



AGENDA*

Wednesday December 10, 2014

*3:00 P.M., Board Chambers, County Administration Center,
700 H Street, Sacramento, California 95814*

COMMISSIONERS:

- Chair: *Vacant*
- Vice-Chair: Allen Warren
- Ron Greenwood
- Gay Jones
- Susan Peters
- Christopher Tooker
- Jimmie Yee

ALTERNATE COMMISSIONERS:

- Mel Turner
- Vacant*
- Paul Green Jr.
- Paul Green Jr.
- Phil Serna
- Vacant*
- Phil Serna

PUBLIC COMMENT FROM THE FLOOR

The public is encouraged to address the Commission concerning any matter not on the Agenda. Public comments are limited to three minutes. The Commission is prohibited from discussing or taking any action on any item not appearing on the posted Agenda

CONSENT CALENDAR

1. Approve the Meeting Minutes of November 5, 2014
2. Claims dated thru December 4, 2014
3. Monthly Budget Report
4. Herald Fire Protection District Status Update (LAFC 06-14)
5. River Delta Fire Protection District Final Municipal Service Review and Sphere of Influence Update (LAFC 12-14) (CEQA Exempt)
6. FY 2013-14 Financial Audit

BUSINESS ITEMS

7. Selection of Public Member and Alternate Public Member
8. Chair and Vice-Chair Appointments for Calendar Year 2015

PRESENTATION

9. Resolutions of Appreciation for:
 - a. Christopher Tooker
 - b. Mike Singleton
 - c. Jimmie Yee

QUESTIONS/ANNOUNCEMENTS

10. Executive Officer/Staff/Commission Counsel
11. Commission Chair/Commissioners



2015 MEETING SCHEDULE
5:30 P.M., Board Chambers 700 H Street, Sacramento CA
Dates
January 7 - RECESS
February 4
March 4
April 1
May 6
June 3
July 1 - RECESS
August 5
September 2
October 7
November 4
December 2

* Please Note – AGENDA is subject to change up to 72 hours prior to meeting

SACRAMENTO LOCAL AGENCY FORMATION COMMISSION

SUMMARY OF RULES AND PROCEDURES

AGENDA ITEMS: The Commission may reschedule items on the agenda. The Commission will generally hear uncontested matters first, followed by discussions of contested matters, and staff announcements in that order. Anyone who wishes to address the Commission should obtain a form from either the Commission Clerk or from the table located near the entrance of the hearing chamber.

CONDUCT OF HEARINGS: A contested matter is usually heard as follows: (1) discussion of the staff report and the environmental document; (2) testimony of proponent; (3) testimony of opponent; (4) Public Testimony (5) rebuttal by proponent; (6) provision of additional clarification by staff as required; (7) close of the public hearing; (8) Commission discussion and Commission vote.

ADDRESSING THE COMMISSION: Any person who wishes to address the Commission should submit a speaker's request form at the beginning of the meeting; move to the front of the chambers when an item is called; and, when recognized by the chair, state their name, address and affiliation. Please attempt to make your statements concise and to the point. It is most helpful if you can cite facts to support your contentions. Groups of people with similar viewpoints should appoint a spokesperson to represent their views to the Commission. The Commission appreciates your cooperation in this matter.

PUBLIC COMMENT TIME LIMITS: The Sacramento Local Agency Formation Commission welcomes and encourages participation in its meetings. Rules of the Commission provide for the following limitations of discussion: The Commission will hear public comment prior to the consideration of any item. (1) a principal proponent will be allowed up to a 5-minute statement; (2) other proponents will be allowed up to 3-minute statement; (3) opponents are allowed up to 3-minute statement with the exception of spokespersons for any group who shall be permitted up to 5-minutes; (4) the principal proponent shall have up to a 3-minute rebuttal; (5) staff will provide clarification, as required.

VOTING: A quorum consists of four members of the Commission, including any alternate. No action or recommendation of the Commission is valid unless a majority (4 votes) of the entire membership of the Commission concurs therein.

OFF AGENDA ITEMS: Matters under the jurisdiction of the Commission, and not on the posted agenda, may be addressed by the general public under "Public Comment From the Floor" on the Agenda. The Commission limits testimony on matters not on the agenda to three minutes per person and not more than fifteen minutes for a particular subject. The Commission cannot take action on any unscheduled items.

SPECIAL NEEDS: Meeting facilities are accessible to persons with disabilities. Requests for assistive listening devices or other considerations should be made 48 hours in advance through the Commission Clerk at (916)874-6458.

AB 745 DISCLOSURES: The Political Reform Act requires all interested parties to disclose contributions and expenditures for "political purposes" related to proposals for changes of organization or reorganization (annexations, incorporations, etc.,) as well as contributions and expenditures in connection with Conducting Authority protest proceedings. Such contributions and expenditures must be reported to LAFCo's Executive Officer to the same extent, and subject to the same requirements, as local initiative measures under the Political Reform Act. Additional information regarding these requirements can be found on LAFCo's website at: <http://www.saclafco.org/Forms/index.htm>.

STAFF REPORTS: Staff Reports are available on line at www.SacLAFCo.org or upon request to Diane Thorpe, Commission Clerk at (916)874-6458.

VIDEO BROADCASTS: The meeting is video taped in its entirety and will be cablecast live on Metro Cable channel 14, the government affairs channel on the Comcast, and SureWest Cable Systems and is closed captioned for our hearing impaired viewers. The meeting is webcast live at <http://www.saccounty.net> . The current meeting is broadcast live and will be rebroadcast; check the Metro Cable schedule for dates and times.



***MINUTES FOR THE MEETING OF
Wednesday November 5, 2014***

The Sacramento Local Agency Formation Commission met the fifth day of November 2014, at 5:30 P.M. in the Board Chambers of the Sacramento County Administration Center, 700 H Street, Sacramento, California 95814.

PRESENT:

Commissioners:

Mike Singleton, Chair
Allen Warren, Vice Chair
Ron Greenwood
Gay Jones
Susan Peters
Christopher Tooker
Jimmy Yee

Staff:

Donald Lockhart, Assistant Executive Officer
Diane Thorpe, Commission Clerk
Nancy Miller, Commission Counsel

ABSENT:

Peter Brundage, Executive Officer

PUBLIC COMMENT ON ITEMS NOT ON THE AGENDA

None

CONSENT CALENDAR

1. Approve the Meeting Minutes of September 3, 2014
2. Claims dated thru October 30, 2014
3. Monthly Budget Report
4. Herald Fire Protection District Status Update (LAFCo 06-14)
Motion: To approve the Consent Calendar
Moved: Commissioner Yee
Second: Commissioner Greenwood
Passed: Unanimous

PRESENTATION

Nancy Miller, CALAFCo Executive Director
No action

BUSINESS ITEMS

5. Public Member/Alternate Public Member:
 - a. Term Limit Policy
Motion: To eliminate the Public Member/Alternate Public Member term limit policy of 2011
Moved: Commissioner Jones
Second: Commissioner Singleton
Recuse: Commissioner Tooker
Failed: 4 No; Greenwood, Peters, Warren, Yee - 2 Yes; Jones, Singleton
 - b. Nomination Process and Schedule
Motion: To open application period November 6 thru November 26; Direct Staff to cancel regular LAFCo meeting of December 3 and call a Special Meeting for December 10, 2014; Create a Public Member/Alternate Public Member Nomination Sub-Committee,

consisting of Commissioners Greenwood, Peters, and Vice Chair Warren, to review applications and make a recommendation to the Commission at the December 10 Special Meeting.

Moved: Commissioner Greenwood
Second: Commissioner Warren
Recuse: Commissioner Tooker
Passed: Unanimous

PUBLIC HEARING ITEMS

6. Wilton Fire Protection District (FPD) Final Municipal Service Review (MSR) and Sphere of Influence (SOI) Update (LAFC 07-14) (CEQA Exempt)
Motion: To approve the Wilton FPD MSR and SOI Update
Moved: Commissioner Warren
Second: Commissioner Tooker
Passed: Unanimous
7. Walnut Grove FPD Final MSR and SOI Update (LAFC 09-14) (CEQA Exempt)
Motion: To approve the Walnut Grove FPD MSR and SOI Update
Moved: Commissioner Warren
Second: Commissioner Tooker
Passed: Unanimous
8. Delta FPD Final MSR and SOI Update (LAFC 11-14) (CEQA Exempt)
Motion: To approve the Delta FPD MSR and SOI Update
Moved: Commissioner Warren
Second: Commissioner Tooker
Passed: Unanimous
9. River Delta FPD Draft MSR and SOI Update (LAFC 12-14) (CEQA Exempt)
Motion: To approve the Draft River Delta FPD MSR and SOI Update and release for public review
Moved: Commissioner Warren
Second: Commissioner Tooker
Passed: Unanimous
10. Delta Shores Detachment from Sacramento Area Sewer District (SASD) (LAFC 13-14)
Motion: To approve Delta Shores Detachment from SASD
Moved: Commissioner Tooker
Second: Commissioner Yee
Passed: Unanimous

The meeting adjourned at 6:58 P.M.

Respectfully submitted,
SACRAMENTO LOCAL AGENCY FORMATION COMMISSION

Diane Thorpe
Commission Clerk

**SACRAMENTO LOCAL AGENCY FORMATION COMMISSION
CLAIMS***

<u>Date Submitted to Auditor</u>	<u>Vendor</u>	<u>Amount</u>
11/24/2014	Alhambra Sierra Springs (Water Supplies)	\$ 16.17
11/24/2014	Comcast Cable	\$ 88.45
11/24/2014	Daily Journal Corp.	\$ 33.30
11/24/2014	Donald Lockhart (Catering reimbursement)	\$ 171.40
11/24/2014	Environmental Planning Partners	\$ 900.00
11/24/2014	James Marta & Company	\$ 2,600.00
11/24/2014	Millern & Owen	\$ 9,586.48
11/24/2014	SDRMA (October Lease)	\$ 4,397.05
11/24/2014	SDRMA (November Lease)	\$ 4,397.05
11/24/2014	Staples	\$ 166.53

TOTAL

\$ 22,356.43

APPROVED: 12/10/2014

Allen Warren, Vice Chair
SACRAMENTO LOCAL AGENCY FORMATION COMMISSION

*Not including Journal Voucher and Personnel items.

SACRAMENTO LOCAL AGENCY FORMATION COMMISSION

*1112 I Street, Suite No. 100
Sacramento, California 95814
(916) 874-6458*

December 10, 2014

TO: Sacramento Local Agency Formation Commission
FROM: Peter Brundage, Executive Officer *PB*
RE: Monthly Budget and Accounting Report

RECOMMENDATION:

Receive and File Accounting Report for Period 4 for FY 2014-15.

DISCUSSION:

The attached budget and accounting report is for Accounting Period 4 for FY 2014-15. This report summarizes monthly expenditures and revenues as well as the Trial Balance for this reporting period.

There are no significant variances to report at this time.

Library : ZSP County of Sacramento Reports
Report group: ZSCB Trial Balance Summary by BA
Report name : ZFP4816B Sum Trial Bal. by BA

Data selected by: 1009726
Data selected on: 11/05/2014 16:21:27

Fiscal year : 2015
Period : 4 October
Business Area: 067A LOCAL AGENCY FORMATI

Balance Sheet Item	Begining Balance	Period Debits	Period Credits	Ending Balance
* Cash in Treasury	727,919.67	45,350.00	13,164.32-	760,105.35
* Imprest Cash				
* Accrued Interest Receivabl	670.00			670.00
* Inventory				
* Due from Other Funds Year				
* Accounts Receivable Year E				
** Total Assets	728,589.67	45,350.00	13,164.32-	760,775.35
* Sales Tax Due				
* Warrants Payable	2,926.43-	10,695.72	17,132.55-	9,363.26-
* Deposit Stale Warrants	893.39-			893.39-
* Claims Payable		17,263.75	17,263.75-	
* Due to Others				
* Suspense Clearing				
* Payroll Clearing	131.20-	131.20		
** Total Liabilities	3,951.02-	28,090.67	34,396.30-	10,256.65-
* Reserve Fund Balance	220,933.00-			220,933.00-
* Fund Balance	136,808.35-	112,470.00	112,470.00-	136,808.35-
* Revenues and Other Financi	334,494.00-		45,350.00-	379,844.00-
* Expenditures/Expenses	80,066.70	19,469.95		99,536.65
* Estimated Revenue	854,000.00	854,000.00	854,000.00-	854,000.00
* Appropriations	966,470.00-	966,470.00	966,470.00-	966,470.00-
* Start of System Clearing				
** Total Equity and Other Acc	724,638.65-	1,952,409.95	1,978,290.00-	750,518.70-
*** Total Liabilities & Equity	728,589.67-	1,980,500.62	2,012,686.30-	760,775.35-

Date: 11/05/2014
 Time: 16:15:43
 Period: 004
 Year: 2015

Vendor One Time	Vendor Name	EA	Per	Doc.no.	Postg date	Reference	Check	Fund Center	Trans. currency	Status
1630	DAILY JOURNAL CORP	067A	004	2023128365	10/06/2014		1101911357		60.22 USD	closed
1630	DAILY JOURNAL CORP	067A	004	1905058628	10/03/2014	A2654422		4544540	60.22- USD	closed
2295	MILLER & OWEN	067A	004	2023128369	10/06/2014		1101911498		4,370.00 USD	closed
2295	MILLER & OWEN	067A	004	1905058944	10/03/2014	30350		4544540	4,370.00- USD	closed
12036	WELLS FARGO BANK	067A	004	1500053009	10/01/2014				131.20 USD	closed
12036	WELLS FARGO BANK	067A	004	1905055112	10/01/2014	MLED-TAX 9/30/14		4544540	131.20- USD	closed
19372	PITNEY BOWES	067A	004	2023128419	10/06/2014		1101911373		500.00 USD	closed
19372	PITNEY BOWES	067A	004	1905058969	10/03/2014	19562099		4544540	500.00- USD	closed
19687	SPECIAL DISTRICT RISK MGMT AUTHORITY	067A	004	1905058937	10/03/2014	SEPTEMBERRELEASE		4544540	4,381.05- USD	closed
19687	SPECIAL DISTRICT RISK MGMT AUTHORITY	067A	004	2023128420	10/06/2014		1101911374		4,381.05 USD	closed
24241	PITNEY BOWES	067A	004	1905058610	10/03/2014	3014263JY14		4544540	274.47- USD	closed
24241	PITNEY BOWES	067A	004	2023128424	10/06/2014		1101911375		274.47 USD	closed
28211	MEA OF CALIFORNIA INC	067A	004	2023181408	10/24/2014		1101921051		653.66 USD	closed
28211	MEA OF CALIFORNIA INC	067A	004	1905071321	10/23/2014	11231002		4544540	653.66- USD	closed
28211	MEA OF CALIFORNIA INC	067A	004	1905058951	10/03/2014	11158155		4544540	871.94- USD	closed
28211	MEA OF CALIFORNIA INC	067A	004	2023128427	10/06/2014		1101911376		871.94 USD	closed
37434	JAMES MARIA & COMPANY LLP	067A	004	2023181424	10/24/2014		1101921053		6,000.00 USD	closed
37434	JAMES MARIA & COMPANY LLP	067A	004	1905071322	10/23/2014	8171		4544540	6,000.00- USD	closed
37780	DS SERVICES OF AMERICA INC	067A	004	1905058617	10/03/2014	4831121090114		4544540	21.21- USD	closed
37780	DS SERVICES OF AMERICA INC	067A	004	2023128446	10/06/2014		1101911378		21.21 USD	closed
Sum of Business Area 067A									0.00 USD	*

Fiscal Year 2015
 From period 1
 To period 4

Fund/Group 067A LOCAL AGENCY FORMATION COMMISSION
 Funds Center/Group 4544540 LAFCD DISTRICT
 Budget Version 0

Commitment Item	Budget	Actual-GL	Actual-CO	Actual Total	Encumbrance	Pending	Available	%Consumed
10112400 COMMITTEE MEMBER	9,000.00	1,400.00		1,400.00			7,600.00	15.56
10122000 CASHI	500.00	107.10		107.10			392.90	21.42
* 10 - SALARIES AND EMPLOYEE	9,500.00	1,507.10		1,507.10			7,992.90	15.86
20200500 ADVERTISING	7,500.00	109.49		109.49			7,390.51	1.46
20202200 BOOKS/PER SUP	2,000.00						2,000.00	
20202900 BUS/CONFERENCE E	12,000.00	2,637.61		2,637.61			9,362.39	21.98
20203500 ED/TRAINING SVC	2,200.00						2,200.00	
20203900 EMP TRANSPORTATI	200.00						200.00	
20205200 INS PREMIUM	7,000.00						7,000.00	
20206100 MEMBERSHIP DUES	7,500.00	8,106.00		8,106.00			-606.00	108.08
20207600 OFFICE SUPPLIES	8,000.00	1,079.58		1,079.58			6,920.42	13.49
20208100 POSTAL SVC	5,000.00	500.00		500.00			4,500.00	10.00
20227500 RENT/LEASE EQ	18,000.00	2,494.33		2,494.33			15,505.67	13.86
20252600 ENG & CONSULT CN	30,000.00						30,000.00	
20253100 LEGAL SVC	60,000.00	9,130.04		9,130.04			50,869.96	15.22
20255100 PLANNING SVC	7,400.00						7,400.00	
20259100 OTHER PROF SVC	672,000.00	55,550.27		55,550.27	4,004.00		612,445.73	8.86
20281200 DATA PROCESSING								
20289900 OTHER CP EXP SVC	8,800.00						8,800.00	
20291000 COUNTYWIDE IT SV	1,500.00	462.00		462.00			1,038.00	30.80
20291100 SYSTEM DEV SVC	18,000.00	1,736.00		1,736.00			16,264.00	9.64
20291200 SYSTEM DEV SUP	500.00	34.00		34.00			466.00	6.80
20291600 WAN ALLOCATION	3,900.00	1,272.00		1,272.00			2,628.00	32.62
20292100 GS PRINTING SVC	2,250.00						2,250.00	
20292300 GS MESSENGER SVC	3,500.00	1,155.36		1,155.36			2,344.64	33.01
20292600 GS STORE CHARGES	1,000.00						1,000.00	
20294300 LEASED PROP USE	52,500.00	13,005.69		13,005.69			39,494.31	24.77
20298700 TELEPHONE SVC	3,000.00						3,000.00	
20298702 CIRCUIT CHARGES	500.00	72.72		72.72			427.28	14.54
20298703 LAND LINE CHARGE		684.46		684.46			-684.46	
20299500 TRANS FUNDS	7,500.00						7,500.00	
* 20 - SERVICES AND SUPPLIES	941,750.00	98,029.55		98,029.55	4,004.00		839,716.45	10.83
79790100 CONTINGENCY APPR	15,220.00						15,220.00	
* 79 - Appropriation for Con	15,220.00						15,220.00	
** Expenditure accounts	966,470.00	99,536.65		99,536.65	4,004.00		862,929.35	10.71
94941000 INTEREST INCOME	-2,500.00						-2,500.00	
* 94 - REVENUE FROM USE OF M	-2,500.00						-2,500.00	
96969900 SVC FEES OTHER	-165,000.00	-3,500.00		-3,500.00			-161,500.00	2.12
* 96 - CHARGES FOR SERVICES	-165,000.00	-3,500.00		-3,500.00			-161,500.00	2.12
97979000 MISC OTHER	-686,500.00	-376,344.00		-376,344.00	-228,833.00		-81,323.00	88.15
* 97 - MISCELLANEOUS REVENUE	-686,500.00	-376,344.00		-376,344.00	-228,833.00		-81,323.00	88.15
** REVENUE ACCOUNTS	-854,000.00	-379,844.00		-379,844.00	-228,833.00		-245,323.00	71.27
*** Total	112,470.00	-280,307.35		-280,307.35	-224,829.00		617,606.35	-449.13

Report: ZF SL SPEC_DIST
 UserID: 1009726
 System: PRD/020

Split Ledger Line Item Report
 067A LOCAL AGENCY FORMATI
 Period: 004 Fiscal Year: 2015

Date: 11/05/2014
 Time: 16:14:59
 Page: 1

Date	Year	Per	Document #	G/L Acct	BA	Cost Ctr	Amount	Text
10/16/2014	2015	004	1300542362	101000	067A		966.00	
10/16/2014	2015	004	1300542372	101000	067A		1,760.00	
10/16/2014	2015	004	1300542373	101000	067A		7,131.00	
10/16/2014	2015	004	1300542375	101000	067A		124.00	
10/16/2014	2015	004	1300542377	101000	067A		1,321.00	
10/16/2014	2015	004	1300542379	101000	067A		12,257.00	
10/16/2014	2015	004	1300542380	101000	067A		2,500.00	
10/16/2014	2015	004	1300542384	101000	067A		175.00	
10/16/2014	2015	004	1300542387	101000	067A		108.00	
10/16/2014	2015	004	1300542389	101000	067A		1,977.00	
10/16/2014	2015	004	1300542391	101000	067A		387.00	
10/16/2014	2015	004	1300542418	101000	067A		465.00	
10/16/2014	2015	004	1300542420	101000	067A		61.00	
10/16/2014	2015	004	1300542421	101000	067A		412.00	
10/16/2014	2015	004	1300542422	101000	067A		1,528.00	
10/16/2014	2015	004	1300542424	101000	067A		11,522.00	
10/16/2014	2015	004	1300542425	101000	067A		2,656.00	
Total Account Number 101000				CASH IN TREASURY-DP			45,350.00	
10/01/2014	2015	004	1500053009	101200	067A		131.20-	
Total Account Number 101200				CASH IN TREASURY-WIRE TRANSFERS			131.20-	
10/03/2014	2015	004	2023129271	101500	067A		88.32-	
10/10/2014	2015	004	2023147709	101500	067A		4,381.05-	
10/10/2014	2015	004	2023147710	101500	067A		60.22-	
10/10/2014	2015	004	2023147977	101500	067A		128.51-	
10/14/2014	2015	004	2023151316	101500	067A		500.00-	
10/14/2014	2015	004	2023151317	101500	067A		274.47-	
10/14/2014	2015	004	2023151318	101500	067A		871.94-	
10/14/2014	2015	004	2023151319	101500	067A		21.21-	
10/22/2014	2015	004	2023179507	101500	067A		4,370.00-	
Total Account Number 101500				PAID WARRANTS RECONCILIATION (IN			10,695.72-	
10/02/2014	2015	004	108424042	109000	067A		116.00-	
10/02/2014	2015	004	108424623	109000	067A		7.00-	
10/02/2014	2015	004	108424626	109000	067A		433.00-	
10/02/2014	2015	004	108424644	109000	067A		318.00-	
10/28/2014	2015	004	108440314	109000	067A		278.40-	
10/24/2014	2015	004	108442086	109000	067A		189.00-	
10/31/2014	2015	004	108444929	109000	067A		996.00-	
Total Account Number 109000				CASH IN TREAS-SPL			2,337.40-	
10/06/2014	2015	004	2023128365	5100000	067A		60.22-	
10/06/2014	2015	004	2023128369	5100000	067A		4,370.00-	
10/06/2014	2015	004	2023128419	5100000	067A		500.00-	
10/06/2014	2015	004	2023128420	5100000	067A		4,381.05-	
10/06/2014	2015	004	2023128424	5100000	067A		274.47-	
10/06/2014	2015	004	2023128427	5100000	067A		871.94-	
10/06/2014	2015	004	2023128446	5100000	067A		21.21-	
10/03/2014	2015	004	2023129271	5100000	067A		88.32	
10/10/2014	2015	004	2023147709	5100000	067A		4,381.05	
10/10/2014	2015	004	2023147710	5100000	067A		60.22	
10/10/2014	2015	004	2023147977	5100000	067A		128.51	
10/14/2014	2015	004	2023151316	5100000	067A		500.00	
10/14/2014	2015	004	2023151317	5100000	067A		274.47	

Date	Year	Per	Document #	G/L	Acct	BA	Cost	Ctr	Amount	Text
10/14/2014	2015	004	2023151318	5100000	067A				871.94	
10/14/2014	2015	004	2023151319	5100000	067A				21.21	
10/22/2014	2015	004	2023179507	5100000	067A				4,370.00	
10/24/2014	2015	004	2023181408	5100000	067A				653.66-	
10/24/2014	2015	004	2023181424	5100000	067A				6,000.00-	
Total Account Number 5100000 WARRANTS PAYABLE									6,436.83-	
10/01/2014	2015	004	1500053009	5150000	067A				131.20	
10/01/2014	2015	004	1905055112	5150000	067A				131.20-	MLBD - TAX 09/30/2014 PAYROLL
10/03/2014	2015	004	1905058610	5150000	067A				274.47-	*attach Sac Local Agency Form Comm
10/03/2014	2015	004	1905058617	5150000	067A				21.21-	*attach Sac Local Agency Form Comm
10/03/2014	2015	004	1905058628	5150000	067A				60.22-	*attach Sac Local Agency Form Comm
10/03/2014	2015	004	1905058937	5150000	067A				4,381.05-	*attach Sac Local Agency Form Comm
10/03/2014	2015	004	1905058944	5150000	067A				4,370.00-	*Sac LAFCO ?'s 874-6458
10/03/2014	2015	004	1905058951	5150000	067A				871.94-	*attach Sac Local Agency Form Comm
10/03/2014	2015	004	1905058969	5150000	067A				500.00-	*attach Sac Local Agency Form Comm
10/23/2014	2015	004	1905071321	5150000	067A				653.66-	*ATTACH:T0BCZQK/SAC LOCAL AGENCY COMM/916 874-6458
10/23/2014	2015	004	1905071322	5150000	067A				6,000.00-	*ATTACH:SA0002/SAC LOCAL AGENCY COMM/ 916 874-6458
10/06/2014	2015	004	2023128365	5150000	067A				60.22	
10/06/2014	2015	004	2023128369	5150000	067A				4,370.00	
10/06/2014	2015	004	2023128419	5150000	067A				500.00	
10/06/2014	2015	004	2023128420	5150000	067A				4,381.05	
10/06/2014	2015	004	2023128424	5150000	067A				274.47	
10/06/2014	2015	004	2023128427	5150000	067A				871.94	
10/06/2014	2015	004	2023128446	5150000	067A				21.21	
10/24/2014	2015	004	2023181408	5150000	067A				653.66	
10/24/2014	2015	004	2023181424	5150000	067A				6,000.00	
Total Account Number 5150000 CLAIMS PAYABLE									0.00	
10/01/2014	2015	004	108429431	7400000	067A				112,470.00-	FY 2014/15 PRE BUDGET
10/01/2014	2015	004	108429432	7400000	067A				112,470.00	FY 2014/15 FNL BUDGET
Total Account Number 7400000 FUND BALANCE UNRESERVED/UNDESIGN									0.00	
10/01/2014	2015	004	1905055112	8025400	067A	4544540000			131.20	95 TAX
Total Account Number 8025400 SD (HUMANIC) PAYROLL CLEARING									131.20	
10/01/2014	2015	004	108429431	8030000	067A				854,000.00-	FY 2014/15 PRE BUDGET
10/01/2014	2015	004	108429432	8030000	067A				854,000.00	FY 2014/15 FNL BUDGET
Total Account Number 8030000 ESTIMATED REVENUES AND OTHER FIN									0.00	
10/01/2014	2015	004	108429431	8036000	067A				966,470.00	FY 2014/15 PRE BUDGET
10/01/2014	2015	004	108429432	8036000	067A				966,470.00-	FY 2014/15 FNL BUDGET
Total Account Number 8036000 APPROPRIATIONS AND ESTIMATES OTH									0.00	
10/03/2014	2015	004	1905058628	20200500	067A	4544540000			60.22	Advertising
Total Account Number 20200500 ADVERTISING/LEGAL NOTICES									60.22	
10/03/2014	2015	004	1905058610	20207600	067A	4544540000			274.47	postage meter
10/03/2014	2015	004	1905058617	20207600	067A	4544540000			21.21	
Total Account Number 20207600 OFFICE SUPPLIES									295.68	

Date	Year	Per	Document #	G/L Acct	BA	Cost Ctr	Amount	Text
10/03/2014	2015	004	1905058969	20208100	067A	4544540000	500.00	Postal Svc
Total Account Number 20208100							500.00	POSTAL SERVICES
10/03/2014	2015	004	1905058951	20227500	067A	4544540000	871.94	rent/lease equipment
10/23/2014	2015	004	1905071321	20227500	067A	4544540000	653.66	RENT/ LEASE EQUIPMENT
Total Account Number 20227500							1,525.60	RENT/LEASES EQUIPMENT
10/03/2014	2015	004	1905058944	20253100	067A	4544540000	4,370.00	legal svcs
Total Account Number 20253100							4,370.00	LEGAL SERVICES
10/31/2014	2015	004	108444929	20259100	067A	4544540000	996.00	
10/23/2014	2015	004	1905071322	20259100	067A	4544540000	6,000.00	OTHER PROF SERVICES
Total Account Number 20259100							6,996.00	OTHER PROFESSIONAL SERVICES
10/02/2014	2015	004	108424042	20291000	067A	4544540000	116.00	Countywide IT Allocation October 2014
Total Account Number 20291000							116.00	COUNTYWIDE IT SERVICES
10/02/2014	2015	004	108424626	20291100	067A	4544540000	433.00	Sharepoint Allocation October 2014
Total Account Number 20291100							433.00	SYSTEMS DEVELOPMENT SERVICES
10/02/2014	2015	004	108424623	20291200	067A	4544540000	7.00	Service Desk Billable Allocation October 2014
Total Account Number 20291200							7.00	SYSTEMS DEVELOPMENT SUPPLIES
10/02/2014	2015	004	108424644	20291600	067A	4544540000	318.00	WAN Allocation October 2014
Total Account Number 20291600							318.00	WAN Costs
10/28/2014	2015	004	108440314	20292300	067A	4544540000	278.40	Per. 4 - Messenger Services
Total Account Number 20292300							278.40	GS MESSENGER SERVICES
10/03/2014	2015	004	1905058937	20294300	067A	4544540000	4,381.05	leased property
Total Account Number 20294300							4,381.05	LEASED PROPERTY USE CHARGESGS
10/24/2014	2015	004	108442086	20298702	067A	4544540000	18.25	October 2014 Circuit Charges
Total Account Number 20298702							18.25	CIRCUIT CHARGES
10/24/2014	2015	004	108442086	20298703	067A	4544540000	170.75	October 2014 Land Line Charges
Total Account Number 20298703							170.75	LAND LINE CHARGES
10/16/2014	2015	004	1300542362	97979000	067A	4544540000	966.00-	
10/16/2014	2015	004	1300542372	97979000	067A	4544540000	1,760.00-	
10/16/2014	2015	004	1300542373	97979000	067A	4544540000	7,131.00-	
10/16/2014	2015	004	1300542375	97979000	067A	4544540000	124.00-	
10/16/2014	2015	004	1300542377	97979000	067A	4544540000	1,321.00-	
10/16/2014	2015	004	1300542379	97979000	067A	4544540000	12,257.00-	
10/16/2014	2015	004	1300542380	97979000	067A	4544540000	2,500.00-	
10/16/2014	2015	004	1300542384	97979000	067A	4544540000	175.00-	
10/16/2014	2015	004	1300542387	97979000	067A	4544540000	108.00-	

Report: ZF_SL_SPEC_DIST
UserID: 1009726
System: PRD/020

Split Ledger Line Item Report
067A LOCAL AGENCY FORMATI
Period: 004 Fiscal Year: 2015

Date: 11/05/2014
Time: 16:14:59
Page: 4

Date	Year	Per	Document #	G/L	Acct	BA	Cost	Ctr	Amount	Text
10/16/2014	2015	004	1300542389	97979000	067A	4544540000	1,977.00-			
10/16/2014	2015	004	1300542391	97979000	067A	4544540000	387.00-			
10/16/2014	2015	004	1300542418	97979000	067A	4544540000	465.00-			
10/16/2014	2015	004	1300542420	97979000	067A	4544540000	61.00-			
10/16/2014	2015	004	1300542421	97979000	067A	4544540000	412.00-			
10/16/2014	2015	004	1300542422	97979000	067A	4544540000	1,528.00-			
10/16/2014	2015	004	1300542424	97979000	067A	4544540000	11,522.00-			
10/16/2014	2015	004	1300542425	97979000	067A	4544540000	2,656.00-			
Total Account Number 97979000 MISCELLANEOUS OTHER REVENUES									45,350.00-	

SACRAMENTO LOCAL AGENCY FORMATION COMMISSION

*1112 I Street, Suite #100
Sacramento, California 95814
(916) 874-6458*

December 10, 2014

TO: Sacramento Local Agency Formation Commission
FROM: Peter Brundage, Executive Officer
RE: Herald Fire Protection District Status Update (LAFC 06-14)

RECOMMENDATION:

Receive and File the status report on the Herald Fire Protection District.

DISCUSSION:

Staffing

The Herald Fire Protection District has hired an Interim Fire Chief as a retired annuitant. The Interim Fire Chief was formerly with Galt Fire Protection District and is familiar with the Herald community and fire district operations within this community. This position is part-time and is limited to 960 hours per year.

In addition, the fire chief has hired an assistant fire chief who has 29 years of experience and who is certified to train firefighters as required. They are in the process of establishing a training schedule.

Public Accountability

District Staff realize that they need to correct the deficiencies identified by the Sacramento Grand Jury and improve communication with the Herald Community. They are improving the District's web site and procedures for the use of its facilities by the community.

District staff has indicated that they will be changing the accounting practices for leasing its facilities so that funds are properly accounted for. In addition, the District is no longer accepting cash or credit card payments for the use of its facilities. The District is

developing a tracking mechanism to document usage. Finally, the District is standardizing fees and incorporating an appeals process.

Governance

The Herald Fire Protection District is governed by five (5) Board of Directors. Currently, all seats are filled based on the November 2014 election.

Financial Audit and Accounting Procedures

The District has hired Richardson and Company to conduct a financial audit of the District. The audit is in progress, however, at this time the date of completion has not been determined. District staff recognizes the need to complete the audit and implement appropriate accounting practices, policies, and procedures related to expenditure control and internal control procedures.

Budget

The District has adopted a Final Budget for FY 2014-15 as required by State law.

District Policies and Procedures

The current management staff has indicated that they will be addressing all of the issues identified by the Sacramento Grand Jury in order to reach compliance. They will be examining personnel policies, operational policies, and the Fire Fighter Bill of Rights. The Fire Chief has also indicated that they will be incorporating a citizen's group to review the proposed policies and recommendations to the Board of Directors prior to a Public Hearing.

Operations and Maintenance

The District is currently working on upgrading and repairing equipment as needed.

Training

The Fire Chief has indicated that they will be working on establishing appropriate training for all staff and volunteers.

PERS

The District is current with all payments to Cal PERS.

Reserves and Cash Flow

The District is using excess fund balance to eliminate past debt and establish a reserve for emergencies.

While the reserves have decreased, District staff has indicated that there should be sufficient cash flow for this year's current operation and maintenance budget.

Conclusion

District staff realizes that it may take a while to make all the necessary changes and improvements. However, it appears that they have been willing to acknowledge and also identify the issues in order to evaluate the appropriate course of action to be taken.

District staff will be working with the Board of Directors to establish the priority actions to address both concerns raised by the community and the Sacramento Grand Jury.

LAFCo staff will continue to monitor the status of District compliance with these issues and will provide any assistance that we can.

SACRAMENTO LOCAL AGENCY FORMATION COMMISSION
1112 I Street #100
Sacramento, California 94814
(916) 874-6458

December 10, 2014

TO: Sacramento Local Agency Formation Commission

FROM: Peter Brundage, Executive Officer

RE: RIVER DELTA FIRE PROTECTION DISTRICT FINAL MUNICIPAL SERVICE REVIEW AND SPHERE OF INFLUENCE UPDATE (09-14)

CONTACT: Donald J. Lockhart AICP, Assistant Executive Officer
Donald.Lockhart@SacLAFCo.org 874-2937

Attached is the Final Municipal Service Review (MSR) for the River Delta Fire Protection District. It is being circulated for public review and comment for 30 days. The Final Municipal Service Review will be brought before your Commission for consideration after this period.

The Final MSR is the result of collaboration with the River Delta FPD Administration. Your staff would like to recognize the RDFPD for their ongoing assistance.

The Final Municipal Service Review (MSR) makes the following determinations:

- Regarding growth and population projections for the affected area, the Commission determines that the River Delta Fire Protection District is capable of providing service that includes the growth and population projections for the affected territory for the next five years.
- Regarding infrastructure needs or deficiencies, the Commission determines that the River Delta Fire Protection District currently has no immediate unmet infrastructure needs or existing deficiencies at the current levels of coverage and service response.
- The River Delta Fire Protection District is an effective fire district as it relates to emergency responses related to fire, and other critical services. The River Delta Fire Protection District serves a rural population effectively and efficiently.
- Regarding financing constraints and opportunities, the Commission determines that the River Delta Fire Protection District has no serious financing constraints at this time. Regarding cost avoidance opportunities, the Commission determines that the District uses its best efforts to take advantage of all reasonable cost avoidance and grant funding opportunities.

- Regarding opportunities for rate restructuring, the Commission determines that the District's Tax Rate Area method of financing is reasonable for providing emergency services. The District is a non-enterprise entity which does not charge fees for services, e.g., plan check and inspection fees for new development, due to the limited level of activity.
- Regarding opportunities for shared facilities, the Commission determines that the District shares facilities with other agencies and continually reviews new opportunities to do so. The District participates with the Sacramento Fire/ EMS Communication Center regarding facility planning.
- Regarding government structure options, including advantages and disadvantages of consolidation or reorganization of service providers, the Commission determines that the District should continue to seek cooperation with the neighboring Delta FPD to consider consolidation to enhance the level of service currently provided to a clearly defined geographic area which is primarily rural-residential and agricultural in nature.
- Regarding evaluation of management efficiencies, the Commission determines the District operates with a high degree of efficiency and professional cooperation with the community and other private/ public agencies. This cooperation is exemplified by the active participation in the quarterly South County Chiefs meetings.
- Regarding local accountability and governance, the Commission determines that the District's Board of Directors represents an adequate level of Special District accountability and governance. The District is an independent District governed by a three member Board of Directors elected at-large from the service territory.

FINAL

MUNICIPAL SERVICE REVIEW

And

SPHERE OF INFLUENCE UPDATE

River Delta Fire Protection District

DECEMBER 10, 2014

LAFC #12-14

Prepared By:

Sacramento Local Agency Formation Commission

112 I Street, Suite #100

Sacramento, California 95814

(916) 874-6458

FAX: (916) 874-2939

www.SacLAFCo.org

SACRAMENTO LOCAL AGENCY FORMATION COMMISSION

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**CORTESE -KNOX -HERTZBERG
LOCAL GOVERNMENT REORGANIZATION ACT OF 2000**

Introduction

The Cortese-Knox-Hertzberg Local Government Reorganization (CKH) Act of 2000 requires that each Local Agency Formation Commission (LAFCo) prepare a Municipal Service Review and Spheres of Influence Updates for all cities and independent special districts within its jurisdiction.

A *Sphere of Influence* is defined by Government Code 56425 as:

A plan for the probable physical boundary and service area of a local agency or municipality.

A *Municipal Service Review* is defined by Government Code Section 56430 as: A means of identifying and evaluating public services.

A Municipal Service Review may be conducted prior to, or in conjunction with, the update of a Sphere of Influence, as necessary.

MUNICIPAL SERVICE REVIEW

Purpose

The Municipal Service Review is intended to provide adequate information for the Commission to make decisions related to both current Spheres of Influence (SOI) and SOI Amendments to determine logical service providers and boundaries, to initiate additional studies in the event that the Commission determines that adequate services are not being provided.

In addition to MSR's, annexations, reorganizations, consolidations, and incorporations require detailed master service plans, fiscal analysis and environmental analysis and other special studies as may be required for these types of action.

Requirements

The Commission shall include a written statement of its determinations with respect to each of the following:

- Growth and population projections for the affected area.
- Present and planned capacity of public facilities and adequacy of public services, including infrastructure needs or deficiencies.

- Financial ability of agencies to provide services.
- Status of, and opportunities for, shared facilities.
- Accountability for community service needs, including governmental structure and operational efficiencies.
- Any other matter related to effective or efficient service delivery, as required by Commission policy.

SPHERE OF INFLUENCE

Purpose

In order to carry out its purposes and responsibilities for planning and shaping logical and orderly development as well as the coordination of local governmental agencies so as to most advantageously provide for the present and future needs of the County and its communities, the Sacramento Local Agency Formation Commission must develop and determine the Sphere of Influence of each local governmental agency within the County.

Requirements

When adopting, amending or updating a Sphere of Influence, the Commission shall, according to Government Code, do all of the following:

- Require districts to file written statements specifying the functions or classes of services provided.
- Establish the nature, location and extent of any functions or classes of services provided by the districts.

In determining the Sphere of Influence of each local agency, the Commission shall consider and prepare determinations with respect to each of the following:

- The present and planned land uses in the area, including agricultural and open space lands.
- The present and probable need for public facilities and services in the area.
- The present capacity of public facilities and adequacy of public services that the agency provides, or is authorized to provide.
- The existence of any social or economic communities of interest in the area if the Commission determines they are relevant.

OVERVIEW

Introduction

Sacramento County has an estimated population of approximately 1.4 million people. Public and municipal services are provided by the County, cities, and special districts. The local government structure in Sacramento County is somewhat unique because a significant amount of development has occurred in the unincorporated area from 1950 to the present. Consequently, municipal services to the unincorporated areas are primarily provided by the County, and/or dependent and independent Special Districts. During the past 15 years there have been three incorporations of urbanized areas: City of Citrus Heights, City of Elk Grove, and the City of Rancho Cordova. For the most part, the new cities continue to use the county and special districts for some municipal service providers. Only the Cities of Sacramento, Folsom and Galt (except fire and emergency services) provide the full array of municipal services.

Most of the fire districts in Sacramento County were formed during the 1940's. However, Galt, Elk Grove, Natomas, Rancho Cordova, and Rio Linda can trace establishment back to the 1920's. With the exception of the town of Freeport, fire and emergency services are provided either by cities or special districts for the entire county. Note: The Town of Freeport receives fire service primarily from the City of Sacramento, however, it does not lie within either a city or fire protection district boundary.

FIRE DISTRICTS

Fire protection is an indispensable municipal service with which all areas in the County, regardless of their rural or urban nature, should be provided. Fire service is provided in the County of Sacramento by the Cities of Folsom and Sacramento, and eleven fire protection districts. The Board of Supervisors governs one district: Natomas Fire Protection District, ex officio. The other districts (which include the Cosumnes Community Services District) are independent special districts and are governed by elected Boards of Directors. There is one remaining area in the County that is not within any organized fire protection agency (see map). It contains the unincorporated community of Freeport. In addition to the eleven districts and two municipalities, Folsom State Prison provides fire protection services within Folsom State Prison and does not provide public protection. Finally, Sacramento International Airport provides rescue and fire support but does not provide emergency medical services.

Fire districts are formed and regulated pursuant to the Health and Safety Code, Section 13801 et seq. The enabling legislation authorizes fire districts to provide fire protection and ambulance and rescue services.

Seventy years ago, when the incorporated area was significantly less urbanized than it is today, fire protection was provided strictly on a volunteer basis. By 1940, increases in population and its attendant growth in fire and fire-related problems, created a need for more organized and widespread fire protection. Thus, the fire district system began to develop in the unincorporated area and professional fire fighting forces became full-time necessity. Districts developed from 1921 (Galt) through 1951 (North Highlands). However, in the more rural south County and Delta, the fire service remains largely staffed by volunteers. This is the case with Courtland FPD.

At the time of formation, fire districts normally encompassed the general area associated with each suburban or rural community. With the post-World War II rise in population and attendant development, the old central establishments in these communities frequently gave way to large shopping centers. The old, large, rural parcels in the unincorporated areas became new housing tracts, while county roads became freeways or other major thoroughfares. New developments did not follow district boundaries.

Numerous attempts toward reorganizing the historical fire district formation have been made in the past. Such endeavors include studies conducted by the Spink Corporation (1968-69), Fire Service Area Study Committee (1970-72), Sacramento Local Agency Formation Commission (1977), and the Local Government Reorganization Commission (1979-81).

As a result of these studies, several political consolidations occurred: Alta Mesa-Wilton (1980); Arden-Carmichael (1983); Arden and Carmichael as American River (1983); North Highlands- Citrus Heights (1984); American River-Arcade (1986); Rio Linda and Elverta (1987); Citrus Heights and Rancho Cordova as Sacramento County (1989); Rio Linda-Elverta with American River (1990); Sloughhouse with American River (1990); Fair Oaks with Sacramento County (1993); Florin with American River (1997); American River with Sacramento County to form Sacramento Metropolitan Fire District (2000); Fruitridge with Pacific to form Fruitridge Pacific Fire Protection District (2006); Elk Grove Community Services District with Galt Fire Protection District to form Cosumnes Community Services District (2006).

General Background

Fire Districts are formed and regulated pursuant to the California State Health and Safety Code, Section 13801, et. seq. The enabling legislation authorizes fire districts to provide fire protection, ambulance and rescue services. Fire districts in Sacramento County can be described as belonging to two broad categories: rural and urban. The definitions of rural and urban used here are developed in light of planning and zoning parameters, and in recognition of the development forces that have and are occurring in Sacramento County. The rural fire districts are generally found in the southern portion of the County and within the area known as the "Northwest Territories" located north of the City of Sacramento. Except for the unincorporated town of Freeport, fire districts serve the entire County.

Uniform Fire Code

In July of 1972 the Sacramento County Board of Supervisors adopted a Uniform Fire Code. This ordinance provides that one fire code will be used for all fire agencies within the County. This code replaced and improved the various individual district codes that govern conditions hazardous to life and property from fire and explosion. The Uniform Fire Code does not standardize the operations of fire districts countywide, but it does speak to what the public can do with regard to inflammable/explosive material. State law requires that public buildings be inspected yearly for fire safety. Each district is responsible for inspection procedures, and these vary from district to district. Fire prevention in all districts is handled as an educational basis.

Communication

The Sacramento Regional Fire/EMS Communications Center (SRFECC) provides fire and emergency medical dispatch services to the Sacramento region. The SRFECC is a Joint Powers Authority (JPA) that is managed by the following fire agencies: Cosumnes Community Services District, Folsom Fire Department, Sacramento Fire Department, and Sacramento Metropolitan Fire District. For more information, please visit the following website: <http://www.srfecc.ca.gov/>

Agency Cooperation-Mutual Aid and Automatic Response

All fire protection districts and city fire departments within Sacramento County have mutual aid and response agreements. When a call for service is received, the nearest available response unit is dispatched regardless of jurisdictional boundary.

ISO Rating

The Insurance Service Office (ISO) is used to rate a fire district's ability to defend against major fires that might occur in the area it serves. The ISO rating procedure evaluates three principal features of fire protection as well as their weight of importance: water supply (40%), fire department staffing (50%), and communications (10%). The ISO devised a system that insurance companies use to compute fire insurance coverage and rates. The rating classes are numbered 1 through 10; the highest number represents the least protection with the highest fire insurance premium rates.

Some of the factors which are considered in the establishment of fire rating zones are: water supply, building codes and structural conditions of buildings, the distance of structures from the nearest fire station, the type of equipment and number of firefighters available at the station, and factors and distances between residences and local street access circulation.

When two numbers are included in an ISO rating, the first number refers to the rating for "watered" areas (areas with a water distribution system and hydrant system,) while the second number refers to "unwatered" areas. In rural areas of Sacramento County, ISO ratings are found to be higher e.g. 9, while urban districts are rated in a range running from 2 to 6 for watered areas.

Finances

Independent special districts that provide fire protection and emergency medical services are funded primarily from property taxes and they are considered a non-enterprise district. City fire departments are typically funded by the city's General Fund that includes both property taxes, sales taxes, and a variety of other revenue sources.

The passage of Proposition 13 put a lid on the amount of revenues that non-enterprise districts could raise to finance needed services. Proposition 13 limited property taxes to one (1) percent of the assessed value. This one (1) percent is allocated to the county, cities, special districts, and school districts based on the districts share of revenue it received just prior to the adoption of

Proposition 13. This change removed the discretionary authority of special districts to raise tax rates to generate additional revenues for both on-going and new programs to increase service levels, or for that matter to keep up with inflation.

District Summary Profile

Agency: River Delta Fire Protection District

Address: 16969 Jackson Slough Rd.
PO Box 541
Isleton, CA 95641

Facility Locations: Station 87 - 154 16969 Jackson Slough Rd.

Website: www.riverdeltafire.com

Telephone: (916) 777-8701 (916) 777-8700 FAX

Administrator Name: Chief Stan Simi

Name of Contact: Chief Stan Simi

Contacts email address: ridchiefsimi@gmail.com

Services Provided: Fire Suppression and emergency medical response

Number of Employees: 28 Volunteers

Agency Size: 27 Square Miles

Agency Population: Estimated at 1500 full-time residents
10,000 recreational - weekends/ holidays (marinas and campgrounds)

Introduction

Background Info

The River Delta Fire Protection District was founded in 1945, as the Isleton Fire Protection District. The River Delta Fire District was established in May of 2004 when it was renamed and relocated. The RDFPD provides fire protection to the unincorporated community surrounding the City of Isleton. It eventually began to provide emergency medical services in the district as well. The RDFPD is an Independent Special District.

Setting

The River Delta Fire Protection District is located in the heart of the Delta, in the southwestern edge of Sacramento County, situated along and around the Sacramento River. It consists almost entirely of rural-residential and farmland uses.

The District covers territory bounded to the west by Solano County across the Sacramento River, and San Joaquin County to the east. On the north is the Walnut Grove FPD. The Delta FPD marks the southern border in Sacramento County, and a portion of Contra Costa County also abuts to the south.

Management and Staffing Structure

The District employs 28 Volunteer Firefighters and a paid Fire Chief, 2 Assistant Chiefs - paid per call, 1 paid Captain, a paid District Secretary and a three member Board of Directors, who receive a meeting stipend.

LAFCo Determination

- The River Delta Fire Protection District is an effective fire district as it relates to emergency responses related to rural fire, medical aid and other critical services. The River Delta Fire Protection District serves a rural population effectively and efficiently.

Growth and Population Projections

The RDFPD service area is somewhat unique in that the full time population is relatively stable, with limited growth projected. However, the recreational population is highly variable, sometime peaking at 10,000 or more on holiday weekends. The district is also very diverse in an emergency demand. The emergency calls in the district consist of structure fires, vehicle fires, grass/vegetation fires, boat fires, medical aids, vehicle accidents, floods, levee breaks, etc. The district has a population of 1,500 persons in the winter and approximately 10,000+ in the summer. There is an average of 325 emergency calls per year. The level of demand on the District for services is acceptable with current equipment and manpower

The RDFPD has also responded on many occasions to mutual aid requests from other districts with more than adequate manpower and equipment and while maintaining an adequate resource reserve to cover the district.

The District population is expected to remain statistically stable for the foreseeable future. The only future growth anticipated is based in industry, through the possible implementation of the BDCP Water Conveyance.

LAFCo Determination

- Regarding growth and population projections for the affected area, the Commission determines that the River Delta Fire Protection District is capable of providing service that includes the growth and population projections for the affected territory for the next five years.

Facilities and Programs

Facilities

Station 87 - 154 16969 Jackson Slough Rd.

Programs

The RDFPD holds public education events on a quarterly basis. The ongoing theme is “Get to know River Delta FPD.”

Capacity of Present and Planned Public Facilities

The District’s present service capacity is adequate for the region it covers, as response times fit within National Fire Protection Association (NFPA) 1720 compliance. This widely recognized industry standard specifies requirements for effective and efficient organization and deployment of fire suppression operations, emergency medical operations and special operations to the public by both volunteer and combination fire departments to protect citizens, property and the occupational safety and health of the fire service personnel. Provisions cover functions and objectives of fire department emergency service delivery, response capabilities and resources, including staffing levels, response times, and levels of service. General criteria for managing resources and systems, such as health and safety, incident management, training, communications and pre-incident planning are also included.]

The District is capable of responding to up one to two calls a day without any difficulty. The majority of the District is rural farmland and is expected to remain so in the foreseeable future. Minor commercial growth is expected within the next five years which should not stress the District’s current capabilities.

Based on the projected population growth in the District, our facilities and services should remain adequate for the future.

Infrastructure Needs or Deficiencies

The District conducts daily inspections of all equipment and facilities in its jurisdiction to maintain quality and identify equipment in need of replacement or repair. The District currently has no areas of deferred maintenance as equipment is either repaired immediately or as soon as necessary. Most of these repairs are handled in house by qualified staff, or provided by local mechanics.

Infrastructure and equipment is maintained to extend useful service-life for as long as possible. Any replacement equipment or infrastructure is financed through Grant funding or donations, or supplemented by District tax revenue when necessary.

Currently there are no deficiencies that have resulted in any violations.

LAFCo Determination

- Regarding infrastructure needs or deficiencies, the Commission determines that the River Delta Fire Protection District currently has no immediate unmet infrastructure needs or existing deficiencies at the current levels of coverage and service response.

Financial Information

The RDFP maintains a balanced budget (Attached.) Service levels as compared to other local fire departments are similar relative to call volumes. The RDFPD last conducted an audit in 2013.

LAFCo Determination

- Regarding financing constraints and opportunities, the Commission determines that the River Delta Fire Protection District has no serious financing constraints at this time. Regarding cost avoidance opportunities, the Commission determines that the District uses its best efforts to take advantage of all reasonable cost avoidance and grant funding opportunities.

Status and Opportunities for Innovation and Shared Facilities

The District is currently has Mutual Aid agreements with all of surroundings departments and districts. The District is not aware of any overlapping territory on our borders.

The RDFPD views the opportunity for reorganization with Delta FPD as a potential means to enhance service response times. However, Delta FPD has expressed no interest in changing the current contractual relationship with the City of Rio Vista for fire and emergency response services.

LAFCo Determination

- Regarding government structure options, including advantages and disadvantages of consolidation or reorganization of service providers, the Commission determines that the District should continue to seek cooperation with the neighboring Delta FPD to consider consolidation to enhance the level of service currently provided to a clearly defined geographic area which is primarily rural-residential and agricultural in nature.

Accountability for Community Service Needs

Public participation is welcome at the monthly Board meeting, but few community members attend.

The District is governed by a three member Board of Directors, elected to office for two or four year terms, by Registered Voters living in district. The Board meets publically at Station 87 on the second Tuesday of every month. The meeting times are posted. The Board members are compensated for their service. Board members oversee all personnel matters. No Board member may serve as Chief, Ass. Chief or Captain.

Issues, Concerns, and Opportunities

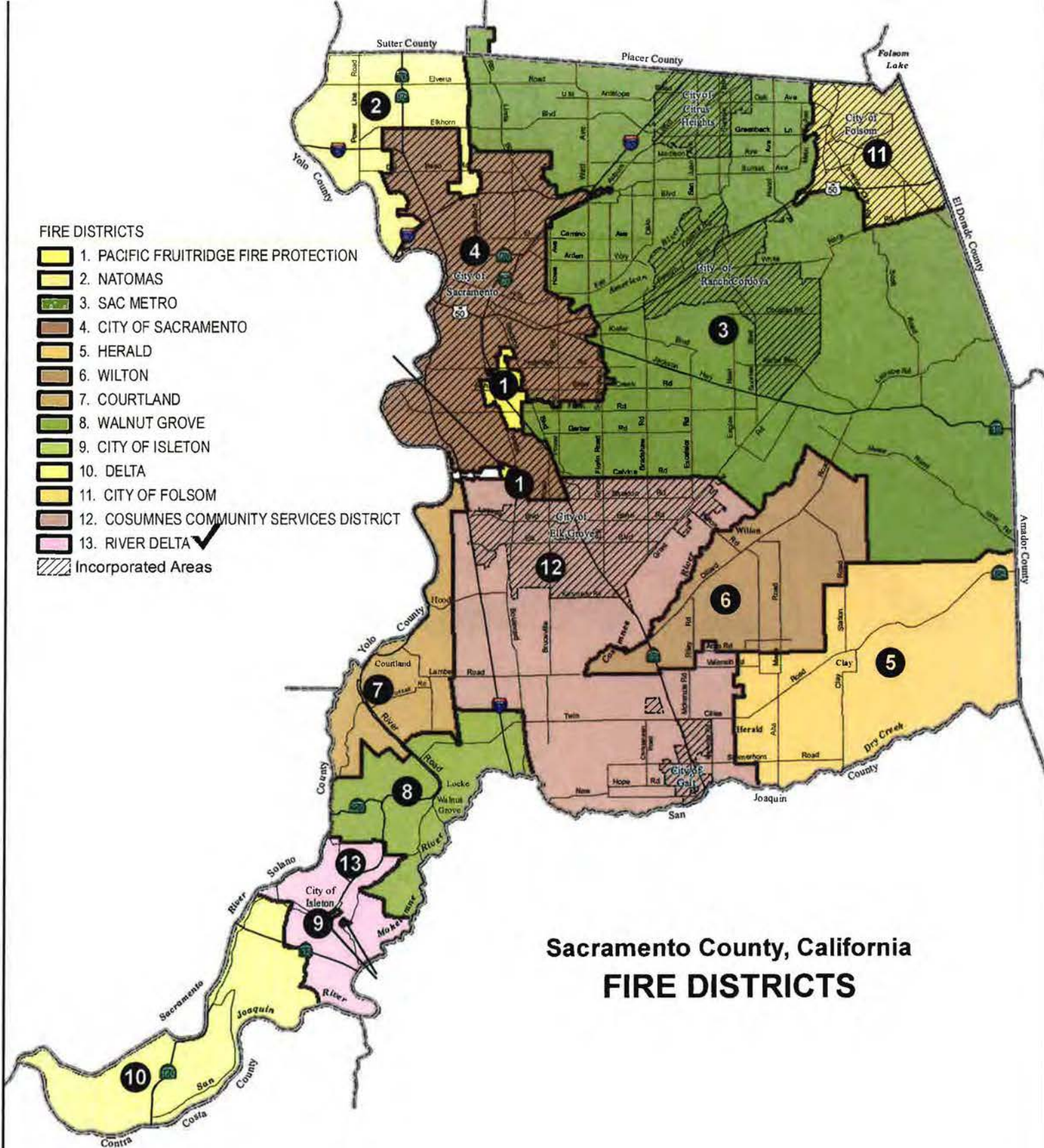
The district is a non-discriminatory entity and does not discriminate in its hiring processes based on race, age, or sex.

We follow State and Federal Employment Laws. We are a part of the Northern California Special District Insurance Authority (NCSDIA) which covers all Equipment, Land, Buildings and Workers Compensation.

LAFCo Determination

- Regarding government structure options, including advantages and disadvantages of consolidation or reorganization of service providers, the Commission determines that the District currently provides services primarily to a clearly defined geographic area which is primarily rural and agricultural in nature.
- Regarding evaluation of management efficiencies, the Commission determines the District operates with a high degree of efficiency and professional cooperation with the community and other private/ public agencies. This cooperation is exemplified by the active participation in the quarterly South County Chiefs meetings.
- Regarding local accountability and governance, the Commission determines that the District's Board of Directors represents an adequate level of Special District accountability and governance. The District is an independent District governed by a five member Board of Directors elected at-large from the service territory.

Attachments

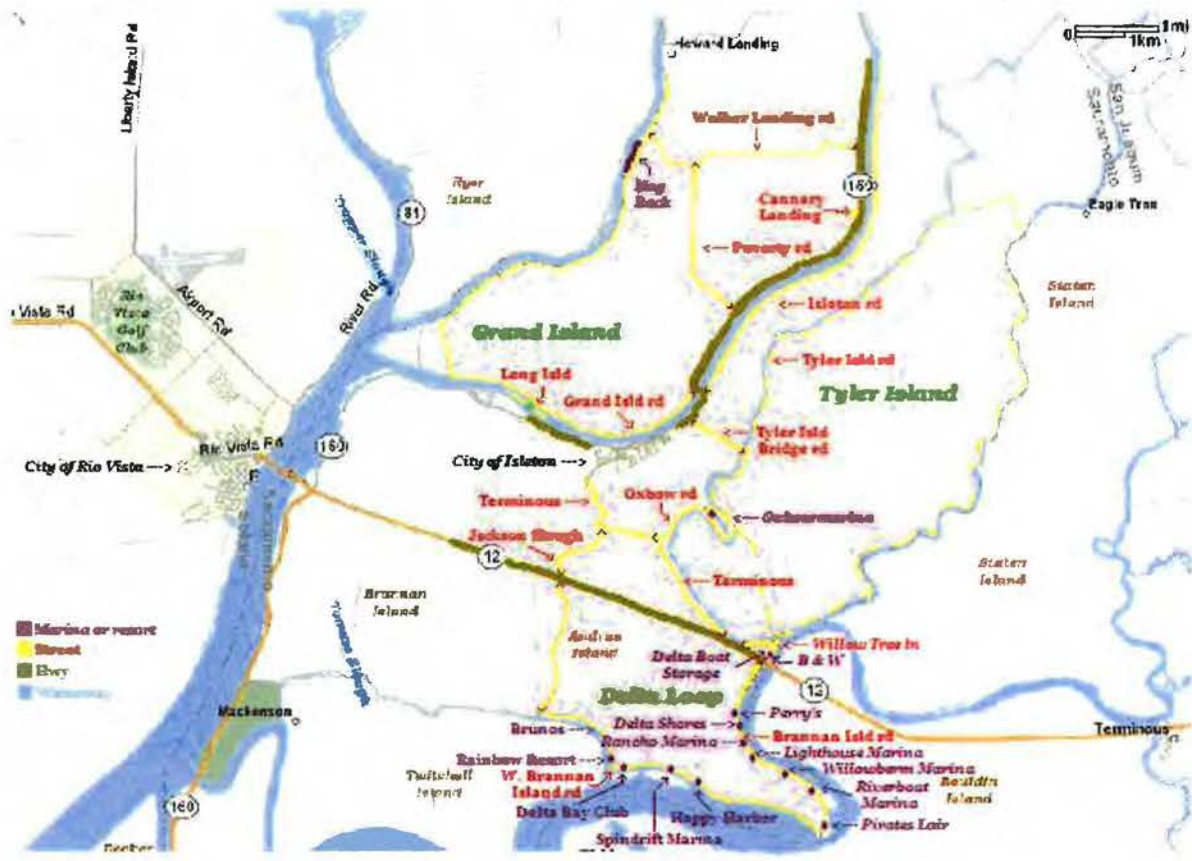


FIRE DISTRICTS

- 1. PACIFIC FRUITRIDGE FIRE PROTECTION
- 2. NATOMAS
- 3. SAC METRO
- 4. CITY OF SACRAMENTO
- 5. HERALD
- 6. WILTON
- 7. COURTLAND
- 8. WALNUT GROVE
- 9. CITY OF ISLETON
- 10. DELTA
- 11. CITY OF FOLSOM
- 12. COSUMNES COMMUNITY SERVICES DISTRICT
- 13. RIVER DELTA
- Incorporated Areas

**Sacramento County, California
FIRE DISTRICTS**





RIVER DELTA FIRE DISTRICT

P.O. BOX 63
WALNUT GROVE, CA. 95690

DIRECTORS:
KIRK WEST
BOB GUSTAFSON
ROLAND PAOLINELLI

CHIEF, RICKY D. CARTER
ASSIST. CHIEF, TYLER WAGAMAN
BATALLION CHIEF, LARRY GARDINER

Changes in District;

March 31, 2004 by way of Resolution by the Board of Directors, the Isleton Fire Protection District Changed their name to "River Delta Fire District".

The need for the change of the name, was to abolish the "stigma" that had for years tarnished the reputation and demoralized the operation of the Isleton Fire Protection District within the county and neighboring Fire Departments as well.

This name change was needed. The personnel at that time in March became insubordinate on two occasions refusing to respond to calls in the District due to the dismissal of four officers for unprofessional conduct and behavior.

Since this time, a new department has been formed by recruitment and currently have 50 persons active on the Roster list. The following explains the chain of command and expertise of the individual Firefighters currently staffed;

Chief
Assistant Chief
Battalion Chief
Captains (4)
Engineers (8)
Firefighters (35)

Of the total personnel, 90% are EMT certified, (12) class B drivers, (1) Paramedic, (2) Finishing Paramedic school and 50% of personnel Firefighter 1 certified.

The needs of this department are as follows:

1. 50 sets of turn-outs both structure gear and grass gear needed for protection.
2. The need for more funding through boat revenue from County of Sac.
3. Expanding call volume in area and growth in RDFD response area.
4. Higher fuel costs associated with calls, training and patrols in RDFD area.
5. 24 hour coverage now in place.

RESOLUTION NUMBER 04-1

**NAME CHANGE RESOLUTION BEFORE THE GOVERNING BOARD OF THE
ISLETON FIRE PROTECTION DISTRICT**

County of Sacramento, State of California

**RESOLUTION ADOPTING NAME CHANGE OF THE ISLETON FIRE
PROTECTION DISTRICT**

WHEREAS, meetings have been held it is the decision of the Board of Directors of the Isleton Fire Protection District to change its name to River Delta Fire District.

The Resolution was presented to the Board of Directors on March 31st, 2004 and passed by a unanimous vote of the Directors present.

All parties doing business with the Isleton Fire Protection District will be advised of the name change by mail.

Dated 3/31/04

Kirk West
Kirk West, Chairman

Virginia Green
Virginia Green, Secretary

Resolution Number 08-005

**River Delta Fire District
The Surplus of the River Delta Fire District Building
Located At
103 2nd Street, Isleton, CA
County of Sacramento**

WHEREAS, the River Delta Fire District has out grown the present fire station (building) located at 103 2nd Street, Isleton, CA. Sacramento County.

NOW THEREFORE BE IT RESOLVED, that the Board of Directors of River Delta Fire District has declared that their present fire station (building) located at 103 2nd Street, Isleton, CA. Sacramento County as surplus property.

NOW THEREFORE BE IT RESOLVED, that the Board of Directors of River Delta Fire District will put their present fire station (building) located at 103 2nd Street, Isleton, CA. Sacramento County up for sale.

BE IT FURTHER RESOLVED, the following conditions will be attached to the sale. Sale subject to the District's purchasing the property on Jackson Slough Road.

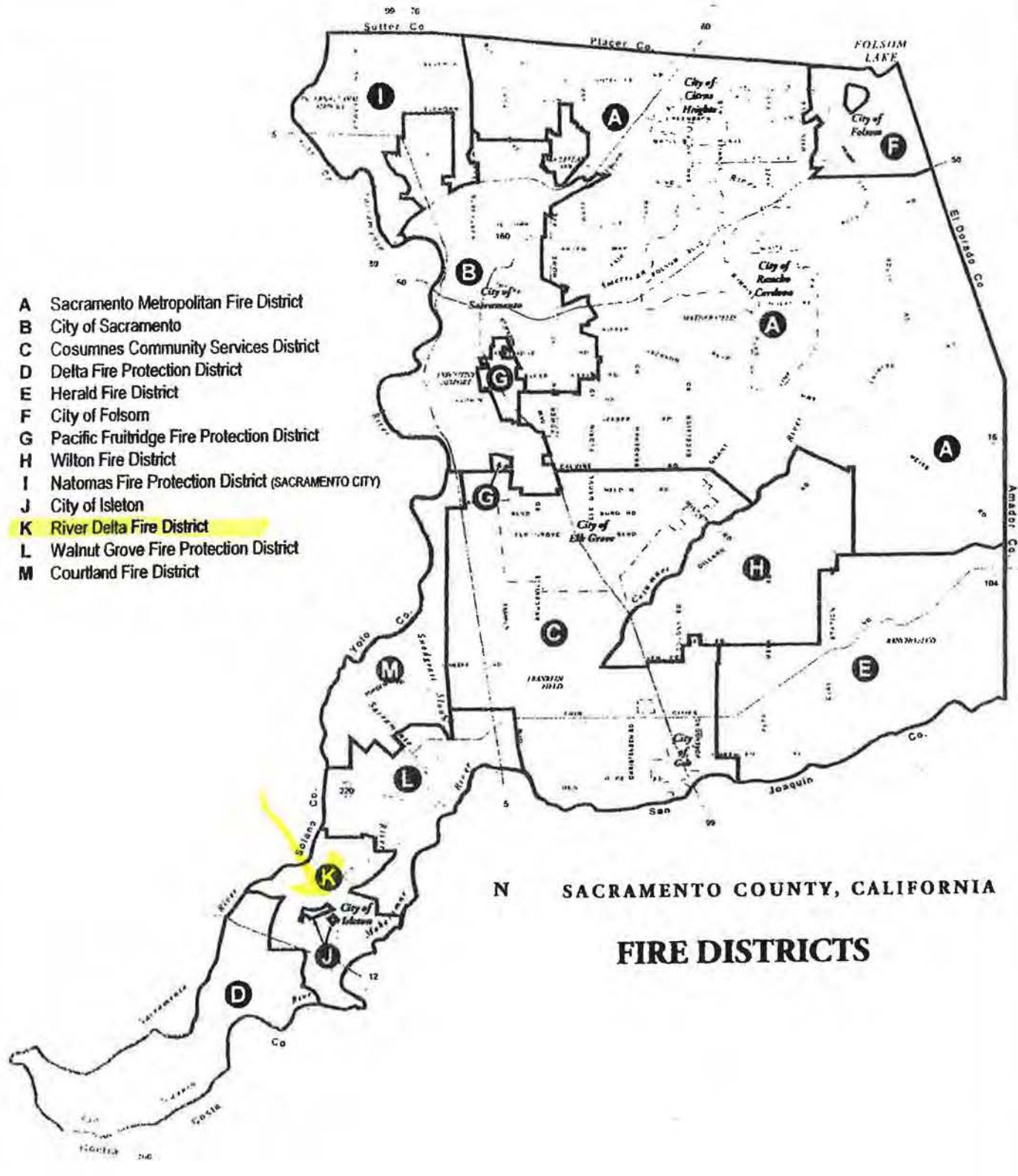
CERTIFIED

I, KIRK WEST, do hereby certify that I am the duly elected Chairman of the BOARD OF DIRECTORS OF THE RIVER DELTA FIRE DISTRICT and that the fore-going is a full, true and correct copy of a Resolution duly and regularly adopted at a meeting of the Board of directors of said District held on the 8th day of April 2008, a majority and quorum of the members of said Board being present and all voting in favor of said Resolution.

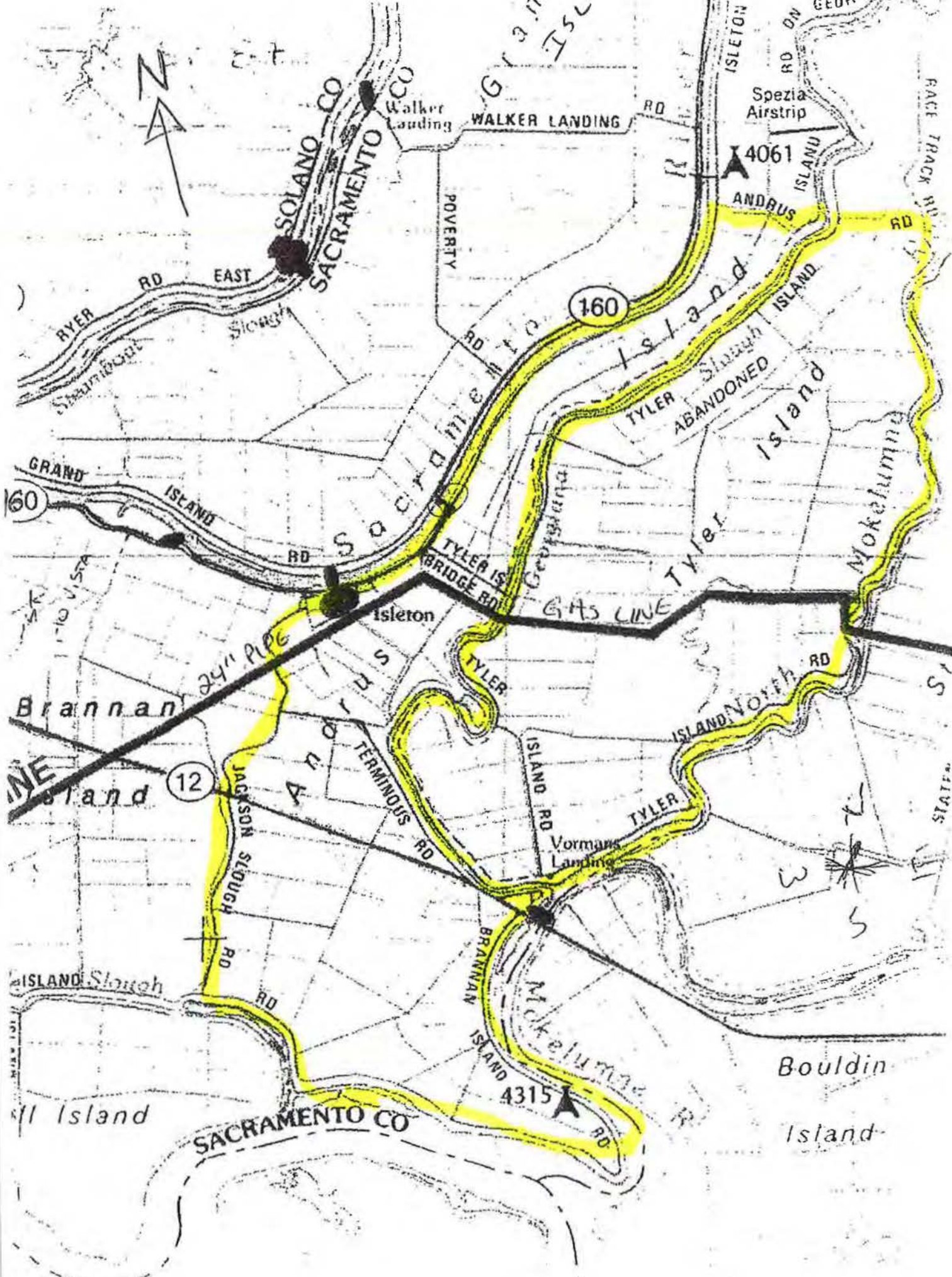
DATED: April 08, 2008


KIRK WEST, CHAIRMAN

- A Sacramento Metropolitan Fire District
- B City of Sacramento
- C Cosumnes Community Services District
- D Delta Fire Protection District
- E Herald Fire District
- F City of Folsom
- G Pacific Fruitridge Fire Protection District
- H Wilton Fire District
- I Natomas Fire Protection District (SACRAMENTO CITY)
- J City of Isleton
- K River Delta Fire District**
- L Walnut Grove Fire Protection District
- M Courtland Fire District



N SACRAMENTO COUNTY, CALIFORNIA
FIRE DISTRICTS



Resort	Berths	Camping	Mobiles	Cabins
Brunos	200	25	0	0
Rivers Edge	50	0	50	0
Delta Bay Club	137	0	0	0
KOA	0	157	0	0
Splndrift	??	0	45	0
Happy Harbor	??	0	24	0
Easy C's	25	0	0	0
San Andreas	0	25	0	0
Pirates Lair	237	0	49	0
River Boat	100	0	0	0
Willow Berm	356	0	0	0
Light House	0	215	0	0
Rancho Marina	0	58	32	0
Delta Shores	0	189	0	0
Perry's	70	0	0	0
B&W	100	0	0	40
Oxbow Marina	250	0	95	0
Canary Landing	0	25	1	0
Totals	1525	694	296	40

Number of homes in the district = 216
Number of restaurants in the district = 5
Number of businesses = 15 (Does not include resorts)
Estimated population in Fall / Winter months is 1,700 people
Estimated population in Spring / Summer months is 17,000 people

SOLANO COUNTY SHERIFF 911 COMMUNICATIONS

Number Of Calls Report by Department - Complaint (All Units)

Jurisdiction: SOLANO

First Date: 01/01/2013

Last Date: 12/30/2013

Department	Complaint	Number
1 RID		
	1055 CORONERS CASE WITH FIRE RESPO	2
	1091S STRAY ANIMAL	1
	AUTO AUTOMATIC AID	5
	BOAT/F BOAT INCIDENT (FIRE NEEDED)	1
	DEBRIS DEBRIS OR TRASH FIRE	1
	E911 911 HANGUP/WELFARE CHECK/TEST	1
	ELECT ELECTRICAL PROBLEM	2
	FA FIRE ALARM	3
	FFUP FIRE FOLLOW-UP	1
	FINFO FIRE INFORMATION	15
	FUEL GAS OR DIESEL LEAK	1
	HM HAZMAT INCIDENT	1
	LEA LAW ENFORCEMENT ASSIST	2
	MA MUTUAL AID	1
	MASTRUCT MUTUAL AID STRUCTURE FIRE	2
	MECHAN DOWN MECHANICAL	5
	MEDAID MEDICAL AID	119
	MEDALM MEDICAL ALARM	3
	OMA OUT OF COUNTY MUTUAL AID	5
	PAGER PAGER TEST	2
	PASSL PUBLIC ASSIST: LIFT ASSIST	20
	PASS PUBLIC ASSIST	4
	SD/F SPECIAL DETAIL FOR FIRE	9
	SMOKE SMOKE/ODOR INVESTIGATION	7
	STRUCT STRUCTURE FIRE	11
	TRACC TRAFFIC ACCIDENT	41
	VEG VEGETATION FIRE	78
	VEH VEHICLE FIRE	5

Group Total: 348

Report Total: 348

A call with multiple Departments assigned will be counted in the group total for each of these Departments, therefore such calls will be counted more than once. For this reason, the total number of calls may not equal the sum of the group totals

MUTUAL AID RECEIVED 1/1/13 – 6/19/14

DATE	TYPE OF CALL	AGENCIES
01/16/13	Structure fire	Rio Vista, Montezuma, Walnut Grove, Isleton
05/20/13	Structure fire	Rio Vista, Montezuma, Isleton, Walnut Grove
05/28/13	Structure fire	Rio Vista, Montezuma, Isleton, Walnut Grove
05/28/13	Vegetation fire	Montezuma
05/29/13	Vegetation fire	Montezuma
06/01/13	Boat fire	Rio Vista, Montezuma
06/08/13	MVA	Montezuma
06/17/13	Vegetation fire	Rio Vista, Montezuma
06/18/13	Vegetation fire	Isleton, Rio Vista, Montezuma
06/22/13	Vegetation fire	Isleton, Rio Vista, Montezuma
07/04/13	Vegetation fire	Isleton
07/04/13	Vegetation fire	Isleton, Walnut Grove, Rio Vista, Montezuma, Suisun District
07/12/13	Vegetation fire	Isleton
08/07/13	Boat fire	Rio Vista, Montezuma
08/23/13	Vegetation fire	Walnut Grove
09/06/13	Car fire	Isleton
09/22/13	MVA	Rio Vista
10/06/13	Vegetation fire	Rio Vista
12/01/13	Boat fire	Rio Vista, Montezuma
02/01/14	MVA	Isleton
02/20/14	MVA	Rio Vista
05/28/14	Vegetation fire	Isleton
06/13/14	Car fire/Vegetation fire	Rio Vista, Montezuma

Date	Type	Station
6/15/13	Veg Fire	Delta District
6/16/13	Veg Fire	Delta District
6/18/13	Veg Fire	Delta District
7/6/13	MVA	Delta District
9/6/13	Veg Fire	Delta District
9/7/13	Veg Fire	Delta District
9/9/13	MVA	Delta District
9/9/13	Veg Fire	Delta District
1/14/14	Structure Fire	Delta District
2/19/14	MVA	Delta District
3/14/14	MVA	Delta District
4/18/14	Structure Fire	Delta District
5/4/14	Veg Fire	Delta District
2/26/13	Veg Fire	Isleton Fire
7/7/13	Structure Fire	Isleton Fire
8/22/13	Medical	Isleton Fire
9/6/13	Car Fire	Isleton Fire
1/10/14	Medical	Isleton Fire
3/5/14	Medical	Isleton Fire
3/27/14	Lift Assist	Isleton Fire
6/5/13	Veg Fire	Montezuma Fire
6/8/13	MVA	Montezuma Fire
7/21/13	MVA	Montezuma Fire
8/29/13	Veg Fire	Montezuma Fire
12/19/13	Veg Fire	Montezuma Fire
6/8/14	Veg Fire	Montezuma Fire
6/16/13	Structure Fire	Rio Vista Fire
8/5/13	Structure Fire	Rio Vista Fire
9/13/13	Structure Fire	Rio Vista Fire
11/24/13	Structure Fire	Rio Vista Fire
11/27/13	Structure Fire	Rio Vista Fire
2/16/14	Structure Fire	Rio Vista Fire
3/8/14	Structure Fire	Rio Vista Fire
4/22/14	Structure Fire	Rio Vista Fire
5/7/14	Structure Fire	Rio Vista Fire
5/15/14	Gas Leak	Rio Vista Fire
5/19/14	Structure Fire	Rio Vista Fire
5/20/13	Structure Fire	Walnut Grove Fire
1/2/14	MVA	Walnut Grove Fire
3/15/14	Car Fire	Walnut Grove Fire
4/12/13	MVA	Woodbridge Fire
4/23/13	MVA	Woodbridge Fire
4/23/13	Veg Fire	Woodbridge Fire
4/30/13	Veg Fire	Woodbridge Fire
4/30/13	Veg Fire	Woodbridge Fire
5/1/13	Veg Fire	Woodbridge Fire
5/1/13	Veg Fire	Woodbridge Fire

Date	Type	Station
5/2/13	Veg Fire	Woodbridge Fire
5/2/13	Veg Fire	Woodbridge Fire
5/4/13	Veg Fire	Woodbridge Fire
5/4/13	Veg Fire	Woodbridge Fire
5/4/13	Veg Fire	Woodbridge Fire
5/5/13	Veg Fire	Woodbridge Fire
5/9/13	Veg Fire	Woodbridge Fire
5/10/13	Veg Fire	Woodbridge Fire
5/12/13	Veg Fire	Woodbridge Fire
5/17/13	Veg Fire	Woodbridge Fire
5/19/13	Veg Fire	Woodbridge Fire
5/22/13	MVA	Woodbridge Fire
5/25/13	Veg Fire	Woodbridge Fire
5/29/13	MVA	Woodbridge Fire
6/7/13	Veg Fire	Woodbridge Fire
6/8/13	Veg Fire	Woodbridge Fire
6/18/13	Veg Fire	Woodbridge Fire
6/30/13	Water Emergency	Woodbridge Fire
7/4/13	Veg Fire	Woodbridge Fire
7/8/13	Veg Fire	Woodbridge Fire
7/18/13	Veg Fire	Woodbridge Fire
7/20/13	Veg Fire	Woodbridge Fire
7/27/13	Veg Fire	Woodbridge Fire
9/2/13	Veg Fire	Woodbridge Fire
9/5/13	Veg Fire	Woodbridge Fire
9/8/13	Veg Fire	Woodbridge Fire
9/11/13	Veg Fire	Woodbridge Fire
9/14/13	Veg Fire	Woodbridge Fire
9/20/13	Veg Fire	Woodbridge Fire
10/3/13	Veg Fire	Woodbridge Fire
10/5/13	Veg Fire	Woodbridge Fire
10/9/13	MVA	Woodbridge Fire
10/13/13	Car Fire	Woodbridge Fire
11/1/13	Veg Fire	Woodbridge Fire
11/6/13	MVA	Woodbridge Fire
1/23/14	MVA	Woodbridge Fire
3/9/14	MVA	Woodbridge Fire
3/16/14	MVA	Woodbridge Fire
3/24/14	MVA	Woodbridge Fire
4/9/14	MVA	Woodbridge Fire
4/25/14	MVA	Woodbridge Fire
5/28/14	MVA	Woodbridge Fire
6/3/14	MVA	Woodbridge Fire
6/6/14	MVA	Woodbridge Fire
6/10/14	MVA	Woodbridge Fire
6/10/14	Veg Fire	Woodbridge Fire

13

7

6

11

53

River Delta Fire District

Firefighter	Years at River Delta	F.I.E. Academy Graduate	CA State Firefighters-1	EMT-B	EMT-P	ICS 100,200,700,800	Wildland S Series	Firefighter DL Endorsment	HazMat FPA (yearly)	Bloodborne Pathogens (yearly)	Response to Terrorism (yearly)	BLS CPR&AED	Drivers License	Working EMT-B or EMT-P
Adam Griffith	Probation	X		X		X	X		X	X	X	X	X	AMR EMT-B
Anthony Leach	4 years	X	X	X		X	X	X	X	X	X	X	X	AMR EMT-B
Brad Anderson	5 years	X	X	X	X	X	X	X	X	X	X	X	X	MEDIC EMT-B
Brandon Flower	8 years	X	X	X	X	X	X	X	X	X	X	X	X	AMR PARAMDIC
Brian Cash	5 years					X	X	X	X	X	X	X	X	
Cameron Conroy	5 years	X	X	X		X	X	X	X	X	X	X	X	AMR EMT-B
Clint Simons	7 years	X	X	X	X	X	X	X	X	X	X	X	X	AMR PARAMEDIC
David Youngblood	Probation			X	X	X		X	X	X	X	X	X	P-PLUS PARAMEDIC
Dylan Mollenhauer	3 years			X	X	X			X	X	X	X	X	PROTRANSPORT-1 EMT-B
Eric Dwyer	Probation			X	X	X			X	X	X	X	X	AMR EMT-B
Eric Gregory	5 years		X	X		X		X	X	X	X	X	X	MEDIC EMT-B
Freddie Almdarez	1 years	X	X	X		X	X		X	X	X	X	X	AMR EMT-B
James Beall	3 years	X	X	X		X	X	X	X	X	X	X	X	
Johnathan Halverson	Probation	X		X	X	X	X		X	X	X	X	X	P-PLUS PARAMEDIC
Ken Jenkins	6 years	X	X	X		X	X		X	X	X	X	X	
Kevin Fogleman	6 years	X	X	X	X	X	X	X	X	X	X	X	X	
Kyle Tallet	1 years	X		X		X			X	X	X	X	X	AMR EMT-B
Marc Akjyma	8 years	X	X	X	X	X	X	X	X	X	X	X	X	AMR PARAMEDIC
Martinez Geiger	Probation	X		X		X	X		X	X	X	X	X	TLC EMT-B
Matt Mccoy	5 years			X		X		X	X	X	X	X	X	
Michael Livingston	Probation			X	X	X	X		X	X	X	X	X	
Nate Bassignani	Probation	X		X		X	X		X	X	X	X	X	
Patrick Johannessen	Probation	X		X		X	X		X	X	X	X	X	AMR EMT-B
Sayer Morgan	5 years		X	X	X	X	X	X	X	X	X	X	X	AMR EMT-B
Sean Camillo	Probation			X								X	X	PROTRANSPORT-1 EMT-B
Sean Kirby	4 years	X	X	X		X	X	X	X	X	X	X	X	
Shannan Shaw	3 years	X	X	X	X	X	X		X	X	X	X	X	AMR PARAMEDIC
Travis Higdon	Probation			X	X	X			X	X	X	X	X	P-PLUS PARAMEDIC

2/28/2013

**EXPENDITURE DETAIL SCHEDULE - FY 2014-15 FINAL BUDGET
SPECIAL DISTRICT (306) - RIVER DELTA FIRE DISTRICT**

Fund Center	Commitment Item	Description	FY 11-12 History	FY 12-13 History	FY 13-14 Budget	FY 13-14 As Of 06/30/14	Computed Est For FY 13-14	Final
FUND 228A	RIVER DELTA FIRE - GENER							
2289228	10111000	SALARIES & WAGES - REGULAR EMPLOY	14,410	12,650	16,860	15,100	15,100	17,276
2289228	10112400	SALARIES & WAGES - COMMISSION & CO	0	0	0	1,050	1,050	1,110
2289228	10122000	OASDHI - EMPLOYER COST	1,130	1,073	1,400	1,235	1,235	1,339
		Object 10	15,540	13,723	18,260	17,385	17,385	19,725 ✓
2289228	20200500	ADVERTISING/LEGAL NOTICES	0	0	100	0	0	0
2289228	20200600	AIR TRADE DEVELOPMENT	417	726	750	449	449	500
2289228	20203100	BUSINESS TRAVEL	0	0	0	0	0	200
2289228	20203500	EDUCATION & TRAINING SERVICE	935	11,265	7,500	10,408	10,408	2000
2289228	20203600	EDUCATION & TRAINING SUPPLIES	900	0	1,000	0	0	1,300
2289228	20203700	TUITION REIMBURSEMENT	0	0	250	0	0	150
2289228	20205100	INSURANCE - LIABILITY	0	0	7,750	0	0	0
2289228	20205300	INSURANCE - BONDS/GENERAL/PROPER	11,527	21,927	10,850	13,288	13,288	18,000
2289228	20206100	MEMBERSHIP DUES	1,170	662	750	742	742	750
2289228	20207600	OFFICE SUPPLIES	115	67	600	349	349	800
2289228	20208100	POSTAL SERVICES	13	6	100	127	127	125
2289228	20208102	STAMPS	84	36	100	413	413	300
2289228	20208500	PRINTING SERVICES	202	0	100	80	80	100
2289228	20210300	AGRICULTURE/HORTICULTURE SERVICE	0	0	0	290	290	290
2289228	20211100	BUILDING MAINTENANCE SERVICE	959	3,001	3,000	3,237	3,237	2,500
2289228	20211200	BUILDING MAINTENANCE SUPPLIES	2,939	5,799	4,000	1,432	1,432	4,000
2289228	20214100	LAND IMPROVEMENT MAINTENANCE SER	0	21	0	0	0	0
2289228	20214200	LAND IMPROVEMENT MAINTENANCE SUP	0	0	0	0	0	0
2289228	20216700	PLUMBING MAINTENANCE SERVICE	0	0	0	0	0	0
2289228	20216800	PLUMBING MAINTENANCE SUPPLIES	0	0	0	0	0	0

**EXPENDITURE DETAIL SCHEDULE - FY 2014-15 FINAL BUDGET
SPECIAL DISTRICT (306) - RIVER DELTA FIRE DISTRICT**

Fund Center	Commitment Item	Description	FY 11-12 History	FY 12-13 History	FY 13-14 Budget	FY 13-14 As Of 06/30/14	Computed Est For FY 13-14	Final
2289228	20218100	CONSTRUCTION SERVICES & SUPPLIES	0	0	0	0	0	0
2289228	20219100	ELECTRICITY	5,702	3,962	6,000	4,277	4,277	4000
2289228	20219300	REFUSE COLLECTION/DISPOSAL SERVIC	0	123	250	0	0	200
2289228	20219700	TELEPHONE SERVICE	3,300	2,914	3,000	2,172	2,172	2200
2289228	20220500	AUTOMOTIVE MAINTENANCE SERVICE	2,757	4,476	8,000	808	808	9000
2289228	20220600	AUTOMOTIVE MAINTENANCE SUPPLIES	8,580	5,121	6,000	8,211	8,211	3000
2289228	20221100	CONSTRUCTION EQUIPMENT MAINTENA	0	426	0	0	0	0
2289228	20221200	CONSTRUCTION EQUIPMENT MAINTENA	0	0	0	0	0	0
2289228	20222600	EXPENDABLE TOOLS	0	0	500	0	0	300
2289228	20223200	FIRE/CRASH/RESCUE SUPPLIES	72,403	9,330	4,500	11,345	11,345	3500
2289228	20223600	FUEL & LUBRICANTS	16,521	15,073	14,000	18,803	18,803	23,000
2289228	20225200	MEDICAL EQUIPMENT MAINTENANCE SU	0	0	600	160	160	0
2289228	20226102	EQUIPMENT REPAIR	0	0	0	0	0	0
2289228	20226103	TYPEWRITER REPAIR	50	0	50	0	0	0
2289228	20226200	OFFICE EQUIPMENT MAINTENANCE SUP	30	0	0	0	0	0
2289228	20227100	RADIO/ELECTRONIC MAINTENANCE SER	868	912	1,000	943	943	1000
2289228	20227200	RADIO/ELECTRONIC MAINTENANCE SUP	58,169	1,933	500	0	0	0
2289228	20227500	RENT/LEASES EQUIPMENT	2,226	519	800	0	0	0
2289228	20227501	COPY MACHINES	0	0	0	0	0	0
2289228	20227503	POSTAGE METERING	9	41	100	0	0	0
2289228	20227504	MISCELLANEOUS	1,413	1,272	1,500	2,004	2,004	1500
2289228	20228300	SHOP SUPPLIES	0	0	0	0	0	0
2289228	20229100	OTHER EQUIPMENT MAINTENANCE SERV	862	210	850	0	0	0
2289228	20231400	CLOTHING/PERSONAL SUPPLIES	39,274	571	2,500	1,015	1,015	1800
2289228	20234200	KITCHEN SUPPLIES	12	0	0	0	0	0

**EXPENDITURE DETAIL SCHEDULE - FY 2014-15 FINAL BUDGET
SPECIAL DISTRICT (306) - RIVER DELTA FIRE DISTRICT**

Fund Center	Commitment Item	Description	FY 11-12 History	FY 12-13 History	FY 13-14 Budget	FY 13-14 As Of 06/30/14	Computed Est For FY 13-14	Final
2289228	20250500	ACCOUNTING SERVICES	4,250	3,750	4,000	3,850	3,850	4000
2289228	20250700	ASSESSMENT / COLLECTIONS SERVICES	2,878	3,001	2,650	2,478	2,478	2500
2289228	20253100	LEGAL SERVICES	0	109	0	0	0	0
2289228	20259100	OTHER PROFESSIONAL SERVICES	8,194	10,485	12,000	7,411	7,411	12000
2289228	20289800	OTHER OPERATING EXPENSE - SUPPLIE	0	0	800	0	0	0
2289228	20289900	OTHER OPERATING EXPENSE - SERVICE	0	76	0	0	0	0
2289228	20292100	GS PRINTING SERVICES	0	0	100	0	0	0
2289228	20292200	GS MAIL/POSTAGE CHARGES	4	2	50	0	0	0
2289228	20292800	GS EQUIPMENT RENTAL - LIGHT	150	0	100	0	0	0
		Object 20	246,913	107,816	106,700	94,292	94,292	99015 ✓
2289228	30321000	INTEREST EXPENSE	10,726	11,373	7,232	11,260	11,260	9820
2289228	30322000	BOND/LOAN REDEMPTION	61,500	58,897	41,224	37,194	37,194	38680
		Object 30	72,226	70,270	48,456	48,453	48,454	48500 ✓
2289228	43430300	EQUIP-SD-NON-RECON	30,486	1,328	13,250	11,680	11,680	15000
		Object 43	30,486	1,328	13,250	11,680	11,680	15000
		FUNDCENTER 2289228	365,165	193,137	186,666	171,811	171,811	182240
		FUND TOTAL 228A	365,165	193,137	186,666	171,811	171,811	182240
		DISTRICT TOTAL	365,165	193,137	186,666	171,811	171,811	182240 ✓

**REVENUE DETAIL SCHEDULE - FY 2014-15 FINAL BUDGET
SPECIAL DISTRICT (306) - RIVER DELTA FIRE DISTRICT**

Fund Center	Commitment Item	Description	FY 11-12 History	FY 12-13 History	FY 13-14 Budget	FY 13-14 As Of 06/30/14	Computed Est For FY 13-14	Final
FUND 228A RIVER DELTA FIRE - GENER								
2289228	91910100	PROP TAX CUR SEC	(144,462)	(147,026)	(160,840)	(127,934)	(127,934)	130,000
2289228	91910200	PROP TAX CUR UNSEC	(6,652)	(6,801)	(6,628)	(5,496)	(5,496)	5,560
2289228	91910300	PROP TAX CUR SUP	(66)	(303)	(70)	(1,937)	(1,937)	2,000
2289228	91910400	PROPERTY TAX SECURED DELINQUENT	(2,872)	(2,055)	(2,055)	(1,744)	(1,744)	1,700
2289228	91910500	PROPERTY TAX SUPPLEMENTAL DELINQ	(29)	(22)	(25)	(58)	(58)	0
2289228	91910600	PROPERTY TAX UNITARY	(3,537)	(3,442)	(1,727)	(3,630)	(3,630)	3700
2289228	91912000	PROPERTY TAX REDEMPTION	(3)	0	0	(5)	(5)	0
2289228	91913000	PROP TAX PR UNSEC	(244)	(179)	(55)	(173)	(173)	200
2289228	91914000	PROP TAX PENALTIES	(49)	(24)	0	(44)	(44)	0
		Object 91	(157,914)	(159,852)	(171,400)	(141,022)	(141,021)	143,100
2289228	94941000	INTEREST INCOME	(77)	38	(200)	115	115	100
		Object 94	(77)	38	(200)	115	115	100
2289228	95952200	HOME PROP TAX REL	(2,280)	(2,313)	(2,256)	(1,846)	(1,846)	1900
		Object 95	(2,280)	(2,313)	(2,256)	(1,846)	(1,846)	1900
2289228	97979000	MISCELLANEOUS OTHER REVENUES	(208,124)	(6,030)	(12,810)	(22,679)	(22,679)	37140
		Object 97	(208,124)	(6,030)	(12,810)	(22,679)	(22,679)	37140
	FUNDCENTER 2289228		(368,395)	(168,157)	(186,666)	(165,432)	(165,431)	182240
	FUND TOTAL 228A		(368,395)	(168,157)	(186,666)	(165,432)	(165,431)	182240
	DISTRICT TOTAL		(368,395)	(168,157)	(186,666)	(165,432)	(165,431)	182240

SACRAMENTO COUNTY
DEPARTMENT OF FINANCE
AUDITOR CONTROLLER DIVISION
COMPUTATION OF PROP 1A AMOUNT
R&T §100.06(c)(4)(B)

BA		PROPERTY TAX REVENUES R & T §100.06(a)(1) (A)	VEHICLE LICENSE FEE R & T §97.70	IN LIEU LOCAL SALES AND USE TAX R & T §97.68	DEEMED APPORTIONED PROPERTY TAX REVENUES	R & T §100.06(a)(1)(A) 8% AMOUNT	R & T §100.06(a)(1)(B) 8% AMOUNT	INTER AGENCY	R & T §100.06(a)(1) - 8% AMOUNT	R & T §100.06(b)(2) HARDSHIP	SECURITIZATION	DISTRICT A/R
5701	COUNTY GENERAL	239,332,150	143,187,726	18,735,315	401,255,191	19,146,572	12,953,843	579,601	32,680,016.29		YES	
	CITIES											
7462	CITY OF CITRUS HEIGHTS	4,711,172	7,324,892	2,930,415	14,966,479	376,894	820,425	-	1,197,318.29		YES	
7426	CITY OF FOLSOM	19,966,316	5,383,670	4,443,387	29,793,373	1,597,305	786,165	-	2,383,469.82		YES	
7428	CITY OF GALT	2,447,300	1,874,007	-	4,321,307	195,784	149,921	-	345,704.52		YES	
7430	CITY OF ISLETON	95,654	85,745	43,247	224,646	7,652	10,319	-	17,971.69		YES	
7432	CITY OF SACTO	98,721,590	37,059,386	16,813,174	152,594,150	7,897,727	4,309,805	-	12,207,532.02		YES	
7470	CITY OF ELK GROVE	11,284,972	11,058,997	4,869,854	27,213,823	902,798	1,274,308	(579,601)	1,597,504.83		NO	x
7477	CITY OF RANCHO CORDOVA	8,551,489	5,097,792	2,321,736	15,971,017	684,119	593,562	-	1,277,681.33		YES	
	DEPENDENT SPECIAL DISTRICTS											
011A	COUNTY LIBRARY (SACRAMENTO PUBLIC)	21,015,002			21,015,002	1,681,200			1,681,200.18		YES	
	COUNTY ROADS	442,974			442,974	35,438			35,437.96		YES	
253D	COUNTY SERVICE AREA 1	386,470			386,470	30,918			30,917.58		YES	
319A	SACRAMENTO WATER AGENCY	7,118,819			7,118,819	569,506			569,505.52		YES	
560A	CSA #4B	4,907			4,907	393			392.56		YES	
561A	CSA #4C-DELTA	22,414			22,414	1,793			1,793.12		YES	
562A	CSA #4D-GALT	8,669			8,669	694			693.54		YES	
351A	DEL NORTE OAKS PARK	2,949			2,949	236			235.95		YES	
229A	NATOMAS FIRE	2,021,217			2,021,217	161,697			161,697.32		YES	
336A	MISSION OAKS PARK	2,263,517			2,263,517	181,081			181,081.36		YES	
337A	CARMICHAEL PARK	1,659,858			1,659,858	132,789			132,788.64		YES	
338A	SUNRISE PARK	4,253,755			4,253,755	340,300			340,300.38		YES	
	INDEPENDENT SPECIAL DISTRICTS											
7489	ELK GROVE METRO DRAINAGE	1,319,466			1,319,466	105,557			105,557.27		NO	x
201A	ELK GROVE-COSUMNES CEMETERY	767,107			767,107	61,369			61,368.56		YES	
202A	FAIR OAKS CEMETERY	194,079			194,079	15,526			15,526.29		NO	x
205A	GALT ARNO CEMETERY	275,019			275,019	22,001			22,001.49		NO	x
206A	SYLVAN CEMETERY	82,914			82,914	6,633			6,633.15		NO	x
212A	SACRAMENTO METRO FIRE	127,385,127			127,385,127	10,190,810			10,190,810.18		YES	
217A	COURTLAND FIRE	121,425			121,425	9,714			9,713.98		YES	
219A	DELTA FIRE	290,678			290,678	23,254			23,254.21		NO	x
227A	HERALD FIRE	568,563			568,563	45,485			45,485.05		NO	x
228A	RIVER DELTA FIRE	186,081			186,081	14,886			14,886.49		YES	
231A	PACIFIC FRUITRIDGE FIRE	3,184,513			3,184,513	254,761			254,761.00	Filed	NO	x
235A	WALNUT GROVE FIRE	209,828			209,828	16,786			16,786.23		NO	x
236A	WILTON-ALTA MESA FIRE	1,146,973			1,146,973	91,758			91,757.82		YES	
331A	ARDEN MANOR PARK	352,629			352,629	28,210			28,210.31		NO	x
332A	ORANGEVALE PARK	1,140,685			1,140,685	91,255			91,254.81		YES	
334A	ARDEN PARK	304,939			304,939	24,395			24,395.12		YES	
339A	ARCADE CREEK PARK	538,479			538,479	43,078			43,078.30		YES	
341A	FAIR OAKS PARK	1,428,561			1,428,561	114,285			114,284.88		YES	
342A	FULTON - EL CAMINO PARK	1,140,811			1,140,811	91,265			91,264.89		YES	
345A	RIO LINDA-ELVERTA PRK	845,418			845,418	67,633			67,633.44		YES	
346A	NORTH HIGHLANDS PARK	1,166,949			1,166,949	93,356			93,355.90		YES	
347A	CORDOVA PARK	3,642,446			3,642,446	291,396			291,395.68		YES	
394A	SLOUGHHOUSE RESOURCE	77,916			77,916	6,233			6,233.31		YES	
7475	COSUMNES CSD	34,627,812			34,627,812	2,770,225			2,770,224.94		YES	
7492	COSUMNES CSD-GALT FIRE	3,987,267			3,987,267	318,981			318,981.36		YES	
7476	SOUTHGATE PARK	4,793,254			4,793,254	383,460			383,460.30		YES	
7480	RANCHO CORDOVA - ROAD	54,789			54,789	4,383			4,383.14		YES	
7407	EL DORADO HILLS WATER/FIRE	24,994			24,994	2,000			1,999.53		YES	
7413	RANCHO MURIETTA CSD	595,951			595,951	47,676			47,676.06		NO	x
7416	GALT IRRIGATION	18,164			18,164	1,453			1,453.09		NO	x
7418	RIO LINDA-ELVERTA COMM WTR	79,231			79,231	6,339			6,338.51		NO	x
7420	CLAY CALIF. WATER	963			963	77			77.03		NO	x
7421	OMOCHUMNE HARTNELL	112,614			112,614	9,009			9,009.14		NO	x
7423	SACRAMENTO-YOLO MOSQUITOES	10,097,472			10,097,472	807,798			807,797.74		YES	
7425	SAN JUAN SUBURBAN WTR	783,122			783,122	62,650			62,649.77		YES	
	TOTAL	625,857,430	211,072,215	50,157,128	887,086,773	50,068,594	20,898,347	-	70,956,941.88			

CODE	DISTRICT NAME	DISTRICT TYPE	PARCELS	REDUCTION
002	FOLSOM	CITY	260	58,936,951
163	FOLSOM-CENTRAL	REDEVELOPMENT	29	9,665,703
037	FOLSOM/CORDOVA	UNIFIED SCHOOL	435	139,071,954
239	FOLSOM/CORDOVA-SFID IMP. NO. 1	UNIFIED SCHOOL	177	80,264,806
241	FOLSOM/CORDOVA-SFID IMP. NO. 2	UNIFIED SCHOOL	258	58,807,148
256	FOLSOM/CORDOVA-SFID IMP. NO. 3	UNIFIED SCHOOL	30	22,324,559
255	FOLSOM/CORDOVA-SFID IMP. NO. 4	UNIFIED SCHOOL	148	59,313,504
231	FRANKLIN BOULEVARD	REDEVELOPMENT	23	4,661,792
154	FULTON/EL CAMINO	PARK & REC	158	18,825,022
006	GALT	CITY	61	7,674,533
126	GALT	IRRIGATION	37	4,833,035
164	GALT	REDEVELOPMENT	13	2,287,853
019	GALT UNION JT(34-39)	ELEM. SCHOOL	83	9,801,681
026	GALT UNION JT(34-39)	HIGH SCHOOL	113	14,574,546
258	GALT- 2007 AMENDMENT	REDEVELOPMENT	4	192,080
098	GALT/ARNO	CEMETERY	111	14,076,783
027	GRANT UNION JT(3134)	HIGH SCHOOL	0	0
115	HERALD	FIRE PROTECTION	28	4,459,601
134	HOOD	MUN LIGHT MAINT	1	45,000
007	ISLETON	CITY	3	162,691
116	ISLETON	FIRE PROTECTION	9	744,185
165	ISLETON	REDEVELOPMENT	1	70,091
107	LAGUNA	COMM FACILITIES	155	20,177,743
091	LOS RIOS JT(09-31-34-48-57)	COMM. COLLEGE	5,209	950,584,052
234	MATHER AIR FORCE BASE	REDEVELOPMENT	7	1,578,355
243	MCCLELLAN AFB/WATT AVE.	REDEVELOPMENT	13	5,609,927
131	METROPOLITAN STORM	DRAIN. MAINT.	1,927	262,750,096
155	MISSION OAKS	PARK & REC	287	38,821,070
135	MUNICIPAL-NO. 01	MUN LIGHT MAINT	60	7,735,456
136	MUNICIPAL-NO. 02	MUN LIGHT MAINT	27	1,038,750
041	NATOMAS	UNIFIED SCHOOL	339	137,692,168

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CODE	DISTRICT NAME	YEAR	PARCELS	LAND	IMPROVEMENTS	FIXTURES	PERS PROP	HOMEOWNERS	MISC EXEMP	TOTAL VALUE	NET/RP RATIO
231	FRANKLIN BOULEVARD REDEVELOPMENT	2015	2,789	159,956,056	367,014,037	0	0	4,704,000	0	522,266,093	1.079
		2014	2,789	159,720,849	365,046,130	774,270	2,122,243	4,739,000	38,951,735	483,972,757	1.004
154	FULTON/BL CAMINO PARK & REC	2015	7,706	716,685,061	1,648,160,410	0	0	22,460,806	0	2,342,384,665	1.061
		2014	7,706	716,054,713	1,645,738,756	15,622,400	11,602,935	22,770,206	157,708,782	2,208,539,816	1.001
006	GALT CITY	2015	7,739	435,734,245	1,136,486,964	0	0	26,439,000	0	1,545,782,209	1.013
		2014	7,739	434,529,438	1,137,944,308	17,052,641	7,588,950	26,748,400	45,149,997	1,525,216,940	1.000
126	GALT IRRIGATION	2015	2,736	292,711,845	405,286,339	0	0	8,117,367	0	689,880,817	1.009
		2014	2,736	291,549,845	401,741,898	849,469	3,991,147	8,177,567	6,021,170	683,933,622	1.007
164	GALT REDEVELOPMENT	2015	1,159	88,056,585	181,903,977	0	0	2,457,000	0	267,503,562	.965
		2014	1,159	86,589,972	182,793,734	16,587,483	7,198,957	2,457,000	13,414,781	277,298,365	1.002
019	GALT UNION JT(34-39) ELEM. SCHOOL	2015	9,381	630,145,812	1,394,119,973	0	0	31,099,878	0	1,993,165,907	1.012
		2014	9,381	628,324,955	1,392,734,037	17,678,969	11,912,646	31,427,478	50,075,604	1,969,147,525	1.002
026	GALT UNION JT(34-39) HIGH SCHOOL	2015	11,723	882,178,954	1,761,586,987	0	0	37,132,367	0	2,606,633,574	1.011
		2014	11,723	879,731,613	1,759,580,090	17,993,666	14,573,049	37,522,967	54,893,850	2,579,461,601	1.002
258	GALT- 2007 AMENDMENT REDEVELOPMENT	2015	712	26,262,772	57,593,067	0	0	1,932,000	0	81,923,839	1.014
		2014	712	26,253,495	57,635,284	230,776	207,539	1,946,000	1,576,707	80,804,387	1.000
098	GALT/ARNO CEMETERY	2015	11,670	877,823,880	1,752,129,126	0	0	37,090,367	0	2,592,862,639	1.010
		2014	11,670	875,361,813	1,750,129,103	17,993,666	14,511,391	37,473,967	54,237,006	2,566,285,000	1.002
027	GRANT UNION JT(3134) HIGH SCHOOL	2015	0	0	0	0	0	0	0	0	.000
		2014	0	0	0	0	0	0	0	0	.000
115	HERALD FIRE PROTECTION	2015	1,660	184,120,073	278,372,270	0	0	4,296,878	0	458,195,465	1.001
		2014	1,660	184,072,472	278,431,151	338,574	1,102,200	4,338,878	1,651,973	457,953,546	1.000
134	HOOD MUN LIGHT MAINT	2015	137	2,575,078	5,793,109	0	0	273,000	0	8,095,187	1.005
		2014	137	2,538,413	5,793,409	0	0	273,000	0	8,058,822	1.004
007	ISLETON CITY	2015	566	17,213,874	27,900,607	0	0	675,797	0	44,438,684	.999
		2014	566	17,148,892	27,677,153	998,618	113,286	668,797	797,735	44,471,417	1.006
116	ISLETON FIRE PROTECTION	2015	892	95,917,128	68,159,233	0	0	1,027,754	0	163,048,607	.987
		2014	892	95,747,564	68,088,200	219,300	2,443,942	1,020,754	253,702	165,224,550	1.001
165	ISLETON REDEVELOPMENT	2015	269	9,964,864	12,000,524	0	0	101,797	0	21,863,591	.989
		2014	269	9,920,698	11,869,019	997,014	104,604	94,797	681,585	22,114,953	1.008
107	LAGUNA COMM FACILITIES	2015	13,900	1,090,226,851	2,854,700,476	0	0	49,476,000	0	3,895,451,327	1.028
		2014	13,900	1,090,302,397	2,855,605,381	4,997,559	7,841,424	50,290,800	118,365,452	3,790,090,509	1.000
091	LOS RIOS JT(09-31-34-40) COMM COLLEGE	2015	445,471	36,068,787,564	84,390,496,122	0	0	1,461,213,098	0	118,998,070,58	1.028
		2014	445,472	35,999,951,538	84,255,895,783	821,149,950	772,401,046	1,475,792,698	4,597,737,071	116,775,868,54	1.002

* River Delta

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CODE	DISTRICT NAME	YEAR	PARCELS	LAND	IMPROVEMENTS	FIXTURES	PERS PROP	HOMEOWNERS	MISC EXEMP	TOTAL VALUE	NET/RP RATIO
231	FRANKLIN BOULEVARD REDEVELOPMENT	2014	2,789	159,618,155	364,643,348	350,286	301,008	4,746,000	38,479,015	481,687,782	.862
		2013	2,790	155,252,617	352,696,073	69,683,272	24,304,285	4,905,600	38,107,887	558,922,760	1.032
154	FULTON/EL CAMINO PARK & REC	2014	7,706	715,857,442	1,644,464,166	8,021,420	8,374,045	22,777,583	148,475,216	2,205,464,274	1.030
		2013	7,708	714,200,184	1,560,329,743	16,237,743	11,964,351	23,445,298	137,178,903	2,142,107,820	1.038
006	GALT CITY	2014	7,739	433,736,577	1,135,847,036	15,029,306	5,837,951	26,769,400	45,044,607	1,518,636,863	1.099
		2013	7,747	408,032,565	1,016,819,287	15,961,380	5,927,269	27,130,600	37,448,009	1,382,161,892	1.102
126	GALT IRRIGATION	2014	2,736	291,282,589	401,525,863	269,195	1,223,753	8,193,161	6,021,170	680,087,069	1.075
		2013	2,733	261,924,116	380,385,531	842,347	3,698,051	8,201,510	6,091,800	632,556,735	1.079
164	GALT REDEVELOPMENT	2014	1,159	86,517,349	182,713,069	14,579,273	5,679,248	2,457,000	13,407,085	273,624,854	1.032
		2013	1,163	85,783,887	167,171,747	15,345,961	5,796,602	2,499,000	6,339,508	265,259,689	1.064
019	GALT UNION JT(34-39) ELEM. SCHOOL	2014	9,381	627,481,077	1,390,700,785	15,195,060	7,061,984	31,456,904	49,970,214	1,959,011,788	1.098
		2013	9,386	578,060,810	1,251,938,290	16,690,297	10,900,474	31,790,078	42,310,247	1,783,489,546	1.103
026	GALT UNION JT(34-39) HIGH SCHOOL	2014	11,723	878,618,366	1,757,401,494	15,350,414	8,019,036	37,559,561	54,788,460	2,567,041,289	1.088
		2013	11,727	812,548,548	1,602,857,749	16,928,291	12,575,802	37,920,710	47,076,532	2,359,913,148	1.091
258	GALT- 2007 AMENDMENT REDEVELOPMENT	2014	712	26,241,757	57,619,710	215,651	13,500	1,953,000	1,576,707	80,560,911	1.091
		2013	716	24,750,276	53,122,124	371,625	52,193	1,988,000	2,440,579	73,867,639	1.077
098	GALT/ARNO CEMETERY	2014	11,670	874,261,386	1,747,986,219	15,350,414	7,985,756	37,510,561	54,131,616	2,553,941,598	1.088
		2013	11,674	808,182,133	1,593,960,498	16,926,631	12,493,440	37,871,710	46,350,575	2,347,340,417	1.092
027	GRANT UNION JT(3134) HIGH SCHOOL	2014	0	0	0	0	0	0	0	0	.000
		2013	0	0	0	0	0	0	0	0	.000
115	HERALD FIRE PROTECTION	2014	1,660	183,824,185	278,344,285	259,848	691,927	4,345,904	1,651,973	457,122,368	1.052
		2013	1,660	173,629,934	265,821,650	257,524	938,892	4,345,878	1,640,733	434,661,389	1.052
134	HOOD MUN LIGHT MAINT	2014	137	2,538,413	5,793,409	0	0	273,000	0	8,058,822	1.037
		2013	137	2,485,139	5,566,491	0	0	280,000	0	7,771,630	1.035
007	ISLETON CITY	2014	566	17,134,488	27,542,950	17,600	11,674	668,797	797,735	43,240,180	.984
		2013	566	17,736,852	26,637,052	1,003,533	102,069	696,781	618,318	43,964,409	1.007
116	ISLETON FIRE PROTECTION	2014	896	98,095,157	67,834,273	149,723	1,366,180	1,028,972	253,702	166,170,659	1.041
		2013	893	92,472,985	66,766,212	492,699	1,260,726	985,915	370,206	159,636,581	1.042
165	ISLETON REDEVELOPMENT	2014	269	9,927,102	11,861,347	17,600	11,674	94,797	681,585	21,041,341	.927
		2013	269	10,834,558	11,540,806	1,002,075	94,176	101,781	678,508	22,691,326	.974
107	LAGUNA COMM FACILITIES	2014	13,899	1,087,519,205	2,848,358,668	3,946,095	4,942,373	50,325,800	117,277,560	3,777,162,981	1.086
		2013	13,893	1,034,559,398	2,608,323,539	4,440,123	5,295,749	51,275,000	122,099,847	3,479,243,962	1.080
091	LOS RIOS JT(09-31-34-48) COMM. COLLEGE	2014	445,484	35,963,569,867	84,210,817,100	558,692,204	650,058,658	1,476,975,448	4,382,794,374	115,523,368,00	1.062
		2013	443,990	34,205,017,541	78,753,916,620	883,991,807	829,993,728	1,502,421,866	4,392,926,796	108,777,571,03	1.064

RIVER DELTA FIRE DISTRICT
PROPERTY TAX SUMMARY

YEAR	TAX REVENUE	LOST REVENUE
2009	\$186,113.00	0
2010	\$176,064.00	-10,049.00
2011	\$159,712.00	-16,352.00
2012	\$155,226.00	\$4,486.00
2013	\$159,852.00	\$4,626.00
2014	\$140,338.00	\$19,514.00
	Total Loss	(\$45,775.00)

Total Assessed Value

Tax Revenue of Other Districts 2013/2014

Delta	\$80,833 + tax override	\$90,000.00	\$170,833.00
River Delta	\$140,338.00		
Walnut Grove	\$229,166.00		
Courtland	\$131,200.00		
City of Isleton	\$71,747.00		

VOTER REGISTRATION AND ELECTIONS							
ESTIMATED ELECTION FEES			NOVEMBER 2014 GENERAL ELECTION				
				1,818	0.8174	0.0619	
ENTITY	#	RV as of 11/4/13	# Add'l Cont.	\$1,818 Setup Fee	RV 1st Contest	\$0.0619 RV Add'l Contest	FEES TOTAL
WARD 7	1	92,549		1,818	75,650		77,468
FLOOD CONTROL					0		78,337
AMERICAN RIV FCD	1	93,613		1,818	76,519		78,337
FIRE PROTECTION DISTRICTS					0		146,038
COURTLAND	1	543		1,818	444		2,262
DELTA	1	217		1,818	177		1,995
PACIFIC FRUITRIDGE	1	10,601		1,818	8,665		10,483
HERALD	1	1,730		1,818	1,414		3,232
RIVER DELTA	1	475		1,818	388		2,206
SACRAMENTO METRO DIV 1	1	30,839		1,818	25,208		27,026
SACRAMENTO METRO DIV 3	1	36,398		1,818	29,752		31,570
SACRAMENTO METRO DIV 7	1	38,904		1,818	31,800		33,618
SACRAMENTO METRO DIV 9	1	29,381		1,818	24,016		25,834
WALNUT GROVE	1	738		1,818	603		2,421
WILTON	1	4,370		1,818	3,572		5,390
REC AND PARK DISTRICTS					0		167,553
ARCADE CREEK	1	9,378		1,818	7,666		9,484
ARDEN MANOR	1	3,888		1,818	3,178		4,996
ARDEN PARK	1	3,417		1,818	2,793		4,611
CORDOVA	1	56,433		1,818	46,128		47,946
FAIR OAKS	1	20,440		1,818	16,708		18,526
FULTON EL-CAMINO	1	13,906		1,818	11,367		13,185
NORTH HIGHLANDS	1	16,527		1,818	13,509		15,327
ORANGEVALE	1	18,313		1,818	14,969		16,787
RIO LINDA-ELVERTA	1	9,840		1,818	8,043		9,861
SOUTHGATE DIV 1	1	6,662		1,818	5,446		7,264
SOUTHGATE DIV 3	1	8,416		1,818	6,879		8,697
SOUTHGATE DIV 4	1	11,073		1,818	9,051		10,869
IRRIGATION DISTRICTS							78,671
CARMICHAEL WATER	1	21,670	1	1,818	17,713	1,341	20,872
CITRUS HEIGHTS WATER	1	31,275	1	1,818	25,564	1,936	29,318
FAIR OAKS WATER	1	23,064	2	1,818	18,853	2,855	23,526
GALT IRRIGATION	1	3,333	2	1,818	2,724	413	4,955
WATER DISTRICTS							126,781
DEL PASO MANOR	1	2,770		1,818	2,264		4,082

RESOLUTION # 2008-04

**A RESOLUTION REGARDING A MORTGAGE DEED OF TRUST AND REAL ESTATE LIEN
NOTE AGREEMENT
FOR THE PURPOSE OF PURCHASING A
"Fire Station"**

WHEREAS the River Delta Fire District desires to enter into a Mortgage Deed of Trust and Real Estate Lien Note Agreement dated **April 22, 2008** by and between the River Delta Fire District, as Borrower and Government Capital Corporation, as Lender (the "Agreement"), for the purpose of purchasing a "Fire Station" on the real property described on Exhibit A attached hereto and incorporated herein (the "Property"); and

WHEREAS, the River Delta Fire District desires to designate this Agreement as a "qualified tax exempt obligation" of the Association for the purposes of Section 265 (b) (3) of the Internal Revenue Code of 1986, as amended; and

WHEREAS, the River Delta Fire District desires to designate

Kirk West
(Authorized Signer Name)

Chairman
(Authorized Signer Title)

as the authorized signer of the Agreement.

NOW THEREFORE, BE IT RESOLVED BY THE RIVER DELTA FIRE DISTRICT

Section 1. That the River Delta Fire District will enter into a Mortgage Deed of Trust and Real Estate Lien Note Agreement with Government Capital Corporation for the purpose of purchasing a "Fire Station."

Section 2. That the Mortgage Deed of Trust and Real Estate Lien Note Agreement dated as of **April 22, 2008**, by and between Government Capital Corporation and the River Delta Fire District is designated by the District as a "qualified tax exempt obligation" for the purposes of Section 265 (b) (3) of the Internal Revenue Code of 1986, as amended.

Section 3. That the River Delta Fire District designates

Kirk West
(Authorized Signer Name)

Chairman
(Authorized Signer Title)

of the River Delta Fire District as the authorized signer of the Agreement.

This Resolution has been PASSED upon Motion made by Board Member **Director Roland Paolinelli** seconded by Board Member **Chairman Kirk West** by a vote of 3 to 0 and is effective this **April 22, 2008**.

Borrower: River Delta Fire

District Witness Signature

Kirk West
River Delta Fire District Board President

[Signature]
River Delta Fire District Board Secretary

RIVER DELTA FIRE DISTRICT

District office
2340 West Twitchell Island Road
Rio Vista, Ca. 94571

For information purposes
only
this is not a contract
and is not to be used
as such

For information purposes
only
this is not a contract
and is not to be used
as such

March 17, 2008

Dear Mr. Givens,

This letter is written by the River Delta Fire District Board Commissioners and Fire Chief Carter requesting funding for \$500,000.00 for the purchase of 3.99 acres located on Andrus Island on Jackson Slough Road 2 miles South of Isleton (See map attached) .25 mile North of Highway 12.

The fore mentioned property has on it a metal building ,mobile home, water well, office building area and acreage for training.

The request for the \$500,000.00 is related to the fact that River Delta Fire District has outgrown the current building located within the City of Isleton at 103 2nd street.

The property at 103 2nd street houses only 3 pieces of apparatus with no restroom facilities. RDFD has 8 pieces of apparatus and RDFD is unable to house 5 apparatus to date. It is essential to provide service to the 27 square miles of our Fire District and adequately house our equipment against deterioration and vandalism. This location is without a doubt the best strategic location for the Fire House in the event that a possible merger with Delta Fire District should occur. On March 17th, 2008 Roland Paolinelli was contacted by Richard Silva to call Mr. Rudy Diaz, Chairman of Delta Fire District. Mr. Diaz informed Paolinelli, Delta Fire is thinking of merging with River Delta Fire District. The reason for this possible merger on their part is because of demands from the City of Rio Vista. There is a 1 year clause in the contractual agreement between the two departments. With the assistance of Supervisor Don Nottoli and LAFCO the merger may be possible with these two Districts thus increasing the revenue base allowing the ability to pay the loan within a 5 year period.

RDFD is aware that \$500,000.00 is a large request of money to be asking for, but it is a necessary need to acquire this location for future possibilities in this area. S/A the ability to house an ambulance or two at this location. RDFD has been working with TLC ambulance for provider ship once the exclusive contract has expire in 2009 to Medic Ambulance service. Currently, Medic Ambulance is serving the Isleton area from 0900 hours to 2100 hours with only 12 hours a day in town. There is a problem in the near future for providing service in the lower Sacramento County due to the merger of Port of Oakland and the Port of Sacramento. The Rio Vista bridge will be up for extended periods of time thus slowing the response time for medical aid to Highway 12 accidents as well as medical needs to our community. Not only does this correct that portion of the equation, but allows the \$250,000.00 in Sacramento County to better utilize the revenues instead of disbursing funds to Solano County.

Please see attachments for added information pertaining to the new location Supplemental material that may be of assistance is also submitted.

Sincerely,

Commissioner,
Roland Paolinelli



RDFD Chief,
Ricky D. Carter



AMORTIZATION SCHEDULE

Principal	Loan Date	Maturity	Loan No	Call / Coll	Account	Officer	Initials
253,000.00	12-11-2012	06-30-2019	27073001	07 / 5500	203917	040	

References in the boxes above are for Lender's use only and do not limit the applicability of this document to any particular loan or item. Any item above containing "****" has been omitted due to text length limitations.

Borrower: RIVER DELTA FIRE DISTRICT
P.O. BOX 541
ISLETON, CA 95641

Lender: BANK OF RIO VISTA
P.O. BOX 157
101 Main Street
RIO VISTA, CA 94571

Disbursement Date: December 11, 2012
Interest Rate: 4.000

Repayment Schedule: Irregular
Calculation Method: 365/365 U.S. Rule

Payment Number	Payment Date	Payment Amount	Interest Paid	Principal Paid	Remaining Balance
1	01-31-2013	20,611.41	1,414.03	19,197.38	233,802.62
2	06-30-2013	20,611.41	3,843.33	16,768.08	217,034.54
2013 TOTALS:		41,222.82	5,257.36	35,965.46	
3	01-31-2014	20,611.41	5,113.69	15,497.72	201,536.82
4	06-30-2014	20,611.41	3,312.93	17,298.48	184,238.34
2014 TOTALS:		41,222.82	8,426.62	32,796.20	
5	01-31-2015	20,611.41	4,340.96	16,270.45 ✓	167,967.89
6	06-30-2015	20,611.41	2,761.12	17,850.29 ✓	150,117.60
2015 TOTALS:		41,222.82	7,102.08	34,120.74	
7	01-31-2016	20,611.41	3,537.02	17,074.39 ✓	133,043.21
8	06-30-2016	20,611.41	2,201.59	18,409.82 ✓	114,633.39 ✓
2016 TOTALS:		41,222.82	5,738.61	35,484.21	
9	01-31-2017	20,611.41	2,700.95	17,910.46	96,722.93
10	06-30-2017	20,611.41	1,589.97	19,021.44	77,701.49
2017 TOTALS:		41,222.82	4,290.92	36,931.90	
11	01-31-2018	20,611.41	1,830.77	18,780.64	58,920.85
12	06-30-2018	20,611.41	968.56	19,642.85	39,278.00
2018 TOTALS:		41,222.82	2,799.33	38,423.49	
13	01-31-2019	20,611.41	925.45	19,685.96	19,592.04
14	06-30-2019	19,914.10	322.06	19,592.04	0.00
2019 TOTALS:		40,525.51	1,247.51	39,278.00	
TOTALS:		287,862.43	34,862.43	253,000.00	

NOTICE: This is an estimated loan amortization schedule. Actual amounts may vary if payments are made on different dates or in different amounts.

EQUIPMENT
Loan

AMORTIZATION SCHEDULE

Property

Principal	Loan Date	Maturity	Loan No	Call / Coll	Account	Officer	Initials
\$84,000.00	12-11-2012	06-30-2027	27073002	03 / 2000	203917	040	

References in the boxes above are for Lender's use only and do not limit the applicability of this document to any particular loan or item. Any item above containing "*****" has been omitted due to text length limitations.

Borrower: RIVER DELTA FIRE DISTRICT
P.O. BOX 541
ISLETON, CA 95641

Lender: BANK OF RIO VISTA
P.O. BOX 157
101 Main Street
RIO VISTA, CA 94571

Disbursement Date: December 11, 2012

Repayment Schedule: Irregular
Calculation Method: 365/365 U.S. Rule

Payment Number	Payment Date	Interest Rate	Payment Amount	Interest Paid	Principal Paid	Balance
1	01-31-2013	3.650	3,615.32	428.40	3,186.92	80,813.08
2	06-30-2013	3.650	3,615.32	1,212.20	2,403.12	78,409.96
2013 TOTALS:			7,230.64	1,640.60	5,590.04	
3	01-31-2014	3.650	3,615.32	1,685.81	1,929.51	76,480.45 ✓
4	06-30-2014	3.650	3,615.32	1,147.21	2,468.11	74,012.34 ✓
2014 TOTALS:			7,230.64	2,833.02	4,397.62	
5	01-31-2015	3.650	3,615.32	1,591.27	2,024.05	71,988.29
6	06-30-2015	3.650	3,615.32	1,079.82	2,535.50	69,452.79
2015 TOTALS:			7,230.64	2,671.09	4,559.55	
7	01-31-2016	3.650	3,615.32	1,493.24	2,122.08	67,330.71
8	06-30-2016	3.650	3,615.32	1,016.69	2,598.63	64,732.08
2016 TOTALS:			7,230.64	2,509.93	4,720.71	
9	01-31-2017	3.650	3,615.32	1,391.74	2,223.58	62,508.50
10	06-30-2017	3.650	3,615.32	937.63	2,677.69	59,830.81
2017 TOTALS:			7,230.64	2,329.37	4,901.27	
11	01-31-2018	3.750	3,632.93	1,321.61	2,311.32	57,519.49
12	06-30-2018	3.750	3,632.93	886.43	2,746.50	54,772.99
2018 TOTALS:			7,265.86	2,208.04	5,057.82	
13	01-31-2019	3.750	3,632.93	1,209.88	2,423.05	52,349.94
14	06-30-2019	3.750	3,632.93	806.76	2,826.17	49,523.77
2019 TOTALS:			7,265.86	2,016.64	5,249.22	
15	01-31-2020	3.750	3,632.93	1,093.93	2,539.00	46,984.77
16	06-30-2020	3.750	3,632.93	728.91	2,904.02	44,080.75
2020 TOTALS:			7,265.86	1,822.84	5,443.02	
17	01-31-2021	3.750	3,632.93	973.70	2,659.23	41,421.52
18	06-30-2021	3.750	3,632.93	638.35	2,994.58	38,426.94
2021 TOTALS:			7,265.86	1,612.05	5,653.81	
19	01-31-2022	3.750	3,632.93	848.81	2,784.12	35,642.82
20	06-30-2022	3.750	3,632.93	549.29	3,083.64	32,559.18
2022 TOTALS:			7,265.86	1,398.10	5,867.76	
21	01-31-2023	3.750	3,632.93	719.20	2,913.73	29,645.45
22	06-30-2023	3.750	3,632.93	456.86	3,176.07	26,469.38
2023 TOTALS:			7,265.86	1,176.06	6,089.80	
23	01-31-2024	3.750	3,632.93	584.68	3,048.25	23,421.13
24	06-30-2024	3.750	3,632.93	363.35	3,269.58	20,151.55
2024 TOTALS:			7,265.86	948.03	6,317.83	
25	01-31-2025	3.750	3,632.93	445.13	3,187.80	16,963.75
26	06-30-2025	3.750	3,632.93	261.43	3,371.50	13,592.25
2025 TOTALS:			7,265.86	706.56	6,559.30	
27	01-31-2026	3.750	3,632.93	300.24	3,332.69	10,259.56
28	06-30-2026	3.750	3,632.93	158.11	3,474.82	6,784.74

RIVER DELTA FIRE DISTRICT

**FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORT
for the year ended June 30, 2013**

ROBERT W. JOHNSON
Certified Public Accountant

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**ROBERT
W.
JOHNSON**

**An Accountancy Corporation
Certified Public Accountant**

6234 BIRDCAGE STREET • CITRUS HEIGHTS, CA 95610-5949 • (916) 723-2555

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
River Delta Fire District
Isleton, California

We have audited the accompanying financial statements of River Delta Fire District, as of and for the year ended June 30, 2013, as listed in the table of contents, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of River Delta Fire District as of June 30, 2013, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America, as well as the accounting systems prescribed by the State Controller's Office and State Regulations governing Special Districts.

Other Matters

Required Supplementary Information

The Management's Discussion and Analysis is not a required part of the financial statements but is supplemental information required by the Government Auditing Standards Board. Management has elected to omit the Management's Discussion and Analysis.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements.

The information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Robert W. Ghossein, CPA Accounting Captain

Citrus Heights, California
January 2, 2014

RIVER DELTA FIRE DISTRICT
STATEMENT OF NET POSITION AND GOVERNMENTAL FUND BALANCE SHEET
June 30, 2013

ASSETS	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
Cash in bank	\$ 1,274	\$ -	\$ 1,274
Cash in Treasury	8,319	-	8,319
Accounts receivable	1,200	-	1,200
Capital assets (Note 3 and Note 5)	-	1,038,307	1,038,307
Less, accumulated depreciation	<u>-</u>	<u>(423,851)</u>	<u>(423,851)</u>
Total assets	<u>\$ 10,793</u>	<u>\$ 614,456</u>	<u>\$ 625,249</u>
LIABILITIES			
Accounts payable	\$ 11,951	\$ -	\$ 11,951
Deferred grant revenue	-	-	-
Long-term debt (Note 5)	<u>-</u>	<u>294,036</u>	<u>294,036</u>
Total liabilities	<u>11,951</u>	<u>294,036</u>	<u>305,987</u>
FUND BALANCES/NET POSITION			
Fund balances (Note 7):			
Restricted	-	-	-
Committed	98	(98)	-
Unassigned	<u>(1,256)</u>	<u>1,256</u>	<u>-</u>
Total fund balances	<u>(1,158)</u>	<u>1,158</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 10,793</u>		
Net position (Note 7):			
Net investment in capital assets		320,420	320,420
Restricted		-	-
Unrestricted		<u>(1,158)</u>	<u>(1,158)</u>
Total net position		<u>\$ 319,262</u>	<u>\$ 319,262</u>

See notes to financial statements

RIVER DELTA FIRE DISTRICT
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
for the year ended June 30, 2013

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
Program expenditures/expenses:			
Public protection	\$ 125,071	\$ -	\$ 125,071
Support services	5,571	-	5,571
Capital outlay	-	-	-
Debt service			
- Principal	389,932	(389,932)	-
- Interest	17,339	-	17,339
Loss on disposal of asset	-	900	900
Depreciation	<u>-</u>	<u>50,972</u>	<u>50,972</u>
Total program expenditures/expenses	<u>537,913</u>	<u>(338,060)</u>	<u>199,853</u>
Program revenues:			
Charges for services	<u>635</u>	<u>-</u>	<u>635</u>
Total program revenues	<u>635</u>	<u>-</u>	<u>635</u>
General revenues:			
Taxes	162,166	-	162,166
Intergovernmental	-	-	-
Interest	(38)	-	(38)
Rental	6,340	-	6,340
FEMA grant	18,000	-	18,000
Donations	200	-	200
Sale of vehicles	5,000	-	5,000
Proceeds from long-term debt	337,000	(337,000)	-
Other	<u>30</u>	<u>-</u>	<u>30</u>
Total general revenues	<u>528,698</u>	<u>(337,000)</u>	<u>191,698</u>
Excess of revenues over expenditures/ change in net position	(8,580)	1,060	(7,520)
Beginning fund balances/ net position	<u>7,422</u>	<u>319,360</u>	<u>326,782</u>
Ending fund balances/net position	\$(<u>1,158</u>)	\$ <u>320,420</u>	\$ <u>319,262</u>

See notes to financial statements

RIVER DELTA FIRE DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
COMPARED TO BUDGET
for the year ended June 30, 2013

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variable</u>
Revenues:			
Taxes	\$ 157,550	\$ 162,166	\$ 4,616
Intergovernmental	-	-	-
Charges for services	-	-	-
Interest income	100	(38)	(138)
Proceeds from long-term debt	-	337,000	337,000
FEMA grant	-	18,000	18,000
Donations	-	200	200
Sale of equipment	-	5,000	5,000
Other	<u>49,695</u>	<u>7,005</u>	<u>(42,690)</u>
Total revenues	<u>207,345</u>	<u>529,333</u>	<u>321,988</u>
Expenditures:			
Salaries and benefits	17,050	15,103	1,947
Service and supplies	114,695	115,539	(844)
Debt service – principal	62,600	389,932	(327,332)
– interest	10,500	17,339	(6,839)
Capital outlay	2,500	-	2,500
Contingencies	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>207,345</u>	<u>537,913</u>	<u>(330,568)</u>
Excess revenues over (expenditures)	<u>\$ -</u>	<u>\$(8,580)</u>	<u>\$(8,580)</u>

See notes to financial statements

RIVER DELTA FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS

1. Organization:

River Delta Fire District (the "District") was established in 1947 pursuant to Section 13801 of the Health and Safety Code. The District is governed by a three member Board of Directors who are elected to four year terms. The District serves 5,000 residents in an area of approximately twenty-seven square miles.

2. Summary of Significant Accounting Policies:

The financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the standard-setting body for establishing GAAP for state and local government organizations. The District's significant accounting policies are described below.

Measurement Focus and Basis of Accounting

The District reports a *General Fund* that is used to account for all financial resources except those required or designated by the Board of Directors to be accounted for in another fund.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flow takes place. Non-exchange transactions, in which the District gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants, entitlements and donations. Revenues from grants, entitlements and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers revenues to be available if they are collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Revenues that are accrued include property taxes, interest income, and charges for current services. Revenues that are not accrued include permits and fines, forfeitures, and penalties, if applicable. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due. General capital assets are reported as expenditures in governmental funds. Proceeds of general long-term and capital assets are reported as other financing sources.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

RIVER DELTA FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued

2. Summary of Significant Accounting Policies (continued):

Capital Assets

Capital assets are recorded at historical cost if purchased or constructed. Amortization of assets acquired under capital lease is included in depreciation. Structures and equipment are depreciated using the straight-line method over their estimated useful lives.

Budgets

In accordance with the provisions of Sections 13901 through 13906 of the California Health & Safety Code and other statutory provisions, commonly known as the Budget Act, the District prepares and legally adopts a final budget for each fiscal year.

Cash

The District maintains cash balances with the Treasurer of Sacramento County in an interest-bearing pooled investment account. The District also maintains an imprest bank account of \$1,000. All deposits with the bank are covered by federal depository insurance.

Property Taxes

The District receives property taxes from Sacramento County. Property taxes become a lien on the first day of the year they are levied. Secured property tax is levied on July 1 and due in two installments, on November 1 and February 1. They become delinquent on December 10 and April 10, respectively. Unsecured property taxes are levied on July 1, and become delinquent on August 31. The District elected to receive the property taxes from the County under the Teeter Bill Program. Under this Program, the District receives 100% of the levied property taxes in periodic payments, with the County assuming responsibility for delinquencies.

RIVER DELTA FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued

2. Summary of Significant Accounting Policies (continued):

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results may differ from those estimates.

3. Capital Assets:

Changes in capital assets for the year ended June 30, 2013 are as follows:

	<u>Balance</u> <u>6-30-12</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>6-30-13</u>
Land	\$ 102,000	\$ -	\$ -	\$ 102,000
Structures and improvements	421,444	-	-	421,444
Equipment	<u>532,363</u>	<u>-</u>	<u>17,500</u>	<u>514,863</u>
	<u>\$1,055,807</u>	<u>\$ -</u>	<u>\$ 17,500</u>	<u>\$1,038,307</u>

4. Risk of Loss:

River Delta Fire District is exposed to various risks of loss related to theft of, damage to, and destruction of assets; and injuries to employees. During the 2013 fiscal year, the District purchased certain commercial insurance coverages to provide for these risks.

RIVER DELTA FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued

5. Long-Term Debt:

The following is a summary of the long-term debt activities for the year ended June 30, 2013:

	<u>2012</u>	<u>New Debt Issued</u>	<u>Debt Retired</u>	<u>2013</u>	<u>Current Portion</u>
Bank	\$ 46,968	\$ -	\$ 46,968	\$ -	\$ -
County of Sacramento	300,000	-	300,000	-	-
Bank – property loan	-	84,000	5,925	78,075	4,398
Bank – property and equipment loan	<u>-</u>	<u>253,000</u>	<u>37,039</u>	<u>215,961</u>	<u>32,796</u>
	<u>\$ 346,968</u>	<u>\$ 337,000</u>	<u>\$ 389,932</u>	<u>\$ 294,036</u>	<u>\$ 37,194</u>

In July 2006, the District entered into a loan with a bank for \$99,000 to purchase fire equipment. Payments of \$18,230 at an interest rate of 9.5% are due annually, payable through July 2014. The loan of \$46,969 was fully paid December 11, 2012.

In June 2008, the District entered into a loan with the County of Sacramento for \$500,000 to purchase property. Payments of \$25,000 are due semi-annually at an interest rate of the Constant Maturity U.S. Treasury Note plus a premium of .75%, payable through July 2013. A principal payment of \$250,000 plus any accrued interest is due five years after date of agreement, if the District and County do not mutually agree to renew the agreement. The loan of \$300,000 was fully paid December 11, 2012.

In December 2012, the District entered into a loan with a bank for \$84,000 to refinance property. Payments of \$3,615 at an interest rate of 3.65% are due semi-annually, payable through June 2027.

In December 2012, the District entered into a loan with a bank for \$253,000 to refinance property and equipment. Payments of \$20,611 at an interest rate of 4.00% are due semi-annually, payable through June 2019.

RIVER DELTA FIRE DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued

5. Long-Term Debt, continued:

The future annual maturities of all long-term borrowings as of June 30, 2013 are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 37,194	\$ 11,260	\$ 48,454
2015	38,680	9,773	48,453
2016	40,205	8,249	48,454
2017	41,833	6,620	48,453
2018	43,481	4,972	48,453
2019-2023	66,509	10,170	76,679
2024-2027	<u>26,134</u>	<u>2,788</u>	<u>28,922</u>
	<u>\$ 294,036</u>	<u>\$ 53,832</u>	<u>\$ 347,868</u>

6. Subsequent Events:

Management has evaluated subsequent events through January 2, 2013, the date these June 30, 2013 financial statements were available to be issued.

RIVER DELTA FIRE DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued

7. Equity:

General fund:

Total fund balances consist of:

Restricted for		\$ -
Committed for:		
General reserve		98
Unassigned		(<u>1,256</u>)
		\$(<u>1,158</u>)

Statement of net position:

Total net position consist of:

Net investment in capital assets		\$ 320,420
Restricted		-
Unrestricted:		
Board designated:		
General reserve	\$ 98	
Undesignated (deficit)	(<u>1,256</u>)	
		(<u>1,158</u>)
		\$ <u>319,262</u>

SUPPLEMENTAL INFORMATION

RIVER DELTA FIRE DISTRICT
PRINCIPAL OFFICIALS

Board of Directors:

Kirk West	Chairperson
LaMonte Evert	Director
Lee Laughlin	Director

Operations:

Stan Simi	Fire Chief
Larry Gardiner	Assistant Fire Chief
Jessie Rosewall	Assistant Fire Chief
Suzan Riddell	Secretary

RIVER DELTA FIRE DISTRICT
STATEMENT OF CASH FLOWS
for the year ended June 30, 2013

Cash flows from operating activities:

Change in net position (net loss)		\$(7,520)
Adjustments to reconcile change in net position to net cash provided by operating activities		
Depreciation		50,972
Loss on disposal of asset		900
(Increase) decrease in:		
Accounts receivable	\$(<u>625</u>)	(625)
(Decrease) increase in:		
Accounts payable and accrued liabilities	8,063	
Deferred revenue	<u>(18,000)</u>	<u>(9,937)</u>
Net cash provided by operating activities		33,790
Cash flows from investing activities:		
Purchase of equipment	<u>-</u>	
Net cash used by investing activities		-
Cash flows from financing activities:		
Reduction of long-term debt, net	(389,932)	
Proceeds from long-term debt	<u>337,000</u>	
Net cash used by financing activities		<u>(52,932)</u>
Net decrease in cash		(19,142)
Cash at beginning of year		<u>28,735</u>
Cash at end of year		<u>\$ 9,593</u>

SACRAMENTO LOCAL AGENCY FORMATION COMMISSION

*1112 I Street, Suite No. 100
Sacramento, California 95814
(916) 874-6458*

December 10, 2014

TO: Sacramento Local Agency Formation Commission
FROM: Peter Brundage, Executive Officer
RE: FY 2013-14 Financial Audit

RECOMMENDATION:

Receive and File the FY 2013-14 Financial Audit and Accompanying Statements for the year ending June 30, 2014.

DISCUSSION:

The LAFCo Financial Audit for FY 2013-14 (fiscal year ending June 30, 2014) was completed on October 10, 2014 by James Marta and Company, Certified Public Accountants. The summary of their findings are set forth as follows:

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of Sacramento Local Agency Formation Commission as of June 30, 2014, and the related changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America, as well as accounting systems prescribed by the State Controller's Office and state regulations governing special districts.

In accordance with Government Auditing Standards, we have also issued our report dated October 10, 2014 on our consideration of the Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

There are no audit exceptions and all recommendations from prior years have been implemented. The following recommendation was noted and the recommendation has been implemented.

Current Year Recommendation

The Auditor is recommending that procedures should be developed to reconcile cash in the county treasury on a monthly basis. This requires that staff maintain a listing of all receipts received and all disbursements approved. Deposit permits should be matched against this list of receipts to ensure that all amounts in the receipts were deposited. In addition, the activity in the cash in county treasury account should be reconciled with these lists. Any reconciling items should be investigated timely and adjusted with adequate documentation.

Current Status

Implemented—Procedures have been implemented to reconcile receipts and disbursements for all months at year end. A risk still exists in that not reconciling items from earlier in the year would not be detected in time.

Management Response

Staff will reconcile receipts and disbursements on a regular basis prior to year end.

Respectfully Submitted:



Peter Brundage
Executive Officer

Attachments



James Marta & Company LLP
Certified Public Accountants

Accounting, Auditing, Consulting, and Tax

**COMMUNICATION WITH THOSE CHARGED
WITH GOVERNANCE**

October 10, 2014

Commissioners
Sacramento Local Agency Formation Commission
Sacramento, California

We have audited the financial statements of Sacramento Local Agency Formation Commission (LAFCO) as of and for the year ended June 30, 2014, and have issued our report thereon dated October 10, 2014. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated March 27, 2014, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of LAFCO solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm has complied with all relevant ethical requirements regarding independence.

We follow the AICPA Ethics Standard Rule 201C, in conjunction with this, we annually review with all engagement staff potential conflicts and obtain a conflict certification. In addition, we inquire on each engagement about potential conflicts with staff. We have not identified any relationships or other matters that in the auditor's judgment may be reasonably thought to bear on independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by LAFCO is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the year audited. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

We are not aware of any significant estimates in the financial statements.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting LAFCO's financial statements relate to the compensated absences and operating leases in Note 3 and Note 5, respectively, to the financial statements.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. There were no uncorrected misstatements identified as a result of our audit procedures.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. In the current year, no uncorrected misstatements were identified as a result of our audit procedures. All adjustments were presented to us by management. These adjustments are summarized in Attachment 1.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to LAFCO's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated October 10, 2014.

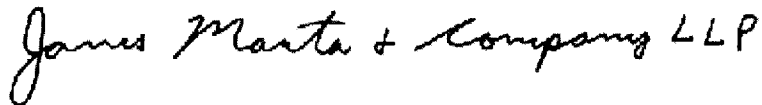
Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with LAFCO, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as LAFCO's auditors.

This report is intended solely for the information and use of the Commissioners and management of Sacramento Local Agency Formation Commission and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.



James Marta & Company LLP
Certified Public Accountants
Sacramento, California
October 10, 2014

ATTACHMENT 1

Adjusting Entries:

Account	Description	Debit	Credit
Adjusting Journal Entry JE # 1			
to accrual salary expense March 2014-June 2014 - PBC			
20259100	Other Prof. Svc	48,337.00	
5100000	Accounts Payable		48,337.00
Total		48,337.00	48,337.00

Account	Description	Debit	Credit
Adjusting Journal Entry JE # 2			
To adjuste equity to match PY audit report. County does not included audit adjustments.			
These are adjustments input from PY.			
7400000	Fund Balance Unreserved	60,858.00	
20259100	Other Prof. Svc		60,858.00
Total		60,858.00	60,858.00



October 10, 2014

James Marta & Company LLP
Certified Public Accountants
Sacramento, California

This representation letter is provided in connection with your audit of the governmental activities, the general fund and the aggregate remaining fund information of Sacramento Local Agency Formation Commission as of June 30, 2014 and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of Sacramento Local Agency Formation Commission in conformity with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of October 10, 2014:

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated March 27, 2014, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- We have a process to track the status of audit findings and recommendations.
- We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
- All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
- All funds and activities are properly classified.

- All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
- All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
- Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
- All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
- All interfund and intra-entity transactions and balances have been properly classified and reported.
- Special items and extraordinary items have been properly classified and reported.
- Deposit and investment risks have been properly and fully disclosed.
- Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
- All required supplementary information is measured and presented within the prescribed guidelines.
- With regard to investments and other instruments reported at fair value:
 - The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.
 - There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.

Information Provided

- We have provided you with:
 - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
 - Additional information that you have requested from us for the purpose of the audit; and
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - Management;
 - Employees who have significant roles in internal control; or
 - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
- We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
- There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.

- Sacramento Local Agency Formation Commission has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- We have disclosed to you all guarantees, whether written or oral, under which Sacramento Local Agency Formation Commission is contingently liable.
- We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
- There are no:
 - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
 - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62
- Sacramento Local Agency Formation Commission has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- Arrangements with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances, lines of credit, or similar arrangements have been properly disclosed.

To the best of our knowledge and belief, no events have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.

Respectfully,

SACRAMENTO LOCAL AGENCY FORMATION COMMISSION



Peter Brundage,
Executive Officer

ATTACHMENT 1
Adjusting Entries:

Account	Description	Debit	Credit
Adjusting Journal Entry JE # 1			
to accrual salary expense March 2014-June 2014 - PBC			
✓ 20259100	Other Prof. Svc	48,337.00	
✓ 5100000	Accounts Payable		48,337.00
Total		<u>48,337.00</u>	<u>48,337.00</u>

Account	Description	Debit	Credit
Adjusting Journal Entry JE # 2			
To adjuste equity to match PY audit report. County does not included audit adjustments.			
These are adjustments input from PY.			
✓ 7400000	Fund Balance Unreserved	60,858.00	
✓ 20259100	Other Prof. Svc		60,858.00
Total		<u>60,858.00</u>	<u>60,858.00</u>

SACRAMENTO LOCAL AGENCY FORMATION COMMISSION

**FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITOR'S REPORT**

FOR THE FISCAL YEAR ENDED

JUNE 30, 2014

SACRAMENTO LOCAL AGENCY FORMATION COMMISSION

JUNE 30, 2014

COMMISSIONERS

Mike Singleton

Allen Warren

Christopher Tooker

Ronald Greenwood

Susan Peters

Jimmy Yee

Gay Jones

Alternate Commissioners

Mel Turner

Phil Serna

Paul Green

Steve Cohn

* * * *

Peter Brundage
Executive Officer

Donald Lockhart
Assistant Executive Officer

Diane Thorpe
Commission Clerk

SACRAMENTO LOCAL AGENCY FORMATION COMMISSION

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James Marta & Company LLP

Certified Public Accountants

Accounting, Auditing, Consulting, and Tax

INDEPENDENT AUDITOR'S REPORT

To the Commissioners
Sacramento Local Agency Formation Commission
Sacramento, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the general fund and the aggregate remaining fund information of the Sacramento Local Agency Formation Commission (the "Commission"), as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the general fund and the aggregate remaining fund information of the Sacramento Local Agency Formation Commission as of June 30, 2014, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

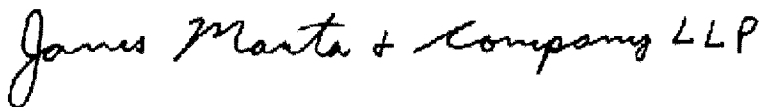
Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund on pages 3-4 and page 15, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 10, 2014 on our consideration of the Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Commission's internal control over financial reporting and compliance.



James Marta & Company LLP
Certified Public Accountants
Sacramento, California
October 10, 2014

MANAGEMENT'S DISCUSSION AND ANALYSIS

SACRAMENTO LOCAL AGENCY FORMATION COMMISSION

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE YEAR ENDED JUNE 30, 2014

This section of the Commission's annual financial report presents a discussion and analysis of the Commission's financial performance during the fiscal year ended June 30, 2014. Please read it in conjunction with the auditor's report, the Commission's basic financial statements, and the notes to the basic financial statements following this section.

FINANCIAL HIGHLIGHTS

The condensed Statement of Net Position is as follows:

	As of June 30:		
	2014	2013	2012
Current Assets	\$ 484,717	\$ 459,793	\$ 562,870
Current Liabilities	62,843	68,999	236,058
Long-Term Liabilities	155,789	155,264	149,427
Total Liabilities	218,632	224,263	385,485
Net Position	\$ 266,085	\$ 235,530	\$ 177,385

The condensed Statement of Activities is as follows:

	For the Year Ended June 30:		
	2014	2013	2012
Revenues	\$ 760,187	\$ 775,998	\$ 896,465
Expenditures	(729,632)	(717,853)	(876,750)
Excess (Deficiency)	\$ 30,555	\$ 58,145	\$ 19,715

The fluctuation in revenues and expenditures throughout the years is mainly due to various projects completed by the Commission. Starting in the fiscal year 2008-09, the Commission increased the assessed contributions from various participating members by \$100,000.

Fund balances and Net Position were:

	As of June 30:		
	2014	2013	2012
Fund Balances	\$ 421,874	\$ 390,794	\$ 326,812
Net Position	\$ 266,085	\$ 235,530	\$ 177,385

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts – management's discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements combine two kinds of statements that present different views of the Commission: the fund financial statements and the government-wide statements.

SACRAMENTO LOCAL AGENCY FORMATION COMMISSION

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE YEAR ENDED JUNE 30, 2014

The *government-wide financial statements* consist of the Statement of Net Position and the Statement of Activities and provide both short-term and long-term information about the Commission's overall financial status. The Commission as a whole is reported in the Government-wide statements and uses accounting methods similar to those used by companies in the private sector. All of the Commission's assets and liabilities are included in the Statement of Net Position. The Statement of Activities reports all of the current year's revenues and expenses regardless of when cash is received or paid.

The Commission's financial health or position (net position) can be measured by the difference between the Commission's assets and liabilities.

- Increases or decreases in the net position of the Commission over time are indicators of whether its financial position is improving or deteriorating, respectively.

The *fund financial statements* focus on how money flows into and out of the funds and the balances that remain at the end of the year. A modified accrual basis of accounting measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Commission's operations and services. Governmental fund information helps to determine the level of financial resources available in the near future to finance the Commission's programs.

FINANCIAL ANALYSIS

The revenues of the Commission consist of assessed contributions and project revenues. The Commission processes incorporations, annexations, detachments, and formations of special districts. The Commission collects project revenue from applicants and it is also funded by contributions from cities, special districts and the County of Sacramento.

The decrease in project revenues in 2013-2014 is mainly due to the completion of the City of Elk Grove Sphere of Influence Amendment project. Project revenue can vary significantly from year to year based on workload and project complexity.

FACTORS BEARING ON THE COMMISSION'S FINANCIAL FUTURE

At the time these financial statements were prepared and audited, the Commission was not aware of any circumstance that could significantly affect its financial health in the future.

ADDITIONAL FINANCIAL INFORMATION

This financial report is designed to provide the Commission's customers, contributors, and other interested parties with an overview of the Commission's financial operations and financial condition. Should the reader have questions regarding the information included in this report, or wish to request additional financial information, please contact Sacramento Local Agency Formation Commission Executive Officer at 1112 I Street, Suite 100, Sacramento, California 95814 or call (916) 874-5935.

BASIC FINANCIAL STATEMENTS

SACRAMENTO LOCAL AGENCY FORMATION COMMISSION

**GOVERNMENTAL FUND BALANCE SHEET AND
STATEMENT OF NET POSITION**

JUNE 30, 2014

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
ASSETS			
Cash and investments	\$ 484,047		\$ 484,047
Receivables, net	670		670
Total Assets	<u>\$ 484,717</u>	<u>-</u>	<u>484,717</u>
LIABILITIES			
Accounts payable and accrued expenses	62,843		62,843
Compensated absences	-	\$ 155,789	155,789
Total Liabilities	<u>62,843</u>	<u>155,789</u>	<u>218,632</u>
FUND BALANCES/NET POSITION			
Fund balances:			
Unassigned	421,874	(421,874)	-
Total Liabilities and Fund Balances	<u>\$ 484,717</u>		
NET POSITION			
Unrestricted		<u>\$ 266,085</u>	<u>\$ 266,085</u>

See accompanying notes to the basic financial statements.

SACRAMENTO LOCAL AGENCY FORMATION COMMISSION

**STATEMENT OF GOVERNMENTAL FUND REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE AND
STATEMENT OF ACTIVITIES**

FOR THE YEAR ENDED JUNE 30, 2014

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
REVENUES:			
Intergovernmental contributions	\$ 686,500		\$ 686,500
Charges for services	73,017		73,017
Interest income	<u>670</u>		<u>670</u>
Total revenues	<u>760,187</u>		<u>760,187</u>
EXPENSES:			
Services and Supplies	725,447		725,447
Salaries and Employee Benefits	<u>3,660</u>	\$ 525	<u>4,185</u>
Total expenditures/expenses	<u>729,107</u>	<u>525</u>	<u>729,632</u>
 Excess/ (deficiency) of revenues over/ (under) expenditures	 <u>31,080</u>	 <u>\$ 525</u>	 <u>30,555</u>
FUND BALANCES / NET POSITION:			
Beginning of the Year	<u>390,794</u>		<u>235,530</u>
Ending of the Year	<u>\$ 421,874</u>		<u>\$ 266,085</u>

SACRAMENTO LOCAL AGENCY FORMATION COMMISSION

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2014

1. REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. ORGANIZATION

The Sacramento Local Agency Formation Commission (the "Commission") is a state-mandated quasi-judicial countywide Commission, whose purview is to oversee boundary changes of cities and special districts, the formation of new agencies, including incorporation of new cities and districts and the consolidation or reorganization of special districts and cities.

Local Agency Formation Commissions are mandated by State law. Prior to 2001, counties were required to fund the entire cost related to the Commission operations. The Commission was located in the County Executive's Office and was staffed and operated in a manner similar to a county department. However, it operated independently of the County Executive. Staff was accountable and reported to the Commission. The Commission shared space and other office support provided from the County Executive's Office and reimbursed the County for staff time and other operating costs including overhead charges that the Commission incurred.

On July 1, 2001, the Commission was encouraged to become independent under the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000, Government Code Section 56000. As a result, the Commission authorized staff to lease space and relocate to offices outside and apart from the County Administration building.

The Commission is composed of an independent body controlled by a seven member commission elected by member agencies or appointed by the Commission. The Commission includes two Board of Supervisor members, two city council members, two special district board members, one public member and a number of alternates for each seat on the Commission.

The Commission provides services for member agencies including Sacramento County, seven Cities, and sixty-seven independent special districts within Sacramento County. The Commission's office at 1112 - I Street, Suite 100, Sacramento, is currently staffed with three full-time. The Commission's employees are contracted for from Sacramento County and the City of Sacramento.

The Commission's reporting entity includes all financial activities under control of its Commission members. Control was determined on the basis of government code authority, budget adoption and continuing oversight responsibilities.

The Commission is primarily funded through member assessments and charges for services. Sacramento County funds one-third of the annual member assessment and the City of Sacramento and the Sacramento Municipal Utility Commission each fund one-sixth. The remaining portions of the annual assessment are funded by the remaining six Cities and sixty-five independent special districts and are allocated using base year revenues.

SACRAMENTO LOCAL AGENCY FORMATION COMMISSION

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2014

B. BASIS OF PRESENTATION

Government-wide Financial Statements

The statement of net position and the statement of activities display information about the Commission. These statements include the financial activities of the overall government. Eliminations have been made to minimize the double counting of internal activities.

The government-wide statement of net position presents information on all of the Commission's assets and liabilities, with the difference between the two presented as net position. Net position is reported as one of three categories: invested in capital assets, net of related debt; restricted or unrestricted. Restricted net position is further classified as either net position restricted by enabling legislation or net position that are otherwise restricted. The Commission currently has no restricted net position.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each function or program of the Commission's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are, therefore, clearly identifiable to a particular function. The Commission does not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipients of goods or services offered by a program, as well as grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues, which are not classified as program revenues, are presented as general revenues, with certain exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the Commission.

The Commission reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function.

Fund Financial Statements

Fund financial statements report detailed information about the Commission. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. The Commission has only one operating fund.

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Government-Wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments and service charges are recognized as revenues in the year for which they are levied. Expenses are recorded when liabilities are incurred.

SACRAMENTO LOCAL AGENCY FORMATION COMMISSION

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2014

Governmental Fund Financial Statement

Governmental fund financial statements (i.e., balance sheet and statement of revenues, expenditures and changes in fund balances) are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the Commission, "available" means collectible within the current period or within 60 days after year-end.

Non-exchange transactions, in which the Commission receives value without directly giving equal value in return, include assessments and interest income. Under the accrual basis, revenue from assessments is recognized in the fiscal year for which the assessments are levied. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

D. FUND ACCOUNTING

The accounts of the Commission are organized on the basis of funds or account groups, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. The Commission resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The Commission has one governmental fund.

Governmental Fund:

The General Fund is the general operating fund of the Commission. It is used to account for all transactions except those required or permitted by law to be accounted for in another fund.

E. BUDGETS

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. By state law, the Commission must adopt a final budget no later than June 15th. A public hearing must be conducted to receive comments prior to adoption. The Commissioners' satisfied these requirements.

SACRAMENTO LOCAL AGENCY FORMATION COMMISSION

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2014

F. CASH AND CASH EQUIVALENTS

For purposes of the statement of net position, the Commission considers all short-term highly liquid investments, including restricted assets, amounts held with fiscal agent and amounts held in the County's investment pool, to be cash and cash equivalents. Amounts held with fiscal agent and investments held in the County's investment pool are available on demand to the Commission.

G. CASH AND INVESTMENTS

As described in Note 2, the Commission's cash and investments are held with the Sacramento County Department of Finance Treasury, as part of the cash and investment pool with other County Funds or are held with a Fiscal Agent. In accordance with GASB Statement No. 31, investments are stated at fair value. However, the value of the pool shares in the County Treasurer's investment pool that may be withdrawn is determined on an amortized cost basis, which is different from the fair value of the Commission's position in the pool. The County Treasurer's investment pool is subject to regulatory oversight by the Treasury Oversight Committee, as required by Section 27134 of the California Government Code. Statutes authorize the County to invest in the following:

1. Obligations of the County or any local agency and instrumentality in or of the State of California;
2. Obligations of the U.S. Treasury, agencies and instrumentalities;
3. Bankers' acceptances eligible for purchase by Federal Reserve System;
4. Commercial paper;
5. Repurchase agreements or reverse repurchase agreements;
6. Medium-term notes with a five-year maximum maturity of corporations operating within the United States and rated in the top three rating categories;
7. Guaranteed investment contracts

H. CAPITAL ASSETS

Capital assets, which may include land, structures and improvements, machinery and equipment, and infrastructure assets, are reported in the government-wide financial statements. Capital assets are defined as assets with an initial individual cost of more than \$5,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Capital outlay is recorded as expenditures of the General Fund and as assets in the government-wide financial statements to the extent the Commission's capitalization threshold is met. Amortization of assets acquired under capital lease is included in depreciation and amortization. Currently, the Commission has no items meeting the fixed asset criteria.

SACRAMENTO LOCAL AGENCY FORMATION COMMISSION

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2014

I. COMPENSATED ABSENCES

Regular, full-time, contracted employees are granted vacation in varying amounts based upon length of service. Any accrued hours, not in excess of the maximum allowable, which are unused during the current period, are carried forward to following years. The General Fund records expenditures for compensated absences as they are taken by employees. Each year's budget includes a provision for the estimated expenditure for the current year. A year-end accrual is not made in the General Fund as the Commission does not believe any of the available year end financial resources will be required to fund the year-end compensated absences liability. All vacation pay is accrued when incurred in the government-wide statements in accordance with GASB Statement No. 16, "Accounting for Compensated Absences."

The Commission's contracted employees are granted vacation in varying amounts based on classification and length of service. Maximum vacation hours for Sacramento County contracted employees eligible for carry forward to future periods is limited to no more than 400 hours of accrued time. The contracted employee from the City of Sacramento may carry a maximum of up to 2 years of accrued vacation time. Additionally, certain employees are allowed compensated time-off (CTO) in lieu of overtime compensation and/or for working on holidays.

Sick leave is earned by regular, full-time contracted employees. Any sick leave hours not used during the period are carried forward to future years, with no limit to the number of hours that can be accumulated. For Sacramento County contracted employees, any sick leave hours unused at the time of an employee's retirement are either paid-off up to one half of accrued leave, or added to the actual period of service when computing retirement benefits. The County does not pay accumulated sick leave to employees who terminate prior to retirement. The City of Sacramento pays up to one third of accrued sick leave upon employee separation. Provision for payment of sick leave to applicable contracted employees has been included in the compensated absence liability recorded in the government-wide financial statements.

J. REVENUES

Operating revenues, which include service charges, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Revenues classified as non-operating revenues, such as assessments and investment earnings, result from non-exchange transactions or ancillary activities.

K. INCOME TAXES

The Commission is not subject to income tax under Section 115(1) of the Internal Revenue Code and Section 23701d of the California and Taxation Code. Accordingly, no provision for federal or state income taxes has been made in the accompanying financial statements.

SACRAMENTO LOCAL AGENCY FORMATION COMMISSION

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2014

L. USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

M. FUND BALANCE

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 54, "*Fund Balance Reporting and Governmental Fund Type Definitions*", the Commission is required to report fund balances in the following categories: Nonspendable, Restricted, Committed, Assigned and/or Unassigned.

Nonspendable Fund Balance reflects assets not in spendable form, either because they will never convert to cash (e.g. prepaid expense) or must remain intact pursuant to legal or contractual requirements.

Restricted Fund Balance reflects amounts that can be spent only for the *specific purposes* stipulated by constitution, external resource providers, or through enabling legislation.

Committed Fund Balance reflects amounts that can be used only for the *specific purposes* determined by a formal action of the government's highest level of decision-making authority: the Board of Commissioners. Commitments may be established, modified, or rescinded only through resolutions approved by the Board of Commissioners.

Assigned Fund Balance reflects amounts intended to be used by the government for *specific purposes* but do not meet the criteria to be classified as restricted or committed. In accordance with adopted policy, only the Board of Commissioners is authorized to assign amounts for specific purposes.

Unassigned Fund Balance represents the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications.

When expenditures are incurred for purposes of which restricted, committed, assigned and unassigned fund balances are available, the Commission considers restricted funds to have been spent first, followed by committed, assigned and unassigned, respectively.

SACRAMENTO LOCAL AGENCY FORMATION COMMISSION

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2014

2. CASH AND INVESTMENTS

Cash and investments as of June 30, 2014 consisted of Cash in County Treasury of \$484,047.

The Commission maintains specific cash deposits and investments with the County of Sacramento and involuntarily participates in the external investment pool of the County. Its share of the investment pool is separately accounted for and interest earned, net of related expenses, is apportioned quarterly and based upon the relationship of its daily cash balance to the total of the pooled account. The weighted average maturity of the pool as of June 30, 2014 is 170 days. The pool does not have a credit rating.

3. LONG-TERM OBLIGATIONS

The commission has long-term liabilities for compensated absences of its employees in the amount of \$155,789 as of June 30, 2014.

4. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Amounts reported for assets and liabilities for governmental activities in the statement of net position are different from amounts reported in governmental funds because in governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of compensated absences payable.

Fund Balances	\$ 421,874
Less: Compensated Absences	<u>(155,789)</u>
Net Position	<u>\$ 266,085</u>

The change in compensated absences reported in the statement of activities does not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

	<u>2014</u>
Change in Fund Balances	\$ 31,080
Less: Change in Compensated Absences	<u>(525)</u>
Change in Net Position	<u>\$ 30,555</u>

SACRAMENTO LOCAL AGENCY FORMATION COMMISSION

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2014

5. OPERATING LEASES

The Commission is under a current lease for building space at 1112 - I Street, Suite 100, Sacramento. The lease is for a five year term, which expires August 31, 2016. The rents are based upon a predetermined schedule with provision for certain other increases. As of June 30, 2014, future minimum lease payments are as follows:

<u>Fiscal Year</u> <u>Ended June 30:</u>	<u>Minimum Payment</u>
2015	48,734
2016	49,578
2017	8,286
Total	<u>\$ 106,598</u>

Total rent expense for the year ended June 30, 2014 was \$51,534.

6. SUBSEQUENT EVENTS

Management has reviewed its financial statements and evaluated subsequent events for the period of time from its year ended June 30, 2014 through October 10, 2014 the date the financial statements were issued. Management is not aware of any subsequent events that would require recognition or disclosure in the accompanying financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

SACRAMENTO LOCAL AGENCY FORMATION COMMISSION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE – BUDGET (NON-GAAP) AND ACTUAL

GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2014

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Budget Variance Favorable (Unfavorable)</u>
REVENUES:			
Intergovernmental contributions	\$ 686,500	\$ 686,500	\$ -
Charges for services	274,170	73,017	(201,153)
Interest income	<u>2,500</u>	<u>670</u>	<u>(1,830)</u>
Total Revenues	<u>963,170</u>	<u>760,187</u>	<u>(202,983)</u>
EXPENSES:			
Planning services	<u>963,170</u>	<u>729,107</u>	<u>234,063</u>
Excess/ (deficiency) of revenues over/ (under) expenditures	-	31,080	31,080
Beginning fund balance	<u>390,794</u>	<u>390,794</u>	-
Ending fund balance	<u>\$ 390,794</u>	<u>\$ 421,874</u>	<u>\$ 31,080</u>

OTHER REPORTS



James Marta & Company LLP

Certified Public Accountants

Accounting, Auditing, Consulting, and Tax

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

INDEPENDENT AUDITOR'S REPORT

To the Commissioners
Sacramento Local Agency Formation Commission
Sacramento, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the governmental activities and major fund of Sacramento Local Agency Formation Commission, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Sacramento Local Agency Formation Commission's basic financial statements, and have issued our report thereon dated October 10, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Sacramento Local Agency Formation Commission's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Sacramento Local Agency Formation Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of Sacramento Local Agency Formation Commission's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

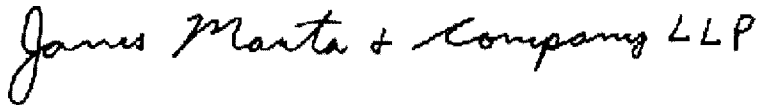
Our consideration of internal control was for the limited purpose described in the first para-graph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Sacramento Local Agency Formation Commission's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "James Marta & Company LLP". The signature is written in a cursive, flowing style.

James Marta & Company LLP
Certified Public Accountants
Sacramento, California
October 10, 2014

SACRAMENTO LOCAL AGENCY FORMATION COMMISSION

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

JUNE 30, 2014

No matters were reported.

SACRAMENTO LOCAL AGENCY FORMATION COMMISSION
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS

JUNE 30, 2014

2013-1 County Cash Reconciliation

Recommendation

Procedures should be developed to reconcile the cash in county treasury on a monthly basis. This requires that management maintain a listing of all receipts received on site and disbursements approved. Deposit permits should be matched against this list of receipts to ensure that all amounts in the receipts were deposited. In addition, the activity in the cash in county treasury account should be reconciled with these lists. Any reconciling items should be investigated timely and adjusted with adequate documentation.

Current Status

Implemented – Procedures have been implemented to reconcile receipts and disbursements for all months at year end. A risk still exists in that reconciling items from earlier in the year would not be discovered in a timely manner.

Management Response

Staff will reconcile receipts and disbursements on a regular basis prior to year end.

SACRAMENTO LOCAL AGENCY FORMATION COMMISSION

1112 I Street #100

Sacramento, California 95814

(916) 874-6458

December 10, 2014

TO: Sacramento Local Agency Formation Commission

FROM: Public Member & Alternate Public Member Nomination Sub-Committee
(Vice-Chair Warren, Commissioners Peters and Greenwood)

RE: Sub-Committee Recommendations-Confirmation of Candidates

RECOMMENDATION

This report is prepared on behalf of the Sub-Committee. The Sub-Committee recommends the appointment of:

- a) Jack Harrison to the position of Public Member; and
- b) Chris Little to the position of Alternate Public Member.

BACKGROUND

The terms of both the public member and alternate public member end on December 31, 2014. Your Commission appointed the Sub-Committee at the regularly scheduled meeting of November 5, 2014.

The openings for the position of Public Member and Alternate Public Member were advertised as set forth in the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000. The application period was open from November 6 through November 26, 2014. Seven qualified applications were submitted in that timeframe. (Please see attachments.)

NOMINATION PROCESS

The Sub-Committee reviewed all application materials. On December 2, 2014 each candidate was interviewed. The Sub-Committee's recommendations are the result of that process. The Sub-Committee's recommendations are subject to the confirmation of the full Commission. (Please note the four year terms commence January 1, 2015.)

DISCUSSION

The appointment of the Public Member and Alternate Public Member must be approved by the Commission. Both the Public Member and Alternate Public Member represent the general public. In Sacramento County, they are appointed by a majority vote by the other six members, with at least one vote from each Commission category [GC Sec. 56326.5(e) 56325(d)]. The Alternate Public Member may serve and vote in the place of the regular public member if the regular public member is absent or disqualifies himself or herself from participating in a meeting of the Commission. If the office of the Regular Public Member becomes vacant, the Alternate Public Member may serve and vote in place of the former Regular Public Member until the appointment and qualification of a Regular Public Member to fill the vacancy. (Please note: The Alternate Member Position does not have an automatic right of succession to the Public Member Commission seat.)

Sacramento Local Agency Formation Commission
1112 I Street, Ste. 100, Sacramento, CA 95814
(916) 874-6458 FAX: (916-874-2939)
commissionclerk@saclafco.org

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SACRAMENTO LOCAL AGENCY
FORMATION COMMISSION

**APPLICATION FOR PUBLIC MEMBER/
ALTERNATE PUBLIC MEMBER**

Applications must be received no later than 4:00 p.m. on November 26, 2014.

Name: JACK HARRISON
Residence Address: 4213 Galewood Way, Carmichael, CA 95608
Telephone Number: (916) 944-1833
E-Mail Address: parkguy1@comcast.net
Employer: self employed
Business Address: 2377 Gold Express Way #100 Gold River, CA
Business Telephone Number: (916) 541-9905

I am applying for the position of (check as appropriate):

- Public Member
 Alternate Public Member

=====

On a separate piece of paper, not to exceed one (1) page, please respond to the following:

1. Briefly describe your experience in local government and/or with local community organizations.
2. Briefly describe your employment experience.
3. Briefly describe your educational background.
4. Explain why you are interested in serving on the Sacramento Local Agency Formation Commission, and how your appointment would be of benefit to the Commission and the community.
5. Provide any other information you feel would help the Commission in its deliberations.

=====

Sacramento LAFCo meets the first Wednesday of every month @ 5:30 PM. If appointed, I commit to attending meetings and fulfilling the responsibilities associated with the appointment.

Signed: Jack Harrison Dated: 11/24/14

Please return completed application to the Commission Clerk of the Sacramento Local Agency Formation Commission (commissionclerk@saclafco.org). **Applications must be received no later than 4:00 p.m. on November 26, 2014.**

I am pleased to provide the information below in response to each of the questions listed on the application form. Thank you for your consideration

1. Briefly describe your experience in local government and/or local community organizations.

I have served cities, counties and special districts as a public official and private consultant, and have been a volunteer for many community organizations.

2. Briefly describe your employment experience.

My local government employment background includes serving as a Director of Parks and Recreation for the cities of Lodi, Merced, Tustin and the County of Marin. I have also served as Tree Superintendent for the City of Sacramento and as Open Space Manager for Solano County. My statewide positions include: Deputy Director and Chief Deputy Director for the California Department of Parks and Recreation, Assistant Director for the California Department of Social Services, and Executive Director for the California Parks and Recreation Society. I currently serve as Executive Director of the California Parks Hospitality Association whose member companies provide contract services to public park agencies.

3. Briefly describe your educational background.

My education includes a B.A. degree in Parks and Recreation Management and a M.A. degree in Public Administration. I have completed doctoral courses and research required as a part-time instructor at California State University-Sacramento, and at California State University-Chico.

4. Explain why you are interested in serving on the Sacramento Local Agency Formation Commission, and how your appointment would be of benefit to the Commission and the Community.

My interest in serving on the Commission relates to my experience in land use matters as a public official, private consultant, and community volunteer. I have been involved with city and county General Plans, Park System Master Plans, and various land use development projects. I believe sound land use decisions directly impacts the quality of life within a community. My experience with helping public and private interests come together to make fair and balanced decisions, could be helpful to the Commission and the community.

5. Provide any other information you feel would help the Commission in its deliberation.

In addition to my work experience and educational background, I have shown my commitment to community by serving in various volunteer positions. Currently, I am a member of the Carmichael Old Foothill Farms Community Planning Council*, the Carmichael Recreation and Park District Foundation Board of Directors, President of the Carmichael Kiwanis Club, and am a volunteer for the Mercy Hospice Program.

***If selected to serve on LAFCO, I would resign my position on CPAC.**

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**APPLICATION FOR PUBLIC MEMBER/
ALTERNATE PUBLIC MEMBER**

SACRAMENTO LOCAL AGENCY
FORMATION COMMISSION

Applications must be received no later than 4:00 p.m. on November 26, 2014.

Name: Chris Little

Residence Address: 4510 F St., Sacramento, CA 95819

Telephone Number: 916-698-1961

E-Mail Address: Chris@LittleRES.com

Employer: Self/Chris Little Real Estate Services

Business Address: 4201 H St, Sacramento, CA 95819

Business Telephone Number: 916-444-3165

I am applying for the position of (check as appropriate):

Public Member

Alternate Public Member

=====

On a separate piece of paper, not to exceed one (1) page, please respond to the following:

1. Briefly describe your experience in local government and/or with local community organizations.
2. Briefly describe your employment experience.
3. Briefly describe your educational background.
4. Explain why you are interested in serving on the Sacramento Local Agency Formation Commission, and how your appointment would be of benefit to the Commission and the community.
5. Provide any other information you feel would help the Commission in its deliberations.

=====

Sacramento LAFCo meets the first Wednesday of every month @ 5:30 PM. If appointed, I commit to attending meetings and fulfilling the responsibilities associated with the appointment.

Signed: Chris Little Dated: 11-24-14

Please return completed application to the Commission Clerk of the Sacramento Local Agency Formation Commission (commissionclerk@saclafco.org). **Applications must be received no later than 4:00 p.m. on November 26, 2014.**

Sacramento Local Agency Formation Commission

Supplement to Application for Chris Little Public Member/Alternate Public Member

- 1) My experience working with local governments, public agencies, businesses and community organizations extends over many years. Specific public entities I have served on include the City of Sacramento's 65th Street Redevelopment Advisory Committee from 2007-2010 and the American River Parkway Advisory Committee from 2007-present. I have worked with the City of Sacramento building and planning departments for my clients and myself over the years. I have traveled numerous times to Washington, DC with the Metro Chamber's Cap-to-Cap program to represent, advocate and promote our region.
- 2) I have over a decade in the real estate industry in the greater Sacramento region. I have been extremely active in all aspects of organized real estate. The clients I work with are generally buying and selling in areas with existing housing stock. I have represented clients in new home communities from time to time. My activities in real estate include serving on the board of the Sacramento Association of REALTORS where I was elected and served as President in 2013. I am a state director of the California Association of REALTORS and will be serving on the Investment Housing Committee, the Transaction & Regulatory Committee and the REALTOR Action Fund at the state level in 2015. I have earned many professional REALTOR designations and certifications that have provided me with a deeper base of knowledge in the area of real estate and community development.
- 3) My educational background includes the Sacramento City public schools, Jesuit High School and the University of Oregon where I graduated with a degree in Political Science focusing on public policy. I am a lifelong learner and seek additional education wherever I can, such as the City of Sacramento's Planning Academy and the many courses for my professional licensing and to keep my skills as sharp as possible for clients.
- 4) My interest in the Public Member position at LAFCo, is based upon my strong desire to serve the Sacramento Region by applying thoughtful, long range planning to growth and formation of localities and special districts within our region. I have demonstrated over time my commitment to the our region through my volunteer activities on public entities, in private organizations such as various chambers of commerce and in civic organizations such as the Active 20-30 and Rotary Clubs to name just a few. As a third generation to grow up in Sacramento I have an appreciation for where we have been and where we are headed as a region. I would be honored to participate in the process of shaping the decisions to meet future needs of local governments and special districts delivery of services.

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SACRAMENTO LOCAL AGENCY
FORMATION COMMISSION

**APPLICATION FOR PUBLIC MEMBER/
ALTERNATE PUBLIC MEMBER**

Applications must be received no later than 4:00 p.m. on November 26, 2014.

Name: Charles T Rose

Residence Address: 7566 Sylvan Creek Court Citrus Heights CA 95610

Telephone Number: (916) 247-0325

E-Mail Address: chuckrose10@gmail.com

Employer: Real Estate Broker Fusion Real Estate Network Inc

Business Address: 5500 Madison Ave Suite E. Sacramento CA 95841

Business Telephone Number: 916 339-6004

I am applying for the position of (check as appropriate):



Public Member



Alternate Public Member

=====
On a separate piece of paper, not to exceed one (1) page, please respond to the following:

1. Briefly describe your experience in local government and/or with local community organizations. *16 yrs Director Citrus Heights Water*
 2. Briefly describe your employment experience. *30 yr Real Estate Broker/Investor.*
 3. Briefly describe your educational background. *BS Sacramento State Finance major.*
 4. Explain why you are interested in serving on the Sacramento Local Agency Formation Commission, and how your appointment would be of benefit to the Commission and the community. *Local citizen with interest to serve people in Sacto.*
 5. Provide any other information you feel would help the Commission in its deliberations. *with 10 yrs experience in process of procedure I feel I could be a good commissioner & public representative.*
- =====

Sacramento LAFCo meets the first Wednesday of every month @ 5:30 PM. If appointed, I commit to attending meetings and fulfilling the responsibilities associated with the appointment.

Signed: _____



Dated: 11/13/14

Please return completed application to the Commission Clerk of the Sacramento Local Agency Formation Commission (commissionclerk@saclafco.org). **Applications must be received no later than 4:00 p.m. on November 26, 2014.**

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SACRAMENTO LOCAL AGENCY
FORMATION COMMISSION

**APPLICATION FOR PUBLIC MEMBER/
ALTERNATE PUBLIC MEMBER**

Applications must be received no later than 4:00 p.m. on November 26, 2014.

Name: Sophia Scherman
Residence Address: 8757 Rubystone Court, Elk Grove, CA 95624
Telephone Number: (916) 685-3860
E-Mail Address: scherman@sophia-elkgrove.com
Employer: Retired
Business Address: N/A
Business Telephone Number: N/A

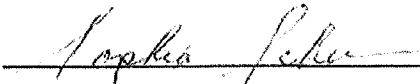
I am applying for the position of (check as appropriate):

- Public Member
 Alternate Public Member

=====
On a separate piece of paper, not to exceed one (1) page, please respond to the following:

1. Briefly describe your experience in local government and/or with local community organizations.
2. Briefly describe your employment experience.
3. Briefly describe your educational background.
4. Explain why you are interested in serving on the Sacramento Local Agency Formation Commission, and how your appointment would be of benefit to the Commission and the community.
5. Provide any other information you feel would help the Commission in its deliberations.

=====
Sacramento LAFCo meets the first Wednesday of every month @ 5:30 PM. If appointed, I commit to attending meetings and fulfilling the responsibilities associated with the appointment.

Signed:  Dated: 11/24/14

Please return completed application to the Commission Clerk of the Sacramento Local Agency Formation Commission (commissionclerk@sacdafco.org). **Applications must be received no later than 4:00 p.m. on November 26, 2014.**

Sophia Scherman
Application for Sacramento Local Agency Formation Commission Public Member

Experience in Local Government

- Past Board Member, Elk Grove (now Cosumnes) Community Service District (1997-2000)
 - Served as President and Vice-President
- Past Member, Elk Grove City Council (2000-2012)
 - Served as Mayor and Vice-Mayor
- Past Member, Sacramento County Local Area Formation Commission (2005-2006)
- Past Alternate Member, Sacramento County Local Area Formation Commission (2003-2004)
- Past Member, Sacramento Public Library Authority
- Past Member, Sacramento Air Quality Board
- Past Member of California State Parks Commission as Governor Appointee (2004-2006)
 - Served as Vice-Chair

Experience in Community Organizations

- Past President, Elk Grove Chamber of Commerce
- Past Board Member, Methodist Hospital Foundation Board,
- Past Member, Sacramento County Fire Advisory Board
- Past Member, Sacramento County Disability Advisory Board
- Past Member, vice chair of the California League of Cities
- Active in Lion's Club, Rotary Club, Optimist International, and the Old Town Elk Grove Foundation

Employment Experience

- Owner/Operator of "Sophia's Travel" for ten years

Educational Background

- Graduated from St Joseph's Academy High School

Interest in/Benefit to Sacramento LAFCO

A resident of Elk Grove for more than 40 years, I have long been a leader in the community. I have helped shape Elk Grove's transformation into cityhood and had been active in helping improve the city. I have also been active in regional issues through my involvement on regional boards and commissions. Throughout my service in local government, I have been keenly interested in ensuring fiscal responsibility and economic growth. I bring 16 years of direct local government experience that would be of benefit to Sacramento LAFCO, which would allow me to "hit the ground running".

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SACRAMENTO LOCAL AGENCY
FORMATION COMMISSION

Sacramento Local Agency Formation Commission
1112 I Street, Ste. 100, Sacramento, CA 95814
(916) 874-6458 FAX: (916-874-2939)
commissionclerk@saclafco.org

**APPLICATION FOR PUBLIC MEMBER/
ALTERNATE PUBLIC MEMBER**

Applications must be received no later than 4:00 p.m. on November 26, 2014.

Name: K. Greg Peterson
Residence Address: 2607 Santa Rita Way Sacto 95864
Telephone Number: 916 481 5026
E-Mail Address: greg@kgregpeterson.com
Employer: Self Attorney
Business Address: 1716 L St Sacto CA 95811
Business Telephone Number: 916 443. 3010

I am applying for the position of (check as appropriate):

- Public Member
 Alternate Public Member

On a separate piece of paper, not to exceed one (1) page, please respond to the following:

1. Briefly describe your experience in local government and/or with local community organizations.
2. Briefly describe your employment experience.
3. Briefly describe your educational background.
4. Explain why you are interested in serving on the Sacramento Local Agency Formation Commission, and how your appointment would be of benefit to the Commission and the community.
5. Provide any other information you feel would help the Commission in its deliberations.

Sacramento LAFCo meets the first Wednesday of every month @ 5:30 PM. If appointed, I commit to attending meetings and fulfilling the responsibilities associated with the appointment.

Signed: [Signature] Dated: 11/24/14

Please return completed application to the Commission Clerk of the Sacramento Local Agency Formation Commission (commissionclerk@saclafco.org). **Applications must be received no later than 4:00 p.m. on November 26, 2014.**



K. GREG PETERSON
LAW OFFICES

Education

Yale University, New Haven, CT
B.A., American History, 1981

Hastings College of the Law, San Francisco, CA
J.D., 1984

Admissions

California State Bar, 1985 (No. 118287)
Federal District Courts
 Northern District of California, 1985
 Southern District of California, 1986
 Central District of California, 1988
 Eastern District of California, 1989
Ninth Circuit Court of Appeals, 1993
United States Supreme Court, 2005



Work Experience

Mr. Peterson has 28+ years of legal experience and has spent most of it representing clients throughout Sacramento, Placer, El Dorado, and Yolo Counties in matters involving business, real estate, and construction law. He began his career in the San Francisco and Los Angeles metropolitan areas and later moved to Sacramento in 1988 where he took a position as an associate with a well-known commercial real estate law firm. He has been in practice as a sole practitioner for over 17 years and has significant trial experience in federal and state court, both in jury and non-jury trials.

Greg Peterson carries the highest legal ability rating in Martindale-Hubbell (AV).

Appointments

- Pro-Tem Settlement Conference Judge, Sacramento Superior Court (2005-present)
- Assessment Appeals Board Member, Sacramento County (2006-2009)
- Arden-Arcade Community Planning Advisory Council, Sacramento County (Council member, 2008-2009)
- County Planning Commission, Sacramento County (2009-2011, 2011 Chairman)
- Sacramento County Oversight Board, Successor Agency to the Redevelopment Agency of the County of Sacramento, Chairman (2012-2014, Chairman)
- Jesuit High School, Board of Trustees, Member (Present)

References available upon request.

I am very interested in continuing to provide public service to the citizens of Sacramento County by serving on the Sacramento Local Agency Formation Commission. My previous experience as a member of the Assessment Appeals Board, Planning Commissioner (Chairperson, 2011), and for the Successor Agency to the Sacramento County Redevelopment Agency (Chair, 2012-2014) demonstrates my commitment to this cause. I also know from my experience on the Planning Commission that LAFCO decisions are important policy for our entire region. I do not have any particular agenda or represent any specific interest group and will keep an open mind regarding all matters before me. As for the remainder of my background, I refer the Commission to the attached CV. Thank you for your consideration of my application.

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SACRAMENTO LOCAL AGENCY
FORMATION COMMISSION

Sacramento Local Agency Formation Commission
1112 I Street, Ste. 100, Sacramento, CA 95814
(916) 874-6458 FAX: (916-874-2939)
commissionclerk@saclafco.org

**APPLICATION FOR PUBLIC MEMBER/
ALTERNATE PUBLIC MEMBER**

Applications must be received no later than 4:00 p.m. on November 26, 2014.

Name: Thomas Craig Waltman
Residence Address: 8813 Omar Court, Elk Grove, CA, 95624
Telephone Number: (916) 837-8293
E-Mail Address: thomaswaltman@gmail.com
Employer: FirstService Residential
Business Address: 7700 DELWEBB BLVD. ELK GROVE, CA 95757
Business Telephone Number: 916-714-1010

I am applying for the position of (check as appropriate):

- Public Member
 Alternate Public Member

=====
On a separate piece of paper, not to exceed one (1) page, please respond to the following:

1. Briefly describe your experience in local government and/or with local community organizations.
2. Briefly describe your employment experience.
3. Briefly describe your educational background.
4. Explain why you are interested in serving on the Sacramento Local Agency Formation Commission, and how your appointment would be of benefit to the Commission and the community.
5. Provide any other information you feel would help the Commission in its deliberations.

=====
Sacramento LAFCo meets the first Wednesday of every month @ 5:30 PM. If appointed, I commit to attending meetings and fulfilling the responsibilities associated with the appointment.

Signed:  Dated: 11/15/14

Please return completed application to the Commission Clerk of the Sacramento Local Agency Formation Commission (commissionclerk@saclafco.org). **Applications must be received no later than 4:00 p.m. on November 26, 2014.**

Thomas Waltman
8813 Omar Court
Elk Grove, CA 95624
916 837-8293

LAFCO
1112 I St., Ste 100
Sacramento, CA 95814
916 874-6458

LAFCO Application Question Responses

1. My experience in local government goes back to my childhood, when my mother ran local political campaigns in Rohnert Park, CA. My first paying job was walking precincts delivering flyers for local candidates. I have been involved in Sacramento regional government since I moved to Elk Grove in 1997. I have advocated sound public planning and spoken in planning commission meetings, as well as County Supervisor and Elk Grove City Council meetings on public planning policy. I have also worked with Sacramento City officials on a range of topics in my job as a community manager while working in the Natomas area. I have been involved with several community organizations, and I am currently on the Board of Directors of the Elk Grove Girls Softball League and serve as the liaison to the City of Elk Grove and the Cosumnes Community Services District. I work with city officials and planners to ensure that the needs of our league are considered and supported.
2. I have been employed in non-profit management for over 18 years, and am a commissioned officer in the United States Army Reserve with over seven years of active military experience. I am currently employed by FirstService Residential, a community management firm, managing the Del Webb Glenbrooke community in Elk Grove. In my capacity as General Manager, I ensure the smooth functioning of the community and manage the assets and finances of the Glenbrooke Community Association. I work with both the City of Elk Grove and the Community Serviced Department, (CSD) officials on issues of operations, planning, and community development.
3. I have a BA in History from California State University, Sacramento, and have completed my Masters course work (but have not completed my thesis). My Bachelor's work centered on Middle East politics and society, and my Master's work was based on British Colonial Policy in Africa. I have studied many forms of governmental organization and operations.
4. I am interested in the Sacramento Local Agency Formation Commission because it fits well with my interests in sound planning policy, and would allow me to take a more direct role in advocating for well-planned and considered growth and the incorporation of municipalities in our region. I was involved in advocating for the incorporation of Elk Grove, and learned a number of lessons regarding how unincorporated areas should approach the idea of incorporation. Elk Grove is a wonderful study in both the good and bad in incorporation, and I believe that unincorporated areas should study the history of Elk Grove and learn those lessons before embarking on their own course. I have also spoken on topics regarding Sphere of Influence expansion, and listened to the arguments for and against expansion. I can bring an informed, reasoned voice to the commission.
5. Much of my life has been directed towards public service through my military background and the non-profit sector. I will give the commission a lifetime's experience in serving the greater good, and maintaining the public trust. I understand local and regional government and the politics that drive planning and policy-making. I have been involved at the local level, both in Sacramento and in Elk Grove, and understand many of the dynamics that drive the issues of incorporation and expansion. More than anything, I desire to take an active role in our local government. I am ready to take part in the decision-making process and add my voice to those who oversee an important part of our regional governance.

Sacramento Local Agency Formation Commission
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commissionclerk@saclafco.org

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SACRAMENTO LOCAL AGENCY
FORMATION COMMISSION

**APPLICATION FOR PUBLIC MEMBER/
ALTERNATE PUBLIC MEMBER**

Applications must be received no later than 4:00 p.m. on November 26, 2014.

Name: Daniel E. Hall
Residence Address: 9789 Mira Del Rio Drive, Sacramento, CA 95827
Telephone Number: (916) 366-9803
E-Mail Address: dhall@wickland.com
Employer: Wickland Corporation
Business Address: 8950 Cal Center Drive, Suite 125, Sacramento, CA 95826
Business Telephone Number: (916) 978-2460

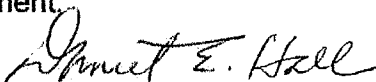
I am applying for the position of (check as appropriate):

- Public Member
 Alternate Public Member

=====
On a separate piece of paper, not to exceed one (1) page, please respond to the following:

1. Briefly describe your experience in local government and/or with local community organizations.
2. Briefly describe your employment experience.
3. Briefly describe your educational background.
4. Explain why you are interested in serving on the Sacramento Local Agency Formation Commission, and how your appointment would be of benefit to the Commission and the community.
5. Provide any other information you feel would help the Commission in its deliberations.

=====
Sacramento LAFCo meets the first Wednesday of every month @ 5:30 PM. If appointed, I commit to attending meetings and fulfilling the responsibilities associated with the appointment.

Signed:  Dated: 11/26/14

Please return completed application to the Commission Clerk of the Sacramento Local Agency Formation Commission (commissionclerk@saclafco.org). **Applications must be received no later than 4:00 p.m. on November 26, 2014.**

Sacramento County Local Agency Formation Commission
Application for Public Member
Daniel E. Hall
Responses

1. My experience with local government and local community organizations is as follows:
 - A. I served on the Arden Arcade Planning Advisory Council, both as a member and as chair of the Council.
 - B. I served on the Sacramento County Project Planning Commission, both as a member and as chair of the Commission.
 - C. I served on the Sacramento County Policy Planning Commission during the County General Plan update in the early 1990s.
 - D. I served on the Board of what is now the YMCA of Superior California, including two terms as president.
 - E. During the years my children attended Rio Americano High School, I was a member of the Rio Americano Athletic Booster Club, and served a term as president of that Organization.
 - F. I am a member and have served on the Board of Directors of the Rotary Club of Point West Sacramento. I presently am also vice president of the Point West Rotary Club Foundation, a separate legal entity.
 - G. I am currently on the Board of the American River Parkway Foundation, and have served two terms as president of the Foundation.
2. I am a lawyer by profession, and currently am president of Wickland Corporation. I have been with Wickland Corporation since 1978, serving for an extensive amount of that time as corporate counsel.
3. I possess a bachelor's degree in political science from California State University, Chico, And earned a J.D. from Boalt Hall School of Law, University of California, Berkeley.
4. I have lived in Sacramento County since the mid 1970s, and have a deep commitment to the Sacramento community and the quality of life we experience here. As my pervious service indicates, I have always been involved in community affairs, and am particularly interested in how Sacramento County handles and administers growth.
5. Due to my legal background, I am well versed land use planning procedures. I believe that this knowledge, plus my previous planning commission service and general involvement in the community would make me a valuable addition to the Sacramento Local Agency Formation Commission.

SACRAMENTO LOCAL AGENCY FORMATION COMMISSION
1112 I Street #100
Sacramento, California 95814
(916) 874-6458

December 10, 2014

TO: Sacramento Local Agency Formation Commission
FROM: Peter Brundage, Executive Officer
RE: **CHAIR AND VICE-CHAIR APPOINTMENTS FOR CALENDAR YEAR 2015**

RECOMMENDATION

It is respectfully recommended that your Commission approve the Vice-Chair and Chair for Calendar Year 2015 as follows:


Chair: City of Sacramento
Vice-Chair: Public Member

DISCUSSION

These appointments represent the rotation schedule established by your Commission on March 7, 2007 for selecting the Commission Chair and Vice-Chair as shown on the attached table.

Respectfully,

SACRAMENTO LOCAL AGENCY FORMATION COMMISSION



Peter Brundage
Executive Officer

Attachments

**SACRAMENTO
LOCAL AGENCY FORMATION COMMISSION
Vice-Chair and Chair Rotation
(Effective 1/1/14)**

Year	VICE CHAIR			CHAIR		
	Office No.	Agency	Filled by Commissioner	Office No.	Agency	Filled by Commissioner
1998	Office No. 6 or 7	Special District	Porter	Office No. 3	Other Cities	De la Cruz
1999	Office No. 1 or 2	County	Muriel Johnson	Office No. 4	City of Sacramento	Hammond
2000	Office No. 5	Public	Tooker	Office No. 1 or 2	County	Muriel Johnson
2001	Office No. 6 or 7	Special District	Porter	Office No. 5	Public	Tooker
2002	Office No. 6 or 7	Special District	Mulberg	Office No. 3	Other Cities	MacGlashan
2003	Office No. 1 or 2	County	Collin	Office No. 6 or 7	Special District	Mulberg
2004	Office No. 4	City of Sacramento	Hammond	Office No. 1 or 2	County	Collin
2005	Office No. 5	Public	Tooker	Office No. 4	City of Sacramento	Fong
2006	Office No. 6 or 7	Special District	Rose	Office No. 5	Public	Tooker
2007	Office No. 3	Other Cities	Miklos	Office No. 6 or 7	Special District	Rose
2008	Office No. 1 or 2	County	Yee	Office No. 3	Other Cities	Miklos
2009	Office No. 4	City of Sacramento	Fong	Office No. 1 or 2	County	Yee
2010	Office No. 5	Public	Tooker	Office No. 4	City of Sacramento	Cohn
2011	Office No. 6 or 7	Special District	Jones	Office No. 5	Public	Tooker
2012	Office No. 3	Other Cities	Jankovitz	Office No. 6 or 7	Special District	Jones
2013*	Office No. 3	Other Cities	Singleton	Office No. 1 or 2	County	Yee
2014	Office No. 4	City of Sacramento	McCarty	Office No. 3	FIGCER*	Singleton
2015	Office No. 5	Public		Office No. 4	City of Sacramento	
2016	Office No. 6 or 7	Special District		Office No. 5	Public	
2017	Office No. 3	FIGCER		Office No. 6 or 7	Special District	

[*Effective 12/04/13: FIGCER = Folsom, Isleton, Galt, Citrus Heights, Elk Grove & Rancho Cordova]