounts.

REVENUES

During the fourth quarter of FY 2016/17, the only revenue LAFCo received was \$821.85 under *Investment Earnings*. Investment earnings during the FY 2016/17 exceeded expected revenues of \$1,500 by 21.80% (\$327.04). In total, LAFCo has received 102.42% (\$373,798.92) in revenues for FY 2016/17, exceeding its expected revenue of \$364,950. No agency payments were received in the fourth quarter, all agency payments were received in the first and third quarters of FY 2016/17. Staff did not assume any revenues this year under *Charges for Services* because it tends to be minimal and uncertain.

However, staff processed five proposals during FY 2016/17 and received \$8,521.88 in revenues under *Charges for Services*. Those proposals were the Westucky II Out of Agency Agreement with the City of Woodland (\$1,654.98), the MERCSA Dissolution (\$6,041.50), the Goodpaster Out of Agency Agreement with the City of Davis (\$1,051.05), and a reimbursement to the Watts Annexation to Wild Wings CSA (-\$225.65).

EXPENDITURES

Overall, LAFCo expended 83.70% (\$421,572.46) of its annual budgeted costs of \$503,680 for FY 2016/17. LAFCo expended 102.21% of the *Salary and Employee Benefits* appropriation and 36.78% of the *Services and Supplies* appropriation.

LAFCo expended 102.21% (\$382,597) of the *Salary and Employee Benefits* appropriation (\$374,341) for FY 2016/17. The *Salary and Wages* appropriation exceeded expected expenditures by 2.39% (\$5,336.55) and the *Employee Benefits* appropriation exceeded expected expenditures by 1.93% (\$2,919.55). This overage is a result of an increase in salary range for the LAFCo Executive Officer position and a change in the positions bargaining unit in October 2016. As a result, the current Executive Officer received a 4% increase to her salary. Because budget compliance is measured at the "major object" or category level, the Yolo County Department of Financial Services recommends LAFCo make an adjustment by moving some unused funds to cover the overage. Therefore, staff recommends adopting a budget amendment to transfer \$10,000 of unused funds from Account 501165 (*Professional and Specialized Services*) to Account 500100 (*Regular Employees - salary and wages*).

LAFCo expended 36.78% (\$38,422.35) of the *Services and Supplies* appropriation (\$105,464) for FY 2016/17. \$45,000 of the *Services and Supplies* appropriation that was set aside for the Shared Services Program under *Professional and Specialized Services-Other* (account 501165) was not used during FY 2016/17 and staff has lowered this appropriation to \$10,000 for FY

2017/18. \$5,000 set aside for *Auditing and Accounting* (account 501151) was not used in FY 2016/17 because staff is building reserve in this account for audits that are scheduled in 3 year intervals. Also, during this fiscal year, the *Appropriation for Contingencies* (\$23,875) was not used.

Additionally, during this quarter, the total *Services and Supplies* appropriation was changed from \$100,664 to \$105,464, a change of \$4,800. Staff has been building a reserve for a countywide program to replace office computers every four years. A countywide account, *Transfers Out-Equipment Pre Fund (503110)*, was to be used for building the reserve. However, after staff made the purchase and tried to make payments from the Pre Fund account, the Department of Financial Services (DFS) advised staff that LAFCo could not use the Pre Fund account because the account was only for county departments to use. DFS initiated a transfer of the funds to the *Minor Equipment* account (acct 501210) which is under *Services and Supplies*. In other words, DFS wanted the LAFCo computer pre-fund account under a different category, so it was moved.

Attachments

[ATT A-4th QTR Income Statement](#)

[ATT B-4th QTR General Ledger](#)

Form Review

Inbox	Reviewed By	Date
Christine Crawford	Christine Crawford	09/15/2017 12:52 PM
Form Started By: Terri Tuck		Started On: 08/14/2017 10:17 AM
Final Approval Date: 09/15/2017		

Income Statement

GL293 Date 09/06/17
Time 11:45

Company 1000 - YOLO COUNTY
Income Statement
For Period 1 Through 12 Ending June 30, 2017

USD

Item 6-ATT A Page 1

Fiscal Year 2017 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	1,827.04-	1,500.00-	121.80	1,827.04-	1,500.00-	121.80
	Total REVENUE FROM USE OF MONE	1,827.04-	1,500.00-	121.80	1,827.04-	1,500.00-	121.80
INTGOVREVENU	INTERGOVERNMENTAL REVENUES						
OTHRGOVAGNCY	OTHER GOVERNMENTAL AGENCIES						
402010-0001	OTHR GOVT AGENCY-OTH CO-CITYS	181,725.00-	181,725.00-	100.00	181,725.00-	181,725.00-	100.00
402030-0001	OTHR GOVT AGENCY-WEST SAC	58,905.00-	58,905.00-	100.00	58,905.00-	58,905.00-	100.00
402040-0001	OTHR GOVT AGCY-WOODLAND	56,128.00-	56,128.00-	100.00	56,128.00-	56,128.00-	100.00
402050-0001	OTHR GOVT AGCY-WINTERS	5,557.00-	5,557.00-	100.00	5,557.00-	5,557.00-	100.00
402060-0001	OTHR GOVT AGCY-DAVIS	61,135.00-	61,135.00-	100.00	61,135.00-	61,135.00-	100.00
	Total OTHER GOVERNMENTAL AGENC	363,450.00-	363,450.00-	100.00	363,450.00-	363,450.00-	100.00
	Total INTERGOVERNMENTAL REVENU	363,450.00-	363,450.00-	100.00	363,450.00-	363,450.00-	100.00
CHG FOR SVCS	CHARGES FOR SERVICES						
403460-0000	OTH CHRG FR SVC-LAFCO FEE	8,521.88-	0.00	0.00	8,521.88-	0.00	0.00
	Total CHARGES FOR SERVICES	8,521.88-	0.00	0.00	8,521.88-	0.00	0.00
	Total REVENUES	373,798.92-	364,950.00-	102.42	373,798.92-	364,950.00-	102.42
EXPENDITURES	EXPENDITURES						
SALARY&BEN	SALARIES AND EMPLOYEE BENEFITS						
SALARY&WAGES	SALARY AND WAGES						
500100-0000	REGULAR EMPLOYEES	228,531.53	223,195.00	102.39	228,531.53	223,195.00	102.39
	Total SALARY AND WAGES	228,531.53	223,195.00	102.39	228,531.53	223,195.00	102.39
EMPBENEFITS	EMPLOYEE BENEFITS						
500310-0000	RETIREMENT	51,961.77	51,030.00	101.83	51,961.77	51,030.00	101.83
500320-0000	OASDI	15,617.14	15,914.00	98.13	15,617.14	15,914.00	98.13
500330-0000	FICA/MEDICARE	3,652.41	4,032.00	90.59	3,652.41	4,032.00	90.59
500360-0000	OPEB - RETIREE HEALTH INSURANC	18,227.75	17,908.00	101.79	18,227.75	17,908.00	101.79
500380-0000	UNEMPLOYMENT INSURANCE	381.33	400.00	95.33	381.33	400.00	95.33
500390-0000	WORKERS' COMP INSURANCE	469.22	500.00	93.84	469.22	500.00	93.84
500400-0000	OTHER EMPLOYEE BENEFITS	63,755.93	61,362.00	103.90	63,755.93	61,362.00	103.90
	Total EMPLOYEE BENEFITS	154,065.55	151,146.00	101.93	154,065.55	151,146.00	101.93
	Total SALARIES AND EMPLOYEE BE	382,597.08	374,341.00	102.21	382,597.08	374,341.00	102.21
SERVSUPPLIES	SERVICES AND SUPPLIES						
501020-0000	COMMUNICATIONS	1,635.31	2,500.00	65.41	1,635.31	2,500.00	65.41
501030-0000	FOOD	400.32	350.00	114.38	400.32	350.00	114.38
501051-0000	INSURANCE-PUBLIC LIABILITY	500.00	500.00	100.00	500.00	500.00	100.00
501070-0000	MAINTENANCE-EQUIPMENT	567.76	750.00	75.70	567.76	750.00	75.70
501090-0000	MEMBERSHIPS	3,203.00	3,250.00	98.55	3,203.00	3,250.00	98.55
501100-0000	MISCELLANEOUS EXPENSE	35.00	250.00	14.00	35.00	250.00	14.00
501110-0000	OFFICE EXPENSE	655.66	1,250.00	52.45	655.66	1,250.00	52.45
501111-0000	OFFICE EXP-POSTAGE	150.90	500.00	30.18	150.90	500.00	30.18
501112-0000	OFFICE EXP-PRINTING	635.59	1,000.00	63.56	635.59	1,000.00	63.56
501125-0000	IT SERVICE-DPT SYS MAINT	0.00	150.00	0.00	0.00	150.00	0.00
501126-0000	IT SERVICE-ERP	2,765.34	2,684.00	103.03	2,765.34	2,684.00	103.03
501127-0000	IT SERVICE-CONNECTIVITY	2,754.31	2,842.00	96.91	2,754.31	2,842.00	96.91
501151-0000	PROF & SPEC SVC-AUDITG & ACCTG	0.00	5,000.00	0.00	0.00	5,000.00	0.00
501152-0000	PROF & SPEC SVC-INFO TECH SVC	400.00	400.00	100.00	400.00	400.00	100.00

Income Statement

GL293 Date 09/06/17
Time 11:45

Company 1000 - YOLO COUNTY
Income Statement
For Period 1 Through 12 Ending June 30, 2017

USD

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Fiscal Year 2017 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						
501156-0000	PROF & SPEC SVC-LEGAL SVC	3,308.35	10,000.00	33.08	3,308.35	10,000.00	33.08
501165-0000	PROF & SPEC SVC-OTHER	4,245.25	50,000.00	8.49	4,245.25	50,000.00	8.49
501180-0000	PUBLICATIONS AND LEGAL NOTICES	1,022.29	2,000.00	51.11	1,022.29	2,000.00	51.11
501190-0000	RENTS AND LEASES - EQUIPMENT	2,553.04	1,500.00	170.20	2,553.04	1,500.00	170.20
501192-0000	RENTS & LEASES-RECRDS STORAGE	737.31	738.00	99.91	737.31	738.00	99.91
501205-0000	TRAINING	3,040.00	3,200.00	95.00	3,040.00	3,200.00	95.00
501210-0000	MINOR EQUIPMENT	4,694.25	4,800.00	97.80	4,694.25	4,800.00	97.80
501250-0000	TRANSPORTATION AND TRAVEL	5,118.67	10,800.00	47.40	5,118.67	10,800.00	47.40
	Total SERVICES AND SUPPLIES	38,422.35	104,464.00	36.78	38,422.35	104,464.00	36.78
OTHERCHARGES	OTHER CHARGES						
502080-0000	TAXES AND ASSESSMENTS	3.03	0.00	0.00	3.03	0.00	0.00
502201-0000	PAYMENTS TO OTH GOV INSTITUTIO	550.00	1,000.00	55.00	550.00	1,000.00	55.00
	Total OTHER CHARGES	553.03	1,000.00	55.30	553.03	1,000.00	55.30
CONTINGENCY	APPROPRIATION FOR CONTINGENCIE						
503300-0000	APPROPRIATION FOR CONTINGENCY	0.00	23,875.00	0.00	0.00	23,875.00	0.00
	Total APPROPRIATION FOR CONTIN	0.00	23,875.00	0.00	0.00	23,875.00	0.00
	Total EXPENDITURES	421,572.46	503,680.00	83.70	421,572.46	503,680.00	83.70
	Total NET FUND BALANCE	47,773.54	138,730.00	34.44	47,773.54	138,730.00	34.44

General Ledger Report

GL290 Date 09/06/17
Time 12:10

Company 1000 - YOLO COUNTY
RUNNING BAL TRANS - RUNNING BALANCE TRANS REPORT
For Period 01 - 12 Ending June 30, 2017

USD
Page 2
Sort Variable Level, Account
Type Amounts
Activity Beg Bal and Activity

Accounting Unit 694000000000 LOC AGENCY FORM BAL SHEET USE Resp Level 6940-0001-00001

Posting	Sy	Pd	Journal/Seq	Inco	Transaction Desc	Activity	Catg	Debit	Credit	Balance
			Account	100000-0000	CASH IN TREASURY				Balance Fwd	344,931.90
10/21/16	PR	04	N	5-00	1000 Auto Offset From Zon				16,795.71	328,136.19
11/02/16	AP	05	N	21-00	1000 Auto Offset From Zon				173.00	327,963.19
11/03/16	AP	05	N	15-00	1000 Auto Offset From Zon				1,025.64	326,937.55
11/03/16	AP	05	N	22-00	1000 Auto Offset From Zon				1,472.72	325,464.83
11/03/16	GL	05	N	112-00	1000 Auto Offset From Zon				8.50	325,456.33
11/04/16	PR	05	N	2-00	1000 Auto Offset From Zon				12,048.39	313,407.94
11/08/16	GL	05	N	168-00	1000 Auto Offset From Zon				125.22	313,282.72
11/10/16	AP	05	N	57-00	1000 Auto Offset From Zon				225.65	313,057.07
11/14/16	AP	05	N	50-00	1000 Auto Offset From Zon				11.20	313,045.87
11/14/16	AP	05	N	59-00	1000 Auto Offset From Zon				1,269.22	311,776.65
11/18/16	PR	05	N	3-00	1000 Auto Offset From Zon				14,682.85	297,093.80
11/18/16	AP	05	N	81-00	1000 Auto Offset From Zon				106.25	296,987.55
11/18/16	GL	05	N	381-00	1000 Auto Offset From Zon				1,294.65	295,692.90
11/30/16	GL	05	N	259-00	1000 ADJUST PC REPLACEMEN			483.66		296,176.56
11/30/16	GL	05	N	259-00	1000 Auto Offset From Zon				921.66	295,254.90
11/30/16	GL	05	N	261-00	1000 Auto Offset From Zon				66.89	295,188.01
11/30/16	GL	05	N	383-00	1000 Auto Offset From Zon			6,041.50		301,229.51
12/01/16	GL	06	N	94-00	1000 Auto Offset From Zon				8.50	301,221.01
12/02/16	PR	06	N	1-00	1000 Auto Offset From Zon				14,611.22	286,609.79
12/02/16	AP	06	N	2-00	1000 Auto Offset From Zon				8.10	286,601.69
12/06/16	AP	06	N	43-00	1000 Auto Offset From Zon				548.95	286,052.74
12/07/16	GL	06	N	248-00	1000 Auto Offset From Zon				124.68	285,928.06
12/15/16	AP	06	N	87-00	1000 Auto Offset From Zon				39.16	285,888.90
12/16/16	PR	06	N	4-00	1000 Auto Offset From Zon				14,611.87	271,277.03
12/30/16	PR	06	N	6-00	1000 Auto Offset From Zon				17,137.30	254,139.73
12/31/16	GL	06	N	112-00	1000 ADJUST PC REPLACEMEN			4,210.59		258,350.32
12/31/16	GL	06	N	150-00	1000 Auto Offset From Zon				1,768.80	256,581.52
12/31/16	GL	06	N	158-00	1000 Auto Offset From Zon				12.00	256,569.52
12/31/16	GL	06	N	163-00	1000 Auto Offset From Zon				1,654.98	254,914.54
12/31/16	GL	06	N	338-00	1000 Auto Offset From Zon				1,381.50	253,533.04
01/01/17	GL	07	N	612-00	1000 DEC 2016 INT APPR RS				74.83	253,458.21
01/01/17	GL	07	N	612-00	1000 DEC 2016 INT APPR RS				6.80	253,451.41
01/01/17	GL	07	N	611-01	1000 Auto Offset From Zon				178.07	253,273.34
01/01/17	GL	07	N	613-00	1000 Auto Offset From Zon			715.70		253,989.04
01/05/17	AP	07	N	10-00	1000 Auto Offset From Zon				11.20	253,977.84
01/05/17	AP	07	N	25-00	1000 Auto Offset From Zon				200.88	253,776.96
01/06/17	AP	07	N	11-00	1000 Auto Offset From Zon				71.74	253,705.22
01/09/17	GL	07	N	183-00	1000 Auto Offset From Zon				8.50	253,696.72
01/12/17	GL	07	N	237-00	1000 Auto Offset From Zon				128.08	253,568.64
01/13/17	PR	07	N	1-00	1000 Auto Offset From Zon				15,785.69	237,782.95
01/23/17	CB	07	N	76-00	1000 Auto Offset From Zon			5,557.00		243,339.95
01/23/17	CB	07	N	186-00	1000 Auto Offset From Zon			5,557.00		248,896.95
01/27/17	PR	07	N	6-00	1000 Auto Offset From Zon				14,816.84	234,080.11
01/27/17	AP	07	N	121-00	1000 Auto Offset From Zon				8.10	234,072.01
01/31/17	GL	07	N	363-00	1000 Auto Offset From Zon			3,309.96		237,381.97
01/31/17	GL	07	N	514-00	1000 Auto Offset From Zon				8.50	237,373.47
01/31/17	GL	07	N	515-00	1000 Auto Offset From Zon				30.86	237,342.61
02/01/17	GL	08	N	601-00	1000 REV7CBN186-142 Auto				5,557.00	231,785.61
02/03/17	AP	08	N	14-00	1000 Auto Offset From Zon				892.50	230,893.11
02/07/17	GL	08	N	198-00	1000 Auto Offset From Zon				128.43	230,764.68

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Account 100000-0000 CASH IN TREASURY								Balance Fwd		230,764.68
02/10/17	PR	08	N	3-00	1000 Auto Offset From Zon				14,601.57	216,163.11
02/15/17	AP	08	N	76-00	1000 Auto Offset From Zon			1,020.00		215,143.11
02/24/17	PR	08	N	9-00	1000 Auto Offset From Zon				14,601.53	200,541.58
02/27/17	AP	08	N	117-00	1000 Auto Offset From Zon				11.20	200,530.38
02/28/17	GL	08	N	68-00	1000 Auto Offset From Zon				116.67	200,413.71
02/28/17	GL	08	N	226-01	1000 Auto Offset From Zon				50.00	200,363.71
02/28/17	GL	08	N	228-01	1000 Auto Offset From Zon				50.00	200,313.71
02/28/17	GL	08	N	230-01	1000 Auto Offset From Zon				50.00	200,263.71
02/28/17	GL	08	N	580-01	1000 Auto Offset From Zon				287.50	199,976.21
03/02/17	GL	09	N	106-00	1000 Auto Offset From Zon				8.50	199,967.71
03/08/17	GL	09	N	159-00	1000 Auto Offset From Zon				126.28	199,841.43
03/10/17	PR	09	N	1-00	1000 Auto Offset From Zon				14,601.54	185,239.89
03/24/17	PR	09	N	4-00	1000 Auto Offset From Zon				14,795.50	170,444.39
03/27/17	AP	09	N	122-00	1000 Auto Offset From Zon				11.20	170,433.19
03/31/17	AP	09	N	162-00	1000 Auto Offset From Zon				144.99	170,288.20
03/31/17	GL	09	N	611-00	1000 Auto Offset From Zon				170.48	170,117.72
03/31/17	GL	09	N	614-00	1000 Auto Offset From Zon				80.95	170,036.77
03/31/17	GL	09	N	735-00	1000 Auto Offset From Zon				8.50	170,028.27
04/01/17	GL	10	N	608-00	1000 MAR 2017 INT APPR RS				89.73	169,938.54
04/01/17	GL	10	N	608-00	1000 MAR 2017 INT APPR RS				.25	169,938.29
04/01/17	GL	10	N	606-00	1000 Auto Offset From Zon			571.27		170,509.56
04/01/17	GL	10	N	607-00	1000 Auto Offset From Zon				99.73	170,409.83
04/06/17	GL	10	N	188-00	1000 Auto Offset From Zon				128.21	170,281.62
04/07/17	PR	10	N	2-00	1000 Auto Offset From Zon				14,601.59	155,680.03
04/10/17	AP	10	N	27-00	1000 Auto Offset From Zon				105.25	155,574.78
04/11/17	AP	10	N	40-00	1000 Auto Offset From Zon				91.88	155,482.90
04/13/17	AP	10	N	60-00	1000 Auto Offset From Zon				333.75	155,149.15
04/18/17	AP	10	N	88-00	1000 Auto Offset From Zon				72.00	155,077.15
04/21/17	PR	10	N	7-00	1000 Auto Offset From Zon				14,601.54	140,475.61
04/21/17	AP	10	N	97-00	1000 Auto Offset From Zon				11.20	140,464.41
04/21/17	AP	10	N	119-00	1000 Auto Offset From Zon				9.00	140,455.41
04/30/17	GL	10	N	507-00	1000 Auto Offset From Zon				503.48	139,951.93
05/01/17	GL	11	N	287-01	1000 Auto Offset From Zon				1,381.50	138,570.43
05/05/17	PR	11	N	2-00	1000 Auto Offset From Zon				11,976.72	126,593.71
05/08/17	AP	11	N	35-00	1000 Auto Offset From Zon				96.28	126,497.43
05/16/17	AP	11	N	73-00	1000 Auto Offset From Zon				44.91	126,452.52
05/18/17	GL	11	N	432-00	1000 Auto Offset From Zon				8.50	126,444.02
05/19/17	PR	11	N	5-00	1000 Auto Offset From Zon				14,601.53	111,842.49
05/19/17	AP	11	N	87-00	1000 Auto Offset From Zon				11.20	111,831.29
05/23/17	GL	11	N	503-00	1000 Auto Offset From Zon				124.22	111,707.07
05/31/17	GL	11	N	306-00	1000 Auto Offset From Zon				661.73	111,045.34
05/31/17	GL	11	N	308-00	1000 Auto Offset From Zon				1,023.96	110,021.38
06/02/17	PR	12	N	1-00	1000 Auto Offset From Zon				14,601.56	95,419.82
06/08/17	GL	12	N	113-00	1000 Auto Offset From Zon				8.50	95,411.32
06/09/17	AP	12	N	53-00	1000 Auto Offset From Zon				35.00	95,376.32
06/12/17	GL	12	N	183-00	1000 Auto Offset From Zon				128.91	95,247.41
06/15/17	AP	12	N	65-00	1000 Auto Offset From Zon				11.20	95,236.21
06/16/17	PR	12	N	4-00	1000 Auto Offset From Zon				14,600.26	80,635.95
06/30/17	GL	12	N	495-00	1000 RECLASS FOR ACCT UNI				64,287.54	16,348.41
06/30/17	PR	12	N	7-00	1000 Auto Offset From Zon				14,531.60	1,816.81

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			Account	100000-0000	CASH IN TREASURY				Balance Fwd	1,816.81
06/30/17	GL	12 N	29-00	1000	Auto Offset From Zon				26.91	1,789.90
06/30/17	GL	12 N	30-00	1000	Auto Offset From Zon				8.40	1,781.50
06/30/17	GL	12 N	319-00	1000	Auto Offset From Zon				400.00	1,381.50
06/30/17	GL	12 N	322-00	1000	Auto Offset From Zon				1,381.50	
						Total Activity	Account	386,675.37	505,554.41	
			Account	100000-0000	CASH IN TREASURY				End Balance	0.00
			Account	101000-0143	RC-LAFCO OPEB				Begin Balance	50,672.99
10/01/16	GL	04 N	555-00	1000	SEPT 2016 INT APPR R		68.50			50,741.49
01/01/17	GL	07 N	612-00	1000	DEC 2016 INT APPR RS		74.83			50,816.32
04/01/17	GL	10 N	608-00	1000	MAR 2017 INT APPR RS		89.73			50,906.05
06/30/17	GL	12 N	495-00	1000	RECLASS FOR ACCT UNI				50,906.05	
						Total Activity	Account	233.06	50,906.05	
			Account	101000-0143	RC-LAFCO OPEB				End Balance	0.00
			Account	101000-0144	RC-LAFCO PC REPL				Begin Balance	3,624.76
07/31/16	GL	01 N	127-00	1000	16-17 PC REPL ADD		1,200.00			4,824.76
10/01/16	GL	04 N	555-00	1000	SEPT 2016 INT APPR R		6.00			4,830.76
11/30/16	GL	05 N	259-00	1000	ADJUST PC REPLACEMEN				483.66	4,347.10
12/31/16	GL	06 N	112-00	1000	ADJUST PC REPLACEMEN				4,210.59	136.51
01/01/17	GL	07 N	612-00	1000	DEC 2016 INT APPR RS		6.80			143.31
04/01/17	GL	10 N	608-00	1000	MAR 2017 INT APPR RS		.25			143.56
06/30/17	GL	12 N	495-00	1000	RECLASS FOR ACCT UNI				143.56	
						Total Activity	Account	1,213.05	4,837.81	
			Account	101000-0144	RC-LAFCO PC REPL				End Balance	0.00
			Account	190200-0000	FUTURE LONG TERM DEBT REQUIRE				Begin Balance	657,707.00
06/30/17	GL	12 N	495-00	1000	RECLASS FOR ACCT UNI				657,707.00	
						Total Activity	Account		657,707.00	
			Account	190200-0000	FUTURE LONG TERM DEBT REQUIRE				End Balance	0.00
			Account	195010-0000	DEFERRED OUTFLOWS-PENSIONS				Begin Balance	123,779.00
06/30/17	GL	12 N	495-00	1000	RECLASS FOR ACCT UNI		123,779.00			
						Total Activity	Account	123,779.00		
			Account	195010-0000	DEFERRED OUTFLOWS-PENSIONS				End Balance	0.00
			Account	200001-0000	ACCOUNTS PAYABLE-JE				Begin Balance	3,166.77
07/01/16	GL	01 A	1396-00	1000	6/30 AP INVOICE ACCR		3,166.77			
						Total Activity	Account	3,166.77		
			Account	200001-0000	ACCOUNTS PAYABLE-JE				End Balance	0.00

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Posting	Sy	Pd	Journal/Seq	Inco	Transaction Desc	Activity	Catg	Debit	Credit	Balance
			Account	205000-0000	ACCRUED PAYROLL-GROSS				Begin Balance	18,789.69-
07/01/16	GL	01 A	1801-00	1000	PAYROLL ACCR 7/1/16			13,125.96		5,663.73-
07/01/16	GL	01 A	1802-00	1000	PAYROLL ACCR 7/15/16			5,663.73		
					Total Activity	Account		18,789.69		
			205000-0000	ACCRUED PAYROLL-GROSS					End Balance	0.00
			Account	210100-0000	DUE TO OTHER FUNDS				Begin Balance	215.89-
07/01/16	GL	01 A	1801-00	1000	PAYROLL ACCR 7/1/16			154.33		61.56-
07/01/16	GL	01 A	1802-00	1000	PAYROLL ACCR 7/15/16			61.56		
					Total Activity	Account		215.89		
			210100-0000	DUE TO OTHER FUNDS					End Balance	0.00
			Account	210900-0000	COMPENSATED ABSENSES (S/T)				Begin Balance	4,362.00-
06/30/17	GL	12 N	495-00	1000	RECLASS FOR ACCT UNI			4,362.00		
					Total Activity	Account		4,362.00		
			210900-0000	COMPENSATED ABSENSES (S/T)					End Balance	0.00
			Account	220501-0000	DEFERRED INFLOWS PENSION				Begin Balance	72,443.00-
06/30/17	GL	12 N	495-00	1000	RECLASS FOR ACCT UNI			72,443.00		
					Total Activity	Account		72,443.00		
			220501-0000	DEFERRED INFLOWS PENSION					End Balance	0.00
			Account	230000-0000	COMPENSATED ABSENSES (L/T)				Begin Balance	4,362.00-
06/30/17	GL	12 N	495-00	1000	RECLASS FOR ACCT UNI			4,362.00		
					Total Activity	Account		4,362.00		
			230000-0000	COMPENSATED ABSENSES (L/T)					End Balance	0.00
			Account	230600-0000	OTHER POST EMPLOYMENT BENEFITS				Begin Balance	58,485.00-
06/30/17	GL	12 N	495-00	1000	RECLASS FOR ACCT UNI			58,485.00		
					Total Activity	Account		58,485.00		
			230600-0000	OTHER POST EMPLOYMENT BENEFITS					End Balance	0.00
			Account	230650-0000	NET PENSION LIABILITY				Begin Balance	394,276.00-
06/30/17	GL	12 N	495-00	1000	RECLASS FOR ACCT UNI			394,276.00		
					Total Activity	Account		394,276.00		
			230650-0000	NET PENSION LIABILITY					End Balance	0.00
			Account	300500-0001	FUND BAL-COMMITTED-OPEB				Begin Balance	50,672.99-
05/01/17	GL	11 N	375-00	1000	LAFCO UNRST OPEB FB			50,188.00		484.99-
06/30/17	GL	12 N	495-00	1000	RECLASS FOR ACCT UNI			484.99		

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Accounting Unit	694000000000	LOC AGENCY FORM BAL SHEET USE	Resp	Level	6940-0001-00001					
Posting	Sy	Pd	Journal/Seq	Inco	Transaction Desc	Activity	Catg	Debit	Credit	Balance
Account 300500-0001 FUND BAL-COMMITTED-OPEB									Balance Fwd	0.00
Total Activity Account								50,672.99		
Account 300500-0001 FUND BAL-COMMITTED-OPEB									End Balance	0.00
Account 300600-0000 FD BAL-ASSIGNED									Begin Balance	67,357.50-
06/30/17	GL	12	N	495-00	1000 RECLASS FOR ACCT UNI			67,357.50		
Total Activity Account								67,357.50		
Account 300600-0000 FD BAL-ASSIGNED									End Balance	0.00
Account 300600-0001 FD BAL-ASSIGNED-CAP ASSET REPL									Begin Balance	3,624.76-
07/31/16	GL	01	N	127-00	1000 16-17 PC REPL ADD				1,200.00	4,824.76-
11/30/16	GL	05	N	259-00	1000 ADJUST PC REPLACEMEN			483.66		4,341.10-
12/31/16	GL	06	N	112-00	1000 CORR LAFCO EQ PRE FU			4,210.59		130.51-
06/30/17	GL	12	N	495-00	1000 RECLASS FOR ACCT UNI			130.51		
Total Activity Account								4,824.76	1,200.00	
Account 300600-0001 FD BAL-ASSIGNED-CAP ASSET REPL									End Balance	0.00
Account 300999-0000 UNASSIGNED									Begin Balance	29,349.19-
07/31/16	GL	01	N	127-00	1000 16-17 PC REPL ADD			1,200.00		28,149.19-
11/30/16	GL	05	N	259-00	1000 ADJUST PC REPLACEMEN				483.66	28,632.85-
12/31/16	GL	06	N	112-00	1000 CORR LAFCO EQ PRE FU				4,210.59	32,843.44-
05/01/17	GL	11	N	375-00	1000 LAFCO UNRST OPEB FB				50,188.00	83,031.44-
06/30/17	GL	12	N	495-00	1000 RECLASS FOR ACCT UNI			83,031.44		
Total Activity Account								84,231.44	54,882.25	
Account 300999-0000 UNASSIGNED									End Balance	0.00
694000000000 LOC AGENCY FORM BAL SHEET USE									End Balance	0.00

Accounting Unit	69405229816991	LOCAL AGENCY FORMATION COMM	Resp	Level	6940-0052-02981-6991					
Posting	Sy	Pd	Journal/Seq	Inco	Transaction Desc	Activity	Catg	Debit	Credit	Balance
Account 400700-0000 INVESTMENT EARNINGS-POOL									Begin Balance	0.00
06/30/17	GL	12	N	1628-00	1000 06-30-17 INTEREST AP				288.11	288.11-
06/30/17	GL	12	N	1628-00	1000 06-30-17 INTEREST AP				121.21	409.32-
06/30/17	GL	12	N	1628-00	1000 06-30-17 INTEREST AP				.34	409.66-
06/30/17	GL	12	N	1629-00	1000 TREAS INV FEES Q4 EN			41.74		367.92-
06/30/17	GL	12	N	1629-00	1000 TREAS INV FEES Q4 EN			17.56		350.36-
06/30/17	GL	12	N	1629-00	1000 TREAS INV FEES Q4 EN			.05		350.31-
06/30/17	GL	12	N	495-00	1000 RECLASS FOR ACCT UNI				1,476.73	1,827.04-
Total Activity Account								59.35	1,886.39	
Account 400700-0000 INVESTMENT EARNINGS-POOL									End Balance	1,827.04-

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

Account	402010-0001				OTHR GOVT AGENCY-OTH CO-CITYS			Begin Balance		0.00
06/30/17	GL 12 N		495-00 1000		RECLASS FOR ACCT UNI				181,725.00	181,725.00-
					Total Activity	Account			181,725.00	
	402010-0001				OTHR GOVT AGENCY-OTH CO-CITYS			End Balance		181,725.00-

Account	402030-0001				OTHR GOVT AGENCY-WEST SAC			Begin Balance		0.00
06/30/17	GL 12 N		495-00 1000		RECLASS FOR ACCT UNI				58,905.00	58,905.00-
					Total Activity	Account			58,905.00	
	402030-0001				OTHR GOVT AGENCY-WEST SAC			End Balance		58,905.00-

Account	402040-0001				OTHR GOVT AGCY-WOODLAND			Begin Balance		0.00
06/30/17	GL 12 N		495-00 1000		RECLASS FOR ACCT UNI				56,128.00	56,128.00-
					Total Activity	Account			56,128.00	
	402040-0001				OTHR GOVT AGCY-WOODLAND			End Balance		56,128.00-

Account	402050-0001				OTHR GOVT AGCY-WINTERS			Begin Balance		0.00
06/30/17	GL 12 N		495-00 1000		RECLASS FOR ACCT UNI				5,557.00	5,557.00-
					Total Activity	Account			5,557.00	
	402050-0001				OTHR GOVT AGCY-WINTERS			End Balance		5,557.00-

Account	402060-0001				OTHR GOVT AGCY-DAVIS			Begin Balance		0.00
06/30/17	GL 12 N		495-00 1000		RECLASS FOR ACCT UNI				61,135.00	61,135.00-
					Total Activity	Account			61,135.00	
	402060-0001				OTHR GOVT AGCY-DAVIS			End Balance		61,135.00-

Account	403460-0000				OTH CHRG FR SVC-LAFCO FEE			Begin Balance		0.00
06/30/17	GL 12 N		495-00 1000		RECLASS FOR ACCT UNI				8,521.88	8,521.88-
					Total Activity	Account			8,521.88	
	403460-0000				OTH CHRG FR SVC-LAFCO FEE			End Balance		8,521.88-

Account	500100-0000				REGULAR EMPLOYEES			Begin Balance		0.00
06/30/17	GL 12 N		1759-00 1000		PAYROLL ACCR 7/14/17		4,557.12			4,557.12
06/30/17	GL 12 N		495-00 1000		RECLASS FOR ACCT UNI		223,974.41			228,531.53
					Total Activity	Account	228,531.53			
	500100-0000				REGULAR EMPLOYEES			End Balance		228,531.53

Account	500310-0000				RETIREMENT			Begin Balance		0.00
06/30/17	GL 12 N		1759-00 1000		PAYROLL ACCR 7/14/17		1,055.58			1,055.58
06/30/17	GL 12 N		495-00 1000		RECLASS FOR ACCT UNI		50,906.19			51,961.77
					Total Activity	Account	51,961.77			
	500310-0000				RETIREMENT			End Balance		51,961.77

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			Account	500320-0000	OASDI				Begin Balance	0.00
06/30/17	GL	12 N	1759-00	1000	PAYROLL ACCR 7/14/17			254.30		254.30
06/30/17	GL	12 N	495-00	1000	RECLASS FOR ACCT UNI			15,362.84		15,617.14
					Total Activity	Account		15,617.14		
			500320-0000	OASDI					End Balance	15,617.14
			Account	500330-0000	FICA/MEDICARE				Begin Balance	0.00
06/30/17	GL	12 N	1759-00	1000	PAYROLL ACCR 7/14/17			59.48		59.48
06/30/17	GL	12 N	495-00	1000	RECLASS FOR ACCT UNI			3,592.93		3,652.41
					Total Activity	Account		3,652.41		
			500330-0000	FICA/MEDICARE					End Balance	3,652.41
			Account	500360-0000	OPEB - RETIREE HEALTH INSURANCE				Begin Balance	0.00
06/30/17	GL	12 N	1759-00	1000	PAYROLL ACCR 7/14/17			363.57		363.57
06/30/17	GL	12 N	495-00	1000	RECLASS FOR ACCT UNI			17,864.18		18,227.75
					Total Activity	Account		18,227.75		
			500360-0000	OPEB - RETIREE HEALTH INSURANCE					End Balance	18,227.75
			Account	500380-0000	UNEMPLOYMENT INSURANCE				Begin Balance	0.00
06/30/17	GL	12 N	1152-00	1000	UNEMPLOYMENT RECHARG			381.33		381.33
					Total Activity	Account		381.33		
			500380-0000	UNEMPLOYMENT INSURANCE					End Balance	381.33
			Account	500390-0000	WORKERS' COMP INSURANCE				Begin Balance	0.00
06/30/17	GL	12 N	495-00	1000	RECLASS FOR ACCT UNI			469.22		469.22
					Total Activity	Account		469.22		
			500390-0000	WORKERS' COMP INSURANCE					End Balance	469.22
			Account	500400-0000	OTHER EMPLOYEE BENEFITS				Begin Balance	0.00
06/30/17	GL	12 N	1759-00	1000	PAYROLL ACCR 7/14/17			1,277.94		1,277.94
06/30/17	GL	12 N	495-00	1000	RECLASS FOR ACCT UNI			62,477.99		63,755.93
					Total Activity	Account		63,755.93		
			500400-0000	OTHER EMPLOYEE BENEFITS					End Balance	63,755.93
			Account	501020-0000	COMMUNICATIONS				Begin Balance	0.00
06/30/17	GL	12 N	936-00	1000	185-1 05/17 INTERNAL			8.50		8.50
06/30/17	GL	12 N	973-00	1000	185-1 06/17 INTERNAL			126.42		134.92
06/30/17	GL	12 N	495-00	1000	RECLASS FOR ACCT UNI			1,500.39		1,635.31
					Total Activity	Account		1,635.31		
			501020-0000	COMMUNICATIONS					End Balance	1,635.31

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			Account	501030-0000	FOOD			Begin Balance		0.00
06/30/17	GL	12 N	495-00	1000	RECLASS FOR ACCT UNI			400.32		400.32
					Total Activity	Account		400.32		
			Account	501030-0000	FOOD			End Balance		400.32
			Account	501051-0000	INSURANCE-PUBLIC LIABILITY			Begin Balance		0.00
06/30/17	GL	12 N	495-00	1000	RECLASS FOR ACCT UNI			500.00		500.00
					Total Activity	Account		500.00		
			Account	501051-0000	INSURANCE-PUBLIC LIABILITY			End Balance		500.00
			Account	501070-0000	MAINTENANCE-EQUIPMENT			Begin Balance		0.00
06/30/17	AP	12 N	190-00	1000	13078INLAND BUSI			83.13		83.13
06/30/17	GL	12 N	1160-00	1000	MAINT FEE COPIER USA			197.52		280.65
06/30/17	GL	12 N	495-00	1000	RECLASS FOR ACCT UNI			287.11		567.76
					Total Activity	Account		567.76		
			Account	501070-0000	MAINTENANCE-EQUIPMENT			End Balance		567.76
			Account	501090-0000	MEMBERSHIPS			Begin Balance		0.00
06/30/17	GL	12 N	495-00	1000	RECLASS FOR ACCT UNI			3,203.00		3,203.00
					Total Activity	Account		3,203.00		
			Account	501090-0000	MEMBERSHIPS			End Balance		3,203.00
			Account	501100-0000	MISCELLANEOUS EXPENSE			Begin Balance		0.00
06/30/17	GL	12 N	495-00	1000	RECLASS FOR ACCT UNI			35.00		35.00
					Total Activity	Account		35.00		
			Account	501100-0000	MISCELLANEOUS EXPENSE			End Balance		35.00
			Account	501110-0000	OFFICE EXPENSE			Begin Balance		0.00
06/30/17	AP	12 N	190-00	1000	10246DSW HOLDING			11.20		11.20
06/30/17	GL	12 N	495-00	1000	RECLASS FOR ACCT UNI			644.46		655.66
					Total Activity	Account		655.66		
			Account	501110-0000	OFFICE EXPENSE			End Balance		655.66
			Account	501111-0000	OFFICE EXP-POSTAGE			Begin Balance		0.00
06/30/17	GL	12 N	495-00	1000	RECLASS FOR ACCT UNI			150.90		150.90
					Total Activity	Account		150.90		
			Account	501111-0000	OFFICE EXP-POSTAGE			End Balance		150.90
			Account	501112-0000	OFFICE EXP-PRINTING			Begin Balance		0.00
06/30/17	GL	12 N	1160-00	1000	BW & COLOR COPIER US			572.10		572.10
06/30/17	GL	12 N	495-00	1000	RECLASS FOR ACCT UNI			63.49		635.59

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Account			501112-0000		OFFICE EXP-PRINTING				Balance Fwd	635.59
							Total Activity	Account		635.59

			501112-0000		OFFICE EXP-PRINTING				End Balance	635.59

Account			501126-0000		IT SERVICE-ERP				Begin Balance	0.00
06/30/17	GL	12 N	2014-00	1000	YR END TRUEUP ERP CH			81.34		81.34
06/30/17	GL	12 N	495-00	1000	RECLASS FOR ACCT UNI			2,684.00		2,765.34
							Total Activity	Account		2,765.34

			501126-0000		IT SERVICE-ERP				End Balance	2,765.34

Account			501127-0000		IT SERVICE-CONNECTIVITY				Begin Balance	0.00
06/30/17	GL	12 N	2014-00	1000	YR END TRUEUP CONN C				87.69	87.69
06/30/17	GL	12 N	495-00	1000	RECLASS FOR ACCT UNI			2,842.00		2,754.31
							Total Activity	Account		2,842.00

			501127-0000		IT SERVICE-CONNECTIVITY				End Balance	2,754.31

Account			501152-0000		PROF & SPEC SVC-INFO TECH SVC				Begin Balance	0.00
06/30/17	GL	12 N	495-00	1000	RECLASS FOR ACCT UNI			400.00		400.00
							Total Activity	Account		400.00

			501152-0000		PROF & SPEC SVC-INFO TECH SVC				End Balance	400.00

Account			501156-0000		PROF & SPEC SVC-LEGAL SVC				Begin Balance	0.00
06/30/17	GL	12 N	1151-00	1000	LEGAL SERVICES 4TH Q			1,222.72		1,222.72
06/30/17	GL	12 N	495-00	1000	RECLASS FOR ACCT UNI			2,085.63		3,308.35
							Total Activity	Account		3,308.35

			501156-0000		PROF & SPEC SVC-LEGAL SVC				End Balance	3,308.35

Account			501165-0000		PROF & SPEC SVC-OTHER				Begin Balance	0.00
06/30/17	GL	12 N	495-00	1000	RECLASS FOR ACCT UNI			4,245.25		4,245.25
							Total Activity	Account		4,245.25

			501165-0000		PROF & SPEC SVC-OTHER				End Balance	4,245.25

Account			501180-0000		PUBLICATIONS AND LEGAL NOTICES				Begin Balance	0.00
06/30/17	GL	12 N	495-00	1000	RECLASS FOR ACCT UNI			1,022.29		1,022.29
							Total Activity	Account		1,022.29

			501180-0000		PUBLICATIONS AND LEGAL NOTICES				End Balance	1,022.29

Account			501190-0000		RENTS AND LEASES - EQUIPMENT				Begin Balance	0.00
06/30/17	AP	12 N	213-00	1000	10609DE LAGE LAN			975.00		975.00
06/30/17	AP	12 N	213-00	1000	10609DE LAGE LAN			9.75		984.75
06/30/17	AP	12 N	213-00	1000	10609DE LAGE LAN			60.94		1,045.69
06/30/17	AP	12 N	213-00	1000	10609DE LAGE LAN			7.31		1,053.00
06/30/17	GL	12 N	1160-00	1000	LEASE FEE COPIER USA			351.53		1,404.53
06/30/17	GL	12 N	495-00	1000	RECLASS FOR ACCT UNI			1,148.51		2,553.04

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Accounting Unit 69405229816991 LOCAL AGENCY FORMATION COMM Resp Level 6940-0052-02981-6991										
Account	501190-0000				RENTS AND LEASES - EQUIPMENT				Balance Fwd	2,553.04
					Total Activity	Account		2,553.04		
	501190-0000				RENTS AND LEASES - EQUIPMENT				End Balance	2,553.04
Account	501192-0000				RENTS & LEASES-RECRDS STORAGE				Begin Balance	0.00
06/30/17	GL 12 N		1144-00	1000	FY16/17 RECORDS CENT			737.31		737.31
					Total Activity	Account		737.31		
	501192-0000				RENTS & LEASES-RECRDS STORAGE				End Balance	737.31
Account	501205-0000				TRAINING				Begin Balance	0.00
06/30/17	GL 12 N		495-00	1000	RECLASS FOR ACCT UNI			3,040.00		3,040.00
					Total Activity	Account		3,040.00		
	501205-0000				TRAINING				End Balance	3,040.00
Account	501210-0000				MINOR EQUIPMENT				Begin Balance	0.00
06/30/17	GL 12 N		495-00	1000	RECLASS FOR ACCT UNI			4,694.25		4,694.25
					Total Activity	Account		4,694.25		
	501210-0000				MINOR EQUIPMENT				End Balance	4,694.25
Account	501250-0000				TRANSPORTATION AND TRAVEL				Begin Balance	0.00
06/30/17	GL 12 N		1878-00	1000	V#12674 063017			147.13		147.13
06/30/17	GL 12 N		495-00	1000	RECLASS FOR ACCT UNI			4,971.54		5,118.67
					Total Activity	Account		5,118.67		
	501250-0000				TRANSPORTATION AND TRAVEL				End Balance	5,118.67
Account	502080-0000				TAXES AND ASSESSMENTS				Begin Balance	0.00
06/30/17	GL 12 N		1160-00	1000	LS PRPTY TAX COPIER			3.03		3.03
					Total Activity	Account		3.03		
	502080-0000				TAXES AND ASSESSMENTS				End Balance	3.03
Account	502201-0000				PAYMENTS TO OTH GOV INSTITUTION				Begin Balance	0.00
06/30/17	GL 12 N		495-00	1000	RECLASS FOR ACCT UNI			550.00		550.00
					Total Activity	Account		550.00		
	502201-0000				PAYMENTS TO OTH GOV INSTITUTION				End Balance	550.00
	69405229816991				LOCAL AGENCY FORMATION COMM				End Balance	47,773.54

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			Account	100000-0000	CASH IN TREASURY				Begin Balance	0.00
06/30/17	GL	12 N	1630-00	1000	JUN 17 INT APPR REST				103.65	103.65-
06/30/17	GL	12 N	1630-00	1000	JUN 17 INT APPR REST				.29	103.94-
06/30/17	GL	12 N	495-00	1000	RECLASS FOR ACCT UNI		64,287.54			64,183.60
06/30/17	AP	12 N	190-00	1000	Auto Offset From Zon			94.33		64,089.27
06/30/17	AP	12 N	213-00	1000	Auto Offset From Zon			1,053.00		63,036.27
06/30/17	GL	12 N	936-00	1000	Auto Offset From Zon			8.50		63,027.77
06/30/17	GL	12 N	973-00	1000	Auto Offset From Zon			126.42		62,901.35
06/30/17	GL	12 N	1144-00	1000	Auto Offset From Zon			737.31		62,164.04
06/30/17	GL	12 N	1151-00	1000	Auto Offset From Zon			1,222.72		60,941.32
06/30/17	GL	12 N	1152-00	1000	Auto Offset From Zon			381.33		60,559.99
06/30/17	GL	12 N	1160-00	1000	Auto Offset From Zon			1,124.18		59,435.81
06/30/17	GL	12 N	1628-00	1000	Auto Offset From Zon		409.66			59,845.47
06/30/17	GL	12 N	1629-00	1000	Auto Offset From Zon			59.35		59,786.12
06/30/17	GL	12 N	1927-00	1000	Auto Offset From Zon		94.33			59,880.45
06/30/17	GL	12 N	2014-00	1000	Auto Offset From Zon		6.35			59,886.80
						Total Activity	Account	64,797.88	4,911.08	
			Account	100000-0000	CASH IN TREASURY				End Balance	59,886.80
			Account	101000-0143	RC-LAFCO OPEB				Begin Balance	0.00
06/30/17	GL	12 N	1630-00	1000	JUN 17 INT APPR REST		103.65			103.65
06/30/17	GL	12 N	495-00	1000	RECLASS FOR ACCT UNI		50,906.05			51,009.70
						Total Activity	Account	51,009.70		
			Account	101000-0143	RC-LAFCO OPEB				End Balance	51,009.70
			Account	101000-0144	RC-LAFCO PC REPL				Begin Balance	0.00
06/30/17	GL	12 N	1630-00	1000	JUN 17 INT APPR REST		.29			.29
06/30/17	GL	12 N	495-00	1000	RECLASS FOR ACCT UNI		143.56			143.85
						Total Activity	Account	143.85		
			Account	101000-0144	RC-LAFCO PC REPL				End Balance	143.85
			Account	190200-0000	FUTURE LONG TERM DEBT REQUIRE				Begin Balance	0.00
06/30/17	GL	12 N	1719-00	1000	6/30/17 Accr Comp Ab			1,717.00		1,717.00-
06/30/17	GL	12 N	495-00	1000	RECLASS FOR ACCT UNI		657,707.00			655,990.00
						Total Activity	Account	657,707.00	1,717.00	
			Account	190200-0000	FUTURE LONG TERM DEBT REQUIRE				End Balance	655,990.00
			Account	195010-0000	DEFERRED OUTFLOWS-PENSIONS				Begin Balance	0.00
06/30/17	GL	12 N	495-00	1000	RECLASS FOR ACCT UNI			123,779.00		123,779.00-
						Total Activity	Account	123,779.00		
			Account	195010-0000	DEFERRED OUTFLOWS-PENSIONS				End Balance	123,779.00-

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			Account	200001-0000	ACCOUNTS PAYABLE-JE				Begin Balance	0.00
06/30/17	GL	12 N	1878-00	1000	FYE A/P Accrual				147.13	147.13-
06/30/17	GL	12 N	1927-00	1000	V#10246 9951047 0706				11.20	158.33-
06/30/17	GL	12 N	1927-00	1000	V#13078 0GT642				83.13	241.46-
					Total Activity	Account			241.46	
			200001-0000	ACCOUNTS PAYABLE-JE					End Balance	241.46-
			Account	205000-0000	ACCRUED PAYROLL-GROSS				Begin Balance	0.00
06/30/17	GL	12 N	1759-00	1000	PAYROLL ACCR 7/14/17				7,490.96	7,490.96-
					Total Activity	Account			7,490.96	
			205000-0000	ACCRUED PAYROLL-GROSS					End Balance	7,490.96-
			Account	210100-0000	DUE TO OTHER FUNDS				Begin Balance	0.00
06/30/17	GL	12 N	1759-00	1000	PAYROLL ACCR 7/14/17				77.03	77.03-
					Total Activity	Account			77.03	
			210100-0000	DUE TO OTHER FUNDS					End Balance	77.03-
			Account	210900-0000	COMPENSATED ABSENCES (S/T)				Begin Balance	0.00
06/30/17	GL	12 N	1719-00	1000	6/30/17 Accr Comp Ab		858.50			858.50
06/30/17	GL	12 N	495-00	1000	RECLASS FOR ACCT UNI			4,362.00		3,503.50-
					Total Activity	Account	858.50	4,362.00		
			210900-0000	COMPENSATED ABSENCES (S/T)					End Balance	3,503.50-
			Account	220501-0000	DEFERRED INFLOWS PENSION				Begin Balance	0.00
06/30/17	GL	12 N	495-00	1000	RECLASS FOR ACCT UNI				72,443.00	72,443.00-
					Total Activity	Account			72,443.00	
			220501-0000	DEFERRED INFLOWS PENSION					End Balance	72,443.00-
			Account	230000-0000	COMPENSATED ABSENCES (L/T)				Begin Balance	0.00
06/30/17	GL	12 N	1719-00	1000	6/30/17 Accr Comp Ab				18,446.00	18,446.00-
06/30/17	GL	12 N	1719-00	1000	6/30/17 Accr Comp Ab		20,163.00			1,717.00
06/30/17	GL	12 N	1719-00	1000	6/30/17 Accr Comp Ab			858.50		858.50
06/30/17	GL	12 N	495-00	1000	RECLASS FOR ACCT UNI			4,362.00		3,503.50-
					Total Activity	Account	20,163.00	23,666.50		
			230000-0000	COMPENSATED ABSENCES (L/T)					End Balance	3,503.50-
			Account	230600-0000	OTHER POST EMPLOYMENT BENEFITS				Begin Balance	0.00
06/30/17	GL	12 N	495-00	1000	RECLASS FOR ACCT UNI				58,485.00	58,485.00-
					Total Activity	Account			58,485.00	
			230600-0000	OTHER POST EMPLOYMENT BENEFITS					End Balance	58,485.00-

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Posting	Sy	Pd	Journal/Seq	Inco	Transaction Desc	Activity	Catg	Debit	Credit	Balance
Account 230650-0000 NET PENSION LIABILITY								Begin Balance		0.00
06/30/17	GL	12	N	495-00	1000 RECLASS FOR ACCT UNI				394,276.00	394,276.00-
Total Activity Account									394,276.00	
230650-0000 NET PENSION LIABILITY								End Balance		394,276.00-
Account 300500-0001 FUND BAL-COMMITTED-OPEB								Begin Balance		0.00
06/30/17	GL	12	N	495-00	1000 RECLASS FOR ACCT UNI				484.99	484.99-
Total Activity Account									484.99	
300500-0001 FUND BAL-COMMITTED-OPEB								End Balance		484.99-
Account 300600-0000 FD BAL-ASSIGNED								Begin Balance		0.00
06/30/17	GL	12	N	495-00	1000 RECLASS FOR ACCT UNI				67,357.50	67,357.50-
Total Activity Account									67,357.50	
300600-0000 FD BAL-ASSIGNED								End Balance		67,357.50-
Account 300600-0001 FD BAL-ASSIGNED-CAP ASSET REPL								Begin Balance		0.00
06/30/17	GL	12	N	495-00	1000 RECLASS FOR ACCT UNI				130.51	130.51-
Total Activity Account									130.51	
300600-0001 FD BAL-ASSIGNED-CAP ASSET REPL								End Balance		130.51-
Account 300999-0000 UNASSIGNED								Begin Balance		0.00
06/30/17	GL	12	N	495-00	1000 RECLASS FOR ACCT UNI				83,031.44	83,031.44-
Total Activity Account									83,031.44	
300999-0000 UNASSIGNED								End Balance		83,031.44-
69409900010001 LOC AGENCY FORM BSU ONLY								End Balance		47,773.54-

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Account 400700-0000 INVESTMENT EARNINGS-POOL								Begin Balance		0.00
10/01/16	GL	04	N	553-00	1000 SEPT 30 INTERST APPO	8800000000009900	10000		506.04	506.04-
10/01/16	GL	04	N	553-00	1000 SEPT 30 INTERST APPO	8800000000009900	10000		88.19	594.23-
10/01/16	GL	04	N	553-00	1000 SEPT 30 INTERST APPO	8800000000009900	10000		7.72	601.95-
10/01/16	GL	04	N	554-00	1000 TREAS INV FEES Q1 EN	8800000000009900	10000	112.98		488.97-
10/01/16	GL	04	N	554-00	1000 TREAS INV FEES Q1 EN	8800000000009900	10000	19.69		469.28-
10/01/16	GL	04	N	554-00	1000 TREAS INV FEES Q1 EN	8800000000009900	10000	1.72		467.56-
01/01/17	GL	07	N	611-01	1000 TREAS INV FEES Q2 EN	8800000000009900	10000	151.03		316.53-
01/01/17	GL	07	N	611-01	1000 TREAS INV FEES Q2 EN	8800000000009900	10000	24.78		291.75-
01/01/17	GL	07	N	611-01	1000 TREAS INV FEES Q2 EN	8800000000009900	10000	2.26		289.49-
01/01/17	GL	07	N	613-00	1000 DEC 31 INTERST APPOR	8800000000009900	10000		607.03	896.52-
01/01/17	GL	07	N	613-00	1000 DEC 31 INTERST APPOR	8800000000009900	10000		99.61	996.13-
01/01/17	GL	07	N	613-00	1000 DEC 31 INTERST APPOR	8800000000009900	10000		9.06	1,005.19-
04/01/17	GL	10	N	606-00	1000 MAR 31 INTEREST APPO	8800000000009900	10000		462.26	1,467.45-
04/01/17	GL	10	N	606-00	1000 MAR 31 INTEREST APPO	8800000000009900	10000		108.71	1,576.16-

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Posting	Sy	Pd	Journal/Seq	Inco	Transaction Desc	Activity	Catg	Debit	Credit	Balance
			Account	400700-0000	INVESTMENT EARNINGS-POOL				Balance Fwd	1,576.16-
04/01/17	GL	10 N	606-00	1000	MAR 31 INTEREST APPO	8800000000009900	10000			1,576.46-
04/01/17	GL	10 N	607-00	1000	TREAS INV FEES Q3 EN	8800000000009900	10000	80.70	.30	1,495.76-
04/01/17	GL	10 N	607-00	1000	TREAS INV FEES Q3 EN	8800000000009900	10000	18.98		1,476.78-
04/01/17	GL	10 N	607-00	1000	TREAS INV FEES Q3 EN	8800000000009900	10000	.05		1,476.73-
06/30/17	GL	12 N	495-00	1000	RECLASS FOR ACCT UNI			1,476.73		
Total Activity Account								1,888.92	1,888.92	
			Account	400700-0000	INVESTMENT EARNINGS-POOL				End Balance	0.00
			Account	402010-0001	OTHR GOVT AGENCY-OTH CO-CITYS				Begin Balance	0.00
07/31/16	GL	01 N	51-00	1000	FY1617 CO CONTRIB FO	8504000000007000	29250		181,725.00	181,725.00-
06/30/17	GL	12 N	495-00	1000	RECLASS FOR ACCT UNI			181,725.00		
Total Activity Account								181,725.00	181,725.00	
			Account	402010-0001	OTHR GOVT AGENCY-OTH CO-CITYS				End Balance	0.00
			Account	402030-0001	OTHR GOVT AGENCY-WEST SAC				Begin Balance	0.00
07/20/16	CB	01 N	60-00	1000	WSac portion of FY16	8504000000007000	29350		58,905.00	58,905.00-
06/30/17	GL	12 N	495-00	1000	RECLASS FOR ACCT UNI			58,905.00		
Total Activity Account								58,905.00	58,905.00	
			Account	402030-0001	OTHR GOVT AGENCY-WEST SAC				End Balance	0.00
			Account	402040-0001	OTHR GOVT AGCY-WOODLAND				Begin Balance	0.00
08/03/16	CB	02 N	6-00	1000	Woodland Portion FY1	8504000000006000	29400		56,128.00	56,128.00-
06/30/17	GL	12 N	495-00	1000	RECLASS FOR ACCT UNI			56,128.00		
Total Activity Account								56,128.00	56,128.00	
			Account	402040-0001	OTHR GOVT AGCY-WOODLAND				End Balance	0.00
			Account	402050-0001	OTHR GOVT AGCY-WINTERS				Begin Balance	0.00
01/23/17	CB	07 N	76-00	1000	WintersShareFY16/17B	8504000000006000	29450		5,557.00	5,557.00-
01/23/17	CB	07 N	186-00	1000	WintersShareFY16/17B	8504000000006000	29450		5,557.00	11,114.00-
02/01/17	GL	08 N	601-00	1000	REV7CBN186-78 Winter	8504000000006000	29450	5,557.00		5,557.00-
06/30/17	GL	12 N	495-00	1000	RECLASS FOR ACCT UNI			5,557.00		
Total Activity Account								11,114.00	11,114.00	
			Account	402050-0001	OTHR GOVT AGCY-WINTERS				End Balance	0.00
			Account	402060-0001	OTHR GOVT AGCY-DAVIS				Begin Balance	0.00
08/17/16	CB	02 N	53-00	1000	Davis Portion FY16/1	8504000000006000	29500		61,135.00	61,135.00-
06/30/17	GL	12 N	495-00	1000	RECLASS FOR ACCT UNI			61,135.00		
Total Activity Account								61,135.00	61,135.00	
			Account	402060-0001	OTHR GOVT AGCY-DAVIS				End Balance	0.00

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			Account	403460-0000	OTH CHRG FR SVC-LAFCO FEE				Begin Balance	0.00
09/09/16	CB	03	N	16-00	1000	920-Goodpaster OOA w	850100092002016 35000		1,600.00	1,600.00-
11/10/16	AP	05	N	57-00	1000	REIMBURSEMENT-WATTSA	8504000000006000 35000	225.65		1,374.35-
11/30/16	GL	05	N	383-00	1000	919-MERCSA DISSOLUTI	850100091909016 35000		6,041.50	7,415.85-
12/06/16	AP	06	N	43-00	1000	999001277ADAM GOODPA	8504000000006000 35000	548.95		6,866.90-
12/31/16	GL	06	N	163-00	1000	921 WestuckyII OOA w	8504000000006000 35000	1,654.98		5,211.92-
01/31/17	GL	07	N	363-00	1000	CORR JE 2017-06-163	8504000000006000 35000		1,654.98	6,866.90-
01/31/17	GL	07	N	363-00	1000	Westucky II Out of A	8504000000006000 35000		1,654.98	8,521.88-
06/30/17	GL	12	N	495-00	1000	RECLASS FOR ACCT UNI		8,521.88		8,521.88-
Total Activity Account								10,951.46	10,951.46	
			Account	403460-0000	OTH CHRG FR SVC-LAFCO FEE				End Balance	0.00
			Account	500100-0000	REGULAR EMPLOYEES				Begin Balance	0.00
07/01/16	PR	01	N	1-00	1000	Summarized transacti		8,225.60		8,225.60
07/01/16	GL	01	A	1801-00	1000	PAYROLL ACCR 7/1/16			8,225.60	
07/01/16	GL	01	A	1802-00	1000	PAYROLL ACCR 7/15/16			3,376.44	3,376.44-
07/15/16	PR	01	N	3-00	1000	Summarized transacti		8,441.09		5,064.65
07/29/16	PR	01	N	6-00	1000	Summarized transacti		8,441.09		13,505.74
08/12/16	PR	02	N	3-00	1000	Summarized transacti		8,616.74		22,122.48
08/26/16	PR	02	N	5-00	1000	Summarized transacti		8,528.92		30,651.40
09/09/16	PR	03	N	1-00	1000	Summarized transacti		8,528.91		39,180.31
09/23/16	PR	03	N	3-00	1000	Summarized transacti		8,528.94		47,709.25
10/07/16	PR	04	N	3-00	1000	Summarized transacti		8,528.92		56,238.17
10/21/16	PR	04	N	5-00	1000	Summarized transacti		9,962.03		66,200.20
11/04/16	PR	05	N	2-00	1000	Summarized transacti		8,748.08		74,908.28
11/18/16	PR	05	N	3-00	1000	Summarized transacti		8,708.07		83,616.35
12/02/16	PR	06	N	1-00	1000	Summarized transacti		8,656.31		92,272.66
12/16/16	PR	06	N	4-00	1000	Summarized transacti		8,656.32		100,928.98
12/30/16	PR	06	N	6-00	1000	Summarized transacti		10,364.44		111,293.42
01/13/17	PR	07	N	1-00	1000	Summarized transacti		8,656.32		119,949.74
01/27/17	PR	07	N	6-00	1000	Summarized transacti		8,656.31		128,606.05
02/10/17	PR	08	N	3-00	1000	Summarized transacti		8,656.33		137,262.38
02/24/17	PR	08	N	9-00	1000	Summarized transacti		8,656.31		145,918.69
03/10/17	PR	09	N	1-00	1000	Summarized transacti		8,656.31		154,575.00
03/24/17	PR	09	N	4-00	1000	Summarized transacti		705.73		155,280.73
03/24/17	PR	09	N	4-00	1000	Expense accrual		148.86		155,429.59
03/24/17	PR	09	N	4-00	1000	Summarized transacti		7,950.60		163,380.19
04/07/17	PR	10	N	2-00	1000	Summarized transacti		8,656.34		172,036.53
04/21/17	PR	10	N	7-00	1000	Summarized transacti		8,656.32		180,692.85
05/05/17	PR	11	N	2-00	1000	Summarized transacti		8,656.30		189,349.15
05/19/17	PR	11	N	5-00	1000	Summarized transacti		8,656.31		198,005.46
06/02/17	PR	12	N	1-00	1000	Summarized transacti		8,656.32		206,661.78
06/16/17	PR	12	N	4-00	1000	Summarized transacti		8,656.31		215,318.09
06/30/17	PR	12	N	7-00	1000	Expense accrual		27.14		215,345.23
06/30/17	PR	12	N	7-00	1000	Expense accrual		72.34		215,417.57
06/30/17	PR	12	N	7-00	1000	Expense accrual		108.54		215,526.11
06/30/17	PR	12	N	7-00	1000	Expense accrual		2,143.78		217,669.89
06/30/17	PR	12	N	7-00	1000	Expense accrual		3,117.67		220,787.56
06/30/17	PR	12	N	7-00	1000	Expense accrual		1,808.50		222,596.06
06/30/17	PR	12	N	7-00	1000	Expense accrual		207.84		222,803.90

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			Account	500100-0000	REGULAR EMPLOYEES				Balance Fwd	222,803.90
06/30/17	PR	12	N	7-00	1000	Expense accrual		1,425.21		224,229.11
06/30/17	PR	12	N	7-00	1000	Expense accrual		25.00		224,254.11
06/30/17	PR	12	N	7-00	1000	Expense accrual			279.70	223,974.41
06/30/17	GL	12	N	495-00	1000	RECLASS FOR ACCT UNI			223,974.41	
						Total Activity	Account	235,856.15	235,856.15	
			Account	500100-0000	REGULAR EMPLOYEES				End Balance	0.00
			Account	500310-0000	RETIREMENT				Begin Balance	0.00
07/01/16	PR	01	N	1-00	1000	Summarized transacti		1,790.93		1,790.93
07/01/16	GL	01	A	1801-00	1000	PAYROLL ACCR 7/1/16			1,790.93	
07/01/16	GL	01	A	1802-00	1000	PAYROLL ACCR 7/15/16			767.45	767.45-
07/15/16	PR	01	N	3-00	1000	Summarized transacti		1,918.62		1,151.17
07/29/16	PR	01	N	6-00	1000	Summarized transacti		1,918.62		3,069.79
08/12/16	PR	02	N	3-00	1000	Summarized transacti		1,958.67		5,028.46
08/26/16	PR	02	N	5-00	1000	Summarized transacti		1,938.65		6,967.11
09/09/16	PR	03	N	1-00	1000	Summarized transacti		1,938.64		8,905.75
09/23/16	PR	03	N	3-00	1000	Summarized transacti		1,938.65		10,844.40
10/07/16	PR	04	N	3-00	1000	Summarized transacti		1,938.64		12,783.04
10/21/16	PR	04	N	5-00	1000	Summarized transacti		2,265.35		15,048.39
11/04/16	PR	05	N	2-00	1000	Summarized transacti		1,979.49		17,027.88
11/18/16	PR	05	N	3-00	1000	Summarized transacti		1,979.48		19,007.36
12/02/16	PR	06	N	1-00	1000	Summarized transacti		1,967.69		20,975.05
12/16/16	PR	06	N	4-00	1000	Summarized transacti		1,967.69		22,942.74
12/30/16	PR	06	N	6-00	1000	Summarized transacti		2,357.08		25,299.82
01/13/17	PR	07	N	1-00	1000	Summarized transacti		1,967.68		27,267.50
01/27/17	PR	07	N	6-00	1000	Summarized transacti		1,967.68		29,235.18
02/10/17	PR	08	N	3-00	1000	Summarized transacti		1,967.69		31,202.87
02/24/17	PR	08	N	9-00	1000	Summarized transacti		1,967.68		33,170.55
03/10/17	PR	09	N	1-00	1000	Summarized transacti		1,967.68		35,138.23
03/24/17	PR	09	N	4-00	1000	Expense accrual		1,019.26		36,157.49
03/24/17	PR	09	N	4-00	1000	Expense accrual		26.46		36,183.95
03/24/17	PR	09	N	4-00	1000	Summarized transacti		948.43		37,132.38
04/07/17	PR	10	N	2-00	1000	Summarized transacti		1,967.69		39,100.07
04/21/17	PR	10	N	7-00	1000	Summarized transacti		1,967.69		41,067.76
05/05/17	PR	11	N	2-00	1000	Summarized transacti		1,967.68		43,035.44
05/19/17	PR	11	N	5-00	1000	Summarized transacti		1,967.69		45,003.13
06/02/17	PR	12	N	1-00	1000	Summarized transacti		1,967.69		46,970.82
06/16/17	PR	12	N	4-00	1000	Summarized transacti		1,967.68		48,938.50
06/30/17	PR	12	N	7-00	1000	Summarized transacti		1,967.69		50,906.19
06/30/17	GL	12	N	495-00	1000	RECLASS FOR ACCT UNI			50,906.19	
						Total Activity	Account	53,464.57	53,464.57	
			Account	500310-0000	RETIREMENT				End Balance	0.00

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			Account 500320-0000	OASDI					Begin Balance	0.00
07/01/16	PR	01	N	1-00	1000	Summarized transacti		573.00		573.00
07/01/16	GL	01	A	1801-00	1000	PAYROLL ACCR 7/1/16			573.00	
07/01/16	GL	01	A	1802-00	1000	PAYROLL ACCR 7/15/16			234.54	234.54-
07/15/16	PR	01	N	3-00	1000	Summarized transacti		586.35		351.81
07/29/16	PR	01	N	6-00	1000	Summarized transacti		592.57		944.38
08/12/16	PR	02	N	3-00	1000	Summarized transacti		612.74		1,557.12
08/26/16	PR	02	N	5-00	1000	Summarized transacti		591.81		2,148.93
09/09/16	PR	03	N	1-00	1000	Summarized transacti		591.81		2,740.74
09/23/16	PR	03	N	3-00	1000	Summarized transacti		591.80		3,332.54
10/07/16	PR	04	N	3-00	1000	Summarized transacti		591.81		3,924.35
10/21/16	PR	04	N	5-00	1000	Summarized transacti		702.36		4,626.71
11/04/16	PR	05	N	2-00	1000	Summarized transacti		539.90		5,166.61
11/18/16	PR	05	N	3-00	1000	Summarized transacti		602.91		5,769.52
12/02/16	PR	06	N	1-00	1000	Summarized transacti		599.70		6,369.22
12/16/16	PR	06	N	4-00	1000	Summarized transacti		600.22		6,969.44
12/30/16	PR	06	N	6-00	1000	Summarized transacti		715.42		7,684.86
01/13/17	PR	07	N	1-00	1000	Summarized transacti		660.77		8,345.63
01/27/17	PR	07	N	6-00	1000	Summarized transacti		604.97		8,950.60
02/10/17	PR	08	N	3-00	1000	Summarized transacti		592.58		9,543.18
02/24/17	PR	08	N	9-00	1000	Summarized transacti		592.57		10,135.75
03/10/17	PR	09	N	1-00	1000	Summarized transacti		592.57		10,728.32
03/24/17	PR	09	N	4-00	1000	Expense accrual		269.54		10,997.86
03/24/17	PR	09	N	4-00	1000	Expense accrual		7.56		11,005.42
03/24/17	PR	09	N	4-00	1000	Summarized transacti		323.03		11,328.45
04/07/17	PR	10	N	2-00	1000	Summarized transacti		592.58		11,921.03
04/21/17	PR	10	N	7-00	1000	Summarized transacti		592.57		12,513.60
05/05/17	PR	11	N	2-00	1000	Summarized transacti		536.69		13,050.29
05/19/17	PR	11	N	5-00	1000	Summarized transacti		592.57		13,642.86
06/02/17	PR	12	N	1-00	1000	Summarized transacti		592.57		14,235.43
06/16/17	PR	12	N	4-00	1000	Summarized transacti		591.53		14,826.96
06/30/17	PR	12	N	7-00	1000	Summarized transacti		535.88		15,362.84
06/30/17	GL	12	N	495-00	1000	RECLASS FOR ACCT UNI			15,362.84	
Total Activity Account								16,170.38	16,170.38	
			Account 500320-0000	OASDI					End Balance	0.00
			Account 500330-0000	FICA/MEDICARE					Begin Balance	0.00
07/01/16	PR	01	N	1-00	1000	Summarized transacti		134.01		134.01
07/01/16	GL	01	A	1801-00	1000	PAYROLL ACCR 7/1/16			134.01	
07/01/16	GL	01	A	1802-00	1000	PAYROLL ACCR 7/15/16			54.85	54.85-
07/15/16	PR	01	N	3-00	1000	Summarized transacti		137.13		82.28
07/29/16	PR	01	N	6-00	1000	Summarized transacti		138.58		220.86
08/12/16	PR	02	N	3-00	1000	Summarized transacti		143.30		364.16
08/26/16	PR	02	N	5-00	1000	Summarized transacti		138.41		502.57
09/09/16	PR	03	N	1-00	1000	Summarized transacti		138.41		640.98
09/23/16	PR	03	N	3-00	1000	Summarized transacti		138.40		779.38
10/07/16	PR	04	N	3-00	1000	Summarized transacti		138.41		917.79
10/21/16	PR	04	N	5-00	1000	Summarized transacti		164.26		1,082.05
11/04/16	PR	05	N	2-00	1000	Summarized transacti		126.27		1,208.32
11/18/16	PR	05	N	3-00	1000	Summarized transacti		140.99		1,349.31

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			Account	500330-0000	FICA/MEDICARE				Balance Fwd	1,349.31
12/02/16	PR	06	N	1-00	1000	Summarized transacti		140.26		1,489.57
12/16/16	PR	06	N	4-00	1000	Summarized transacti		140.38		1,629.95
12/30/16	PR	06	N	6-00	1000	Summarized transacti		167.32		1,797.27
01/13/17	PR	07	N	1-00	1000	Summarized transacti		154.53		1,951.80
01/27/17	PR	07	N	6-00	1000	Summarized transacti		141.49		2,093.29
02/10/17	PR	08	N	3-00	1000	Summarized transacti		138.58		2,231.87
02/24/17	PR	08	N	9-00	1000	Summarized transacti		138.58		2,370.45
03/10/17	PR	09	N	1-00	1000	Summarized transacti		138.59		2,509.04
03/24/17	PR	09	N	4-00	1000	Expense accrual		63.04		2,572.08
03/24/17	PR	09	N	4-00	1000	Expense accrual		1.77		2,573.85
03/24/17	PR	09	N	4-00	1000	Summarized transacti		75.55		2,649.40
04/07/17	PR	10	N	2-00	1000	Summarized transacti		138.59		2,787.99
04/21/17	PR	10	N	7-00	1000	Summarized transacti		138.57		2,926.56
05/05/17	PR	11	N	2-00	1000	Summarized transacti		125.54		3,052.10
05/19/17	PR	11	N	5-00	1000	Summarized transacti		138.57		3,190.67
06/02/17	PR	12	N	1-00	1000	Summarized transacti		138.59		3,329.26
06/16/17	PR	12	N	4-00	1000	Summarized transacti		138.35		3,467.61
06/30/17	PR	12	N	7-00	1000	Summarized transacti		125.32		3,592.93
06/30/17	GL	12	N	495-00	1000	RECLASS FOR ACCT UNI			3,592.93	
Total Activity Account								3,781.79	3,781.79	

500330-0000 FICA/MEDICARE End Balance 0.00

			Account	500360-0000	OPEB - RETIREE HEALTH INSURANCE				Begin Balance	0.00
07/01/16	GL	01	A	1802-00	1000	PAYROLL ACCR 7/15/16			269.31	269.31-
07/15/16	PR	01	N	3-00	1000	Summarized transacti		673.28		403.97
07/29/16	PR	01	N	6-00	1000	Summarized transacti		673.28		1,077.25
08/12/16	PR	02	N	3-00	1000	Summarized transacti		687.33		1,764.58
08/26/16	PR	02	N	5-00	1000	Summarized transacti		680.31		2,444.89
09/09/16	PR	03	N	1-00	1000	Summarized transacti		680.31		3,125.20
09/23/16	PR	03	N	3-00	1000	Summarized transacti		680.32		3,805.52
10/07/16	PR	04	N	3-00	1000	Summarized transacti		680.31		4,485.83
10/21/16	PR	04	N	5-00	1000	Summarized transacti		794.96		5,280.79
11/04/16	PR	05	N	2-00	1000	Summarized transacti		694.65		5,975.44
11/18/16	PR	05	N	3-00	1000	Summarized transacti		694.65		6,670.09
12/02/16	PR	06	N	1-00	1000	Summarized transacti		690.51		7,360.60
12/16/16	PR	06	N	4-00	1000	Summarized transacti		690.51		8,051.11
12/30/16	PR	06	N	6-00	1000	Summarized transacti		827.16		8,878.27
01/13/17	PR	07	N	1-00	1000	Summarized transacti		690.51		9,568.78
01/27/17	PR	07	N	6-00	1000	Summarized transacti		690.51		10,259.29
02/10/17	PR	08	N	3-00	1000	Summarized transacti		690.51		10,949.80
02/24/17	PR	08	N	9-00	1000	Summarized transacti		690.51		11,640.31
03/10/17	PR	09	N	1-00	1000	Summarized transacti		690.51		12,330.82
03/24/17	PR	09	N	4-00	1000	Expense accrual		357.68		12,688.50
03/24/17	PR	09	N	4-00	1000	Expense accrual		9.28		12,697.78
03/24/17	PR	09	N	4-00	1000	Summarized transacti		332.83		13,030.61
04/07/17	PR	10	N	2-00	1000	Summarized transacti		690.51		13,721.12
04/21/17	PR	10	N	7-00	1000	Summarized transacti		690.51		14,411.63
05/05/17	PR	11	N	2-00	1000	Summarized transacti		690.51		15,102.14
05/19/17	PR	11	N	5-00	1000	Summarized transacti		690.51		15,792.65

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			Account	500360-0000	OPEB - RETIREE HEALTH INSURANCE				Balance Fwd	15,792.65
06/02/17	PR	12 N	1-00	1000	Summarized transacti			690.51		16,483.16
06/16/17	PR	12 N	4-00	1000	Summarized transacti			690.51		17,173.67
06/30/17	PR	12 N	7-00	1000	Summarized transacti			690.51		17,864.18
06/30/17	GL	12 N	495-00	1000	RECLASS FOR ACCT UNI				17,864.18	
Total Activity Account								18,133.49	18,133.49	
			Account	500360-0000	OPEB - RETIREE HEALTH INSURANCE				End Balance	0.00
			Account	500390-0000	WORKERS' COMP INSURANCE				Begin Balance	0.00
11/14/16	AP	05 N	59-00	1000	YCPARMIWorkComp	850400000006000	52450	469.22		469.22
06/30/17	GL	12 N	495-00	1000	RECLASS FOR ACCT UNI				469.22	
Total Activity Account								469.22	469.22	
			Account	500390-0000	WORKERS' COMP INSURANCE				End Balance	0.00
			Account	500400-0000	OTHER EMPLOYEE BENEFITS				Begin Balance	0.00
07/01/16	PR	01 N	1-00	1000	Summarized transacti			2,556.75		2,556.75
07/01/16	GL	01 A	1801-00	1000	PAYROLL ACCR 7/1/16				2,556.75	
07/01/16	GL	01 A	1802-00	1000	PAYROLL ACCR 7/15/16				1,022.70	1,022.70-
07/15/16	PR	01 N	3-00	1000	Summarized transacti			2,556.75		1,534.05
07/29/16	PR	01 N	6-00	1000	Expense accrual			100.00		1,634.05
07/29/16	PR	01 N	6-00	1000	Summarized transacti			2,556.75		4,190.80
08/12/16	PR	02 N	3-00	1000	Expense accrual			250.00		4,440.80
08/12/16	PR	02 N	3-00	1000	Summarized transacti			2,556.75		6,997.55
08/26/16	PR	02 N	5-00	1000	Summarized transacti			2,556.75		9,554.30
09/09/16	PR	03 N	1-00	1000	Summarized transacti			2,556.75		12,111.05
09/23/16	PR	03 N	3-00	1000	Summarized transacti			2,556.75		14,667.80
10/07/16	PR	04 N	3-00	1000	Summarized transacti			2,556.75		17,224.55
10/21/16	PR	04 N	5-00	1000	Expense accrual			350.00		17,574.55
10/21/16	PR	04 N	5-00	1000	Summarized transacti			2,556.75		20,131.30
11/18/16	PR	05 N	3-00	1000	Summarized transacti			2,556.75		22,688.05
12/02/16	PR	06 N	1-00	1000	Summarized transacti			2,556.75		25,244.80
12/16/16	PR	06 N	4-00	1000	Summarized transacti			2,556.75		27,801.55
12/30/16	PR	06 N	6-00	1000	Expense accrual			150.00		27,951.55
12/30/16	PR	06 N	6-00	1000	Summarized transacti			2,555.88		30,507.43
01/13/17	PR	07 N	1-00	1000	Summarized transacti			1,100.00		31,607.43
01/13/17	PR	07 N	1-00	1000	Summarized transacti			2,555.88		34,163.31
01/27/17	PR	07 N	6-00	1000	Expense accrual			200.00		34,363.31
01/27/17	PR	07 N	6-00	1000	Summarized transacti			2,555.88		36,919.19
02/10/17	PR	08 N	3-00	1000	Summarized transacti			2,555.88		39,475.07
02/24/17	PR	08 N	9-00	1000	Summarized transacti			2,555.88		42,030.95
03/10/17	PR	09 N	1-00	1000	Summarized transacti			2,555.88		44,586.83
03/24/17	PR	09 N	4-00	1000	Summarized transacti			2,555.88		47,142.71
04/07/17	PR	10 N	2-00	1000	Summarized transacti			2,555.88		49,698.59
04/21/17	PR	10 N	7-00	1000	Summarized transacti			2,555.88		52,254.47
05/19/17	PR	11 N	5-00	1000	Summarized transacti			2,555.88		54,810.35
06/02/17	PR	12 N	1-00	1000	Summarized transacti			2,555.88		57,366.23
06/16/17	PR	12 N	4-00	1000	Summarized transacti			2,555.88		59,922.11
06/30/17	PR	12 N	7-00	1000	Expense accrual			851.96		60,774.07
06/30/17	PR	12 N	7-00	1000	Expense accrual			851.96		61,626.03

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			Account	500400-0000	OTHER EMPLOYEE BENEFITS				Balance Fwd	61,626.03
06/30/17	PR	12	N	7-00	1000	Expense accrual		851.96		62,477.99
06/30/17	GL	12	N	495-00	1000	RECLASS FOR ACCT UNI			62,477.99	
						Total Activity	Account	66,057.44	66,057.44	

500400-0000 OTHER EMPLOYEE BENEFITS End Balance 0.00

Account	Journal/Seq	Inco	Transaction Desc	Activity	Catg	Debit	Credit	Balance		
			Account	501020-0000	COMMUNICATIONS			Begin Balance	0.00	
07/08/16	GL	01	N	34-00	1000	185-1 06/16 INTERNAL	850400000002000 53200	125.24	125.24	
07/26/16	GL	01	N	118-00	1000	185-1 06/16 INTERNAL	850400000002000 53200	8.50	133.74	
07/31/16	GL	01	N	143-00	1000	REV JE1-34 S/B FY151	850400000002000 53200		125.24	
07/31/16	GL	01	N	144-00	1000	TO REVERSE JE1-118 S	850400000002000 53200		8.50	
08/04/16	GL	02	N	53-00	1000	185-1 07/16 INTERNAL	850400000002000 53200	127.43	127.43	
09/19/16	GL	03	N	229-00	1000	185-1 07/16 INTERNAL	850400000002000 53200	8.50	135.93	
09/21/16	GL	03	N	253-00	1000	185-1 08/16 INTERNAL	850400000002000 53200	125.77	261.70	
09/30/16	GL	03	N	536-00	1000	FY1617 COURIER CHG-L	850400000006000 53200	22.00	283.70	
10/04/16	GL	04	N	79-00	1000	185-1 08/16 INTERNAL	850400000002000 53200	8.50	292.20	
10/11/16	GL	04	N	170-00	1000	185-1 09/16 INTERNAL	850400000002000 53200	126.16	418.36	
11/03/16	GL	05	N	112-00	1000	185-1 09/16 INTERNAL	850400000002000 53200	8.50	426.86	
11/08/16	GL	05	N	168-00	1000	185-1 10/16 INTERNAL	850400000002000 53200	125.22	552.08	
12/01/16	GL	06	N	94-00	1000	185-1 10/16 INTERNAL	850400000002000 53200	8.50	560.58	
12/07/16	GL	06	N	248-00	1000	185-1 11/16 INTERNAL	850400000002000 53200	124.68	685.26	
01/09/17	GL	07	N	183-00	1000	185-1 11/16 INTERNAL	850400000002000 53200	8.50	693.76	
01/12/17	GL	07	N	237-00	1000	185-1 12/16 INTERNAL	850400000002000 53200	128.08	821.84	
01/31/17	GL	07	N	514-00	1000	185-1 12/16 INTERNAL	850400000002000 53200	8.50	830.34	
02/07/17	GL	08	N	198-00	1000	185-1 01/17 INTERNAL	850400000002000 53200	128.43	958.77	
03/02/17	GL	09	N	106-00	1000	185-1 01/17 INTERNAL	850400000002000 53200	8.50	967.27	
03/08/17	GL	09	N	159-00	1000	185-1 02/17 INTERNAL	850400000002000 53200	126.28	1,093.55	
03/31/17	GL	09	N	735-00	1000	185-1 02/17 INTERNAL	850400000002000 53200	8.50	1,102.05	
04/06/17	GL	10	N	188-00	1000	185-1 03/17 INTERNAL	850400000002000 53200	128.21	1,230.26	
05/18/17	GL	11	N	432-00	1000	185-1 03/17 INTERNAL	850400000002000 53200	8.50	1,238.76	
05/23/17	GL	11	N	503-00	1000	185-1 04/17 INTERNAL	850400000002000 53200	124.22	1,362.98	
06/08/17	GL	12	N	113-00	1000	185-1 04/17 INTERNAL	850400000002000 53200	8.50	1,371.48	
06/12/17	GL	12	N	183-00	1000	185-1 05/17 INTERNAL	850400000002000 53200	128.91	1,500.39	
06/30/17	GL	12	N	495-00	1000	RECLASS FOR ACCT UNI			1,500.39	
						Total Activity	Account	1,634.13	1,634.13	

501020-0000 COMMUNICATIONS End Balance 0.00

Account	Journal/Seq	Inco	Transaction Desc	Activity	Catg	Debit	Credit	Balance		
			Account	501030-0000	FOOD			Begin Balance	0.00	
07/31/16	GL	01	N	174-00	1000	StackdBrewd-YoloLead	850400000006000 53300	63.38	63.38	
11/30/16	GL	05	N	261-00	1000	Nugget-YoloLeadersSp	850400000006000 53300	56.89	120.27	
12/31/16	GL	06	N	150-00	1000	Nugget/Raleys-FoodRe	850400000006000 53300	29.92	150.19	
02/28/17	GL	08	N	68-00	1000	Stack'd&Brew'd-YoloL	850400000006000 53300	116.67	266.86	
03/31/17	GL	09	N	611-00	1000	Nugget-LAFCo SS Work	850400000006000 53300	44.87	311.73	
03/31/17	GL	09	N	614-00	1000	Nugget-YoloLeadersSp	850400000006000 53300	54.95	366.68	
05/31/17	GL	11	N	306-00	1000	Bel Air-Yolo Leaders	850400000006000 53300	6.73	373.41	
06/30/17	GL	12	N	29-00	1000	Nugget-Food/Commissi	850400000006000 53300	22.93	396.34	
06/30/17	GL	12	N	29-00	1000	Walmart-Food/Commiss	850400000006000 53300	3.98	400.32	
06/30/17	GL	12	N	495-00	1000	RECLASS FOR ACCT UNI			400.32	

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Account			501030-0000	FOOD				Balance Fwd		0.00
				Total Activity		Account		400.32	400.32	
			501030-0000	FOOD				End Balance		0.00
Account			501051-0000	INSURANCE-PUBLIC LIABILITY				Begin Balance		0.00
11/14/16	AP	05	N	59-00	1000	YCPARMIAGenLiab	850400000006000	53500	500.00	500.00
06/30/17	GL	12	N	495-00	1000	RECLASS FOR ACCT UNI			500.00	
				Total Activity		Account		500.00	500.00	
			501051-0000	INSURANCE-PUBLIC LIABILITY				End Balance		0.00
Account			501070-0000	MAINTENANCE-EQUIPMENT				Begin Balance		0.00
10/17/16	AP	04	N	60-00	1000	13078INLAND BUSI	850400000006000	53700	110.12	110.12
01/06/17	AP	07	N	11-00	1000	13078INLAND BUSI	850400000006000	53700	71.74	181.86
04/10/17	AP	10	N	27-00	1000	13078INLAND BUSI	850400000006000	53700	105.25	287.11
06/30/17	GL	12	N	495-00	1000	RECLASS FOR ACCT UNI			287.11	
				Total Activity		Account		287.11	287.11	
			501070-0000	MAINTENANCE-EQUIPMENT				End Balance		0.00
Account			501090-0000	MEMBERSHIPS				Begin Balance		0.00
07/12/16	AP	01	N	15-00	1000	CALAFCO Dues	850400000006000	54000	2,548.00	2,548.00
05/31/17	GL	11	N	306-00	1000	APA-Membership Dues	850400000006000	54000	655.00	3,203.00
06/30/17	GL	12	N	495-00	1000	RECLASS FOR ACCT UNI			3,203.00	
				Total Activity		Account		3,203.00	3,203.00	
			501090-0000	MEMBERSHIPS				End Balance		0.00
Account			501100-0000	MISCELLANEOUS EXPENSE				Begin Balance		0.00
06/09/17	AP	12	N	53-00	1000	GuideToPublicCemeter	850400000006000	54100	35.00	35.00
06/30/17	GL	12	N	495-00	1000	RECLASS FOR ACCT UNI			35.00	
				Total Activity		Account		35.00	35.00	
			501100-0000	MISCELLANEOUS EXPENSE				End Balance		0.00
Account			501110-0000	OFFICE EXPENSE				Begin Balance		0.00
07/19/16	AP	01	N	30-00	1000	10246DSW HOLDING	850400000006000	54200	6.20	6.20
08/09/16	AP	02	N	31-00	1000	10058STAPLES BUS	850400000006000	54200	47.66	53.86
08/16/16	AP	02	N	50-00	1000	10246DSW HOLDING	850400000006000	54200	3.10	56.96
08/17/16	AP	02	N	90-00	1000	AnnualSubEnterprise	850400000006000	54200	145.42	202.38
09/09/16	AP	03	N	23-00	1000	10246DSW HOLDING	850400000006000	54200	6.20	208.58
09/30/16	GL	03	N	69-00	1000	Amazon-Moleskine Not	850400000006000	54200	19.02	227.60
09/30/16	GL	03	N	69-00	1000	Amazon-Moleskine Not	850400000006000	54200	18.86	246.46
09/30/16	GL	03	N	76-00	1000	COSTCO-OfficeArt	850400000006000	54200	234.18	480.64
10/10/16	AP	04	N	25-00	1000	10246DSW HOLDING	850400000006000	54200	3.10	483.74
11/14/16	AP	05	N	50-00	1000	10246DSW HOLDING	850400000006000	54200	6.20	489.94
12/02/16	AP	06	N	2-00	1000	10246DSW HOLDING	850400000006000	54200	3.10	493.04
12/15/16	AP	06	N	87-00	1000	INV 8042058840	850400000006000	54200	39.16	532.20
12/31/16	GL	06	N	150-00	1000	Michaels-ResolutionF	850400000006000	54200	27.05	559.25
01/05/17	AP	07	N	10-00	1000	10246DSW HOLDING	850400000006000	54200	6.20	565.45

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			Account	501110-0000	OFFICE EXPENSE				Balance Fwd	565.45
01/27/17	AP	07 N	121-00	1000	10246DSW HOLDING	850400000006000	54200	3.10		568.55
02/27/17	AP	08 N	117-00	1000	10246DSW HOLDING	850400000006000	54200	6.20		574.75
03/27/17	AP	09 N	122-00	1000	10246DSW HOLDING	850400000006000	54200	6.20		580.95
04/21/17	AP	10 N	97-00	1000	10246DSW HOLDING	850400000006000	54200	6.20		587.15
05/16/17	AP	11 N	73-00	1000	INV8044343158	850400000006000	54200	44.91		632.06
05/19/17	AP	11 N	87-00	1000	10246DSW HOLDING	850400000006000	54200	6.20		638.26
06/15/17	AP	12 N	65-00	1000	10246DSW HOLDING	850400000006000	54200	6.20		644.46
06/30/17	GL	12 N	495-00	1000	RECLASS FOR ACCT UNI				644.46	644.46
Total Activity Account								644.46	644.46	
			Account	501110-0000	OFFICE EXPENSE				End Balance	0.00
			Account	501111-0000	OFFICE EXP-POSTAGE				Begin Balance	0.00
07/31/16	GL	01 N	171-00	1000	USPS-Stamps	850400000006000	54201	47.00		47.00
07/31/16	GL	01 N	171-00	1000	USPS-Postage/AgendaP	850400000006000	54201	13.60		60.60
12/31/16	GL	06 N	150-00	1000	USPS-AgendaPackets	850400000006000	54201	12.90		73.50
05/31/17	GL	11 N	308-00	1000	USPS-Postage	850400000006000	54201	69.00		142.50
06/30/17	GL	12 N	30-00	1000	USPS-Postage/Cemeter	850400000006000	54201	8.40		150.90
06/30/17	GL	12 N	495-00	1000	RECLASS FOR ACCT UNI				150.90	150.90
Total Activity Account								150.90	150.90	
			Account	501111-0000	OFFICE EXP-POSTAGE				End Balance	0.00
			Account	501112-0000	OFFICE EXP-PRINTING				Begin Balance	0.00
08/31/16	GL	02 N	34-00	1000	07/16 SIGN REQ #1882	850400000006000	54202	32.63		32.63
01/31/17	GL	07 N	515-00	1000	LAFCO 1/17 SIGN REQ	850400000006000	54202	30.86		63.49
06/30/17	GL	12 N	495-00	1000	RECLASS FOR ACCT UNI				63.49	63.49
Total Activity Account								63.49	63.49	
			Account	501112-0000	OFFICE EXP-PRINTING				End Balance	0.00
			Account	501126-0000	IT SERVICE-ERP				Begin Balance	0.00
09/30/16	GL	03 N	556-00	1000	1ST QTR ERP CHG LAF	850400000002000	54800	671.00		671.00
12/31/16	GL	06 N	338-00	1000	2ND QTR ERP CHG LAF	850400000002000	54800	671.00		1,342.00
05/01/17	GL	11 N	287-01	1000	3RD QTR ERP CHG LAF	850400000002000	54800	671.00		2,013.00
06/30/17	GL	12 N	322-00	1000	4TH QTR ERP CHG LAF	850400000002000	54800	671.00		2,684.00
06/30/17	GL	12 N	495-00	1000	RECLASS FOR ACCT UNI				2,684.00	2,684.00
Total Activity Account								2,684.00	2,684.00	
			Account	501126-0000	IT SERVICE-ERP				End Balance	0.00
			Account	501127-0000	IT SERVICE-CONNECTIVITY				Begin Balance	0.00
09/30/16	GL	03 N	556-00	1000	1ST QTR CONN CHG LAF	850400000002000	54800	710.50		710.50
12/31/16	GL	06 N	338-00	1000	2ND QTR CONN CHG LAF	850400000002000	54800	710.50		1,421.00
05/01/17	GL	11 N	287-01	1000	3RD QTR CONN CHG LAF	850400000002000	54800	710.50		2,131.50
06/30/17	GL	12 N	322-00	1000	4TH QTR CONN CHG LAF	850400000002000	54800	710.50		2,842.00
06/30/17	GL	12 N	495-00	1000	RECLASS FOR ACCT UNI				2,842.00	2,842.00

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Accounting Unit	694029816991 LOCAL AGENCY FORMATION COMM			Resp	Level	6940-2981-06991				
Posting	Sy	Pd	Journal/Seq	Inco	Transaction Desc	Activity	Catg	Debit	Credit	Balance
			Account		501127-0000	IT SERVICE-CONNECTIVITY		Balance Fwd		0.00
			Total Activity		Account			2,842.00	2,842.00	
			Account		501127-0000	IT SERVICE-CONNECTIVITY		End Balance		0.00
			Account		501152-0000	PROF & SPEC SVC-INFO TECH SVC		Begin Balance		0.00
06/30/17	GL	12	N	319-00	1000	FY17 LAFCoReimbESRI	850400000006000 54800	400.00		400.00
06/30/17	GL	12	N	495-00	1000	RECLASS FOR ACCT UNI			400.00	
			Total Activity		Account			400.00	400.00	
			Account		501152-0000	PROF & SPEC SVC-INFO TECH SVC		End Balance		0.00
			Account		501156-0000	PROF & SPEC SVC-LEGAL SVC		Begin Balance		0.00
11/18/16	GL	05	N	381-00	1000	LEGAL SERVICES 1st Q	850400000006000 55200	1,294.65		1,294.65
02/28/17	GL	08	N	580-01	1000	LEGAL SERVICES 2ND Q	850400000006000 55200	287.50		1,582.15
04/30/17	GL	10	N	507-00	1000	LEGAL SERVICES 3RD Q	850400000006000 55200	503.48		2,085.63
06/30/17	GL	12	N	495-00	1000	RECLASS FOR ACCT UNI			2,085.63	
			Total Activity		Account			2,085.63	2,085.63	
			Account		501156-0000	PROF & SPEC SVC-LEGAL SVC		End Balance		0.00
			Account		501165-0000	PROF & SPEC SVC-OTHER		Begin Balance		0.00
07/01/16	GL	01	A	1396-00	1000	24013	850200004509014 55500		3,166.77	3,166.77
07/12/16	AP	01	N	15-00	1000	AGR 2015-03 FPDs MSR	850200004509014 55500	3,166.77		
08/04/16	AP	02	N	27-00	1000	S-044 Davis/CSAs MSR	850200004409014 55500	2,403.50		2,403.50
08/24/16	AP	02	N	97-00	1000	10778MARCUS NEUV	850400000006000 55500	425.00		2,828.50
08/25/16	AP	02	N	117-00	1000	15369FRAME SURVE	850400000006000 55500	418.00		3,246.50
11/18/16	AP	05	N	81-00	1000	10778MARCUS NEUV	850400000006000 55500	106.25		3,352.75
02/03/17	AP	08	N	14-00	1000	10778MARCUS NEUV	850400000006000 55500	892.50		4,245.25
06/30/17	GL	12	N	495-00	1000	RECLASS FOR ACCT UNI			4,245.25	
			Total Activity		Account			7,412.02	7,412.02	
			Account		501165-0000	PROF & SPEC SVC-OTHER		End Balance		0.00
			Account		501180-0000	PUBLICATIONS AND LEGAL NOTICES		Begin Balance		0.00
07/31/16	GL	01	N	171-00	1000	Democrat-HearingNoti	850100091809016 55700	133.83		133.83
11/03/16	AP	05	N	22-00	1000	NoticeDavisCSAsMSRSO	850200004405014 55700	136.69		270.52
11/30/16	GL	05	N	259-00	1000	DailyDemocrat Notice	850400000006000 55700	438.00		708.52
03/31/17	GL	09	N	611-00	1000	Democrat-Notice/Dunn	850400000006000 55700	125.61		834.13
04/11/17	AP	10	N	40-00	1000	FY17-18DraftBudgetNo	850400000006000 55700	91.88		926.01
05/08/17	AP	11	N	35-00	1000	AD04531681FinalBudge	850400000006000 55700	96.28		1,022.29
06/30/17	GL	12	N	495-00	1000	RECLASS FOR ACCT UNI			1,022.29	
			Total Activity		Account			1,022.29	1,022.29	
			Account		501180-0000	PUBLICATIONS AND LEGAL NOTICES		End Balance		0.00

General Ledger Report

GL290 Date 09/06/17
Time 12:10

Company 1000 - YOLO COUNTY
RUNNING BAL TRANS - RUNNING BALANCE TRANS REPORT
For Period 01 - 12 Ending June 30, 2017

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

Accounting Unit 694029816991 LOCAL AGENCY FORMATION COMM Resp Level 6940-2981-06991

Posting	Sy	Pd	Journal/Seq	Inco	Transaction Desc	Activity	Catg	Debit	Credit	Balance
			Account	501190-0000	RENTS AND LEASES - EQUIPMENT				Begin Balance	0.00
07/19/16	AP	01 N	30-00 1000		10246DSW HOLDING	850400000006000	55800	5.00		5.00
07/26/16	AP	01 N	67-00 1000		10609DE LAGE LAN	850400000006000	55800	975.01		980.01
07/26/16	AP	01 N	67-00 1000		10609DE LAGE LAN	850400000006000	55800		.11	979.90
07/26/16	AP	01 N	67-00 1000		10609DE LAGE LAN	850400000006000	55800	9.75		989.65
07/26/16	AP	01 N	67-00 1000		10609DE LAGE LAN	850400000006000	55800	63.38		1,053.03
07/26/16	AP	01 N	67-00 1000		10609DE LAGE LAN	850400000006000	55800	7.31		1,060.34
08/16/16	AP	02 N	50-00 1000		10246DSW HOLDING	850400000006000	55800	5.00		1,065.34
09/09/16	AP	03 N	23-00 1000		10246DSW HOLDING	850400000006000	55800	5.00		1,070.34
09/19/16	AP	03 N	70-00 1000		10609DE LAGE LAN	850400000006000	55800	28.17		1,098.51
10/10/16	AP	04 N	25-00 1000		10246DSW HOLDING	850400000006000	55800	5.00		1,103.51
11/14/16	AP	05 N	50-00 1000		10246DSW HOLDING	850400000006000	55800	5.00		1,108.51
12/02/16	AP	06 N	2-00 1000		10246DSW HOLDING	850400000006000	55800	5.00		1,113.51
01/05/17	AP	07 N	10-00 1000		10246DSW HOLDING	850400000006000	55800	5.00		1,118.51
01/27/17	AP	07 N	121-00 1000		10246DSW HOLDING	850400000006000	55800	5.00		1,123.51
02/27/17	AP	08 N	117-00 1000		10246DSW HOLDING	850400000006000	55800	5.00		1,128.51
03/27/17	AP	09 N	122-00 1000		10246DSW HOLDING	850400000006000	55800	5.00		1,133.51
04/21/17	AP	10 N	97-00 1000		10246DSW HOLDING	850400000006000	55800	5.00		1,138.51
05/19/17	AP	11 N	87-00 1000		10246DSW HOLDING	850400000006000	55800	5.00		1,143.51
06/15/17	AP	12 N	65-00 1000		10246DSW HOLDING	850400000006000	55800	5.00		1,148.51
06/30/17	GL	12 N	495-00 1000		RECLASS FOR ACCT UNI				1,148.51	1,148.51
Total Activity Account								1,148.62	1,148.62	
			Account	501190-0000	RENTS AND LEASES - EQUIPMENT				End Balance	0.00
			Account	501205-0000	TRAINING				Begin Balance	0.00
08/26/16	AP	02 N	164-00 1000		CALAFCO Conf Reg	850500000004000	56900	1,990.00		1,990.00
09/30/16	GL	03 N	76-00 1000		DavisChamberStateofC	850400000006000	56900	30.00		2,020.00
02/15/17	AP	08 N	76-00 1000		CALAFCOWkshpReg	850400000006000	56900	1,020.00		3,040.00
06/30/17	GL	12 N	495-00 1000		RECLASS FOR ACCT UNI				3,040.00	3,040.00
Total Activity Account								3,040.00	3,040.00	
			Account	501205-0000	TRAINING				End Balance	0.00
			Account	501210-0000	MINOR EQUIPMENT				Begin Balance	0.00
11/30/16	GL	05 N	259-00 1000		DELL-3 ea AcrobatPro	850400000006000	56200	483.66		483.66
12/31/16	GL	06 N	112-00 1000		CORR LAFCO EQ PRE FU	850400000006000	56200	4,210.59		4,694.25
06/30/17	GL	12 N	495-00 1000		RECLASS FOR ACCT UNI				4,694.25	4,694.25
Total Activity Account								4,694.25	4,694.25	
			Account	501210-0000	MINOR EQUIPMENT				End Balance	0.00
			Account	501250-0000	TRANSPORTATION AND TRAVEL				Begin Balance	0.00
11/02/16	AP	05 N	21-00 1000		CALAFCOConfTravel	850400000006000	57300	173.00		173.00
11/03/16	AP	05 N	22-00 1000		CALAFCOConfTravel	850400000006000	57300	175.91		348.91
11/03/16	AP	05 N	22-00 1000		CALAFCOConfTravel	850400000006000	57300	592.28		941.19
11/03/16	AP	05 N	22-00 1000		CALAFCOConfTravel	850400000006000	57300	567.84		1,509.03
11/30/16	GL	05 N	261-00 1000		1500 K St Prkng-SACO	850400000006000	57300	10.00		1,519.03
12/31/16	GL	06 N	150-00 1000		DoubletreeSantBarb-C	850400000006000	57300	1,698.93		3,217.96
12/31/16	GL	06 N	158-00 1000		1550KStPark-SACOGtas	850400000006000	57300	12.00		3,229.96
01/05/17	AP	07 N	25-00 1000		1st2ndQTRMileageFY16	850400000006000	57300	200.88		3,430.84

General Ledger Report

GL290 Date 09/06/17
Time 12:10

Company 1000 - YOLO COUNTY
RUNNING BAL TRANS - RUNNING BALANCE TRANS REPORT
For Period 01 - 12 Ending June 30, 2017

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Page 26
Variable Level, Account
Sort Type Activity
Amounts Beg Bal and Activity

Accounting Unit 694029816991 LOCAL AGENCY FORMATION COMM Resp Level 6940-2981-06991

Posting	Sy	Pd	Journal/Seq	Inco	Transaction Desc	Activity	Catg	Debit	Credit	Balance
			Account	501250-0000	TRANSPORTATION AND TRAVEL				Balance Fwd	3,430.84
03/31/17	AP	09	N	162-00	1000	FY16/17 3rdQTRMileag	850400000006000 57300	144.99		3,575.83
03/31/17	GL	09	N	614-00	1000	AceParkingSac-CETFRo	850400000006000 57300	26.00		3,601.83
04/13/17	AP	10	N	60-00	1000	2017 CALAFCOWorkshop	850400000006000 57300	261.75		3,863.58
04/13/17	AP	10	N	60-00	1000	2017 CALAFCOWorkshop	850400000006000 57300	72.00		3,935.58
04/18/17	AP	10	N	88-00	1000	KirchgessnerCALAFCO	850400000006000 57300	72.00		4,007.58
04/21/17	AP	10	N	119-00	1000	EMay YoloLeadersPark	850400000006000 57300	9.00		4,016.58
05/31/17	GL	11	N	308-00	1000	DoubletreeFresno-Staf	850400000006000 57300	954.96		4,971.54
06/30/17	GL	12	N	495-00	1000	RECLASS FOR ACCT UNI			4,971.54	4,971.54
Total Activity Account								4,971.54	4,971.54	

501250-0000 TRANSPORTATION AND TRAVEL End Balance 0.00

			Account	502201-0000	PAYMENTS TO OTH GOV INSTITUTION				Begin Balance	0.00
09/01/16	GL	03	N	129-01	1000	NOE-918 WattsAnnexWi	850100091809016 59520	50.00		50.00
09/01/16	GL	03	N	130-01	1000	NOE-S-44 Davis/CSAs	850200004409014 59520	50.00		100.00
11/14/16	AP	05	N	59-00	1000	BOE 918WattsAnnexWil	850400000006000 59520	300.00		400.00
02/28/17	GL	08	N	226-01	1000	NOE-919 MERCESA Disso	850100091909016 59520	50.00		450.00
02/28/17	GL	08	N	228-01	1000	NOE-920 Goospaster O	850100092009016 59520	50.00		500.00
02/28/17	GL	08	N	230-01	1000	NOE-921 WestuckyOOA-	850100092109016 59520	50.00		550.00
06/30/17	GL	12	N	495-00	1000	RECLASS FOR ACCT UNI			550.00	550.00
Total Activity Account								550.00	550.00	

502201-0000 PAYMENTS TO OTH GOV INSTITUTION End Balance 0.00

			Account	503110-0000	TRANSFERS OUT-EQUIP PRE FUND				Begin Balance	0.00
10/10/16	AP	04	N	25-00	1000	10697DELL MARKET	850400000006000 61100	139.98		139.98
10/10/16	AP	04	N	25-00	1000	10697DELL MARKET	850400000006000 61100	3,020.97		3,160.95
10/10/16	AP	04	N	25-00	1000	10697DELL MARKET	850400000006000 61100	24.00		3,184.95
11/03/16	AP	05	N	15-00	1000	10697DELL MARKET	850400000006000 61100	1,025.64		4,210.59
12/31/16	GL	06	N	112-00	1000	CORR LAFCO EQ PRE FU	850400000006000 61100		4,210.59	4,210.59
Total Activity Account								4,210.59	4,210.59	

503110-0000 TRANSFERS OUT-EQUIP PRE FUND End Balance 0.00
694029816991 LOCAL AGENCY FORMATION COMM End Balance 0.00

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Company 1000 Totals:
Debit Transactions 3,309,246.72
Credit Transactions 3,309,246.72
Debit Balances 1,188,602.81
Credit Balances 1,188,602.81
P/L Debit Transactions 1,239,479.27
P/L Credit Transactions 1,191,705.73
Net Loss 47,773.54

General Ledger Report

GL290 Date: 09/06/17
Time: 12:10

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: 2017
Periods: 1 - 12

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

Consent 7.

LAFCO

Meeting Date: 09/28/2017

Information

SUBJECT

Correspondence

RECOMMENDED ACTION

Receive and file the following correspondence:

- A. CALAFCO Quarterly - July 2017
 - B. CHW Bulletin - August 2017
 - C. Request for Governor to Sign AB 979
 - D. Request for Governor to Sign AB 1725
 - E. CHW Newsletter - Fall 2017
 - F. RD 900 Response to LAFCo Letter re: MSR Governance Recommendations for West Sacramento Reach (08/10/17)
 - G. RD 537 Response to LAFCo Letter re: MSR Governance Recommendations for West Sacramento Reach (08/10/17)
-

Attachments

[ATT A-CALAFCO Quarterly - July 2017](#)

[ATT B-CHW Bulletin - August 2017](#)

[ATT C-AB 979 LAFCo District Representation](#)

[ATT D-AB 1725 ALGC Omnibus Bill](#)

[ATT E-CHW Newsletter - Fall 2017](#)

[ATT F-RD 900 Response Letter](#)

[ATT G-RD 537 Response Letter](#)

Form Review

Form Started By: Terri Tuck

Started On: 08/15/2017 07:38 AM

Final Approval Date: 08/15/2017



CALAFCO Board Adopts Association's 2017-18 Strategic Plan

During their May 5 meeting, the CALAFCO Board of Directors considered the Association's two-year strategic plan for 2017-18. The draft strategic plan was presented to the Board for consideration as a follow up to their day-long strategic planning retreat session in January. The discussion, both in January and in May focused on current and emerging LAFCo and CALAFCO issues, what puts our members and the Association at risk and current CALAFCO commitments. The Board also carefully considered available resources to fulfill objectives and deliver the highest quality support to our members.



Ultimately the Board approved three strategic areas: (1) Serve as an educational resource to member LAFCo Commissioners, LAFCo staff, Associate members and stakeholders; (2) Focus efforts on Association member development and communication; and (3) Serve as an information resource to all Association members, work as a legislative and policy advocate for LAFCo issues and provide information to the Legislature and other stakeholders. Within those three areas are objectives that address the identified needs of creating value-added educational and networking opportunities, building stronger member LAFCos and a resilient Association, generating ourselves in new ways as an information resource, and continuing our work as a legislative resource.

The 2017-18 Strategic Plan was unanimously adopted by the CALAFCO Board during their May 5 meeting. The adopted plan has been distributed to the membership and can be found on the CALAFCO website.

Additional CALAFCO Board Actions

During the May 5 meeting the Board addressed several administrative issues and took a number of other actions:

- ◆ Reviewed and adopted the Association's FY 2017-18 annual budget.
- ◆ Received and filed the quarterly financial reports. The budget is on track for the year with no changes anticipated.
- ◆ Received a full legislative update.
- ◆ Received other status updates from CALAFCO staff.
- ◆ Directed staff to plan for an in-depth discussion at their August Board meeting on the long-term financial state of the Association.



Conferences and Workshops Update

2017 STAFF WORKSHOP

The 2017 Staff Workshop was held *April 5-7* at the Doubletree by Hilton in downtown Fresno. Our host for this workshop was *Fresno LAFCo*. The Program Planning Committee did a great job in planning a diverse program of topics and interesting speaker line up. The Workshop received a rating of 5.3 out of 6.0 and was a financial success with all revenues and expenses meeting budget expectations. CALAFCO wishes to thank our host, *Fresno LAFCo*, and in particular Executive Officer *David Fey*. Thanks also to the Program Planning Committee Chair, *Kris Berry*, and all who worked to plan another great Workshop.

2017 ANNUAL CONFERENCE

Mark your calendars for the 2017 Annual Conference on *October 25-27*. We will be in Mission Bay, San Diego at the Bahia Hotel. Registration is open so make your hotel reservations early and be sure to send in your Conference registration and payment before August 31 to receive the early bird registration rate. A very special mobile workshop is being planned that will include a tour of the Claude "Bud" Lewis desalination plant, the largest in the nation. We will also be touring the adjacent Encina Power Station. The Program Planning Committee, under the leadership of *Carolyn Emery* (Orange), is busy putting together a fabulous program. For details, visit the CALAFCO website.

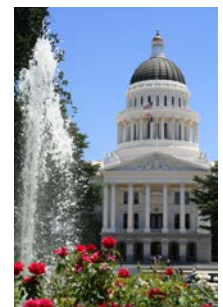
CALAFCO White Papers and Other Publications

In partnership with the American Farmland Trust (AFT), we are currently working on a White Paper on *Ag Policies*. Work on this project is anticipated to be completed by the end of summer. A huge thank you to Serena Unger of the AFT, and to Executive Officers *Christine Crawford* (Yolo), *Neelima Palacherla* (Santa Clara), *David Fey* (Fresno), and Associate Member *Elliot Mulberg* for their work on the paper.



CALAFCO Legislative Update

A busy legislative year to be sure. CALAFCO is sponsoring three bills, tracking 20 bills and has formal positions on 13 bills. A full legislative update including the bills CALAFCO is tracking can be found on the CALAFCO website. The report is updated daily via Capitol Track.





Sponsored bills this year include:

- ◆ **AB 464** (Gallagher) which makes changes addressing the issue of annexations of areas receiving services via an out of area service agreement. The bill was signed into law by the Governor on July 10.
- ◆ **AB 979** (Lackey) (co-sponsored with CSDA) which streamlines the process of seating special districts on LAFCo. The bill passed Assembly and is now on the Senate floor for passage.
- ◆ **AB 1725** (Omnibus) contains several technical, non-substantive changes to CKH. The bill is on the Senate floor awaiting passage.

Other bills of notice include:

- ◆ **AB 1361** (E. Garcia) CALAFCO Oppose – This bill was recently gut and amended. As amended, it allows water districts to provide service to an Indian tribe's lands that are not within the district boundaries without going through the current statutory process of approval by LAFCo. Amendments were taken by the author during the SG&FC hearing July 19 that include LAFCo's ability to apply certain terms and conditions to the application by the water agency and limits the land to be served to lands in trust. However, CALAFCO still has a number of concerns and will continue to work with the author and sponsor.
- ◆ **SB 448 (Wieckowski)** – CALAFCO Support - The bill requires the State Controller to: (1) identify independent special districts separately on their website (from the other thousands of districts); (2) notify LAFCo when a special district becomes inactive (based on the new criteria in statute); and (3) remove the district from the inactive list if it is deemed active or upon dissolution. The bill requires LAFCo to: (1) initiate dissolution within 90 days of notification by the Controller; (2) hold a noticed public hearing for dissolution within 90 days of initiating the process; and (3) determine if the district meets the inactive criteria (and if so then order the dissolution) and if not, notify the Controller. The dissolution process requires only one noticed public hearing and no protest process, special study or MSR. Finally the bill requires a special district to file their audits with the LAFCo at the same time they file with the Controller. CALAFCO has been working extensively with the author and other stakeholders over many months on obtaining a host of amendments.

Little Hoover Commission Update

The LHC held their final roundtable discussion on LAFCos and special districts on June 22. A host of draft recommendations were discussed in detail by the Commission and stakeholders. The next hearing on this

topic, at which they are scheduled to adopt the final recommendations, is set for August 24.



Around the State

San Diego LAFCo

Submitted by Escondido Mayor Sam Abed, Chairman of the San Diego LAFCo

On May 1, 2017, long time San Diego LAFCo Executive Officer Mike Ott announced his retirement, effective August 31, 2017. Some of Mike's good friends and co-workers have also announced their retirement from the San Diego LAFCo. Joining him in retirement this summer will be Chief Local Governmental Analyst Ingrid Hansen, who has been working part-time as a retired worker for the past ten years. She originally started with the San Diego LAFCo in 1981. And Harry Ehrlich, who serves as Legislative Director, also announced that he will be retiring to spend more time with his wife and family. Harry was recently elected to the Borrego Water District and will be able to devote more of his time to this desert water agency in north eastern San Diego County, plus his consulting firm.

Over the past 25 years, Mike was at the helm of the San Diego LAFCo during a time of tremendous change. Among the more difficult projects he oversaw were seven different incorporations – not all of which were successful; one failed special reorganization proposal (La Jolla Secession); one unsuccessful disincorporation attempt (Imperial Beach); and an effort that he discouraged that would have resulted in the formation of a municipal utility district to replace the San Diego Gas and Electric Company. Perhaps, most important were his government streamlining efforts. He was responsible for streamlining government services in a diverse county of over 3.2 million people occupying 4,500 square miles through consolidating 90 special districts. Of particular note is the agency's work with fire agencies. Over one million acres of unincorporated San Diego County are now within a structural fire protection and emergency medical service provider. This has improved life safety for San Diego County residents and millions of tourists that visit the County each year.

The San Diego LAFCo has been honored with sixteen statewide awards for its professional excellence and innovation during the past 25 years that Mike Ott led LAFCo. The agency was recognized by CALAFCO in 1998, 2002 and 2004 as the "Most Effective Commission" in the



State. Mike previously served as the first Deputy Executive Officer of CALAFCO and wrote the groundbreaking 1989 report that resulted in the reorganization of CALAFCO. During his time with the San Diego LAFCo, Mike also completed the first ever LAFCo-initiated district consolidation in California. He served on the Governor's Office of Planning and Research's Incorporation Task Force and Municipal Service Review Working Group between 1999 and 2001. Mike, Ingrid, and Harry Ehrlich are all previous recipients of CALAFCO's Outstanding LAFCo Professional award.

In 2018, the San Diego LAFCo will begin a major update to its Spheres of Influence, Municipal Service Reviews, Disadvantaged Community Program, and launching an Unincorporated Island Program. These programs will affect 18 municipalities and 80 special districts. The San Diego LAFCo is accordingly seeking a talented and experienced leader to manage these programs after Mike Ott retires. The Commission will also be recruiting for several new analysts in the upcoming months.

According to Mike, "Having headed the San Diego LAFCo for twenty-five years, I can say unequivocally it is an excellent organization and this is an exceptional career opportunity for an experienced and creative leader interested in helping to shape the future of San Diego County. San Diego LAFCo is fortunate that it will continue to be staffed by brilliant LAFCo attorney, Mike Colantuono and a talented workforce consisting of Robert Barry, Joe Serrano, Tammy Luckett, Ruth Arellano, Erica Blom, and Dieu Ngu, plus an incredible group of experienced consultants."

Los Angeles LAFCo

LA LAFCo is pleased to announce the hiring of Adriana Romo as Deputy Executive Officer, who recently assumed the office. Adriana recently served as Local Government Analyst III with Riverside LAFCo, where she worked since 2002.

Vector Control Services in LA County:

Given the public health challenges associated with preventing the spread of diseases (chikungunya, dengue, encephalitis, West Nile virus, yellow fever, and Zika), LA LAFCo continues its proactive efforts to annex a handful of unincorporated areas and cities into existing vector control districts. The Commission annexed unincorporated La Crescenta-Montrose and the City of La Cañada Flintridge into the Greater Los Angeles Vector Control District (GLAVCD) in 2015. Tentatively scheduled for the Commission's July 12th meeting is the proposed annexation of the cities of Baldwin Park and Pasadena into the San Gabriel Valley Mosquito and Vector Control District. Within the next few months, the GLAVCD intends to file an out-of-agency service extension request to serve the City of

Vernon on an interim basis (ideally leading to a future annexation). With the exception of the City of Long Beach (which has its own robust in-house vector control program), the City of Vernon is the sole remaining city in Los Angeles County not served by a vector control district. In the face of increasing health risks, the proactive collaboration amongst several parties (LA LAFCo, vector control districts, the County of Los Angeles, and the involved cities) are yielding positive results for the benefit of the public.

Sonoma LAFCo

Sonoma LAFCo is pleased to report the receipt of an application from the City of Santa Rosa for annexation of five unincorporated islands, including the community of Roseland in south west Santa Rosa. The Commission will adjudicate the proposal at its August meeting. Assuming approval and eventual ratification of the application, the annexation will resolve a decades-long exclusion of a large community of approximately 6,500 residents from the City.

Solano LAFCo

Solano LAFCo announces the hiring of a new Executive Officer, Richard J. Seithel, who will begin on August 9, 2017. Richard is a resident of Antioch and currently serves as the Chief of Annexations and Economic Stimulus Programs for Contra Costa County. He has served Contra Costa County in the County Administrator's Office for the past nineteen years as a deputy county administrator. Richard will be a permanent full-time employee of the commission. Since 2013, the Solano LAFCo Executive Officer position has been filled by contractors working only part time. The move to a permanent full-time executive officer will ensure greater availability and service to the county, cities, districts and the public.



The CALAFCO Board of Directors and Staff wish all of you a wonderful summer!



CALAFCO Associate Members' Corner

This section highlights our Associate Members. The information below is provided to CALAFCO by the Associate member upon joining the Association. All Associate member information can be found in the CALAFCO Member Directory.



CALAFCO is pleased to welcome our newest Silver Associate Member, **Peckham & McKenney**. **Peckham & McKenney, Inc.** provides executive search services to local government agencies throughout the Western United States and is headquartered in Roseville, California. The firm was established as a partnership in 2004 by Bobbi Peckham and Phil McKenney, who serve as the firm's Recruiters and bring over 50 years' combined experience in local government and executive search. To learn more about them, visit them at www.peckhamandmckenney.com, or call them at 866-912-1919.



Mark Your Calendars For These Upcoming CALAFCO Events

- ◆ CALAFCO Board of Directors meeting, August 18, San Diego
- ◆ CALAFCO Legislative Committee meeting, August 25, conference call

Upcoming CALAFCO Conferences and Workshops

2017 ANNUAL CONFERENCE

October 25 – 27
Bahia Mission Bay
San Diego, CA
Hosted by CALAFCO

2018 STAFF WORKSHOP

April 11 – 13
Four Points Sheraton
San Rafael, CA
Hosted by Marin LAFCo

2018 ANNUAL CONFERENCE

October 3-5
Tenaya Lodge
Yosemite, CA
Hosted by CALAFCO

Upland Marijuana Tax Decision Causes Furor

By Michael G. Colantuono

On August 28, 2017, the California Supreme Court decided *California Cannabis Coalition v. City of Upland*, a case involving an initiative to legalize medical marijuana dispensaries and to impose a \$75,000 per year “annual Licensing and Inspection fee,” which the City of Upland concluded was a general tax. Although a careful reading reveals the decision to be narrow, some of its language led early commenters to predict that local special taxes might be allowed on a simple majority vote, rather than the two-thirds voter approval required by 1986’s Proposition 62 (applicable to counties and general law cities) and 1978’s Proposition 13 and 1996’s Proposition 218 (both applicable to charter cities, too.)

We conclude the case leaves the two-thirds-voter-approval requirement for local taxes in place and makes only a very modest change to earlier understandings of Proposition 218 and the law of initiatives.

The details: Upland, like many cities, prohibits medical marijuana dispensaries. The California Cannabis Coalition circulated an initiative proposal to allow three dispensaries in the City. It collected signatures of more than 15% of City voters on a petition calling for a special election. As the Elections Code allows, the City Council deferred action on the initiative pending a City staff report on its effects.

The report concluded the City’s cost to license and inspect a dispensary would be only \$15,000 per year and that the \$75,000 fee therefore included a \$60,000 general tax

— i.e., a tax to fund any lawful purpose of the City. Under a provision of Proposition 218 (article XIII C, § 2(b)), general taxes may only appear on general election ballots when city council seats are contested. The City Council therefore set the measure for the 2016 general election — two years later. The Coalition sued to compel an earlier, special election. The trial court agreed with the City that the measure imposed a general tax and could not be set for a special election.

The Court of Appeal reversed and — without deciding whether the measure imposed a tax — concluded Proposition 218’s general-election rule for general taxes does not apply to initiatives. With pro bono representation by the Howard Jarvis Taxpayers Association, the City obtained Supreme Court review. While the case was pending in the Supreme Court, Upland voters defeated the Measure 64% to 26%.

The Supreme Court affirmed the Court of Appeal. It also did not decide whether the measure imposed a tax, but concludes it was not subject to the general-election rule even if it is a tax, because that rule applies only to taxes proposed by the City Council, not by initiative: “we conclude that the requirement in article XIII C, section 2, subdivision (b) — mandating that general taxes be submitted to the voters at a regularly scheduled general election — applies only to local governments and not to the electorate’s initiative power” The Court’s essential rationale is that limits on the initiative power are disfavored and must

be plainly stated and the general-election rule is a procedural requirement that applies when a government agency legislates, but not when voters act by initiative.

The Court goes on, however, to make clear the two-thirds-voter-approval requirement for special taxes — taxes which may be spent only for a stated purpose — **does** apply to initiatives: “In article XIII C, section 2, subdivision (d), for example, the enactors adopted a requirement providing that, before a local government can impose, extend, or increase any special tax, voters must approve the tax by a two-thirds vote. That constitutes a higher vote requirement than would otherwise apply. ... That the voters explicitly imposed a procedural two-thirds vote requirement on themselves in article XIII C, section 2, subdivision (d) is evidence that they did not implicitly impose a procedural timing requirement in subdivision (b).”

However, language in the opinion leads some to argue the decision imperils the two-thirds rule for special taxes. First, two Justices who disagreed with the majority’s reasoning characterize the language just quoted as less than definitive: “the majority opinion contains language that could be read to suggest that article XIII C, section 2(d) [the two-thirds rule] should be interpreted differently from section 2(b) [the general election rule].” However, this was a rebuttal to the majority, not a holding that could undermine its conclusion.

Other parts of the opinion refer to the general-election rule by citing the entire section of which it is a part — article XIII C, section 2. That is unhelpfully ambiguous, as section 2 includes both the general election

rule (2(b)) and the two-thirds vote requirement (2(d)). Moreover, the Court expressly leaves open the impact of its conclusion (that Proposition 218’s procedural rules generally do not apply to voters acting by initiative) on the measure’s article XIII D — governing assessments on property and property related fees, including many retail water, sewer and trash fees. As Propositions 13 and 62 use language very similar to that of Proposition 218, these questions arise under all three measures.

Still more alarming for Proposition 218’s advocates is the Court’s expressly refraining from deciding whether a city council or board of supervisors could adopt an initiative tax proposal without submitting it to voters at all — as is now common in land use

disputes. We expect courts to conclude that a City Council cannot adopt an initiative tax without voter approval because the Court’s language preserving the two-thirds rule describes it as a procedural restriction voters imposed on themselves. If voters cannot tax themselves without two-thirds voter approval it seems governments cannot either. Further litigation may be needed to resolve the question.

The parties may seek rehearing to clarify some of the decision’s ambiguities, but the central holding is clear — initiative petitions can force a special election on a general tax if they bear the signatures of 15% of voters of a jurisdiction. Also clear, in our judgment, is the Court’s conclusion the two-thirds-voter-approval requirement for local special taxes remains in force.

A few observations: First, the initiative power holds a special place in California’s democracy and courts are reluctant to limit

“VOTERS EXPLICITLY IMPOSED A PROCEDURAL TWO-THIRDS VOTE REQUIREMENT ON THEMSELVES IN ARTICLE XIII C, SECTION 2, SUBDIVISION (D).”

it: “we presume such limitations do not apply to the initiative power absent evidence that such was the restrictions’ intended purpose.” The concurring Justices aptly name this a “clear statement” rule — unless a restriction on initiatives is clearly stated, courts will not enforce it.

Second, while it is often sensible for a local government to refuse to proceed with a plainly unlawful initiative, courts would prefer they did not. Courts would rather local governments incur the legal fees necessary to let judges — not elected legislators — decide which initiatives are lawful. Judges view it as their duty to protect initiatives from hostile legislators.

Third, the decision reinforces a distinction between procedural rules for city councils and boards of supervisors and substantive rules intended to limit local government authority generally. The former will not apply to initiatives, the latter commonly will. The hard part, of course, is sorting out dispensable process from mandatory substance. And, the opinion treats the two-thirds rule as procedural, but nevertheless binding on voters acting by initiative given the apparent intent of Proposition 218 to impose the rule on voters.

Finally, the decision and the furor it provoked in the “Twitterverse” and elsewhere demonstrate how passionately Californians care about the initiative power, the power to tax, and who has the ultimate say as among voters, legislators and courts.

What next? Rehearing is possible and a petition is due by September 12th. There is also discussion of a constitutional amendment to reinforce the two-thirds rule. 2018 brings a hotly contested election to maintain (without the high voter turnout of Presidential elections) Democrats’ legislative supermajorities and a contest for the House

of Representatives fought in 7 Republican and 4 Democratic California seats. Such a ballot measure might be a useful tool to frame that larger contest.

We conclude that *Upland* is less than might appear on initial reading. Few taxes are proposed by initiative and fewer still get signatures of 15% of all votes to trigger a special election. Under Proposition 218, a tax measure qualifies for a general election if signed by about 2% of voters — a tiny number in most places.

The law continues to develop and this case, too. As always, we’ll 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 Prop. 218 cases.

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YOLO
LOCAL
AGENCY
FORMATION
COMMISSION



August 25, 2017

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

RE: Request to Sign AB 979 (Lackey) Local Agency Formation Commissions
District Representation

Dear Governor Brown:

The your LAFCo name here Local Agency Formation Commission (LAFCo) respectfully requests that you sign **Assembly Bill 979** (Lackey) which is now before you for action. **AB 979** facilitates streamlining the process of seating special district representation on LAFCos.

The statutory mission of LAFCos is to discourage urban sprawl, preserve agricultural land and open space, encourage the orderly formation and development of local agencies and ensure the efficient provision of services by those local agencies. By statute, each LAFCo is composed of representatives from the county, cities within the county, and a member of the public (with each seat having an alternate). Special districts have the ability to opt into representation on LAFCos and since 1972, special districts have chosen to obtain representation on 30 of the 58 LAFCos.

Under current law, special districts may acquire representation on a LAFCo if a majority of all special districts in the county adopt a Board resolution supporting such action, with all of them having to be adopted within a one-year period. This can be a time intensive process requiring resources and an organized effort. **AB 979** simplifies this process by mirroring the existing election process for appointment of LAFCo commissioners through the independent special districts selection committee. The change would allow special district representation on LAFCo to be achieved through a more streamlined process while still allowing for each district to vote on the matter.

Simplifying the LAFCo representation process would empower special districts in the 28 counties with no special district representation to more effectively consider their participation on LAFCo. We believe special district representation on LAFCo provides a more diverse and balanced decision-making foundation to the LAFCo process.

We respectfully urge you to sign **AB 979**.

Yours sincerely,

COMMISSION
CHAIR
OLIN WOODS
Public Member

VICE CHAIR
MATT REXROAD
Supervisor – 3rd District

WADE COWAN
Mayor
City of Winters

DON SAYLOR
Supervisor – 2nd District

WILL ARNOLD
Councilmember
City of Davis

ALTERNATES
RICHARD DELIBERTY
Public Member

JIM PROVENZA
Supervisor – 4th District

ANGEL BARAJAS
Mayor
City of Woodland

STAFF
CHRISTINE M. CRAWFORD, AICP
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Clerk to the Commission

LEGAL COUNSEL
ERIC MAY

625 Court Street, Suite 203
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A handwritten signature in black ink that reads "Matt Rexroad". The signature is written in a cursive, slightly slanted style.

Matt Rexroad
Vice Chair

cc: Honorable Tom Lackey, Assembly member
Tom Dyer, Chief Deputy Legislative Secretary to the Governor
Pamela Miller, Executive Director, CA Association of LAFcos

YOLO
LOCAL
AGENCY
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COMMISSION

Item 7-ATT D



September 7, 2017

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

COMMISSION
CHAIR
OLIN WOODS
Public Member

VICE CHAIR
MATT REXROAD
Supervisor – 3rd District

WADE COWAN
Mayor
City of Winters

DON SAYLOR
Supervisor – 2nd District

WILL ARNOLD
Councilmember
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Clerk to the Commission

LEGAL COUNSEL
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Woodland CA 95695

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www.yololafco.org

**RE: Request to Sign AB 1725
Assembly Local Government Committee Omnibus Bill**

Dear Governor Brown:

The Yolo Local Agency Formation Commission (LAFCo) respectfully requests that you **sign Assembly Bill 1725** (Assembly Local Government Committee) which is now before you for action. **AB 1725** makes changes and clarifications to the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000.

This annual bill includes technical changes to the Act which governs the work of local agency formation commissions. These changes are necessary as commissions implement the Act and small inconsistencies are found or clarifications are needed to make the law as unambiguous as possible. **AB 1725** makes several minor technical changes, corrects obsolete and incorrect code references, and makes minor updates to outdated sections. Without making any policy changes, the revised language greatly clarifies the laws and eliminates outdated and confusing language thereby creating a significant increase in the clarity of the Act for all stakeholders.

Because this legislation helps insure that the Cortese-Knox-Hertzberg Act remains a vital and practical law that is consistently applied around the state, and clearer to all who use the Act, we respectfully urge you to sign **AB 1725**.

Yours sincerely,

Matt Rexroad
Vice Chair

cc: Honorable Cecilia Aguiar-Curry, Chair, Assembly Local Government Committee
Misa Lennox, Principal Consultant, Assembly Local Government Committee
Tom Dyer, Chief Deputy Legislative Secretary to the Governor
Pamela Miller, Executive Director, CALAFCO

Update on Public Law

California Constitution Prohibits Promises Not to Tax

By Michael G. Colantuono

A recent San Francisco Court of Appeal decision highlights an obscure provision of our Constitution barring contracts that limit governments' taxing power. There are ways to protect contractors against taxes, but a promise not to tax is unenforceable.

Russell City Energy Co. v. Hayward arose on these facts: Russell contracted with Hayward to develop a multi-million-dollar, natural-gas-fired, power plant. The parties agreed Russell would pay \$10 million for a City library but not taxes other than those "generally applicable to similarly situated owners of real property ... in the City." Voters adopted a 5.5% utility users tax (UUT) and the City applied the tax to natural gas Russell used to generate power. The City successfully defended the resulting suit, citing article XIII, § 31 of the state Constitution: "The power to tax may not be surrendered or suspended by grant or contract." Russell appealed and the Court of Appeal affirmed, but remanded to allow Russell to argue for return of the library payment.

Russell unsuccessfully argued article XIII, § 31 was limited to perpetual tax exemptions and this contract exempted it from tax only while it operated a power plant. Its reliance on an Arizona Supreme Court case allowing a one-time settlement of a tax dispute was similarly unsuccessful. Its effort to limit § 31 to tax-exemption provisions of corporate charters (one of the motivations for this clause) failed, too. Nor could it persuade the Court the no-tax provision of the contract was an exercise of the City's taxing power.

The Court of Appeal allowed Russell to amend its complaint on remand to state a "quasi-contractual restitution claim." The City cited cases holding contracts cannot implied against government — only written contracts approved as required by law may be. For most local governments, this requires a writing approved by the legislative body and signed by one authorized to bind the agency, like a mayor. The Court noted that this case involved such a contract. The holding seems driven by the unfairness of letting the City keep \$10 million without giving Russell the tax exemption it bargained for.

A public agency can protect a private party from future taxation by: (i) settling tax disputes, but such settlements must look backward, not forward; (ii) public landlords can pay taxes for tenants and public agencies might be able to agree to pay taxes for other private parties if there is adequate consideration to the agency; (iii) agencies can explain how to comply with taxes and be bound by those instructions; (iv) they can credit private payments against future taxes.

This case reminds us of an old, and somewhat overlooked, rule affecting public-private partnerships.

There is still time for a petition for Supreme Court review of *Russell*, so things could change. If so, we will keep you posted!

For more information on this subject, contact Michael at MColantuono@chwlaw.us or (530) 432-7357.

Legal Bills Remain Protected Under PRA

By Gary B. Bell

The California Supreme Court recently concluded in *County of Los Angeles Board of Supervisors v. Superior Court (ACLU of Southern California)* that legal bills are exempt from disclosure under the Public Records Act while litigation is pending, but might be disclosable when it ends. Less noticed was that the Court remanded to the lower courts to decide whether the bills in question should be released. The Los Angeles Court of Appeal held it is a factual question to be resolved in the trial court whether fee totals in concluded litigation can be disclosed. It also held the services descriptions in such invoices are not subject to disclosure. This is a narrower disclosure than many public lawyers expected.

Following public allegations of excessive force at County jails, the ACLU submitted a PRA request for bills of law firms defending nine suits claiming excessive force. Los Angeles County disclosed invoices related to concluded cases, but redacted the descriptions of services. It withheld invoices for pending suits, arguing the information withheld was privileged and nondisclosable under the PRA.

The Supreme Court stated that, although invoices are not completely privileged, information in them may be, such as information about the nature or amount of work performed in a pending case. Whether fee totals as to concluded litigation should be disclosed is a factual question: “the contents of an invoice are privileged only if they either communicate information for the purpose of legal consultation or risk exposing information that was communicated for such a purpose” – including an invoice for active litigation.

On remand, the ACLU argued it was entitled to an evidentiary review of the withheld information. The Court of Appeal found the Supreme Court opinion to be limited to “fee totals.” Other information in a bill **does** communicate the substance of legal services and is therefore privileged under the Court of Appeal’s reading of the Supreme Court opinion.

Thus, while fee totals may be disclosable in concluded cases, service descriptions are privileged in both pending and concluded cases. The Court of Appeal noted what it saw as the “logical reason” the Supreme Court limited post-litigation disclosure to fee totals: A court generally may not require a litigant to disclose to the Court assertedly attorney-client privileged information to decide a privilege claim.

For more information on this subject, contact Gary at GBell@chwlaw.us or (530) 208-5346.

Charter Cities and State Elections

By Matthew T. Summers

The California Attorney General recently opined that the California Voter Participation Rights Act applies to charter cities, not just general law cities, despite charter cities’ broad power over local elections.

The Act requires cities and other agencies to hold regular elections after January 1, 2018, on statewide June or November election dates if turnout in past elections on other dates was at least 25 percent less than the average voter turnout in the past four statewide elections. This is almost always true and the law will therefore affect most cities and special districts. A city or district with past low voter turnout may act before January 1, 2018, to move its elections effective by the November 8, 2022, statewide election. Special elections, such as those required by an initiative or referendum, are exempt.

The California Constitution empowers charter cities to govern municipal affairs, including elections, in ways that are inconsistent with state law. Home rule power is not absolute, however, as State law may preempt charter city legislation as to matters of statewide concern. The California Supreme Court

(continued on page 3)

Court Overturns Malibu Growth-Control Initiative

By Aleks R. Giragosian

The California Constitution reserves to the People the initiative power, but that power has its limits — as a recent court decision demonstrates. *Park at Cross Creek, LLC v. City of Malibu* holds that local initiatives can only initiate legislative (not administrative or judicial) acts and cannot contravene State land use law.

In 2014, Malibu voters approved Measure R to limit large development and chain establishments (“formula retail”) of more than 20,000 square feet. The measure required the City Council to approve a specific plan and to report on it at a public hearing. It required all future specific plans to be submitted for voter approval.

The courts invalidated the measure. Although the adoption or amendment of a specific plan is a legislative act, Measure R required what amounted to project-by-project review by voters exercising adjudicative power by applying existing policies (like Measure R itself) to particular developments.

Additionally, initiative ordinances (unlike initiative amendments to city charters) that broadly limit the power of legislative bodies are not legislative measures. Measure R withdrew the City Council’s authority under the State Planning and Zoning Law to issue discretionary land use entitlements or ministerial development permits until voters approve a specific plan. Thus, Measure R stripped the City Council and Planning Commission of authority the Legislature had conferred and effectively amended the Planning and Zoning Law as applied in Malibu. That, a local initiative cannot do.

A conditional use permit (“CUP”) authorizes a land owner to use property in a particular way subject to conditions. A CUP relates to a property, not an individual person or business, and typically runs with the land. The Court held Measure R violated the Planning and Zoning Law by tying the permit to a project applicant, rather than a specific use of a particular parcel.

The initiative power allows voters to limit development in their communities. *Park at Cross Creek, LLC* demonstrates limits on that power. Land use initiatives, it seems, require land use lawyers.

For more information, contact Aleks at AGiragosian@chwlaw.us or (213) 542-5734.

Charter Cities (cont.)

adopted a four-part charter city home rule power preemption test: If (1) a charter city law regulates a municipal affair; (2) the city law and State law actually conflict; (3) the State law addresses a matter of statewide concern; and, (4) the State law is reasonably related to that statewide interest and is narrowly tailored to avoid unnecessary local interference, the State law preempts the contrary local rule.

Applying these factors, the Attorney General concluded the Act applies to charter cities. The timing of local elections is definitively a municipal affair. A charter or ordinance requiring an off-cycle election conflicts with the Act for any agency with sufficiently low voter turnout. The Attorney General cited *Jauregui v. City of Palmdale* holding the California Voting Rights Act, requiring district elections in cities with meaningful minority populations, applies to charter cities. He concludes that existing low voter turnouts undermine electoral integrity — a matter of statewide concern. He also determined that requiring consolidated elections only if there is a history of lower voter turnout is reasonably and narrowly tailored to address that problem.

Accordingly, all cities and local agencies — including charter cities — should examine voter turnout levels and decide whether to move election dates or adopt a plan to do so before January 1, 2018.

For more information on this subject, contact Matt at MSummers@chwlaw.us or (213) 542-5719.



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**RECLAMATION DISTRICT 900**

Post Office Box 673

West Sacramento, CA 95691

PH: (916) 371-1483 • email: wrsrd@pacbell.net

September 18, 2017

Yolo County Local Agency Formation Commission
Attn: Christine Crawford, Executive Officer
625 Court Street, Suite 203
Woodland, CA 95695

Re: *Response of Reclamation District No. 900 to August 10, 2017 Letter Concerning Yolo LAFCo 2017 MSR Governance Recommendations for the West Sacramento Reach*

Dear Ms. Crawford and Members of the Yolo LAFCo Governing Board:

Reclamation District Number 900 ("RD 900"), which was formed by special act of the California Legislature in 1911 and is governed by the Reclamation District Act, is opposed to any form of reorganization which would result in a merger of RD 900 or Reclamation District No. 537 ("RD 537") into the City of West Sacramento, or any form of reorganization which would create a new independence special district with reclamation and flood control responsibilities or altering the governance of RD 900 or RD 537.

RD 900's boundaries are co-extensive with the boundaries of the City of West Sacramento with the exception of the northerly end of the City of West Sacramento which lies within the boundaries of RD 537. RD 900, RD 537 and the City of West Sacramento are the three members of the West Sacramento Area Flood Control Agency ("WSAFCA"), a joint exercise of powers agency created in 1994 under the Joint Exercise of Powers Act (California Government Code Sections 6500 et seq.) for the purpose of financing and providing facilities and works necessary to achieve a 1 in 200 year storm event level of flood protection for the area within its boundaries, which are co-extensive with the boundaries of the City of West Sacramento. WSAFCA is governed by a three member board with each of the reclamation district members appointing one member from their governing boards of trustees and the City of West Sacramento appointing one member from its city council.

RD 900 operates and maintains 14 miles of levees along the west bank of the Sacramento River, across the district at its southern boundary which is co-extensive with the southern boundary of the City of West Sacramento, thence along the deep water ship channel to the north, and operates and maintains a system of drainage ditches and canals, pumping plants, and several storm water detention basins which protect the lands within its boundaries from flooding from the river system or from storm water runoff. RD 537 performs the same function for levees, ditches, canals and pumping plants protecting the northern portion of the City of West Sacramento. A

portion of the levee protecting the northern portion of the City of West Sacramento is maintained by State Maintenance Area 4.

RD 900 believes there should not be any change of organization of the types described above for a number of reasons:

1. Reclamation districts are very well suited to perform the flood protection functions described above efficiently and well, and RD 900 and RD 537 have done so without major incident since their formation;
2. Merging both RDs into the City of West Sacramento or consolidating them into a new independent district would:
 - a. Violate the terms of the Joint Powers Agreement;
 - b. Terminate an existing WSAFCA flood assessment made under the 1982 Improvement Act and approved by the landowners within the City of West Sacramento in a Proposition 218 election, and violate covenants made in support of issued and sold revenue bonds totaling approximately \$40,000,000.00 utilized for early implementation levee improvement projects and to be utilized to provide a portion of the local share required for a federally authorized flood control project to complete levee modifications around the City of West Sacramento by the United States Army Corps of Engineers (the "Corps"); and
 - c. Would create an atmosphere of administrative political upheaval for WSAFCA after WSAFCA and the reclamation districts developed a solid reputation with the Federal Emergency Management Agency ("FEMA"), the Corps, Members of Congress and the State of California at a sensitive time when WSAFCA must demonstrate its financial capability to support its local share of the cost of the federally authorized flood control project.
1. Reclamation districts are very well suited to perform the flood protection functions described above efficiently and well, and RD 900 and RD 537 have done so without major incident since their formation.

The reclamation districts are best suited to provide responsive and efficient operation and maintenance of the flood control facilities protecting the City of West Sacramento. Reclamation districts are single purpose special districts, having as their sole purpose the provision of flood control for lands within their boundaries. They are governed by efficient boards of trustees, whose members tend to have no reason for political grandstanding or aspirations for higher office. The sole requirement for use of reclamation district funds is the provision of flood control, and there are no competing financial interests creating temptation for the use of flood control funds, as would be the case if a city were to be the provider of flood protection. Both RD 900 and RD 537 have earned the respect of the California Department of Water Resources, the Central Valley Flood Protection Board, the Corps and FEMA and have provided operation and maintenance of the existing flood control facilities since their formation with no major

incidents. Their staffs are lean, focused and dedicated to providing flood control and protection for lands within their boundaries.

A merger of the reclamation districts into the City ignores the value to the citizens of West Sacramento of the institutional relationships that WSAFCA, RD 900 and RD 537 have built with state and federal regulators over the past decades. Over the past twenty years, ever since the floods of 1997, the three agencies have been at the forefront of flood protection in the Central Valley.

- 2.a. Reorganization which merges two of the three members of WSAFCA into the City of West Sacramento member or creates a new independent district would violate the terms of the Joint Powers Agreement.

There are limitations within the WSAFCA Joint Powers Agreement which would preclude any reorganization which dissolves a party or two of the three current parties.

The WSAFCA Joint Powers Agreement (the "JPA") is written in such a manner as to provide checks and balances by virtue of having three independent members represented by individual members of their governing boards. For example, Section 16 of the JPA provides a right to each party to veto an assessment or construction or acquisition of works or facilities. The JPA may be rescinded and the agency terminated only by unanimous written consent of the parties (Section 32 of the JPA), and no party may withdraw without the unanimous consent of the parties (Section 34 of the JPA). The dissolution of a reclamation district party to the JPA would be the equivalent of a withdrawal by operation of law which would not be consented to by either RD 900 or RD 537. Also, the dissolution of both reclamation districts through reorganization would effect a termination of WSAFCA without the consent of RD 900 or RD 537.

Additionally, new Section 39 added by Amendment to the JPA which was required by policy resolution of the Central Valley Flood Protection Board in conjunction with construction funding agreements entered into between the California Department of Water Resources and WSAFCA to finance the early implementation projects provides that the JPA may not be rescinded or terminated or the agency dissolved so long as it has outstanding project commitments (which it will have into infinity under Operation, Maintenance, Repair, Rehabilitation and Replacement Agreements entered into with the Central Valley Flood Protection Board) unless the relevant member or members of the agency first provide such reasonable written assurances regarding the project commitments as the Central Valley Flood Protection Board may request, and, similarly, this section provides that no party may withdraw so long as the agency has such commitments unless the withdrawing party first provides such reasonable written assurances regarding the project commitments as the Central Valley Flood Protection Board may request.

- 2.b. Reorganization which merges two of the three members of WSAFCA into the third member or creates a new independent district would have the effect of terminating WSAFCA and its flood assessment and would violate covenants made in support of issuance of approximately \$40,000,000.00 in bonds.

A joint powers agency requires at least two public agencies in order to transact business. As Government Code section 6502 expressly states: "If authorized by their legislative or other governing bodies, *two or more public agencies* by agreement may jointly exercise any power common to the contracting parties...." (Gov. Code § 6502.) As one California court recently noted, "a JPA needs ... two public agency members to conduct business." (See *San Diegans for Open Government v. City of San Diego* (2015) 242 Cal.App.4th 416, 448, n. 14 [even if third agency was not properly included in JPA, JPA could still conduct business because at least two public agencies were members]; see also *McKee v. Los Angeles Interagency Metropolitan Police Apprehension Crime Task Force* (2005) 134 Cal.App.4th 354, 362 [once at least two public agencies agreed to create a separate entity, a JPA/local public agency was created for purposes of the Brown Act].)

Should WSAFCA be terminated, its flood assessment passed by the landowners within the City of West Sacramento would, by operation of law, be terminated which would be violative of covenants made in support of the issued and sold bonds totaling approximately \$40,000,000.00 and cause a default in bond payments.

- 2.c. A reorganization of either or both of RD 900 or RD 537 would create an atmosphere of administrative political upheaval for WSAFCA after WSAFCA and the reclamation districts developed a solid reputation with FEMA, the Corps, Members of Congress and the State of California at a sensitive time when WSAFCA must demonstrate its financial capability to support its local share of the cost of the federally authorized flood control project.

Completion of levee improvements necessary to achieve a 1 in 200 year level of flood protection for the City of West Sacramento will require that remaining work, beyond the early implementation projects already completed by WSAFCA and the Southport Levee Improvement Project currently under construction, be accomplished by the Corps under the Federally authorized flood protection project.

As we approach possible Congressional appropriation to permit the authorized Federal flood protection prospect to move forward, WSAFCA will need to demonstrate its ability to provide its share of the necessary local funding. This will require landowner approval of an additional flood assessment by WSAFCA to create the ability to issue and sell further bonds. The stability of WSAFCA must be preserved for the confidence of the landowner/voters and for the Corps and Congress. This is no time to create local political upheaval by altering the structure of WSAFCA or causing its termination by operation of law.

Sincerely,

Reclamation District No. 900

By: 

Kenric Jameson, General Manager/Secretary


Bryan Turner, Trustee


William E Denton, Trustee


Peter Palamidessi, Trustee


Daniel F. Ramos, Trustee


Philip Hinkel, Trustee

cc: Reclamation District No. 537
James M. Day, Jr.
David Aladjem

YOLO
LOCAL
AGENCY
FORMATION
COMMISSION



To: Kyle Lang, Reclamation District 537
Kenric Jameson, Reclamation District 900
Martin Tuttle, City of West Sacramento

From: Christine Crawford, Executive Officer, Yolo LAFCo

Re: Yolo LAFCo 2017 MSR Governance Recommendations for the West Sacramento Reach

Date: August 10, 2017

As you know, Yolo LAFCo is currently working on its Municipal Service Review (MSR) for the Levee Maintaining Agencies (including all the Reclamation Districts (RDs), Knights Landing Ridge Drainage District and the Snowball County Service Area #6) and is targeting MSR completion for December 2017. The previous LAFCo MSR was completed in 2005 and recommended the creation of a single purpose flood control agency for the West Sacramento Reach, which could include the formation of an independent special district or merging flood control agencies with the City of West Sacramento¹.

The 2005 MSR recommended that Yolo LAFCo “start discussions with RD 537, 811 and 900 and the City of West Sacramento regarding the creation of a single purpose flood control agency in this area.” However, I have only been with LAFCo since December 2011 and am unaware of any discussions that may or may not have occurred after this MSR recommendation was adopted.

The purpose of this memo is to reach out to the subject agencies and (re)start these discussions, revisit the previous 2005 MSR recommendations, and obtain agency input as LAFCo develops governance recommendations for the 2017 MSR update. Also, the Elkhorn RDs are interested in pursuing consolidation and such an action would bifurcate RD 537 at the Sacramento Weir, so this is another reason that governance discussions would be timely.

We would like to hear your ideas and suggestions on governance recommendations for the 2017 MSR update and can be reached at the office information included in this letter or my email address is Christine.crawford@yolocounty.org. We can also meet in person if that is preferable. Please be aware that I am going to be on vacation from August 14th – 25th and will respond after that timeframe.

Thank you for your assistance with LAFCo’s MSR efforts thus far. We look forward to continuing our work together.

CHAIR
OLIN WOODS
Public Member

VICE CHAIR
MATT REXROAD
Supervisor – 3rd District

WADE COWAN
Mayor
City of Winters

DON SAYLOR
Supervisor – 2nd District

WILL ARNOLD
Councilmember
City of Davis

ALTERNATES
VACANT
Public Member

JIM PROVENZA
Supervisor – 4th District

ANGEL BARAJAS
Mayor
City of Woodland

Staff
CHRISTINE M. CRAWFORD, AICP
Executive Officer

SARAH KIRCHGESSNER
Management Analyst

TERRI TUCK
Commission Clerk

ERIC MAY
Commission Counsel

625 Court Street, Suite 203
Woodland CA 95695

(530) 666-8048
lafco@yolocounty.org

www.yololafco.org

¹ *Municipal Service Review and Sphere of Influence Study, Yolo County Public Water and Reclamation Districts, Dudek and Associates, Inc. March 2005, pages 88-89.*

RECLAMATION DISTRICT No. 537

Post Office Box 822, West Sacramento, CA 95691

September 21, 2017

Christine Crawford
Executive Officer
Yolo County Local Agency Formation Commission
625 Court Street, Suite 203
Woodland, California 95695

Re: Response of Reclamation District No. 537 to August 10, 2017 Letter Concerning Yolo
LAFCo 2017 MSR Governance Recommendations for the West Sacramento Reach

Dear Ms. Crawford:

The Board of Trustees of Reclamation District No. 537 ("RD 537") held a special meeting on September 20, 2017 to discuss the August 10, 2017 letter from the Yolo County Local Agency Formation Commission ("LAFCo") regarding the municipal services review for the West Sacramento Reach. We also reviewed the letter to you dated September 18, 2017 from Reclamation District No. 900 ("RD 900").

The Board of Trustees strongly endorses the position taken by RD 900 in its September 18 letter to LAFCo. As described in that letter, we believe that reorganizing RD 537 and RD 900 into the City of West Sacramento would have profound and dire consequences for the residents of West Sacramento. We do not believe that such a reorganization would save our ratepayers any money; indeed, we believe that moving our flood protection function from a single-purpose district to a general law city is almost guaranteed to increase the costs of providing the service. Moreover, we believe that the political turmoil that such a proposal is likely to create undermines the ability of the West Sacramento Flood Control Agency (WSAFCA) to obtain the necessary financial resources to provide the residents of West Sacramento the 200-year flood protection mandated by California law. Consequently, we urge LAFCo to abandon any effort to reorganize RD 537 or RD 900 with the City of West Sacramento and, instead, to find in the municipal services review that the two reclamation districts are providing necessary public services at the least possible cost.

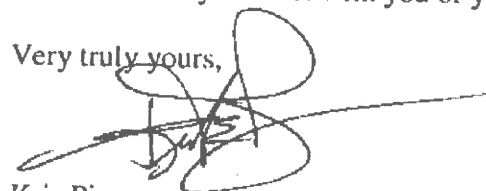
LAFCo is also in the process of considering the potential consolidation of several reclamation districts in the Elkhorn area north of the City of West Sacramento. RD 537 is actively involved in those discussions and is working with the other potentially affected agencies to develop a proposal that would provide flood protection services more effectively in the area north of the Sacramento Bypass. That potential consolidation, however, would have no effect on the southern portion of RD 537 and, consequently, should not be used by LAFCo as an excuse to reorganize the southern portion of RD 537 and RD 900 into the City of West Sacramento. Even if the proposed consolidation of the Elkhorn districts were to occur, the southern portion of RD 537 still has independent utility, a firm source of funding and extensive experience in providing flood protection to our constituents. Thus, consolidation into the City of West Sacramento would serve no beneficial purpose.

For all of these reasons, we urge LAFCo to reach the following conclusions in the municipal services review:

- (1) The existing flood control districts in the Elkhorn area and within the City of West Sacramento are providing flood protection services effectively and efficiently.
- (2) It is possible that the consolidation of the flood control districts in the Elkhorn area could provide an enhanced level of flood protection more efficiently; those districts are working together to determine whether or not such enhanced and more efficient services are possible. However, it is premature for LAFCo or any other party to evaluate such a proposal until the districts involved in the potential consolidation develop a plan.
- (3) The consolidation of RD 537 and RD 900 into the City of West Sacramento would impair the provision of public services to the residents of West Sacramento for the reasons stated above and in the RD 900 letter to LAFCo dated September 18, 2017. Accordingly, no such proposal should be pursued by LAFCo or others.

RD 537 is ready to meet with you or your staff, if you so desire, to discuss this matter further.

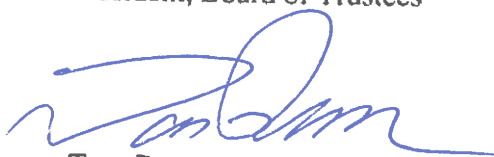
Very truly yours,



Kris Pigman
President, Board of Trustees



Kent Lang
Trustee



Tom Ramos
Trustee

LAFCO

Meeting Date: 09/28/2017

Information

SUBJECT

Provide direction and endorse the attached draft city/county staff report template and "Yolo Local Government Accountability and Transparency Program" statement which includes: (1) requesting Yolo LAFCo conduct municipal service reviews for selected types of joint powers authorities/agencies; and (2) implementing a web transparency scorecard for local government agencies

RECOMMENDED ACTION

Provide any changes, direction and endorse the attached draft city/county staff report template and "Yolo Local Government Accountability and Transparency Program" statement which includes: (1) requesting Yolo LAFCo conduct municipal service reviews for selected types of joint powers authorities/agencies; and (2) implementing a web transparency scorecard for local government agencies.

FISCAL IMPACT

None. These new programs (if implemented) were factored into the LAFCo FY 2017/18 budget.

REASONS FOR RECOMMENDED ACTION

This is an opportunity for staff to check in with the Commission regarding outcomes from the February 23, 2017 Shared Services Workshop and provide any changes or additional direction regarding the attached draft city/county staff report template and "Yolo Local Government Accountability and Transparency Program" statement. Following any changes directed by the Commission, staff's intent is to forward these items to each city/county manager for consideration and action by their governing board. The attached draft materials have been reviewed by all the city/county managers and they have all indicated that they will carry this item at a future city council/BOS meeting to be scheduled this fall.

BACKGROUND

For several years, city and county leaders have explored consolidation of the numerous JPAs countywide under some “umbrella” oversight structure. This idea goes back to at least 1995, when city/county managers issued a white paper analyzing the benefits and costs of JPA consolidation. More recently, Yolo LAFCo was tasked with creating such a structure but efforts have resulted in limited success for various reasons. Therefore, at LAFCo’s Shared Services Workshop on February 23, 2017, which included most of the city/county managers and at least one elected official from each city and Yolo County, the conversation shifted from consolidated governance to coordinated oversight.

In order to achieve the shared goals of oversight, accountability, transparency, and shared services, the outcomes of the Shared Services Workshop included two new special projects for LAFCo:

- Conducting Municipal Service Reviews (MSRs) of selected types of JPAs (which occur every five years on a schedule adopted by the Commission); and
- Completing a Web Transparency Scorecard for the County, cities, JPAs and special districts (modeled after one completed by the Marin County Grand Jury in 2015/16).

MSRs of Selected Types of JPAs

Because LAFCo does not have legal authority over JPAs, it was suggested that the cities and County first endorse these initiatives to make it clear that LAFCo would undertake this effort at the member agencies' request. In addition, each JPA was provided an opportunity to provide input/comments.

Therefore, on May 22, 2017 LAFCo staff sent a letter to each of the seven JPA executive directors requesting feedback on the proposal that LAFCo begin conducting MSRs of his/her JPA. Feedback was provided to LAFCo staff either by conversation with the executive director, meeting with the board, or via letter. LAFCo staff received feedback from the subject JPAs across the spectrum as summarized below:

1. **Valley Clean Energy Alliance** – LAFCo staff received feedback from the board chair that since this JPA was recently formed, LAFCo review should occur later in the five-year cycle.
2. **West Sacramento Area Flood Control Agency** – LAFCo staff met with the General Manager and Counsel to explain the MSR process. While they questioned the value, they agreed to participate in the process.
3. **Woodland-Davis Clean Water Agency** – LAFCo staff received a letter from the JPA’s General Manager indicating that he would be happy to provide information for the City of Davis and City of Woodland MSRs, but does not support a stand-alone MSR for WDCWA because it would be expensive, time consuming, and would not produce much helpful information beyond that found in the city MSRs (see attached).

4. **Yolo County Public Agency Risk Management Insurance Authority** – LAFCo staff received a letter from the CEO welcoming an MSR and providing ideas for the review (see attached).
5. **Yolo Emergency Communications Agency** – LAFCo staff presented to the YECA board. While there were concerns regarding expending YECA staff time, the board indicated that YECA would participate in an MSR process.
6. **Yolo Habitat Conservancy** – LAFCo staff received an email from the Executive Director indicating that she did not think a LAFCo MSR review is necessary because the County Department of Financial Services auditors recently conducted an assessment (and that such an assessment could instead be continued annually).
7. **Yolo Subbasin Groundwater Agency** – LAFCo staff spoke with Tim O'Halloran and he welcomed the MSR process for transparency purposes.

As the summary indicates, not all the JPAs embrace a LAFCo MSR process. However, staff's understanding from the February workshop was that these MSRs would be directed by the JPA member agencies (i.e. the cities and county) via this process to participate and that an individual JPA shouldn't be allowed to opt out. The variation in responses illustrate why a clear mandate from the cities and county is needed before LAFCo implements the program to clearly signal that LAFCo is acting upon city/county request and is not overstepping its authority.

Web Transparency Scorecard

Another tool to promote transparency and accountability is a web transparency scorecard, which would be modeled after one completed by the Marin County Grand Jury in 2015/16. The proposal is that this scorecard would review the websites of the County, cities, JPAs and special districts in the county using a pre-determined checklist of information. This scorecard could also provide quickly understandable information regarding the basic elements of good governance of an agency/organization.

It also should be noted that based on LAFCo staff's initial review of independent special district websites, 75% of them currently do not have websites. And many of the 24 JPAs also do not have a website. Therefore, an initial hurdle of this process will be helping local agencies establish a website presence.

Attachments

Item 8 ATT-City/County Open Gov LAFCo MSRs of JPAs-Template Staff Report & Attachments

Form Review

Inbox	Reviewed By	Date
Christine Crawford (Originator)	Christine Crawford	09/15/2017 12:56 PM
Form Started By: Christine Crawford		Started On: 08/28/2017 12:16 PM

Final Approval Date: 09/15/2017

[CITY COUNCIL/BOS STAFF REPORT TEMPLATE FOR CITY/COUNTY USE]

DATE: TBD

TO: City Council/BOS

FROM: City Manager/CAO

SUBJECT: Adoption of Yolo Local Government Accountability and Transparency Program Statement Requesting Yolo LAFCo Conduct Municipal Service Reviews for Selected Types of Joint Powers Authorities/Agencies and Implement a Web Transparency Scorecard Process for Local Government Agencies

Recommendation Action

Adopt the Yolo Local Government Accountability and Transparency Program.

Fiscal Impact

None. Program next steps to be implemented by city/county managers, city/county website staff and LAFCo are anticipated to be handled with existing staff resources.

Council/BOS Goals

[To be inserted by city/county staff]

Background

For several years, city and County leaders have explored consolidation of the numerous JPAs countywide under some “umbrella” oversight structure. This idea goes back to at least 1995, when city/county managers issued a white paper analyzing the benefits and costs of JPA consolidation. More recently, Yolo LAFCo was tasked with creating such a structure but efforts have resulted in limited success for various reasons. Therefore, at LAFCo’s Shared Services Workshop on February 23, 2017, which included most of the city/county managers and at least one elected official from each city and Yolo County, the conversation shifted from consolidated governance to coordinated oversight.

The list of attendees included:

Dirk Brazil, City of Davis	Duane Chamberlain, Yolo County
Will Arnold, City of Davis	Jim Provenza, Yolo County
Babs Sandeen, City of West Sacramento	Matt Rexroad, Yolo County
Bill Biasi, City of Winters	Pat Blacklock, Yolo County
Howard Anderson, City of Winters	Olin Woods, LAFCo
Wade Cowan, City of Winters	Robert Ramming, LAFCo
Angel Barajas, City of Woodland	Eric May, LAFCo
Tom Stallard, City of Woodland	Christine Crawford, LAFCo
Paul Navazio, City of Woodland	Sarah Kirchgessner, LAFCo
Don Saylor, Yolo County	Terri Tuck, LAFCo

In order to achieve the shared goals of oversight, accountability, transparency, and shared services, the outcomes of the Shared Services Workshop included two new special projects for LAFCo:

- Conducting Municipal Service Reviews (MSRs) of selected types of JPAs (which occur once every five years on a schedule adopted by the Commission); and
- Completing a Web Transparency Scorecard for the County, cities, JPAs and special districts (modeled after one completed by the Marin County Grand Jury in 2015/16).

MSRs of Selected Types of JPAs

Under the proposed action, LAFCo will apply the existing MSR framework already used for cities/special districts to selected types of JPAs. MSRs include standard determinations in seven areas: growth and population effects on agency services; services that could assist disadvantaged unincorporated communities; capacity and adequacy of services; financial ability to provide services; the status and opportunities for shared services; and agency accountability and structural/operational efficiencies.

The JPAs being considered are ones that either: (1) provide municipal services, (2) have their own staff, and/or (3) have JPA boards comprised of staff. These JPAs would be subject to a LAFCo MSR every five years. The JPAs that fall into these categories currently include:

1. Valley Clean Energy Alliance
2. West Sacramento Area Flood Control Agency
3. Woodland-Davis Clean Water Agency
4. Yolo County Public Agency Risk Management Insurance Authority
5. Yolo Emergency Communications Agency
6. Yolo Habitat Conservancy
7. Yolo Subbasin Groundwater Agency

Because LAFCo does not have direct oversight responsibility over JPAs, it was suggested that the cities and County first endorse these initiatives to make it clear that LAFCo would undertake this effort at the “member” agencies’ request.

Each JPA was also provided an opportunity to provide input/comments. On May 22, 2017 LAFCo staff sent a letter to each of the seven JPA executive directors requesting feedback on the proposal that LAFCo begin conducting MSRs of his/her JPA. Feedback was provided to LAFCo staff either by conversation with the executive director, meeting with the board, or via letter. LAFCo staff received feedback from the subject JPAs across the spectrum as summarized below:

1. **Valley Clean Energy Alliance** – LAFCo staff received feedback from the board chair that since this JPA was recently formed, LAFCo review should occur later in the five-year cycle.
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3. **Woodland-Davis Clean Water Agency** – LAFCo staff received a letter from the JPA’s (now former) General Manager indicating that he would be happy to provide information for the City of Davis and City of Woodland MSRs, but does not support a stand-alone MSR for WDCWA because it would be expensive, time consuming, and would not produce much helpful information beyond that found in the city MSRs (see attached).
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7. **Yolo Subbasin Groundwater Agency** – LAFCo staff spoke with Tim O’Halloran and he welcomed the MSR process for transparency purposes.

Because LAFCo does not have legal authority over JPAs, an endorsement from each city/county is requested before LAFCo undertakes such an effort.

Web Transparency Scorecard

Another tool to promote transparency and accountability is a web transparency scorecard, which would be modeled after one completed by the Marin County Grand Jury in 2015/16. The proposal is that this scorecard would review the websites of the County, cities, JPAs and special districts in the county using a pre-determined checklist of information. This scorecard could also provide quickly understandable information regarding the basic elements of good governance of an agency/organization.

It also should be noted that based on LAFCo staff’s initial review of independent special district websites, 75% of them currently do not have websites. And many of the 24 JPAs also do not have a website or webpage on the member agency’s site. Therefore, an initial hurdle of this process will be helping local agencies establish a website presence.

Yolo Accountability and Transparency Program

Attached is a vision, goals, and implementation approach that includes both the MSRs for Selected Types of JPAs and the Web Transparency Scorecard for agency endorsement and LAFCo implementation. A JPA “best practices” framework is also included which lists criteria for creating any new JPAs, budget integration with funding agencies, and determining city/county manager liaison assignments to each JPA. It is recommended that each agency adopt this shared vision as a model for transparency and accountability in local governmental agencies.

Next Steps

Upon adoption and endorsement from each city council and Yolo County Board of Supervisors, LAFCo will incorporate these new reports into its annual work plan. The Program also suggests the city/county managers begin providing a budget preparation memo to the JPAs annually to improve budget integration with the City/County funding agencies.

Attachments:

1. Yolo Local Government Accountability and Transparency Program
2. MSR Issue Summary
3. Types of JPAs Countywide
4. JPA Correspondence
5. Marin Web Transparency Scorecard (Excerpted)

Yolo Local Government

Transparency and Accountability Program

VISION

Our vision is to promote open government and transparency for government agencies countywide (cities, County, special districts, and joint powers authorities), thereby fostering public trust and accountability. We will achieve this by:

- Requesting that LAFCo add selected types of joint powers authorities/agencies to its municipal service review process already conducted with the cities and special districts.
- Supporting LAFCo to develop a scorecard measuring local agency website transparency, performed on a regular basis.
- Agreement to a common checklist of information used to measure the level of transparency in local agency websites.
- Ensuring that city/county websites are a model for other local government agencies to follow.
- Encouraging local special districts and JPAs to create a web presence if they do not already have one.

GOALS

The agencies seek to improve:

- Transparency and accountability.
- Oversight.
- Service delivery and efficiency.
- Coordination among agencies.
- Public understanding of local government.
- Good governance by creating a standard of basic elements for a well-run governmental organization (annual budget, CIP, audits, etc.).

VALUES

TRUST AND INTEGRITY which the agencies will demonstrate by following through on their commitments, duties, and responsibilities.

OPEN, HONEST, AND CLEAR COMMUNICATION within each organization, between agencies and with the public.

FISCAL ACCOUNTABILITY as demonstrated by making budgets, financial practices, compensation, and audits available to the public.

PROMOTING AWARENESS of local government by promoting a website presence that describes the agency's reason for existing, a description of services it provides, and the area it provides services to.

ENCOURAGING UNDERSTANDING of where tax dollars go and how to easily contact board members and agency management.

CIVIC RESPONSIBILITY through access to board meeting schedules, agendas and minutes so the public can more easily attend board meetings and become involved.

TRANSPARENCY to respond to the growing movement to make governmental information available and searchable online.

REPRESENTATION to inform the public regarding board members (names, contact information and terms of office) and their election/appointment process.

JPA/SHARED PROGRAMS FINANCIAL BEST PRACTICES

City/County managers will determine assignments to each JPA/Shared Programs for liaison/oversight purposes. Shared programs include programs that are funded via city/county cost sharing, e.g. Yolo County Animal Services, Office of Emergency Services, West Valley Fire Training Consortium, etc.

Budget integration between JPAs/Shared programs and "member" agencies that fund them will be improved by implementation of the following process performed annually:

- City/County managers will prepare a consolidated summary-level budget preparation memo for the JPAs and other shared programs that require city/County funding. The memo should convey the budget stance for the upcoming fiscal year, plus a longer range outlook. The intent is to create JPA alignment with the cities/County budget stance and mirror agency cycles of budget reductions or growth.
- City/County managers may schedule budget workshops with the JPAs and shared programs each year around the March timeframe or as appropriate.
- JPAs and other shared programs are requested to provide draft budgets for funding agencies' executive manager review by May and final adopted budgets no later than June 15th of each year for integration into each funding agency's budget.

Formation of any new JPAs or shared programs should only be considered when the following criteria are met.¹ The proposed JPA/shared program:

- Will demonstrate cost reduction.
- Is more efficient.
- Will reduce or eliminate overlapping services.
- Will result in the sharing of resources.

JPA agreements should include common policies supporting JPA funds to be held in the County Treasury (as appropriate), open government, and transparency.

¹ Governments Working Together, A Citizen's Guide to Joint Powers Agreements, California State Legislature, Senate Local Government Committee, August 2007

PROGRAM IMPLEMENTATION – MUNICIPAL SERVICE REVIEWS OF SELECTED TYPES OF JPAs

The Cities/County request that LAFCo conduct Municipal Service Reviews every five years of selected types of JPAs whose service area is mostly within the county and includes: (1) JPAs that provide municipal services; (2) JPAs that employ staff; and/or (3) JPAs with boards comprised of agency staff. New JPAs may be created in the future and added to this list, but currently those JPAs include:

1. Valley Clean Energy Alliance
2. West Sacramento Area Flood Control Agency
3. Woodland-Davis Clean Water Agency
4. Yolo County Public Agency Risk Management Insurance Authority
5. Yolo Emergency Communications Agency
6. Yolo Habitat Conservancy
7. Yolo Subbasin Groundwater Agency

LAFCo steps to complete Municipal Service Reviews on a five-year cycle of these JPAs include:

- Compiling publicly and readily available information.
- Requesting any additional information from the JPA, minimizing JPA staff time.
- Developing JPA recommendations regarding each of the seven standard MSR determinations.
- Completing an administrative draft report for preview by JPA management.
- Responding to any comments and preparing a draft report available for public review.
- Publishing a hearing notice for public review and comment of the draft MSR.
- Adopting the MSR at a public hearing, finalizing the report, and posting it online.
- Sharing MSR findings with city/county managers, including any cumulative recommendations on ways to streamline and improve efficiencies with the governance structures countywide.

PROGRAM IMPLEMENTATION - WEBSITE TRANSPARENCY SCORECARD

A website transparency scorecard will be prepared by LAFCo on a regular basis involving the following steps:

- Creating list of cities, County, JPAs and special districts
- Encouraging local JPAs and special districts to establish websites and assist them, if desired
- LAFCo conducts preliminary review of agency websites
- LAFCo shares preliminary results with each agency to provide an opportunity for improvement

- LAFCo conducts follow up review
- The agency scorecard is finalized, adopted by the LAFCo Commission, shared with local agencies, and posted online

AGENCY WEB TRANSPARENCY CHECKLIST²

The scorecard will be based on the following criteria:

1. Overview
 - a. Mission Statement: What is the agency's reason for existing?
 - b. Description of services/functions: What actions does the agency undertake and what services does the agency provide?
 - c. Boundary of service area: What specific area does the agency serve?
2. Budget
 - a. Budget for current fiscal year and three years prior to the current year.
 - b. Financial reserves policy: What is the agency's policy for designated reserves and reserve funds? (The policy should be in the agency policy manual but also may be restated and found in the budget or audit reports).
3. Meetings
 - a. Board meeting schedule: When and where specifically does the agency meet?
 - b. Archive of Board meeting agendas & minutes for at least the last 6 months: Both approved minutes and past agendas
4. Elected & Appointed Officials
 - a. Board members (names, contact info, terms of office, compensation, and biography): Who specifically represents the public on the Board? How can the public contact them? When were they elected (or appointed)? How much do they earn in this role (as required by Assembly Bill 2040 effective January 1, 2015)? What background about the members illustrates their expertise for serving on the Board?
 - b. Election procedure and deadlines: If the public wishes to apply to be on the Board, how and when can they do so?
 - c. Reimbursement and compensation policy: Which (if any) expenses incurred by the Board are reimbursed? Do the Board members receive compensation?

² 2015-16 Web Transparency Report Card, Marin County Civil Grand Jury, March 17, 2016

5. Administrative Officials

- a. General manager and key staff (names, contact info, compensation, and benefits): Who specifically runs the agency on a day-to-day basis? How can the public contact them? How much do they earn in this role (as required by Assembly Bill 2040 effective January 1, 2015)? What specific benefits are they eligible for (healthcare, retirement plan, educational benefits, etc.)?

6. Audits

- a. Current financial audit
- b. Financial audits for the three years prior to the current year
- c. Most recent annual financial report provided to the State Controller's Office, or a link to this information
- d. Most recent LAFCo Municipal Service Review, if applicable

7. Contracts

- a. Current request for proposal and bidding opportunities (over \$25,000 in value)
- b. Instructions on how to submit a bid or proposal
- c. Approved in force vendor contracts (over \$25,000 value)

8. Public Records

- a. Online/downloadable Public Records Act (or FOIA) request form: What is the best way for the public to request public records?

9. Revenue Sources

- a. Summary of fees received: fees for services, if any
- b. Summary of revenue sources: bonds, taxes, loans and/or grants

10. Agency Specific Criteria

- a. Municipalities: Total number of lobbyists employed and total spent on lobbying, downloadable permit applications, and zoning ordinances
- b. Special Districts: Authorizing statute/enabling act (Principal Act or Special Act), board member ethics training certificates, link to the LAFCo website and any state agency providing oversight
- c. Joint Powers Authorities: A copy of the joint powers agreement as filed and adopted (with any updates)

Yolo Local Agency Formation Commission: Municipal Service Review (MSR) Determinations and Issue Summary

The Yolo Local Agency Formation Commission (LAFCo) is mandated by California law in the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (CKH) to conduct a Municipal Service Review for each of Yolo County's local municipalities, service areas, and special districts once every five years.

The purpose of a Municipal Services Review (MSR) is to provide a comprehensive inventory and analysis of the services provided by local agencies and their capacity/financial ability to continue doing so. An MSR evaluates the structure and operation of the local agencies and discusses possible areas for improvement and coordination. The MSR is intended to provide information and analysis to support a sphere of influence update, if needed. The CKH Act mandates that each MSR make determinations on seven topics, as described below.

1. GROWTH AND POPULATION:

Growth and population projections for the affected area

- a) Is the agency's territory or surrounding area expected to experience any significant population change or development growth over the next 5-10 years?
- b) Will development have an impact on the subject agency's service needs and demands?
- c) Will projected growth require a change in the agency's service boundary?

2. DISADVANTAGED UNINCORPORATED COMMUNITIES:

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

- a) Does the subject agency provide public services related to sewers, municipal and industrial water, or structural fire protection?
- b) If yes, are there any "inhabited unincorporated communities" (per adopted Commission policy) within or adjacent to the subject agency's sphere of influence that are considered "disadvantaged" (80% or less of the statewide median household income) (if "no" to a), this question may be skipped)?
- c) If "yes" to both a) and b), it is feasible for the agency to be reorganized such that it can extend service to the disadvantaged unincorporated community (if "no" to either a) or b), this question may be skipped)?

3. CAPACITY AND ADEQUACY OF PUBLIC FACILITIES AND SERVICES:

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

- a) Are there any deficiencies in agency capacity to meet service needs of existing development within its existing territory (also note number of staff and/or contracts that provide services)?
- b) Are there any issues regarding the agency's capacity to meet the service demand of reasonably foreseeable future growth (i.e. is there a plan for additional staff or expertise if necessary)?
- c) Are there any concerns regarding public services provided by the agency being considered adequate (i.e. verified complaints or data indicators)?
- d) Are there any significant infrastructure needs or deficiencies to be addressed for which the agency has not yet appropriately planned (including deficiencies created by new state regulations)?
- e) If the agency provides water, wastewater, flood protection or fire protection services, is the agency considering climate adaptation in its assessment of infrastructure/service needs?
- f) Are there any service needs or deficiencies for disadvantaged unincorporated communities related to sewers, municipal and industrial water, and structural fire protection within or contiguous to the agency's SOI?



4. FINANCIAL ABILITY:

Financial ability of agencies to provide services.

- a) Does the organization engage in budgeting practices that may indicate poor financial management, such as overspending its revenues, using up its fund balance or reserve over time, or adopting its budget late?
- b) Is there an issue with the organization's revenue sources being reliable? For example, is a large percentage of revenue coming from grants or one-time/short-term sources?
- c) Is the organization's rate/fee schedule insufficient to fund an adequate level of service, and/or is the fee inconsistent with the schedules of similar service organizations?
- d) Is the organization in need of written financial policies that ensure its continued financial accountability and stability?
- e) Is the organization unable to fund necessary infrastructure maintenance, replacement and/or any needed expansion?
- f) Is the organization needing additional reserve to protect against unexpected events or upcoming significant costs?
- g) Is the organization's debt at an unmanageable level?
- h) Does the agency have pension and/or other post-employment benefit (OPEB) liability? If so, what is the liability and are there any concerns that it is unmanageable?

5. SHARED SERVICES AND FACILITIES:

Status of, and opportunities for, shared facilities.

- a) Is the agency currently sharing services or facilities with other organizations? If so, describe the status of such efforts.
- b) Are there any opportunities for the organization to share services or facilities with neighboring or overlapping organizations that are not currently being utilized?
- c) Are there any recommendations to improve staffing efficiencies or other operational efficiencies?

6. ACCOUNTABILITY, STRUCTURE, AND EFFICIENCIES:

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

- a) Are there any issues with meetings being accessible and well-publicized? Any failures to comply with disclosure laws and the Brown Act?
- b) Are there any issues with filling board vacancies and maintaining board members? Is there a lack of board member training regarding the organization's program requirements and financial management?
- c) Are there any issues with staff turnover or operational efficiencies? Is there a lack of staff member training regarding the organization's program requirements and financial management?
- d) Are there any issues with independent audits being performed on a regular schedule? Are completed audits being provided to the State Controller's Office and County Director of Financial Services within 12 months of the end of the fiscal year(s) under examination? Are there any corrective action plans to follow up on?
- e) Does the organization need to improve its public transparency via a website? [A website should contain at a minimum the following information: organization mission/description/boundary, board members, staff, meeting schedule/agendas/minutes, budget, revenue sources including fees for services (if applicable), and audit reports.]
- f) Are there any recommended changes to the organization's governance structure that will increase accountability and efficiency?
- g) Are there any opportunities to eliminate overlapping boundaries that confuse the public, cause service inefficiencies, unnecessarily increase the cost of infrastructure, exacerbate rate issues and/or undermine good planning practices?

7. OTHER ISSUES:

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

- a) Are there any other service delivery issues that can be resolved in this MSR/SOI process?



Types of JPAs Countywide

JPAs - Extend Beyond Yolo

- Area 4 on Aging
- Cooperative Ag Support Services Authority
- Regional Council of Rural Counties
- Schools Insurance Authority
- Napa-Solano-Yolo-Marin Public Health Labs
- Yolo-Solano AQMD
- SACOG

JPAs - Provide Municipal Services

- West Sac Area Flood Control Agency
- Woodland-Davis Clean Water Agency
- Yolo Emergency Communications Agency
- Yolo Habitat Conservancy
- Valley Clean Energy Alliance
- Groundwater Sustainability Agency

JPAs - W/ Own Staff (in Yolo)

- Woodland-Davis Clean Water Agency
- Yolo Emergency Communications Agency
- Yolo Habitat Conservancy
- YC Public Agency Risk Management Authority
- Valley Clean Energy Alliance
- Groundwater Sustainability Agency

JPAs - As Finance Mechanism

- Davis Public Facilities Financing Authority
- Golden State Finance Authority
- River City Regional Stadium Financing Authority
- West Sacramento Financing Authority
- Winters Public Finance Authority
- Woodland Finance Authority
- Yolo County Public Agencies Financing Authority
- Winters Branch Library Financing Authority

JPAs - Boards Comprised of Staff

- YC Public Agency Risk Management Insurance Authority
- Yolo Emergency Communications Agency
- Cooperative Ag Support Services Authority
- Napa-Solano-Yolo-Marin Public Health Labs

JPAs - Other

- Yolo County Law Library
- Yolo In-Home Support Services Public Authority
- Conaway Ranch



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RECEIVED

JUN 30 2017

YOLO LAFCO

June 8, 2017

Ms. Christine Crawford
Yolo Local Agency Formation Commission
625 Court St, Ste 203
Woodland, CA 95695

Dear Ms. Crawford:

I acknowledge your letter of May 22, 2017, and would welcome a formal municipal service review on a five-year cycle. It is noted that all of the proposed agencies, with the exception of the Flood Control District and the unformed Groundwater Agency are YCPARMIA members.

The Authority already participates in a number of industry audits, and receives benefit from their insight and recommendations; it is important to have independent review to guard against complacency, and to provide a fresh perspective. On a scheduled basis YCPARMIA is audited by:

- California Association of Joint Power Authority (CAJPA) – an industry accreditation process held every three years; we are currently accredited with excellence.
- Association of Government Risk Insurance Pools (AGRIP) – a national organization similar to the State’s CAJPA; where we hold a similar accreditation for a three-year cycle.
- CSAC-Excess Insurance Authority – where we have an annual workers’ comp claims audit.
- California Joint Powers Risk Management Authority (CJPRMA) – where we receive an annual liability claims audit.
- An annual financial audit by Crowe Horwath.
 - Our annual financial audit is part of our CAFR, comprehensive annual financial report, that annually receives the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association.
- An annual actuary study by Aon.
- The Association of Public Treasurers, which has awarded our investment policy with its Certificate of Excellence.

All of these external audits and studies are supported by the YCPARMIA Board, and the results are reported to and adopted as part of their regular agenda.

YCPARMIA occupies a relatively unique niche in government. I would estimate that there are only a couple of hundred similar agencies throughout the country. It is probably more appropriate to measure our performance and practices against the insurance industry as

- City of Davis
- City of Winters
- City of Woodland
- County of Yolo
- Esparto Unified School District
- City of West Sacramento
- Yolo Emergency Communications Agency
- Yolo-Solano Air Quality Management District
- Capay Valley Fire Protection District
- Springlake Fire Protection District
- California Superior Court – County of Yolo
- East Davis Fire Protection District
- No Man's Land Fire Protection District
- Yolo County Law Library
- Yolo County In-Home Supportive Services Public Authority
- Yolo County Local Agency Formation Commission
- Davis Cemetery District
- Madison Fire Protection District
- Winters Cemetery District
- Yolo County Habitat Conservation JPA
- Dunnigan Fire Protection District
- Cottonwood Cemetery District
- Clarksburg Fire Protection District
- Sacramento-Yolo Port District
- Winters Fire Protection District
- Madison Community Service District
- Woodland-Davis Clean Water Agency



opposed to mainstream government. At the same time, it is acknowledged that, while we perform insurance or risk functions, we do it in a public entity arena. It is therefore necessary that we comply with the standards and practices of both.

YCPARMIA tries to partner with their thirty-two members, and when possible to function as closely as possible as a quasi-department of our member. At the same time, we have an obligation to our membership as a whole, to function as a separate entity, responsible to the whole, for their collective risk sharing. Being outside the management structure of our members, we can bring an independent perspective, similar to what we see coming from your MSR. The downside of being outside the member's management structure is that we are limited in our ability to manage our member's risk – we are dependent upon the member's interest and cooperation, especially in the area of loss prevention.

There is one area of reoccurring concern: how to measure YCPARMIA's performance and success – it has few parallels in government. As stated above, we do not provide any direct risk management within our member's organizations. Instead we are on the outside providing support and expertise, and when something happens, we provide the financial mechanism to protect our member's assets from unanticipated loss. The risk tolerance of public entities is unfortunately much higher than that found in private industry, and the commitment to loss prevention is uneven at best. So YCPARMIA provides an essential service, that, given the nature of risk, will inevitably be called upon.

In that environment, I think we can measure our success by:

- Keeping our service and administrative costs within budget;
- Maintaining loss reserve funding at an industry approved level;
- Providing consistency and expertise in claims, litigation, and risk management;
- Provide coordination among members while protecting their interests in the shared risk pool, and
- Providing responsive customer service to our members.

In an effort to expand upon these thoughts, and to form a base to assist the process going forward, I have given short answers to your MSR questions.

1a: Our best guess is that growth will reflect the trend of the last ten years. Growth for us would be additional members (which we do not anticipate given the limited number of qualified entities), growth in the number of employees that our members have, and increased claim activity. Growth therefore should be incremental rather than sudden or unanticipated with members generally of smaller size.

1b: Development should not have an impact unless it resulted in significant increases in our member's services, infrastructure, or workforce. Risk is inherent in all operations, but that can be mitigated by policies, training, and loss prevention, so there is little direct correlation between development and the consequences of risk.

1c: No; it is YCPARMIA's Board policy to restrict membership to Yolo public entities; there has been little desire to share risk with agencies outside the County. Remaining non-member public entities in Yolo County are relatively small in number and size, and would have little impact in our overall exposure.

2a: No, but our members do provide these services.

2b: NA

2c: NA

3a: No; historically YCPARMIA has been able to immediately respond to member needs and requests, and there is nothing anticipated that will impact that ability going forward. There is a balance between YCPARMIA staffing and member staffing; if the YCPARMIA Board wants to take on more duties that are currently in-house at our member agencies, more staffing would be needed, but it would be targeted to member needs. There are situations where it might be more efficient to centralize some activities into YCPARMIA freeing up member staff for other functions.

3b: YCPARMIA has a staff of seven that interacts with the almost 4,000 employees and volunteers of our member agencies. It is this partnership in meeting member needs that makes us successful. Growth of our member agencies could require additional staffing at YCPARMIA, as could a shift by member management to place greater value or demand on managing risk, but based on historical trends this is unlikely. The most likely area for expanded service would be with our smaller members who have no risk experience or staff.

3c: NA

3d: No

3e: No

3f: NA

4a: YCPARMIA's By-laws require an annual budget; it is passed on time, and annually we have come in "under budget." Again, as required by our By-laws, we have an annual independent financial audit (and we produce an annual CAFR); the audit has never had any reservations or concerns. Our Board treasurer is Howard Newens, and like the YCPARMIA Board, he receives our financial reports.

As a risk sharing pool, the adequacy of our funding is a bit different from other public entities. An annual actuary study determines funds needed for existing and unreported claims at various confidence levels. By Board policy we retain funds to an 80% confidence level, and on top of that retains a Catastrophic Fund at an industry approved level. Every three years we are audited by the California Association of Joint Power Authorities to ensure that our practices and funding meet industry expectations. YCPARMIA will end the current fiscal year fully funded to Board approved levels after giving premium rebates in a three of our four our programs, with flat total member premiums when compared to last year's premiums.

Two times over the last thirty years the YCPARMIA Board has strayed from its own funding policies and our By-laws, and used program reserves to offset premiums to a level that adversely

6e: YCPARMIA's website meets the criteria outlined. It is recognized in our industry for the wealth of information and services offered. It is developed, maintained, and updated in-house.

6f: No. We are responsive to our member's needs, and take pride in our accountability and service. Customer satisfaction is monitored and concerns or suggestions are responded to; we are small and independent enough to be nimble.

6g: No. YCPARMIA's goal is to be a seamless partner with our members and their departments. While we are an independent agency, we want to be considered an extension of our member's organizations.

7a: I will take this as an opportunity to climb onto a soapbox. Risk is inherent in the operations of our members. Unlike private industry, where risk impacts the bottom line, public entities seem to have a risk tolerance that can only be sustained with increasing difficulty in a time of tightening budgets. A cultural change needs to be driven from the top, and manager/supervisor accountability for injuries and damages needs to be made visible. YCPARMIA is ready to partner with our members to reduce costs, but it is recognized that to be successful, a significant shift must take place and be sustained.

Very truly yours,



Jeffrey Tonks
CEO/Risk Manager



June 26, 2017

RECEIVED

JUN 28 2017

YOLO LAFCO

VIA E-MAIL AND U.S. MAIL

Ms. Christine M. Crawford, Executive Officer
Yolo Local Agency Formation Commission
625 Court Street, Suite 203
Woodland, CA 95695

Re: Response to LAFCO Proposal to Conduct
Municipal Service Reviews of Selected Joint Powers Agencies

Dear Ms. Crawford:

I write in response to your letter dated May 22, 2017 concerning the Yolo Local Agency Formation Commission's (Commission) proposal to conduct municipal services reviews (MSRs) for several joint powers agencies within its jurisdiction, including the Woodland-Davis Clean Water Agency (WDCWA), and your request for feedback about such a process.

WDCWA was established by the Cities of Davis and Woodland in 2009 to implement and oversee a regional surface water supply project to provide Davis, Woodland, and the University of California, Davis with an affordable and reliable water supply. The project, which consists of a new water treatment facility south of Woodland and a new intake on the Sacramento River (jointly constructed and operated with Reclamation District 2035), was completed in 2016. WDCWA is a wholesale water supply agency. It began water deliveries to Davis and Woodland in June 2016 and soon will begin delivering water to UC Davis. WDCWA does not employ any staff. It relies on consultant services and assistance by Davis and Woodland staff.

While WDCWA supports the Commission's efforts to better understand the service capacities of local agencies in Yolo County, conducting an MSR for WDCWA would neither be appropriate nor promote the Commission's goals. As you know, MSRs are conducted before, or in conjunction with, actions to establish or amend a local agency's sphere of influence (SOI) (Gov. Code, § 56430). SOIs are determined for cities and special districts, but not for joint powers authorities such as WDCWA. (Gov. Code, § 56425.) Rather, as a JPA of the Cities of Davis and Woodland, WDCWA's boundaries are defined by the cities' boundaries. WDCWA and the Commission lack the authority to expand the WDCWA territory, except through city annexation.



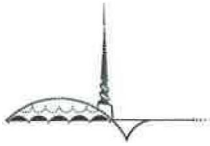
More importantly, because WDCWA was formed specifically to provide surface water to its wholesale customers, Davis and Woodland, much of the information that the Commission would obtain from conducting an MSR for WDCWA would also be available from the MSRs for these cities and would largely duplicate information found in the city MSRs. In addition, in reviewing the Commission's MSR determinations and issues summary worksheet you provided, questions addressing population growth, disadvantaged unincorporated communities, and infrastructure needs relating to services other than water would be best addressed to Davis and Woodland. WDCWA would be happy to provide the Commission with additional information to support the Commission's MSR processes for Davis and Woodland; however, we do not support the preparation of a full MSR for WDCWA. We believe it would be an expensive and time-consuming process and would not produce much helpful information beyond that found in the city MSRs. Furthermore, WDCWA would not be able to support a comprehensive service review specific to WDCWA given its small size, lack of full-time staff, and limited funding.

Please do not hesitate to contact me if you have any questions.

Sincerely,

A handwritten signature in blue ink that reads "Dennis M. Diemer". The signature is fluid and cursive, with a long, sweeping underline.

Dennis Diemer
General Manager



2015-16 Web Transparency Report Card

Bringing Marin County's Local Governments to Light

SUMMARY

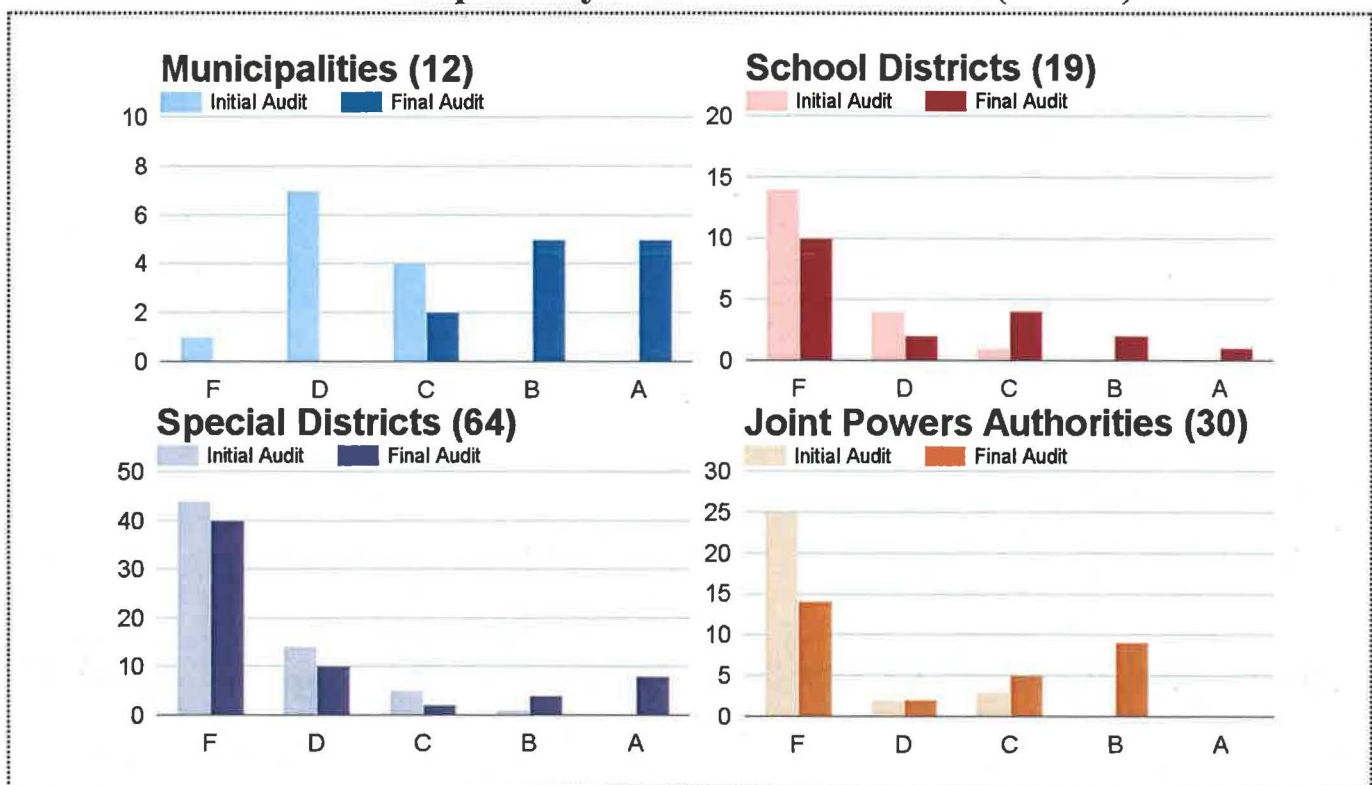
How important are government websites? In April 2015, the Pew Research Center reported¹ that “65% of Americans in the prior 12 months have used the internet to find data or information pertaining to government”. Between October 2015 and January 2016, the Marin County Civil Grand Jury audited local government agencies’ websites to evaluate the quality of online information such as budgets, audits and board member information. We found serious deficiencies. The Grand Jury provided each agency with our preliminary audits and described our approach. All agencies were offered the opportunity to improve their websites for a final audit. Many websites significantly improved, while others remained deficient. This audit report provides transparency improvement recommendations for Marin local agency websites.

126 local agencies were audited: 12 municipalities, 19 school districts, 64 special districts, 30 joint powers authorities (JPAs), and 1 rail district.

59 local agencies improved their websites, and 34 received a grade of B- or better.

27 local agencies have no website: 19 special districts and 8 joint powers authorities (JPAs).

Web Transparency Grade Distributions (F to A)



¹ http://p.winternet.org/files/2014/10/PI_OpenData_072815.pdf

BACKGROUND

"A lack of transparency results in distrust and a deep sense of insecurity."

— Dalai Lama

Marin residents are likely unaware of all the various agencies that serve them. Their property tax bills list² the charges assessed by these local agencies³: county, city, school, joint powers authorities, rail districts, special districts, and assessment districts. Appendix A illustrates a sample Marin property tax bill.

Increasing transparency for a local agency makes it easier to understand where tax dollars go. Residents should be able to easily find the description of services provided, the names and contact information of board members and management, the budget, agendas and minutes of meetings, and other information. Today, the most common source of information is the Internet. Compared with other information sources (i.e., phone calls or emails), online searching is often faster, more detailed, always accessible and anonymous.

An effective website presence can also benefit an agency. In the study, *Smarter eGovernment: The Economics of Online Services in Utah* (sponsored by the National Information Consortium⁴), the Center for Public Policy and Administration at the University of Utah found that Utah was able to save a total of \$46 million in the period of 2007-2011 by making traditionally “offline” (in-office) services available online.

State law requires transparency: The Ralph M. Brown Act (public meetings), The California Public Records Act (record keeping), California Fair Political Practices Reporting Requirements (economic interests), and financial reporting. While there is currently no requirement for an agency to have a website, there has been a growing movement to make governmental information available online (the “Open Data” movement). In 2013, President Obama signed an executive order “...that made open and machine-readable data the new default for government information”⁵, which launched Project Open Data. In 2014, Governor Brown signed Assembly Bill (AB) 2040⁶ requiring all local agencies that maintain websites to conspicuously post the annual compensation of its elected officials, officers, and employees. And in 2015, Governor Brown signed Assembly Bill (AB) 169⁷ and Senate Bill (SB) 272⁸

² The paper tax bill lists a *subset* of, while an online viewable bill on the County of Marin’s Assessor’s webpage (<http://www.marincounty.org/depts/ar/divisions/assessor/search-assessor-records>) details *all* the legal charges.

³ See glossary for definitions of agency types.

⁴ [egov.com](http://www.egov.com)

⁵ <https://www.whitehouse.gov/open>

⁶ http://leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill_id=201320140AB2040

⁷ https://leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill_id=201520160AB169

⁸ http://leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill_id=201520160SB272

requiring all local agencies that maintain websites (except for school districts⁹) to make more of their information publicly available and searchable online.

Around the United States, several well-respected organizations have developed web transparency checklists for public agencies¹⁰. When the Grand Jury examined these checklists, we found items that either did not apply to California agencies or only applied to a specific type of agency. We decided to combine the best of each of these lists to create a single list of nine criteria that could apply to all Marin agencies, and added a tenth agency-specific criterion:

Web Transparency Checklist Criteria

1. Overview

- Mission Statement: *What is the agency's reason for existing?*
- Description of services/functions: *What actions does the agency undertake and what services does the agency provide?*
- Boundary of service area: *What specific area does the agency serve?*

2. Budget

- Budget for current fiscal year
- Budget for the three years prior to the current year
- Financial reserves policy: *What is the agency's policy for designated reserves and reserve funds? (The policy should be in the agency policy manual but also may be restated and found in the budget or audit reports)*

3. Meetings

- Board meeting schedule: *When specifically does the agency meet?*
- Archive of Board meeting agendas & minutes for at least the last 6 months: Both *approved minutes and past agendas*

4. Elected & Appointed Officials

- Board members (names, contact info, terms of office, compensation, and biography): *Who specifically represents the public on the Board? How can the public contact them? When were they elected (or appointed)? How much do they earn in this role (as required by Assembly Bill 2040 – in effect since January 1, 2015)? What background about the members illustrates their expertise for serving on the Board?*
- Election procedure and deadlines: *If the public wishes to apply to be on the Board, how and when can they do so?*
- Reimbursement and compensation policy: *Which (if any) expenses incurred by the Board are reimbursed?*

⁹ While these bills excluded school districts, the Grand Jury recognizes schools spend a large amount of tax dollars fulfilling their mission, and parents research their enrollment options using public information.

¹⁰ Sunshine Review (now Ballotpedia) (http://ballotpedia.org/Transparency_checklist), Illinois Policy (<https://www.illinoispolicy.org/10-point-transparency-checklist/>), Institute for Local Government (<http://www.ca-ilg.org/post/local-agency-website-transparency-opportunities>), and the Special District Leadership Foundation (<http://www.sdlf.org/#!transparency/c10u>)

5. Administrative Officials

- General manager and key staff (names, contact info, compensation, and benefits): *Who specifically runs the agency on a day-to-day basis? How can the public contact them? How much do they earn in this role (as required by Assembly Bill 2040 in effect since January 1, 2015)? What specific benefits are they eligible for (healthcare, retirement plan, educational benefits, etc.)?*

6. Audits

- Current financial audit
- Financial audits for the three years prior to the current year

7. Contracts

- Current requests for proposals and bidding opportunities (over \$25,000 in value)
- Instructions on how to submit a bid or proposal
- Approved in force vendor contracts (over \$25,000 in value)

8. Public Records

- Online/downloadable Public Records Act (or FOIA) request form: *What is the best way for the public to request public records?*

9. Revenue Sources

- Summary of fees received: *fees-for-services (if any)?*
- Summary of revenue sources: *bonds, taxes, and/or grants?*

10. Other (Agency Specific Criterion)

- **Municipalities:** Total number of lobbyists employed and total spent on lobbying, downloadable permit applications, and zoning ordinances
- **School Districts:**
 - i. **For K-12:** School Accountability Report Card (SARC), California Assessment of Student Performance and Progress (CAASPP), and the California Healthy Kids Survey (CHKS)
 - ii. **For College:** California Community Colleges Student Success Scorecard
- **Special Districts:** Authorizing statute/enabling act (Principal Act or Special Act) and board member ethics training certificates
- **Rail Districts:** A copy of the Governing Documentation: *As enacted by Congress*
- **JPA's:** A copy of the Joint Powers Agreement: *As filed and adopted*

METHODOLOGY

Each agency's website was visited and each checklist item was validated for ease of access.

However, the first problem the Grand Jury encountered was that there was no single comprehensive list of agencies in Marin County. The Grand Jury found the following lists:

- *Special Districts In Marin 2015* (Marin County Department of Finance)¹¹
- *Index of Boards and Commissions* (Marin County Board of Supervisors)¹²
- *Marin School District Websites* (Marin County of Education)¹³
- *Directory of Local Marin County Governments* (Marin LAFCO)¹⁴
- *What Are Special Districts and Why Do They Matter?* (Marin County Civil Grand Jury)¹⁵
- *Roster of Public Agencies* (Marin County Clerk)¹⁶

These lists were inconsistent, incomplete and/or out-of-date. The Grand Jury worked with the Marin County Department of Finance to create an up-to-date comprehensive list of agencies¹⁷ and their contact information (see Appendix B). Specifically not included in the list of Marin-based agencies are a number of *regional* agencies that are funded *in part* by Marin taxpayers, including:

- Association of Bay Area Governments
- Bay Area Air Quality Management District
- Golden Gate Bridge, Highway & Transportation District
- Local Agency Formation Commission
- Metropolitan Transportation Commission
- National Association of Counties
- North Bay Watershed Association
- North Coast Railroad Authority

For transparency and ease of use, detailed information about each agency should be found with a few "clicks." Information that is buried in an agency's board minutes or on *other* websites not available in-a-click from the agency's website is not in the spirit of transparency. Long and complex PDF (Portable Document Format) documents, such as a budget or an audit report, must be text-searchable, and not simply a picture of a page of text, to easily find specific details.

¹¹ <http://marincounty.org/depts/df/special-districts>

¹² <http://apps.marincounty.org/bosboardsandcomm/default.aspx>

¹³ <http://marinschools.org/MCOE/District-Sites/Pages/default.aspx>

¹⁴ <http://lafco.marin.org/index.php/directory-list>

¹⁵ http://marincounty.org/~media/files/departments/gj/reports-responses/2013/spd_master_list_report.pdf

¹⁶ California Government Code §53051 requires public agencies to file a Statement of Facts within 70 days after the commencement of its legal existence. See Appendix C for the current State of California Statement of Facts.

¹⁷ It is quite likely that our search for Marin public agencies will still not uncover all of the agencies, due to inconsistent self-reporting to the California State Controller.

Using the agency-specific checklist, the Grand Jury assigned a minimum of two auditors to independently review each website to ensure audit correctness:

- Appendix D: Web Transparency Checklist for Marin Cities, Towns, and County
- Appendix E: Web Transparency Checklist for Marin School Districts
- Appendix F: Web Transparency Checklist for Marin Special Districts
- Appendix G: Web Transparency Checklist for Rail Districts
- Appendix H: Web Transparency Checklist for Marin Joint Powers Authorities (JPAs)

After completing the preliminary audit, the Grand Jury then shared with each agency a description of the audit process and the agency’s audit results. Agencies that chose to improve their website could complete an online self-audit form¹⁸, which the Grand Jury utilized in our final follow-up audit. Based on these findings, we then assigned a grade to each agency according to the Sunshine Review’s rubric¹⁹ to produce a report card (see example at right).

Example Agency	
GRADE: B	
Overview	✓
Budget	✓
Meetings	✓
Elected Officials	✓
Administrative Officials	✓
Audits	✓
Contracts	✗
Public Records	✓
Revenue Sources	✓
Agency Specific	◐

The scoring rubric grade was determined based on the number of points on the checklist for which the criteria was completely met. If an agency partially met the criteria, no points were awarded (but partially meeting the checklist was denoted with an “incomplete”). A point scale determined the letter grade awarded:

Points	0-2	3	4	5	6	7	8	9	10
Grade	F	D-	D	C-	C	B-	B	A-	A+

- ✓ PRESENT
- ✗ MISSING
- ◐ INCOMPLETE

In 2013, Sunshine Review²⁰ calculated average web transparency grades for California counties (B), California cities (B+) and California schools (B). The Grand Jury believes that Marin should be as good as the California averages, and therefore selected B- as the minimum acceptable web transparency grade.

The final scorecards²¹ are listed in appendices:

- Appendix I: Marin Cities, Towns, and County Web Transparency Scorecards
- Appendix J: Marin School District Web Transparency Scorecards
- Appendix K: Marin Special District Web Transparency Scorecards
- Appendix L: Marin Rail District Web Transparency Scorecard
- Appendix M: Marin Joint Powers Authority Web Transparency Scorecards

¹⁸ We provided a minimum of one month’s time as well as technical support for the self-audit process.

¹⁹ http://ballotpedia.org/Transparency_report_card_%282013%29

²⁰ Ibid.

²¹ Scorecards were tabulated after the October 2015 - January 2016 audits were concluded.

DISCUSSION

Website Creation

Although most Marin agencies have web sites, there is still a perception that not every agency has the resources to easily create and maintain a website. But, modern website creation software has made it possible for a non-tech-savvy person to manage website content easily (see Appendix N). For small agencies, it is not necessary to make a large investment to create a website. A simple website highlighting what the agency does, key agency contacts, board agendas, and audited budgets can encourage citizen participation and improve staff efficiency (answering frequently asked questions online). For larger agencies, it is an opportunity to showcase achievements and build trust with local citizenry.

Self-Auditing Feedback

After sharing the results of the preliminary web transparency audit with Marin County agencies, the Grand Jury received feedback, much of it agreeing with our preliminary audit's goals and results:

- *“The best practices transparency checklist you provided was very helpful and I believe we have indeed improved the quality of our website, making key information more easily accessible. Based on this experience we plan to make additional changes to our website in a continuous effort to be as transparent as possible”*
- *“We have made substantive changes to our web site. Additional items will be added in the same spirit and intent as they become available. Thank you for your evaluation and the opportunity for response.”*
- *“We believe that your recommendations regarding providing online/downloadable Public Records Act (or FOIA) request forms is an important topic for our Board to review and consider as a potential exhibit item...”*
- *“...We are always trying to improve our website and online resources. I find this report card very helpful and have already started to make some improvements... We are starting the process to procure a new website and I think this will help us greatly as we put together the design and specifications ...”*
- *“We are in the midst of a website redevelopment project, and have noted the need to make these important items easier to find. We are taking this opportunity to create a "Transparency" webpage where any user can find all items on your list in one easy to find location.”*
- *“Thank you for the opportunity to demonstrate our agency's commitment to transparency on its website. The web transparency checklist was very helpful in two ways. First, to make sure our website contains all of the information on the checklist, but also going through the review process showed that we can (and will) reorganize some of the information to make it even easier to find. We also plan to supplement the information in a few areas.”*
- *“We have spent the last month working with our web developer and the best practices transparency list you sent. We developed a page that follows the identical format listed in this best practice guide, with links to the information required. We are very excited about this addition to our site and look forward to augmenting beyond what the Grand Jury has listed.”*

Some of the feedback the Grand Jury received expressed a difference of opinion with the web transparency audit criteria:

- *“One of the items of transparency listed is a biography of each elected board member. We have intentionally not posted this.”*
- *“Our agency’s staff relies on the public to tell us specifically what items are missing from our website that the public would like posted. We make every effort to then post the material in a timely manner.”*
- *“The agency does not have a website. Public information is made available in accordance with the Public Records Act.”*
- *“[Budget] available upon request ... and was advised not to post by legal counsel.”*

The Grand Jury granted an extension to any agency that needed more time to update their website and to complete their self-audit. Some agencies stated they had insufficient resources to complete work within the given timeframe.

The County of Marin

The County of Marin is responsible for at least 28 special districts²² and 4 JPAs²³. The Grand Jury questions why 20 of these agencies do not have websites. After sharing the results of our preliminary audits of these 32 agencies with the County, we received correspondence²⁴ from the County indicating that while some of the transparency criteria will be implemented in the future (contracts and municipal-specific), the notion of *“...providing and maintaining duplicative information regarding each distinct special district, community (sic) service area, flood control zone, permanent road division, joint powers agreement/agency (JPA’s), etc. does not appear to be the best way to provide straightforward information to our residents. Most of these are better described as financing mechanisms rather than municipal agencies. We believe that a single source of information is easier for residents to review and understand.”* and *“...we should also note that the Marin Local Agency Formation Commission (LAFCO) includes descriptive information regarding special districts and JPAs on its website, as well as information regarding other entities independent of the County of Marin.”*

While the Grand Jury supports the desire of the County to provide straightforward information, we disagree with the County’s approach. Marin LAFCO’s digital directory is provided as a service to the community, but there is no requirement that the directory be accurate or up-to-date. Since not all of the County Service Areas (CSAs) have websites, a citizen cannot easily understand a CSAs’ purpose, decision-making, and budgetary actions. It is unreasonable to ask citizens to become experts in sleuthing to find information. As a service to the citizens, the County could create a single web page (for each of

²² Dependent Special Districts: Bolinas Highlands Permanent Road Division, CSA #1 through CSA #33, Inverness Subdivision No. 2 Permanent Road Division, Marin County Fire Department, Marin County Flood Control and Water Conservation District, Marin County Lighting District, Marin County Open Space District, Monte Cristo Permanent Road Division, Mt View Ave-Lagunitas Permanent Road Division, Murray Park Sewer Maintenance District, Paradise Estate Permanent Road Division, Rush Creek Lighting and Landscape, and San Quentin Village Sewer Maintenance District.

²³ JPAs: Gateway Improvement Authority, Gateway Refinancing Authority, Marin County Capital Improvements Financing Authority, and Marin County Open Space Financing Authority.

²⁴ Dated December 8, 2015

the dependent special districts and JPAs), that describes the role of the local agency with links to all the transparency criteria that can be found elsewhere on the County's website, and create its own digital directory of these local agencies.

Common Web Transparency Deficiencies

In reviewing all the Marin County agency websites and self-audits, we found a number of transparency criteria that were commonly missed:

1. **Overview:** Agencies often mistakenly considered a departmental list the same as a description of the public benefits of their services/functions. A boundary of service area can be easily understood with a map.
2. **Budget:** Finding key information in these long and complex documents often requires a text search, which is impossible if the budgets are in a non-text-searchable document format.
3. **Meetings:** Keep the meeting schedule and archive up-to-date.
4. **Elected & Appointed Officials:** While most agencies listed the names of the Board members, complete information about the Board members (contact info, terms of office, compensation, and biography) was often missing. Agencies were sometimes confused about where election procedures and deadlines can be found, often suggesting this information can be found at Marin County's Elections/Registrar of Voters. While this website has a wealth of *general* information, *specific* information about the procedures and deadlines should be clearly described on the agency's website.
5. **Administrative Officials:** Instead of showing actual salaries and benefits (as required by *Assembly Bill (AB) 2040*), we often found salary schedules instead. This was most commonly seen with school districts. We recommend putting a link to the agency's *Government Compensation in California* page (<http://publicpay.ca.gov/>)
6. **Audits:** Finding key financial information in these long and complex documents often requires a text search, which is impossible if the audits are in a non-text-searchable document format.
7. **Contracts:** Agencies often did not show their approved vendor contracts.
8. **Public Records:** If an agency does not have an online/downloadable Public Records Act (or FOIA) request form, specify how the public can contact the agency for more information (an email address or phone number, for example).
9. **Revenue Sources:** Agencies generally understood this criterion.
10. **Other (Agency Specific):** Agencies also generally understood this criterion.

It is the hope of the Grand Jury that all local government agencies' websites will continue to improve the accessibility, accuracy, completeness and usefulness of available online information for the public's benefit. Having seen web transparency grades improve from F to A+ during the audit process, we know it is possible.

"A democracy requires accountability and accountability requires transparency."

— President Barack Obama

FINDINGS

- F1. As of January 4, 2016, 27 Marin local agencies lacked public websites (and of the 99 agencies that have web sites, 65 did not satisfy the Grand Jury's web transparency criteria as of that date).
- F2. Inspecting the Marin County Clerk's *Roster of Public Agencies*, the Grand Jury discovered a majority of local agencies out of compliance per California Government Code §53051 (no filings or outdated filings).
- F3. Effective January 1, 2015, Assembly Bill (AB) 2040 requires that if a public agency "maintains an Internet Web site, it shall post, in a conspicuous location on its Internet Web site, information on the annual compensation of its elected officials, officers, and employees that is submitted to the Controller under §53891." The Grand Jury discovered a majority of the agencies were out of compliance (and potentially at-risk for fines and/or audit), per California Government Code sections 53895, 53895.7, and 53896).
- F4. The County of Marin does not currently publish a definitive list of all its dependent special districts and JPAs.
- F5. Marin County's *Roster of Public Agencies* is available for viewing only as hard copy at the office of the Marin County Clerk.

RECOMMENDATIONS

- R1. The agency should improve its web transparency score to "B-" (or better), by updating its website and submitting the appropriate self-audit form. The form may be obtained by emailing: grandjury-audit@marincounty.org
- R2. The agency should file and keep updated its Statement of Facts with the California Secretary of State and the Marin County Clerk as required by California Code §53051.
- R3. The agency should update its website to include information of the annual compensation of its elected officials, officers and employees; and this information should also be submitted to the Controller, as required by Sections 12463 and 53909 of the California Government Code.
- R4. The Marin County Board of Supervisors should create a comprehensive online "digital directory" with links to all County of Marin's dependent special districts and JPAs.
- R5. To further improve web transparency, the County Clerk of Marin County should allow public remote Internet access to its *Roster of Public Agencies*.

APPENDIX F: Web Transparency Checklist for Marin Special Districts



Criteria	Features
Overview	<ul style="list-style-type: none"> ● Mission Statement (“What we do”) ● Description of services/functions ● Boundary of service area
Budget	<ul style="list-style-type: none"> ● Budget for current fiscal year, ● Budget for the past three years ● Financial reserves policy
Meetings	<ul style="list-style-type: none"> ● Board meeting schedule ● Archive of Board meeting agendas & minutes for at least the last 6 months
Elected Officials	<ul style="list-style-type: none"> ● Board members (names, contact info, terms of office, compensation, and biography) ● Election procedure and deadlines, ● Reimbursement and compensation policy
Administrative Officials	<ul style="list-style-type: none"> ● General manager and key staff (names, contact info, compensation, and benefits)
Audits	<ul style="list-style-type: none"> ● Current financial audit ● Financial audits for the past three years
Contracts	<ul style="list-style-type: none"> ● Current requests for proposals and bidding opportunities (more than \$25,000 in value) ● Instructions on how to submit a bid or proposal ● Approved vendor contracts (more than \$25,000 in value)
Public Records	<ul style="list-style-type: none"> ● Online/downloadable Public Records Act (or FOIA) request form
Revenue Sources	<ul style="list-style-type: none"> ● Summary of fees received and summary of revenue sources
District Specific	<ul style="list-style-type: none"> ● Authorizing statute/enabling act (Principal Act or Special Act) ● Board member ethics training certificates

APPENDIX K: Marin Special District Web Transparency Scorecards (cont'd)

<p>CSA #28 (West Marin Paramedic)</p> <p>GRADE: F</p> <p>Overview </p> <p>Budget </p> <p>Meetings </p> <p>Elected Officials </p> <p>Administrative Officials </p> <p>Audits </p> <p>Contracts </p> <p>Public Records </p> <p>Revenue Sources </p> <p>District Specific </p>	<p>CSA #29 (Paradise Cay)</p> <p>GRADE: F</p> <p>Overview </p> <p>Budget </p> <p>Meetings </p> <p>Elected Officials </p> <p>Administrative Officials </p> <p>Audits </p> <p>Contracts </p> <p>Public Records </p> <p>Revenue Sources </p> <p>District Specific </p>	<p>CSA #31 (County Fire)</p> <p>GRADE: F</p> <p>Overview </p> <p>Budget </p> <p>Meetings </p> <p>Elected Officials </p> <p>Administrative Officials </p> <p>Audits </p> <p>Contracts </p> <p>Public Records </p> <p>Revenue Sources </p> <p>District Specific </p>	<p>CSA #33 (Stinson Beach)</p> <p>GRADE: F</p> <p>Overview </p> <p>Budget </p> <p>Meetings </p> <p>Elected Officials </p> <p>Administrative Officials </p> <p>Audits </p> <p>Contracts </p> <p>Public Records </p> <p>Revenue Sources </p> <p>District Specific </p>	<p>Homestead Valley Sanitary District</p> <p>GRADE: D-</p> <p>Overview </p> <p>Budget </p> <p>Meetings </p> <p>Elected Officials </p> <p>Administrative Officials </p> <p>Audits </p> <p>Contracts </p> <p>Public Records </p> <p>Revenue Sources </p> <p>District Specific </p>
<p>Inverness Public Utility District</p> <p>GRADE: F</p> <p>Overview </p> <p>Budget </p> <p>Meetings </p> <p>Elected Officials </p> <p>Administrative Officials </p> <p>Audits </p> <p>Contracts </p> <p>Public Records </p> <p>Revenue Sources </p> <p>District Specific </p>	<p>Inverness Subdivision No. 2 Permanent Road Division</p> <p>GRADE: F</p> <p>Overview </p> <p>Budget </p> <p>Meetings </p> <p>Elected Officials </p> <p>Administrative Officials </p> <p>Audits </p> <p>Contracts </p> <p>Public Records </p> <p>Revenue Sources </p> <p>District Specific </p>	<p>Kentfield Fire Protection District</p> <p>GRADE: C-</p> <p>Overview </p> <p>Budget </p> <p>Meetings </p> <p>Elected Officials </p> <p>Administrative Officials </p> <p>Audits </p> <p>Contracts </p> <p>Public Records </p> <p>Revenue Sources </p> <p>District Specific </p>	<p>Las Gallinas Valley Sanitary District</p> <p>GRADE: A-</p> <p>Overview </p> <p>Budget </p> <p>Meetings </p> <p>Elected Officials </p> <p>Administrative Officials </p> <p>Audits </p> <p>Contracts </p> <p>Public Records </p> <p>Revenue Sources </p> <p>District Specific </p>	<p>Marin City CSD</p> <p>GRADE: F</p> <p>Overview </p> <p>Budget </p> <p>Meetings </p> <p>Elected Officials </p> <p>Administrative Officials </p> <p>Audits </p> <p>Contracts </p> <p>Public Records </p> <p>Revenue Sources </p> <p>District Specific </p>

APPENDIX N: Website Creation Software Tools

While the Grand Jury did not conduct a comprehensive evaluation of website creation software tools (and do not endorse any particular tool) we wanted to highlight the range of tools currently available to local agencies.

At the low-end of the cost spectrum there are a number of free tools to create a website (e.g., Weebly.com or Wordpress.com). These tools can create a basic functional website with little effort. However, using these tools to create “professional looking” results requires additional graphical and technical skills.

Digital Deployment’s Streamline (GetStreamline.com) website creation software is designed specifically for California’s special districts. Special District Leadership Foundation’s web transparency checklist is integrated into the software, making it easy for the user to ensure their agency follows best practices. A district can create a (or migrate an existing) website in a matter of hours. The resulting website’s appearance is Americans with Disabilities Act (ADA) compliant²⁸ and it is a responsive design adapting to the website visitor’s device (e.g., a smartphone, a tablet, a laptop, etc.). Current annual pricing for Streamline ranges from \$600-\$6,000 including unlimited technical support, based on the agency’s annual budget and California Special District Association (CSDA) membership status. While the transparency dashboard is designed for special districts, Streamline could be used by other types of local agencies.

CivicPlus (CivicPlus.com) offers website creation software for municipalities. Currently used by over 2000 agencies throughout the United States, the software promotes ease of use by making an agency’s information accessible within two clicks. CivicPlus has over 25 modules that efficiently support an agency’s functions, including, Community Connection, Bid Postings, and Citizen Request Tracker™. CivicPlus’ strength is working with agency departments to create a consistent, attractive, and efficient visitor experience. Like Streamline’s software, the resulting website is both ADA-compliant and has a responsive design. Pricing for CivicPlus varies based on the number of modules needed, agency size, and scope of work needed, with a one-time upfront payment, and recurring annual pricing ranging from \$1,000-\$100,000.

At the upper-end of the cost spectrum are customized solutions. Creating a modern website that meets government regulations is a specialized skill that requires either hiring a consultant or using an in-house IT department. Since IT departments are often busy with a myriad of technical challenges, and consultant fees can be high, it is not unusual for an agency’s website content to be out-of-date.

²⁸ While federal government organizations must follow web accessibility guidelines under Section 508 of the Workforce Rehabilitation Act of 1973, there is not yet an ADA-compliant requirement for local agency websites.

LAFCO

Meeting Date: 09/28/2017

Information

SUBJECT

Consideration of new administrative policy regarding appointment of a qualifying independent special district representative to the new consolidated redevelopment agency oversight board

RECOMMENDED ACTION

Adopt the new administrative policy regarding appointment of a qualifying independent special district representative to the new consolidated redevelopment agency oversight board.

FISCAL IMPACT

None. However, it will simplify the staff process complying with this requirement, thus saving a significant amount of staff time.

REASONS FOR RECOMMENDED ACTION

On July 1, 2018, the 400+ redevelopment agency (RDA) oversight boards across the state will be consolidated into just one oversight board per county. In Yolo County, there are four RDA oversight boards corresponding to each city, which will be consolidated into one board per state Health & Safety Code § 34179(j).

LAFCos in each county are tasked with handling the appointment of the independent special district representative to this consolidated RDA oversight board. Most LAFCos already have in place an Independent Special District Selection Committee for the purposes of appointing special district representation on the LAFCo Commission, but since we don't currently have such representation on the Commission, this process will be new for us. Of the 37 counties that will require consolidation into one oversight board, 11 counties do not have an Independent Special Districts Selection Committee already in place.

The issue for Yolo LAFCo is that we have 38 independent special districts in total, but only 4 of them are eligible for appointment because they receive a property tax

residual from the Redevelopment Property Tax Trust Fund (RPTTF). Yolo LAFCo would need to either: (1) convene a meeting of officials from these 38 districts and obtain a quorum; or (2) manage a nomination and election process receiving ballots from a majority of the 38 districts, when only 4 of them have a vested interest in the outcome.

LAFCo legal counsel has researched this issue and confirmed that it would be allowable for Yolo LAFCo to adopt a local policy indicating that for the purposes of appointing an independent special district representative to the consolidated RDA board, that only those four (4) eligible districts would be included in the appointment process.

BACKGROUND

If adopted by the Commission, the following policy would be added to the Yolo LAFCo Administrative Policies and Procedures:

Policy Regarding Special District Appointment to the Consolidated Redevelopment Oversight Board

Effective July 1, 2018, the redevelopment oversight boards in each county will be consolidated into one seven-member board. See Health & Safety Code § 34179(j). One of the members of the consolidated board “may be appointed by the independent special district selection committee established under [Cortese-Knox-Hertzberg] for the types of special districts that are eligible to receive property tax revenues pursuant to [the redevelopment agency dissolution law].” Id. §34179(j)(13); see also Gov. Code § 56332(a).

Only the agencies that receive redevelopment agency (RDA) funding are deemed eligible agencies for the purposes of appointing a special district representative to a countywide redevelopment oversight board per Health and Safety Code Section 34179(j)(3). Eligibility requires special districts that have territory in the territorial jurisdiction of a former RDA and are eligible to receive property tax residual for the Redevelopment Property Tax Trust Fund (RPTTF). In Yolo County, the committee members for the RPTTF-qualifying districts are: (i) the Davis Cemetery District, (ii) the Winters Cemetery District, (iii) the Yolo County Flood Control and Water Conservation District; and (iv) the Yolo Resource Conservation District.

The Executive Officer is responsible for calling a meeting of the RPTTF-qualifying committee members, or may conduct the business of the committee by mail, to nominate and appoint a representative. Elections by mail shall be conducted in accordance with Government Code Section 56332(f). The independent special district member appointed to the consolidated redevelopment oversight board is appointed by a majority of those RPTTF-qualifying committee members voting. An alternate representative may also be appointed.

Attachments

No file(s) attached.

Form Review

Inbox

Christine Crawford (Originator)
Form Started By: Christine Crawford
Final Approval Date: 08/28/2017

Reviewed By

Christine Crawford

Date

08/28/2017 02:09 PM
Started On: 08/11/2017 10:42 AM

LAFCO

Meeting Date: 09/28/2017

Information

SUBJECT

Consider supporting the appointment of Yolo LAFCo's Executive Officer to serve as a CALAFCO Deputy Executive Officer for a two-year term, representing the central region

RECOMMENDED ACTION

Support the appointment of Yolo LAFCo's Executive Officer to serve as a CALAFCO Deputy Executive Officer for a two-year term, representing the central region.

FISCAL IMPACT

The appointment would require staff time (approximately 80 hours per year) and additional travel costs to CALAFCO Board meetings and other events (some in southern California). However, CALAFCO provides a \$4,000 per year stipend, which would offset the travel costs (but not staff time costs). Staff anticipates the additional workload could be absorbed without additional professional services expenses.

REASONS FOR RECOMMENDED ACTION

Pamela Miller, the CALAFCO Executive Director, recently asked if Yolo LAFCo staff would be willing to serve in this capacity. Staff would appreciate the opportunity to become more involved in the inner workings of CALAFCO and the experience would be beneficial for professional development purposes. CALAFCO is requesting that the Commission support this appointment. Please see the attached letter from CALAFCO.

BACKGROUND

This commitment requires attendance at five (5) CALAFCO Board meetings (two in Sacramento, two in Southern California, and one at the Annual Conference), two CALAFCO staff meetings per year, and other CALAFCO events as needed. CALAFCO Deputy Executive Officers are assigned duties throughout the year such as planning the staff workshop, annual conference, CALAFCO U classes or being the Secretary for Board meetings. The estimate of time commitment from other Executive Officers staff spoke with who have served in this role is approximately 80 hours per year. CALAFCO provides a \$4,000 stipend to the local LAFCo to partially offset these costs.

Attachments

[Item 10 ATT-CALAFCO Appointment Request Letter](#)

Form Review

Inbox

Christine Crawford (Originator)
Form Started By: Christine Crawford
Final Approval Date: 09/18/2017

Reviewed By

Christine Crawford

Date

09/18/2017 11:26 AM
Started On: 09/13/2017 04:11 PM

September 13, 2017

Mr. Olin Woods, Chair
Yolo Local Agency Formation Commission
625 Court Street, Suite 203
Woodland, A 95695

Dear Chair Woods:

On behalf of the California Association of Local Agency Formation Commissions (CALAFCO), we extend our sincere thanks to Yolo LAFCo for its continued support and participation in CALAFCO.

CALAFCO relies a great deal on its volunteer Board members and staff to carry out its business, and couldn't exist without the support of its members. The Association is served by one Executive Officer and three Deputy Executive Officers, representing each of the four regions. The term of office for these positions is typically two years.

CALAFCO would be greatly honored if your Executive Officer, Christine Crawford, would serve as a CALAFCO Deputy Executive Officer, representing CALAFCO's central region.

The CALAFCO Executive Officer and Executive Director will inform the CALAFCO Board of this staff appointment at the Board meeting during the Annual Conference on October 27, 2017. We would appreciate receiving a response from you or your LAFCo prior to that date confirming your support for Christine's appointment as CALAFCO Deputy Executive Officer. Thank you for your consideration.

Sincerely,



Pamela Miller
Executive Director, CALAFCO



Stephen Lucas
Executive Officer, CALAFCO

Executive Officer Report 11.

LAFCO

Meeting Date: 09/28/2017

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.

- Little Hoover Commission Final Report
 - AB 979 (Lackey)
 - EO Activity Report - July 24 through September 22, 2017
-

Attachments

[ATT A-Little Hoover Commission Report](#)

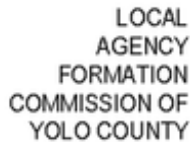
[ATT B-AB 979](#)

[ATT C-EO Activity Report 7/24-9/22/17](#)

Form Review

Form Started By: Terri Tuck
Final Approval Date: 08/15/2017

Started On: 08/15/2017 07:41 AM



Executive Officer Report

LAFCO

Meeting Date: 09/28/2017

Information

SUBJECT

Special Districts: Improving Oversight & Transparency, Little Hoover Commission Report #239, August 2017

BACKGROUND

The Little Hoover Commission, formally known as the Milton Marks "Little Hoover" Commission on California State Government Organization and Economy, is an independent state oversight agency created in 1962. The Commission's mission is to investigate state government operations and policy, and – through reports and legislative proposals – make recommendations to the Governor and Legislature to promote economy, efficiency and improved service in state operations. In addition, the Commission has a statutory obligation to review and make recommendations on all proposed government reorganization plans.

The Commission has broad and independent authority to evaluate the structure, organization, operation and function of every department, agency and executive branch of state government, along with the policies and methods for appropriating and administering funds.

Unlike fiscal or performance audits, the Commission's studies look beyond whether programs comply with existing statutes and regulations. They instead explore how programs can and should function today and in the future.

In this report, the Commission calls for special district reforms and includes 20 specific recommendations to strengthen oversight of California's 2,071 independent special districts. During its review, the Commission found that the 58 Local Agency Formation Commissions charged with oversight are not uniformly effective at initiating dissolutions and consolidations when necessary to improve service delivery and efficiency. The Commission also found it difficult to find basic information on all special districts.

The Commission recommends the state should eliminate unnecessary hurdles for district dissolutions and consolidations to improve service delivery, expand transparency by requiring every district to have a website with basic information and standardize current reporting requirements on revenues, expenditures and reserves.

Attached is the executive summary of the report with detailed recommendations. The full report

can be found at www.lhc.ca.gov/report/special-districts-improving-oversight-transparency The Commission's 2016-2017 review delved into four primary arenas concerning special districts:

1. Oversight of special districts, specifically, opportunities to bolster the effectiveness of Local Agency Formation Commissions (LAFCo).
2. The continued need for districts to improve transparency and public engagement.
3. The frequently-controversial evolution of California's healthcare special districts, which in the 1940s and 1950s built a far-ranging system of hospitals that are mostly now gone due to a tremendous transformation in healthcare from hospitalization to preventive care (please note that Yolo County does not have any healthcare districts).
4. The urgency of climate change adaptation in California and the front-line roles that special districts, particularly water, wastewater treatment and flood control districts, play in preparing their communities and defending them from harm.

Of particular note because it relates to Item 8 on the agenda, the report recommends that the legislature should require that every special district have a website and lists key transparency information components (the list included in Item 8 includes these items and more). It also recommends that the Governor sign AB 979 (discussed next in this packet) to "strengthen LAFCos by easing a process to add special district representatives to the 28 county LAFCos where districts have no voice".

This information is provided for the Commission's edification. Yolo LAFCo is already aligned with many recommendations in this report. There is also a theme in the report that the legislature needs to incentivize LAFCos to be more assertive with MSRs, initiating reorganizations of special districts where needed, and generally bringing this so-called form of "hidden government" to light.

Attachments

No file(s) attached.

Form Review

Inbox

Reviewed By Date

Christine Crawford (Originator)

Form Started By: Christine Crawford

Started On: 09/13/2017 03:15 PM

Executive Summary

Special districts, the workhorses of public service delivery created by the California Legislature during the earliest days of statehood, represent the most common form of local government. They have prevailed through endless upheaval as California morphed from a state of rural open spaces into one of the world's most powerful economic engines and home to nearly 40 million people. Today special districts generate some \$21 billion in annual revenues and employ more than 90,000 local government workers.¹

In 2016 and 2017, the Little Hoover Commission reviewed and analyzed California's 2,071 independent special districts and the State of California's role and responsibility in overseeing them.² The Legislature not only created special districts and enacted the practice acts by which they are governed, but it retained the power to create new districts and also to dissolve them. In the early 1960s, the Legislature had the foresight to develop a local oversight mechanism, Local Agency Formation Commissions (LAFCOs) tasked with bringing more rational planning practices and reining in inappropriate growth by considering local government boundary decisions. LAFCOs have the authority to initiate dissolutions and consolidations of special districts, although ultimately local voters have the final say. The process is slow -- intentionally slow according to some --and occasionally frustrated parties attempt to bypass the local process by taking issues directly to the Legislature. This tension, in part, prompted the Commission to update its 2000 review of special districts to consider whether the local oversight process works as intended or whether a different process or a greater role for the Legislature would be more effective.

The Commission's review broke new ground, but also revisited issues first identified in its May 2000 report, *Special Districts: Relics of the Past or Resources for the Future?* The 2000 report declared that California's expansive special district sector often amounted to a poorly overseen and largely invisible governing sector serving residents who know little about who runs them or

what they pay in taxes to sustain them. The Commission nearly two decades ago questioned the soundness of special districts' financial management and asked if their numbers might be pared back through consolidations. Yet Commissioners also acknowledged in their 2000 analysis that special districts provide Californians valuable services and are "physically closest to their communities." The Commission concluded that despite its range of criticisms, special districts should remain, in the end, local institutions best served by local decision-making.

In its newest review the Commission heard from some who still contend that special districts are ripe for consolidation and represent convoluted, dispersed, under-the-radar government. Frustrated with the local oversight process, various local special district issues percolated up into bills in the 2015-16 legislative session as the Commission began its study, potentially signifying that the current system of oversight fails to work as well as intended.

In this review, the Commission found special districts themselves could do a better job of telling their own story to overcome the stigma that they function as hidden government. During an advisory committee meeting, Chair Pedro Nava encouraged special districts to "tell your story." There are very few government entities in a position to let people know that they work directly for the public and that the taxes and fees they collect fund local services, he said.

In testimony, the Commission also learned that despite the perception that special districts continue to proliferate in California, the number of special districts has declined 5 percent since 1997, while the number nationally increased by 10 percent.³ Thirty-three states have more special districts per capita than California. Despite frequent calls for dissolving or consolidating these local governments, special districts seem to have pluses that render them tolerable to those they govern and able to forestall movements to purge them or fold their work into city and county governments.

The Commission's 2016-2017 review delved into four primary arenas concerning special districts:

- Oversight of special districts, specifically, opportunities to bolster the effectiveness of Local Agency Formation Commissions (LAFCOs).
- The continued need for districts to improve transparency and public engagement.
- The frequently-controversial evolution of California's healthcare special districts, which in the 1940s and 1950s built a far-ranging system of hospitals that are mostly now gone due to a tremendous transformation in healthcare from hospitalization to preventive care.
- The urgency of climate change adaptation in California and the front-line roles that special districts, particularly water, wastewater treatment and flood control districts, play in preparing their communities and defending them from harm.

Toward Higher-Quality Local Control

As in 2000, the Commission held fast to the concept that special districts are essentially local institutions. Whether their individual endeavors are praised or panned, special districts seemingly reflect the wishes of local voters. They also reflect the politics of LAFCOs, unique oversight bodies in each county with authority to judge their performances and recommend whether they should continue to exist. The Commission again determined that LAFCOs should be the leading voice on the status of special districts in California – and that they need more tools to do the job well.

Commissioners perplexed by the seemingly slow progress in dissolutions and consolidations at one point during the study asked if a lack of money prevented LAFCOs and special districts from initiating consolidations or conducting the mandated Municipal Service Reviews that can identify opportunities for improved efficiency in service delivery. A chorus of stakeholders suggested a small, one-time infusion of grant funding, tied to specified outcomes to ultimately improve efficiency and save taxpayer dollars, was indeed warranted. They also called for various statutory changes that could bolster the effectiveness of LAFCOs.

Clearly, special districts can be improved. Given the routine front-line services they provide, the historic climate challenges these districts face in keeping California stable, as well as the need to provide the best possible healthcare to millions of residents, LAFCOs and the state have obligations to see that they succeed. To that end, the Commission offers 20 recommendations to guide the Legislature and Governor going forward. The first eight of those recommendations address the basic structure and governing issues revolving around special districts:

Recommendation 1: The Legislature and the Governor should curtail a growing practice of enacting bills to override LAFCO deliberative processes and decide local issues regarding special district boundaries and operations.

The Legislature and Governor have reason to be frustrated with slow and deliberative LAFCO processes. But these are local institutions of city, county and special district members often better attuned to local politics than those in the State Capitol. Exemptions where the Legislature gets involved should be few, and in special cases where the local governing elites are so intransigent or negligent – or so beholden to entrenched power structures – that some higher form of political authority is necessary.

Recommendation 2: The Legislature should provide one-time grant funding to pay for specified LAFCO activities, to incentivize LAFCOs or smaller special districts to develop and implement dissolution or consolidation plans with timelines for expected outcomes. Funding should be tied to process completion and results, including enforcement authority for corrective action and consolidation.

The Commission rarely recommends additional funding as a solution. However, a small one-time infusion of \$1 million to \$3 million in grant funding potentially could save California taxpayers additional money if it leads to streamlined local government and improved efficiency in service delivery. This funding could provide an incentive for LAFCOs or smaller districts to start a dissolution or consolidation process. Participants in the Commission's public process suggested the Strategic Growth Council or Department of Conservation could administer this one-time funding.

Recommendation 3: The Legislature should enact and the Governor should sign SB 448 (Wieckowski) which would provide LAFCOs the statutory authority to conduct reviews of inactive districts and to dissolve them without the action being subject to protest and a costly election process.

There has been no formal review to determine the number of inactive special districts – those that hold no meetings and conduct no public business. Rough estimates gauge the number to be in the dozens. Simplifying the LAFCOs' legal dissolution process would represent a significant step toward trimming district rolls in California. The Commission supports SB 448 and encourages the Legislature to enact the measure and for the Governor to sign the bill.

Recommendation 4: The Governor should sign AB 979 (Lackey), co-sponsored by the California Special Districts Association and the California Association of Local Agency Formation Commissions. The bill would strengthen LAFCOs by easing a process to add special district representatives to the 28 county LAFCOs where districts have no voice.

The Cortese-Knox-Hertzberg Reorganization Act of 2000 (AB 2838, Hertzberg) provided the option to add two special district members to county LAFCOs to broaden local governing perspectives. Nearly two decades later, 30 counties have special district representatives on their LAFCOs alongside city council members and county supervisors. This change provides LAFCOs a more diverse decision-making foundation and stronger finances. But 28 counties, mostly in rural California have not added special district representatives to their LAFCO governing boards, citing scarce resources. Presently, a majority of a county's special districts must pass individual resolutions within one year supporting a change. This has repeatedly proved itself a formidable obstacle to broadening the outlook of local LAFCOs. AB 979 (Lackey) would allow a simple one-time election process where districts could easily – and simultaneously – decide the question.

Recommendation 5: The Legislature should adopt legislation to give LAFCO members fixed terms, to ease political pressures in controversial votes and enhance the independence of LAFCOs.

The California Association of Local Agency Formation Commissions (CALAFCO) testified on August 25, 2016, that

individual LAFCO members are expected to exercise their independent judgment on LAFCO issues rather than simply represent the interests of their appointing authority. But this is easier said than done when representatives serve on an at-will basis. The CALAFCO hearing witness said unpopular votes have resulted in LAFCO board members being removed from their positions. Fixed terms would allow voting members to more freely exercise the appropriate independence in decision-making.

Recommendation 6: The Legislature should convene an advisory committee to review the protest process for consolidations and dissolutions of special districts and to develop legislation to simplify and create consistency in the process.

Complicated and inconsistent processes potentially impact a LAFCO's ability to initiate a dissolution or consolidation of a district. If 10 percent of district constituents protest a LAFCO's proposed special district consolidation, a public vote is required. If a special district initiates the consolidation, then a public vote is required if 25 percent of the affected constituents protest. Additionally, the LAFCO must pay for all costs for studies and elections if it initiates a consolidation proposal, whereas the district pays these costs if it proposes or requests the consolidation. Various participants in the Commission's public process cautioned against setting yet another arbitrary threshold and advised the issue warranted further study before proposing legislative changes. They called for more consistency in the process.

Recommendation 7: The Legislature should require every special district to have a published policy for reserve funds, including the size and purpose of reserves and how they are invested.

The Commission heard a great deal about the need for adequate reserves, particularly from special districts with large infrastructure investments. The Commission also heard concerns that reserves were too large. To better articulate the need for and the size of reserves, special districts should adopt policies for reserve funds and make these policies easily available to the public.

Recommendation 8: The State Controller's Office should standardize definitions of special district financial reserves for state reporting purposes.

Presently, it is difficult to assess actual reserve levels held by districts that define their numbers one way and the State Controller's Office which defines them another way. The State Controller's Office is working to standardize numbers following a year-long consultation with a task force of cities, counties and special districts. To improve transparency on reserves, a subject that still eludes effective public scrutiny, they should push this project to the finish line as a high priority.

Improving Transparency and Public Involvement

Because there are thousands of special districts in California, performing tasks as varied as managing water supply to managing rural cemeteries, the public has little practical ability to ascertain the functionality of special districts, including the scope of services these local districts provide, their funding sources, the use of such funds and their governance structure. Although publicly elected boards manage independent special districts, constituents lack adequate resources to identify their local districts much less the board members who collect and spend their money.

The Commission saw a number of opportunities for special districts to do a better job communicating with the public, primarily through improvements to district websites and more clearly articulating financing policies, including adopting and making publicly available fund reserve policies. Existing law requires special districts with a website to post meeting agendas and to post or provide links to compensation reports and financial transaction reports that are required to be submitted to the State Controller's Office. The State Controller's Office – despite having a software platform from the late 1990s – attempts to make all the information it receives as accessible as possible.

Many special districts already utilize their websites to effectively communicate with their constituents and voluntarily follow the nonprofit Special District Leadership Foundation's transparency guidelines and receive the foundation's District Transparency Certificate of Excellence. But often, these districts are the exception and not the rule. The Commission makes three recommendations to improve special district transparency and to better engage the public served by the districts:

Recommendation 9: The Legislature should require that every special district have a website.

Key components should include:

- ***Name, location, contact information***
- ***Services provided***
- ***Governance structure of the district, including election information and the process for constituents to run for board positions***
- ***Compensation details – total staff compensation, including salary, pensions and benefits, or a link to this information on the State Controller's website***
- ***Budget (including annual revenues and the sources of such revenues, including without limitation, fees, property taxes and other assessments, bond debt, expenditures and reserve amounts)***
- ***Reserve fund policy***
- ***Geographic area served***
- ***Most recent Municipal Service Review***
- ***Most recent annual financial report provided to the State Controller's Office, or a link to this information on the State Controller's website***
- ***Link to the Local Agency Formation Commission and any state agency providing oversight***

Exemptions should be considered for districts that fall under a determined size based on revenue and/or number of employees. For districts in geographic locations without reliable Internet access, this same information should be available at the local library or other public building open and accessible to the public, until reliable Internet access becomes available statewide.

Building on this recommendation, every LAFCO should have a website that includes a list and links to all of the public agencies within each county service area and a copy of all of the most current Municipal Service Reviews. Many LAFCOs currently provide this information and some go further by providing data on revenues from property taxes

and user fees, debt service and fund balance changes for all the local governments within the service area. At a minimum, a link to each agency would enable the public to better understand the local oversight authority of LAFCOs and who to contact when a problem arises.

Recommendation 10: The State Controller’s Office should disaggregate information provided by independent special districts from dependent districts, nonprofits and joint powers authorities.

Over the course of this study, the Commission utilized data available on the State Controller’s website to attempt to draw general conclusions about independent special districts, such as overall revenues, number of employees and employee compensation. Presently, it is difficult to do this without assistance as information for independent districts is mixed with various other entities.

Recommendation 11: The California Special Districts Association, working with experts in public outreach and engagement, should develop best practices for independent special district outreach to the public on opportunities to serve on boards.

The Commission heard anecdotally that the public does not understand special district governance, does not often participate or attend special district board meetings and often does not know enough about candidates running to fill board positions. Often, the public fails to cast a vote for down-ballot races. Two county registrars provided the Commission information that showed in many instances those who voted for federal or statewide offices did not vote for local government officials at the same rate, whether they were city council positions, special district positions or local school or community college district positions.

What is the Role for Healthcare Districts?

The Commission found in its review that special districts were as diverse as the services provided and the millions of Californians served. To gain deeper insight on one type of local government service provider, the Commission took a closer look at an often-controversial group: healthcare districts that no longer operate hospitals. These entities struggle to explain their relevance within the rapidly evolving healthcare industry,

which emphasizes preventative care over hospitalization. Amid uncertainty about the future of the Affordable Care Act, many of these districts claim they are carving out new roles in preventative care. Yet the Legislature, local grand juries, LAFCOs and healthcare analysts continue to question their relevance and need to exist. Presently, just 37 of 79 California healthcare districts operate 39 hospitals, mostly in rural areas with few competitors or other alternatives – and few suggest the need to dissolve those districts.

Controversy tends to afflict districts in former rural areas that became suburbanized in recent decades and grew into competitive healthcare markets. The 2015-16 legislative session included a rash of legislation that considered whether to force district dissolutions or modify district boundaries – even though those decisions are the responsibility of LAFCOs. Nonetheless, most healthcare districts officials continue to maintain they are more flexible than counties in defining priorities and are pioneering a new era of preventative care under the umbrella of “wellness.” Officials say their districts are misunderstood by critics who lack understanding about how much the healthcare landscape is changing. They also say that local voters generally support their local missions and how they allocate their share of property taxes in the community.

As part of its special districts review, the Commission convened a two-hour advisory committee with experts to shed light on healthcare districts. During the course of the Commission’s study, the Association of Healthcare Districts convened a workgroup to develop recommendations, in part, in response to legislative scrutiny. These recommendations were considered and discussed during the November advisory committee meeting. Participants analyzed whether counties or healthcare districts are best positioned as local and regional healthcare providers and discussed the role of LAFCOs in consolidating, dissolving or steering healthcare districts toward more relevant roles. During the meeting Commissioners also pushed districts to share and adopt best practices and define better metrics to measure what they are accomplishing with their shares of local property taxes. Three Commission recommendations arose from the discussion as well as numerous interviews with experts during the study:

Recommendation 12: The Legislature should update the 1945 legislative “practice acts” that enabled voters to create local hospital districts, renamed healthcare districts in the early 1990s.

Experts widely agree that statutory language in the acts no longer reflects the evolution of healthcare during the past seventy years, particularly the shift from hospital-based healthcare to modern preventive care models.

Recommendation 13: The Legislature, which has been increasingly inclined to override local LAFCO processes and authority to press changes on healthcare districts, should defer these decisions to LAFCOs.

LAFCOs have shown successes in shaping the healthcare district landscape and should be the primary driver of change. Given the controversies over healthcare districts, the California Association of Local Agency Formation Commissions and LAFCOs should be at the forefront of studying the relevance of healthcare districts, potential consolidations and dissolutions of districts. To repeat a theme of Recommendation 1, the Legislature should retain its authority to dissolve healthcare districts or modify boundaries, but this authority should be limited to cases in which local political elites are so intransigent or negligent – or so beholden to local power structures – that some form of higher political authority is deemed necessary.

Recommendation 14: The Association of California Healthcare Districts and its member districts should step up efforts to define and share best practices among themselves.

A Commission advisory committee meeting discussion clearly showed that not enough thought or interest has been assigned to sharing what works best in rural, suburban and urban areas among members. The association should formally survey its members and collectively define their leading best practices and models for healthcare, as well as guidelines to improve the impacts of grantmaking in communities.

Front-line Roles for Climate Change Adaptation

At the Commission’s August 25, 2016, hearing, Chair Pedro Nava asked a simple question of special district attendees vigorously defending their need for robust reserve funds:

How are they assessing future climate change impacts when amassing reserves for long-range infrastructure spending? That question, rooted in the Commission’s 2014 climate adaptation report *Governing California Through Climate Change*, became the genesis of a deeper exploration of awareness of and preparations for climate change among special districts. In an October 27, 2016, hearing focused on special districts efforts to adapt to climate change, the Commission learned that:

- Special districts, even while vastly outnumbering cities and counties in California, have generally not participated at the levels of cities and counties in the state’s emerging climate adaptation information gathering and strategizing. Often that is because they lack land-use authority. Nonetheless, it is critical that their experienced voices be at the table.
- Many larger infrastructure-intensive water, wastewater and flood control districts stand at the forefront nationally in preparing for the varying, changing precipitation patterns – too much or too little water – at the heart of anticipated climate change impacts.

The Commission found it encouraging that many special districts are reducing the need for imported water by diversifying supplies and producing vastly more recycled water. Districts also are steering more stormwater runoff in wet years into groundwater recharge basins for use in dry years. The actions that all agencies must eventually take are already being done by some. The Commission agreed that these leading-edge actions and infrastructure spending strategies represent models for other districts to follow. Accordingly, the Commission makes six recommendations focused on climate change adaptation:

Recommendation 15: The Legislature should place a requirement that special districts with infrastructure subject to the effects of climate change should formally consider long-term needs for adaptation in capital infrastructure plans, master plans and other relevant documents.

Most special districts, especially the legions of small districts throughout California, have their hands full meeting their daily responsibilities. Many have few resources and little staff time to consider long-range issues, particularly those with the heavy uncertainty of

climate change adaptation. Making climate change a consideration in developing capital infrastructure plans and other relevant planning documents would formally and legally elevate issues of adaptation and mitigation, especially for districts where immediate concerns make it too easy to disregard the future.

Recommendation 16: The California Special Districts Association (CSDA), in conjunction with its member districts, should document and share climate adaptation experiences with the Integrated Climate Adaptation and Resilience Program’s adaptation information clearinghouse being established within the Governor’s Office of Planning and Research (OPR). Similarly, CSDA and member districts should step up engagement in the state’s current Fourth Assessment of climate threats, a state research project designed to support the implementation of local adaptation activities. The CSDA also should promote climate adaptation information sharing among its members to help districts with fewer resources plan for climate impacts and take actions.

The OPR clearinghouse promises to be the definitive source of climate adaptation planning information for local governments throughout California. At the Commission’s October 27, 2016, hearing, an OPR representative invited more district participation in state climate adaptation processes. It is critical that special districts and their associations assume a larger participatory role – both within state government and among their memberships – to expand the knowledge base for local governments statewide.

Recommendation 17: The state should conduct a study – by either a university or an appropriate state department – to assess the effect of requiring real estate transactions to trigger an inspection of sewer lines on the property and require repairs if broken.

The responsibility to safeguard California and adequately adapt to climate change impacts falls on every resident of California. This begins at home with maintenance and upgrading of aging sewer laterals. Requiring inspections and repairs during individual property transactions is an optimum way to slowly rebuild a region’s collective wastewater infrastructure in the face of climate change. At the community level, repairs will help prevent excess stormwater during major climate events from overwhelming wastewater systems and triggering sewage

spills into public waterways. The Oakland-based East Bay Municipal Utility District has instituted an ordinance that requires property owners to have their private sewer laterals inspected if they buy or sell a property, build or remodel or increase the size of their water meter. If the lateral is found to be leaking or damaged, it must be repaired or replaced. The state should consider implementing this policy statewide.

Recommendation 18: State regulatory agencies should explore the beginnings of a new regulatory framework that incorporates adaptable baselines when defining a status quo as climate impacts mount.

With climate change what has happened historically will often be of little help in guiding regulatory actions. State regulations designed to preserve geographical or natural conditions that are no longer possible or no longer exist already are creating problems for special districts. Wastewater agencies, for example, face conflicting regulations as they divert more wastewater flows to water recycling for human needs and less to streams historically home to wildlife that may or may not continue to live there as the climate changes. While it is not easy for regulators to work with moving targets or baselines, climate change is an entirely new kind of status quo that requires an entirely new approach to regulation.

Recommendation 19: The California Special Districts Association, and special districts, as some of the closest-to-the-ground local governments in California, should step up public engagement on climate adaptation, and inform and support people and businesses to take actions that increase their individual and community-wide defenses.

Special districts are uniquely suited to communicate with and help prepare millions of Californians for the impacts of climate change. Nearly all have public affairs representatives increasingly skilled at reaching residents through newsletters, social media and public forums. District staff grapple constantly with new ways to increase their visibility. Many will find they can build powerful new levels of public trust by helping to prepare their communities for the uncertainty ahead.

Recommendation 20: The California Special Districts Association and special districts should lead efforts to seek and form regional partnerships to maximize climate adaptation resources and benefits.

Water, wastewater and flood control districts are already bringing numerous agencies to the table to pool money, brainpower and resources for big regional projects. The East Bay Municipal Utility District has arrangements with many Bay Area and Central Valley water agencies to identify and steer water to where it is most needed for routine demands and emergencies alike. The Metropolitan Water District and Sanitation Districts of Los Angeles County also increasingly pool their joint resources to steer more recycled water to groundwater recharge basins for dry years. Likewise, the Santa Clara Valley Water district and other state and federal agencies are collectively planning and funding 18 miles of levees to protect the region from sea level rise. These partnerships among special districts and other government agencies clearly hint at what will be increasingly necessary as climate impacts begin to mount.



Executive Officer Report

LAFCO

Meeting Date: 09/28/2017

Information

SUBJECT

Legislative Update - AB 979 (Lackey) Signed by the Governor on September 1, 2017

BACKGROUND

AB 979 (Lackey) was signed by the Governor on September 1, 2017. This bill simplifies the process for independent special districts to obtain representation on the LAFCo Commission. Currently, 30 LAFCos have independent special district representation and 28 do not (including Yolo LAFCo). Below is the amended code language:

Section 56332.5 of the Government Code is amended to read:

56332.5.

(a) If the commission does not have representation from independent special districts on or before January 1, 2001, the commission shall initiate proceedings for representation of independent special districts upon the commission if either of the following occur:

(1) Upon receipt of a written request by one or more members of the selection committee representing districts having 10 percent or more of the assessed value of taxable property within the county, as shown on the last equalized county assessment roll.

(2) Upon adoption of a resolution by the commission proposing representation of special districts upon the commission.

(b) The commission, at its next regular meeting, shall adopt a resolution of intention. The resolution of intention shall state whether the proceedings are initiated by the commission or by an independent special district or districts, in which case, the names of those districts shall be set forth. The commission shall order the executive officer to call and give notice of a meeting of the independent special district selection committee to be held within 15 days after the adoption of the resolution in order to determine whether independent special districts shall accept representation on the commission and appoint independent special district representation pursuant

to Section 56332.

Staff's understanding is that this subject has come up previously (before my tenure) and the issue noted is the resulting new cost to the independent special districts. LAFCo's annual budget is currently split 50-50 between the cities and the county. If independent special districts were represented on LAFCo, the split would shift to 33%-33%-33% between the cities, county, and independent special districts. The independent special district's share of the cost would be apportioned by formula based on district revenues (as set forth in the Cortese-Knox-Hertzberg Act, but the apportionment formula can be changed upon agreement by the districts).

Just for informational purposes, staff completed a rough estimate of what each independent special district's annual cost would be (assuming a \$500,000 LAFCo budget). See the attached spreadsheet.

Attachments

No file(s) attached.

Form Review

Inbox

Reviewed By Date

Christine Crawford (Originator)

Form Started By: Christine Crawford

Started On: 09/13/2017 02:50 PM

Independent Special District Name	Total Revenue FY 14-15	Data Exceptions	% of Total	Est. LAFCo Budget Apportionment	Est. w/o Port District
Cacheville CSD	\$ 4,465		0.0002	\$ 27	\$ 56
Capay Cemetery District	\$ 83,423		0.0031	\$ 513	\$ 1,038
Clarksburg FPD	\$ 313,873		0.0116	\$ 1,931	\$ 3,905
Cottonwood Cemetery District	\$ 21,282		0.0008	\$ 131	\$ 265
Davis Cememtery District	\$ 527,966		0.0195	\$ 3,248	\$ 6,569
Dunnigan Water District	\$ 1,087,219	FY 11-12	0.0401	\$ 6,689	\$ 13,527
Elkhorn FPD	\$ 46,303		0.0017	\$ 285	\$ 576
Esparto CSD	\$ 21,658		0.0008	\$ 133	\$ 269
Knights Landing Cemetery District	\$ 38,882	FY 13-14	0.0014	\$ 239	\$ 484
Knights Landing CSD	\$ 36,018		0.0013	\$ 222	\$ 448
Knights Landing Ridge Drainage District	\$ 92,207		0.0034	\$ 567	\$ 1,147
Madison CSD	\$ 5,546		0.0002	\$ 34	\$ 69
Madison FPD	\$ 192,311		0.0071	\$ 1,183	\$ 2,393
Mary's Cemetery District	\$ 47,584		0.0018	\$ 293	\$ 592
RD 150	\$ 185,005		0.0068	\$ 1,138	\$ 2,302
RD 1600	\$ 131,480		0.0048	\$ 809	\$ 1,636
RD 2035	\$ 736,417		0.0271	\$ 4,531	\$ 9,162
RD 307	\$ 160,256		0.0059	\$ 986	\$ 1,994
RD 537	\$ 271,735		0.0100	\$ 1,672	\$ 3,381
RD 730	\$ 60,479		0.0022	\$ 372	\$ 752
RD 765	\$ 137,586	FY 13-14	0.0051	\$ 846	\$ 1,712
RD 785	\$ 50,912		0.0019	\$ 313	\$ 633
RD 787	\$ 44,981	FY 15/16	0.0017	\$ 277	\$ 560
RD 827	\$ 62,666		0.0023	\$ 386	\$ 780
RD 900	\$ 1,234,648		0.0455	\$ 7,596	\$ 15,361
RD 999	\$ 739,779		0.0273	\$ 4,551	\$ 9,204
Springlake FPD	\$ 415,263		0.0153	\$ 2,555	\$ 5,167
Sacramento-Yolo Port District	\$ 13,722,371	FY 11-12	0.5055	\$ 84,423	
Winters Cemetery District	\$ 368,072		0.0136	\$ 2,264	\$ 4,580
Yolo County Flood Control & Water Conservation District	\$ 5,474,229	FY 11-12	0.2017	\$ 33,679	\$ 68,110
Yolo County RCD	\$ 484,386		0.0178	\$ 2,980	\$ 6,027
Yolo FPD	\$ 227,053		0.0084	\$ 1,397	\$ 2,825
Zamora FPD	\$ 118,650		0.0044	\$ 730	\$ 1,476
Total Revenue	\$ 27,144,705			\$ 167,000	\$ 167,000

LAFCo EO Activity Report

July 24 through September 22, 2017

Date	Meeting/Milestone	Comments
07/25/2017	Site Visit at Green River Tap Room	Meeting with business owner
07/25/2017	Meeting w/John Donlevy (City of Winters)	Discussion regarding potential out of agency agreement
07/26/2017	Meeting w/Tom Stallard (City of Woodland)	Networking lunch
07/28/2017	Shared Services – City of Davis Broadband Task Force Meeting	Kick-off Meeting for the Citywide Fiber Optic Network Feasibility Study
08/07/2017	Shared Services – Meeting w/Paul Navazio (City of Woodland)	Follow up from February Shared Services Workshop re: Factors to consider before forming any new JPAs, JPA budget integration with funding agencies
08/07/2017	Meeting w/Yolo Grand Jury	LAFCo 101 presentation
08/08/2017	Shared Services – Winters/County 2x2	Development Projects Update
08/09/2017	Shared Services – Yolo County Broadband Task Force Meeting	Participate in County staff level working group meetings.
8/14-8/25/17	Vacation	Off the Grid
08/29/2017	Assembly Select Committee on Economic Development and Investment in Rural CA	Informational Hearing on Broadband Infrastructure
08/31/2017	Meeting w/Elisa Sabatini (CAO-Natural Resources Manager)	LAFCo MSR Governance Recommendations for the RDs - Brainstorming
09/01/2017	Call with Pamela Miller, CALAFCO	Little Hoover Commission Report, CALAFCO Deputy EO
09/06/2017	Shared Services – Check-in call with speaker Alex Traverso and Lori Ajax (Dept of Consumer Affairs)	YED Talks/Yolo Leaders - Cannabis
09/06/2017	Shared Services – Check-in call with speaker Joe Devlin (City of Sacramento)	YED Talks/Yolo Leaders - Cannabis
09/07/2017	Shared Services – Check-in call with speaker Daniel Sumner (UC Davis)	YED Talks/Yolo Leaders - Cannabis
09/07/2017	Shared Services – Check-in call with speaker Pat Galardi & Susan Gorin (Sonoma County)	YED Talks/Yolo Leaders - Cannabis
09/11/2017	Meeting w/Ric Reinhardt (MBK Engineers)	Reclamation Districts MSR/SOI
09/11/2017	Shared Services – Check-in call with speaker Hezekiah Allen (CA Growers)	YED Talks/Yolo Leaders - Cannabis

Date	Meeting/Milestone	Comments
09/12/2017	Meeting w/Olin Woods	Agenda Review
09/18/2017	Yolo County Archives	Obtaining Davis Cemetery District formation resolution for IRS issue