

BOARD OF SUPERVISORS

AMENDED

AGENDA

Meetings are located at:
Yuba County Government Center
Board Chambers, 915 Eighth Street
Marysville, California



Agenda materials are available at the Yuba County Government Center, 915 8th Street, Marysville and www.co.yuba.ca.us. Any disclosable public record related to an open session item and distributed to all or a majority of the Board less than 72 hours prior to the meeting is available for public inspection at Suite 109 of the Government Center during normal business hours.

MARCH 8, 2016

9:30 A.M. YUBA COUNTY BOARD OF SUPERVISORS - Welcome to the Yuba County Board of Supervisors meeting. As a courtesy to others, please turn off cell phones, pagers, or other electronic devices, which might disrupt the meeting. All items on the agenda other than Correspondence and Board and Staff Members Reports are considered items for which the Board may take action. The public will be given opportunity to comment on action items on the agenda when the item is heard and comments shall be limited to three minutes per individual or group.

- I. **PLEDGE OF ALLEGIANCE** - Led by Supervisor Griego
- II. **ROLL CALL** - Supervisors Vasquez, Nicoletti, Griego, Abe, Fletcher
- III. **CONSENT AGENDA:** All matters listed under the Consent Agenda are considered to be routine and can be enacted in one motion.
 - A. Clerk of the Board of Supervisors
 1. [\(061-0316\) Approve meeting minutes of February 23, 2016.](#)
 - B. Clerk Recorder/Registrar of Voters
 1. [\(080-0316\) Accept Certificate of Sufficiency for Referendum Against Resolution No. 2015-126 "Stop Magnolia Ranch" and direct Registrar of Voters to consolidate special election with June 7, 2016 Presidential Primary Election.](#)
 - C. Community Development and Services
 1. [\(062-0316\) Approve Cooperative Forest Road and Road Project Agreements with United States Forest Service, Tahoe National Forest and authorize Chair to execute.](#)
 2. [\(063-0316\) Approve Cooperative Forest Road agreement with United States Forest Service, Plumas National Forest, and authorize Chair to execute.](#)
 3. [\(064-0316\) Adopt resolution approving closure of McGanney Lane at State Route 20 \(Northside\).](#)
 - D. Emergency Services
 1. [\(065-0316\) Adopt resolution proclaiming the existence of ongoing local drought emergency in Yuba County pursuant to Government Code 8630.](#)
 - E. Sheriff-Coroner
 1. [\(066-0316\) Adopt resolution authorizing Sheriff to execute grant application, agreement, and necessary documents with Department of Boating and Waterways for boating and safety enforcement activities for Fiscal Year 2016-2017.](#)
- IV. **SPECIAL PRESENTATION**

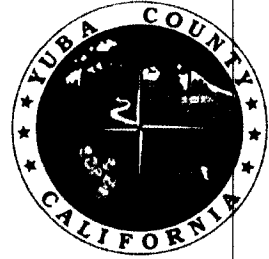
- A. (067-0316) Present proclamation recognizing American Red Cross month. (Five minute estimate)
 - B. (068-0316) Present proclamation to Yuba County Social Workers. (Five minute estimate)
- V. **PUBLIC COMMUNICATIONS:** Any person may speak about any subject of concern provided it is within the jurisdiction of the Board of Supervisors and is not already on today's agenda. The total amount of time allotted for receiving such public communication shall be limited to a total of 15 minutes and each individual or group will be limited to no more than 3 minutes. Prior to this time speakers are requested to fill out a "Request to Speak" card and submit it to the Clerk of the Board of Supervisors. Please note: No Board action can be taken on comments made under this heading.
- VI. **COUNTY DEPARTMENTS**
- A. County Administrator
 - 1. [\(069-0316\) Adopt resolution approving amendment to 2011 Collection Service Agreement between Recology Yuba-Sutter and Yuba County regarding funding provisions for Green Waste Diversion Program. \(Ten minutes estimate\)](#)
 - 2. [\(070-0316\) Receive information regarding projections for Fiscal Year 2016-2017 Budget. \(Thirty minute estimate\)](#)
- VII. **CORRESPONDENCE:** The Board may direct any item of informational correspondence to a department head for appropriate action.
- A. [\(071-0316\) Notice from Nevada Irrigation District officially launching the environmental process for the proposed Centennial Reservoir Project.](#)
 - B. [\(072-0316\) Notice from Safety Belt Safe U.S.A. naming week of April 3 - 6, 2016, as safety seat checkup week.](#)
 - C. [\(073-0316\) Letter from Area 4 Agency on Aging advising of Fiscal Year 2016-2017 matching contribution.](#)
 - D. [\(074-0316\) Final Audit Report for Reclamation District 784 for period ending June 30, 2015.](#)
 - E. [\(075-0316\) Final Audit Report from Camp Far West Irrigation District for period ending December 31, 2013.](#)
 - F. [\(076-0316\) Final Audit Report for Sierra-Sacramento Valley Emergency Medical Services Agency for period ending June 30, 2015.](#)
 - G. [\(077-0316\) Final Audit from Sutter-Yuba Mosquito and Vector Control District for period ending June 30, 2015.](#)
 - H. [\(078-0316\) Seven Notices from California Fish and Game Commission on proposed emergency action on Winter-Run Chinook Salmon, limiting fishing on the Sacramento River, Tri-colored Blackbird, Humboldt marten, waterfowl regulations, elk hunts, and commercial sea urchin fishery.](#)
- VIII. **BOARD AND STAFF MEMBERS' REPORTS:** This time is provided to allow Board and staff members to report on activities or to raise issues for placement on future agendas.
- IX. **CLOSED SESSION**
- A. Personnel pursuant to Government Code 54957.6(a) - Labor Negotiations DSA/MSA/YCPOA/County of Yuba Negotiating Parties: Negotiating Parties: Able
 - B. Pending litigation pursuant to Government Code §54956.9(d)(1) – Steward vs. County of Yuba
- X. **ADJOURN**

In compliance with the Americans with Disabilities Act, the meeting room is wheelchair accessible and disabled parking is available. If you have a disability and need disability-related modifications or accommodations to participate in this meeting, please contact the Clerk of the Board's office at (530) 749-7510 or (530) 749-7353 (fax). Requests must be made two full business days before the start of the meeting. To place an item on the agenda, contact the office of the Clerk of the Board of Supervisors.

The County of Yuba

B O A R D O F S U P E R V I S O R S

FEBRUARY 23, 2016



The Honorable Board of Supervisors of the County of Yuba met on the above date, commencing at 9:30 a.m., within the Government Center, Marysville, California, with a quorum being present as follows: Supervisors Andy Vasquez, John Nicoletti, Mary Jane Griego, Roger Abe, and Randy Fletcher. Also present were County Administrator Robert Bendorf, County Counsel Angil Morris-Jones, and Clerk of the Board of Supervisors Donna Stottlemeyer. Chairman Abe presided.

- I. PLEDGE OF ALLEGIANCE - Led by Supervisor Nicoletti
- II. ROLL CALL - Supervisors Vasquez, Nicoletti, Griego, Abe, Fletcher - All present.
- III. CONSENT AGENDA: All matters listed under the Consent Agenda are considered to be routine and can be enacted in one motion.

MOTION: Move to approve MOVED: Andrew Vasquez SECOND: Randy Fletcher
AYES: Andrew Vasquez, John Nicoletti, Mary Jane Griego, Roger Abe, Randy Fletcher
NOES: None ABSENT: None ABSTAIN: None

A. Administrative Services

1. (041-0216) Adopt resolution declaring 2005 Ford F-250 (#14176) as surplus with a residual value of \$2,149.90 and authorize Purchasing Agent to sell vehicle to Bi-County Ambulance for residual amount. Director Doug McCoy recapped the purchase and proposed sell of the vehicle and responded to Board inquiries.

MOTION: Move to approve MOVED: Mary Jane Griego SECOND: John Nicoletti
AYES: Andrew Vasquez, John Nicoletti, Mary Jane Griego, Roger Abe, Randy Fletcher
NOES: None ABSENT: None ABSTAIN: None

Adopted Resolution No. 2016-10, which is on file in Yuba County Resolution Book No. 47.

B. Board of Supervisors

1. (042-0216) Adopt resolution supporting inclusion of Pacific Coast Maritime Routes Study, including Feather, Yuba, and Bear Rivers, in eighth grade United States history curriculum. Adopted Resolution No. 2016-8, which is on file in Yuba County Resolution Book No. 47.

C. Clerk of the Board of Supervisors

1. (043-0216) Approve meeting minutes of February 9, 2016. Approved.

D. County Administrator

1. (044-0216) Approve amendment to Cascade Software Systems Contract and authorize Chair to execute. Approved.

E. Sheriff/Administrative Services

1. (046-0216) Approve initial phase of Vanir Construction Management agreement for services on SB863 Yuba County Jail expansion project. Administrative Services Director Doug McCoy recapped the grant and funding for project and responded to inquiries.

MOTION: Move to approve MOVED: John Nicoletti SECOND: Mary Jane Griego
AYES: Andrew Vasquez, John Nicoletti, Mary Jane Griego, Roger Abe, Randy Fletcher
NOES: None ABSENT: None ABSTAIN: None

F. Health and Human Services

1. (045-0216) Adopt resolution authorizing Director of Health and Human Services to execute new/ongoing contracts for fiscal year 2016/17 or multi-years and authorizing Chair to accept funds for stated periods. Adopted Resolution No. 2016-9, which is on file in Yuba County Resolution Book No. 47.

IV. SPECIAL PRESENTATION

- A. (047-0216) Present proclamation recognizing Martin Griffin for dedicated services to Yuba County. (No background material) Chair Abe read and presented the proclamation to Mr. Griffin who commended the Board and those he worked with through the years.

V. PUBLIC COMMUNICATIONS:

- o Mr. Brook Hilton - surplus truck sale and salaries of public employees
- o Mr. Herman Von Borstel - mistletoe growth

VI. COUNTY DEPARTMENTS

A. Administrative Services

1. (048-0216) Approve two acquisition agreements for purchase of 520 and 683 square feet from Mid Valley Recovery and Yuba Street Ventures, respectively, for new Sheriff Facility located at 720 Yuba Street, authorize Chair to execute, and authorize Chair to execute the Tentative Lot Line Adjustment Application as property owner three. (Ten minute estimate) Director Doug McCoy recapped the acquisition and responded to Board inquiries.

MOTION: Move to approve MOVED: John Nicoletti SECOND: Mary Jane Griego
AYES: Andrew Vasquez, John Nicoletti, Mary Jane Griego, Roger Abe, Randy Fletcher
NOES: None ABSENT: None ABSTAIN: None

B. Auditor/Controller

1. (049-0216) Approve repayment agreement between County and City of Marysville for fees owed due to State Audit Traffic Fees, authorize Chair to execute, and cancel the repayment agreement for property tax

administration fee considering the obligation paid in full. (Ten minute estimate). Auditor Rich Eberle and County Administrator Robert Bendorf recapped the audit, agreement, and responded to inquiries.

MOTION: Move to approve MOVED: John Nicoletti SECOND: Randy Fletcher
 AYES: Andrew Vasquez, John Nicoletti, Mary Jane Griego, Roger Abe, Randy Fletcher
 NOES: None ABSENT: None ABSTAIN: None

C. Community Development and Services

1. (050-0216) Direct staff to initiate Proposition 218 process to propose increase assessment for County Service Area No. 14 (Camp Far West) and set a public hearing date for April 26, 2016 to consider adjustment and tabulate ballots. (Ten minute estimate). Public Works Director Mike Lee recapped the process to increase funding for road maintenance and responded to inquiries.

MOTION: Move to approve MOVED: Andrew Vasquez SECOND: Randy Fletcher
 AYES: Andrew Vasquez, John Nicoletti, Mary Jane Griego, Roger Abe, Randy Fletcher
 NOES: None ABSENT: None ABSTAIN: None

D. County Administrator/Health and Human Services

1. (051-0216) Receive report on current efforts to address homeless issues in Yuba County and provide direction as appropriate. (Estimate twenty minutes). County Administrator Robert Bendorf recapped the process to provide a regional collaborative, comprehensive approach to address the needs and issues of the homeless community with short and long-term strategies and responded to Board inquiries.

Health and Human Services Director Jennifer Vasquez recapped assessment of services provided to homeless and responded to Board inquiries.

Consultant Scott Thurmond recapped areas of work with homeless issues and strategic planning services for short and long-term plans responded to Board inquiries.

The following individuals spoke: Ms. Heidi Lawson, Linda

Board consensus received to move forward with general principals and directed staff to continue to work closely with Ad Hoc Committee, consultant, and staff.

Supervisor Vasquez left the meeting at 10:20 a.m.

D. County Administrator

1. (052-0216) Receive Second Quarter Financial Report; and

Authorize midyear budget transfers in the total amount of \$787,549 which includes Capital Outlay Funds in the amount of \$848,562 and General Contingency Funds in the amount of \$212,236; and

Approve Personnel requests related to Health and Human Services, Community Development and Services, and Public Guardian; and

Approve Fixed Assets request in the amount of \$186,500 from Health and Human Services. (Thirty minute estimate)

County Administrator Robert Bendorf recapped second quarter financial status, budget adjustments, personnel changes, fixed assets, capital outlay funds, contingency balance, and responded to Board inquiries.

Deputy County Administrator Grace Mull responded to Board inquiries.

MOTION: Move to approve Budget Transfers, Capital Outlay Funds, Personnel and Fixed Requests

MOVED: John Nicoletti SECOND: Mary Jane Griego

AYES: John Nicoletti, Mary Jane Griego, Roger Abe, Randy Fletcher,

NOES: None ABSENT: Andrew Vasquez ABSTAIN: None

MOTION: Move to approve Contingency Funds in the amount of \$212, 236

MOVED: Mary Jane Griego SECOND: John Nicoletti

AYES: John Nicoletti, Mary Jane Griego, Roger Abe, Randy Fletcher,

NOES: None ABSENT: Andrew Vasquez ABSTAIN: None

VIII. ORDINANCES AND PUBLIC HEARINGS

- A. (053-0216) Public Hearing - Hold public hearing, count ballots to consider proposed change to assessment for County Service Area No. 59, and absent a majority vote protest, adopt resolution establishing new assessment effective July 1, 2016 for maintenance of road and drainage structures. (Fifteen minute estimate) Principal Engineer Dan Peterson recapped the process and responded to Board inquiries.

The following individual spoke: Mr. Timothy Zeka

The clerk and Mr. Peterson opened seven ballots and counted votes advising of six approve and one disapprove. Mr. Peterson advised a majority to support the increase.

MOTION: Move to close public hearing and adopt resolution

MOVED: Mary Jane Griego SECOND: John Nicoletti

AYES: John Nicoletti, Mary Jane Griego, Randy Fletcher, Roger Abe

NOES: None ABSENT: Andrew Vasquez ABSTAIN: None

Adopted Resolution No. 2016-11, which is on file in Yuba County Resolution No. 47.

VII. CORRESPONDENCE: The Board may direct any item of informational correspondence to a department head for appropriate action.

- A. (054-0216) Notice from California Regional Water Quality Control Board regarding meeting February 18, 2016, for Olivehurst Public Utility District Wastewater Treatment Facility consideration of NPDES Permit Renewal. Received.
- B. (055-0216) Notice from California American Lung Association stating State of Tobacco Control report release date February 3, 2016. Received.
- C. (056-0216) Notice from California Governor's Office of Emergency Services declaring Yuba County a contiguous disaster area, resulting from economic impacts delaying commercial Dungeness Crab Season and closure of commercial Rock Crab Fishery beginning November 6, 2016 and continuing. Received.

- D. (057-0216) Notice from Sutter-Yuba Mosquito and Vector Control District regarding notification of Public Health Pesticide Application to waters for mosquito control to prevent mosquito-borne diseases. Received.
- E. (058-0216) Independent audit report for Yuba County Water Agency for periods ending June 30, 2014 and 2015. Received.

VIII. BOARD AND STAFF MEMBERS REPORTS: This time is provided to allow Board and staff members to report on activities or to raise issues for placement on future agendas.

Supervisor Nicoletti:

- o Fundraiser for Veterans Memorial Hall
- o Italian Night April 23, 2016
- o Health Officer Dr. Quick joining Peach Tree Health Care Board of Directors
- o Officer of Year Award Program and Sister City Program February 26, 2016
- o Commended Claudia and John Hollis

Supervisor Griego -Meetings Attended:

- o OPUD County Liaison meeting February 12, 2016
- o SACOG Board of Directors February 18, 2016
- o Y-S Transit Authority February 18, 2016

Supervisor Fletcher:

- o CIRCLE meeting regarding lower Yuba River February 9, 2016
- o Tour of Ostrom Road dump site February 11, 2016
- o Area 4 Agency on Aging Governing Board February 12, 2016
- o Camptonville Town Hall February 18, 2016

Supervisor Abe:

- o Tour of Bear River February 11, 2016
- o OPUD County Liaison Meeting February 12, 2016
- o AG commissioner interviews February 16, 2016
- o North Central Counties Consortium meeting February 17, 2016
- o CSAC meeting February 18, 2016
- o Bi-County Ambulance staff regarding rates
- o Zone speakers contest on February 19, 2016
- o Lions Club rose pruning session February 20, 2016
- o Y-S Farm Bureau meeting February 22, 2016
- o Memorial Adjournment: Mrs. Mary Lee Guynes

IX. CLOSED SESSION: The Board retired into closed session at 11:43 a.m. to discuss item A. and returned at 12:17 p.m.

- A. Pending litigation pursuant to Government Code 54956.9(d)(4) - One Case No report.

The Board retired into closed session at 2:00 p.m., including Supervisor Vasquez, and returned at 2:49 p.m. There was no report.

- B. 2:00 P.M. Personnel pursuant to Government Code §54957(b)(1) – Public Appointment/Agricultural Commissioner Interviews

X. ADJOURN: 2:50 p.m. in memory of Mrs. Mary Lee Guynes.

ATTEST: DONNA STOTTLEMEYER
CLERK OF THE BOARD OF SUPERVISORS

Chair

Approved: _____

The County of Yuba



(080-0316) Accep... - 1 of 3


CLERK RECORDER – REGISTRAR OF VOTERS

915 8th Street, Suite 107
Marysville, CA 95901-5273

- Elections (530) 749-7855
- Clerk (530) 749-7851
- Recorder (530) 749-7850
- Fax (530) 749-7854

Ms. Terry A. Hansen

TO: Board of Supervisors

FROM: Terry A. Hansen, Clerk/Recorder – Registrar of Voters 

SUBJECT: Referendum Against Resolution No. 2015-126 “Stop Magnolia Ranch”

DATE: 02/23/2016

Recommendation:

Accept Certificate of Sufficiency for the Referendum Against Resolution No. 2015-126 “Stop Magnolia Ranch” and direct Registrar of Voters to consolidate special election with the June 7, 2016 Presidential Primary Election pursuant to Election Code §9145:

If the board of supervisors does not entirely repeal the ordinance against which a petition is filed, the board shall submit the ordinance to the voters either at the next regularly scheduled county election occurring not less than 88 days after the date of the order, or at a special election called for that purpose not less than 88 days after the date of the order. The ordinance shall not become effective unless and until a majority of the voters voting on the ordinance vote in favor of it.

Background & Discussion:

Petition result breakdown is attached.

Fiscal Impact:

Undeterminable costs with lesser impact as a result of consolidation

Attachment: Certificate of Sufficiency
Petition Result Breakdown



CLERK RECORDER – REGISTRAR OF VOTERS

915 8th Street, Suite 107
Marysville, CA 95901-5273

- Elections (530) 749-7855
- Clerk (530) 749-7851
- Recorder (530) 749-7850
- Fax (530) 749-7854

Ms. Terry A. Hansen

CERTIFICATE OF SUFFICIENCY

I hereby certify that on February 5, 2016 the petition for the **REFERENDUM AGAINST RESOLUTION NO. 2015-126 “STOP MAGNOLIA RANCH”** has been signed by the requisite number of qualified electors needed to declare the petition sufficient. The petition for the **REFERENDUM AGAINST RESOLUTION NO. 2015-126 “STOP MAGNOLIA RANCH”** is, therefore, qualified.

IN WITNESS WHEREOF, I hereunto set my hand and affix my official seal this 5th day of February, 2016.



Terry A. Hansen
County Clerk / Registrar of Voters

A handwritten signature of Terry A. Hansen in cursive script, written over a horizontal line.



Petition Result Breakdown

(080-0316) Accep... - 3 of 3

2015 - Magnolia Ranch

Referendum Against an Ordinance Passed by the Board of Supervisors - Resolution No. 2015-126

Signatures Required	1242		
Raw Count	3,316		
Sample Size	3,316		
Sigs Checked	3,316	Percent of Sigs Checked	Percent of Sample Size
Sigs Not Checked	0		0.0 %
Sigs Valid	2,501	75.4 %	75.4 %
Sigs Invalid	815	24.6 %	24.6 %
Duplicated	28	1.0 %	0.8 %
Non-duplicate Invalids	787	24.0 %	23.7 %

RESULT ABBR	RESULT DESCRIPTION		
Approved	Approved	2,501	75.4 %
NotReg	Not Registered	435	13.1 %
OutOfDist	Out of District	1	0.0 %
Duplicate	Signed more than once	28	0.8 %
Withdrawn	Withdrawn	17	0.5 %
RegLate	Registered Late	14	0.4 %
RegDiffAdd	Registered at a Different Address	149	4.5 %
CantIdntfy	Cannot Identify	5	0.2 %
NoResAdd	No Residence Address Given	25	0.8 %
NoSig	No Signature	8	0.2 %
PrintedSig	Printed Signature	2	0.1 %
SigNoMatch	Signatures Don't Match	95	2.9 %
NoVoter	Voter Not Found	3	0.1 %
WrongCnty	Page Filed in Wrong County	33	1.0 %

The County of Yuba

Community Development & Services Agency

Kevin Mallen, Director

Phone – (530) 749-5430 • Fax – (530) 749-5434
915 8th Street, Suite 123
Marysville, California 95901

www.co.yuba.ca.us



062-0316
(062-0316) Appro... - 1 of 24

CODE ENFORCEMENT
749-5455 • Fax 749-5484

ENVIRONMENTAL HEALTH • CUPA
749-5450 • Fax 749-5454

PLANNING
749-5470 • Fax 749-5434

PUBLIC WORKS • SURVEYOR
749-5420 • Fax 749-5424

FINANCE AND ADMINISTRATION
749-5430 • Fax 749-5434

March 8, 2016

TO: Board of Supervisors

FROM: Michael Lee, Director of Public Works

SUBJ: Approve Cooperative Forest Road Agreement and Road Project Agreement (McClain Road) with the USDA, Forest Service Tahoe National Forest and authorize chairman to sign

RECOMMENDATION:

Approve the Cooperative Forest Road Agreement and Road Project Agreement (McClain Road) with the USDA, Forest Service Tahoe National Forest and authorize chairman to sign.

BACKGROUND:

There are several County maintained roads in Yuba County that also act as Forest Service roads. Historically, the County has worked collaboratively with the USDA Forest Service to maintain these roads. The purpose of the Cooperative Forest Road Agreement is to set forth the general terms and conditions for the cooperative planning, survey, design, construction, reconstruction, improvement, and maintenance of certain Forest Roads in Yuba County. The agreement has a term of 5 years and is updated periodically. It authorizes the Forest Service to spend money on the identified roads.

The Road Project Agreement is a more specific agreement tailored for, and outlining the terms of, a particular project. In this case, the Forest Service is proposing to spend \$210,000 improving McClain Road, located on the north side of New Bullards Bar Reservoir.

DISCUSSION:

Executing these agreements will authorize the USDA Tahoe National Forest Service to spend \$210,000 improving and maintaining McClain Road. The work is slated for Summer of 2016.

COMMITTEE ACTION:

The Land Use & Public Works Committee was bypassed due to the routine and recurring nature of the agreements.

FISCAL IMPACT:

No fiscal impact to the County. The USDA National Forest Service, Tahoe Region will perform \$210,000 worth of road improvement and maintenance work to McClain Road.

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FS Agreement No. 16-RO-11051700-0XX

Cooperator Agreement No. _____

COOPERATIVE FOREST ROAD AGREEMENT

Between The
COUNTY OF YUBA
And The
USDA, FOREST SERVICE
TAHOE NATIONAL FOREST

PARTIES TO AGREEMENT: This agreement, made and entered into this the _____ day of _____, 20____, by and between the County of Yuba, hereinafter referred to as "Cooperator," and the USDA, Forest Service Tahoe National Forest, hereinafter referred to as the "U.S. Forest Service."

PURPOSE OF AGREEMENT: The purpose of this agreement is to set forth the general terms and conditions, acceptable to the parties hereto, for the cooperative planning, survey, design, construction, reconstruction, improvement, and maintenance of certain Forest Roads in the County of Yuba, State of California, pursuant to the provisions of 16 U.S.C. 532-538, 23 U.S.C. 205, and the regulations issued by the Secretary of Agriculture.

The Congress has, from time to time, authorized and appropriated funds for "Forest Roads," which are defined as "those Forest roads of primary importance for the protection, administration, and utilization of the National Forests, or where necessary, for the use and development of the resources upon which communities within or adjacent to the National Forests are dependent." Recognizing that substantial benefits will accrue to the Nation and to the State from the construction, reconstruction, improvement, maintenance, and use of certain Forest roads and roads on the State or local road system over which Cooperator has/have jurisdiction, and further that such roads carry substantial volumes of public service traffic as well as National Forest traffic, and further that Cooperator has/have road construction, reconstruction, improvement, maintenance, and right-of-way acquisition facilities available to assist in the accomplishment of the work, it is accordingly deemed fitting and desirable to the parties hereto to express by this agreement the general terms of their mutual cooperation in that regard to achieve the maximum benefits therefrom in the public interest.

1. **INTENT TO COOPERATE.** It is the intention of the parties under this agreement to cooperate as follows:
 - a. Agree that certain roads under the jurisdiction of Cooperator or the U.S. Forest Service which serve the National Forest and also carry traffic which is properly the responsibility of Cooperator should be maintained and, if necessary, improved to a



standard adequate to accommodate safely and economically all traffic which uses such roads.

- b. Agree on the identification of roads or road segments which meet the criteria in item a by a listing and appropriate maps.
 - c. Provide for formal meetings and informal consultation on a regular basis to discuss and agree on action with respect to the roads identified pursuant to item b.
 - d. Provide for regular and adequate maintenance of the roads identified in item b, including the assignment of maintenance responsibilities.
 - e. Provide for entering into project agreements when improvements of a road under the jurisdiction of one party is to be financed in whole or in part from funds or resources provided by the other party.
 - f. Provide for appropriate jurisdictional status of roads through transfer of easements and acquisition of easements by the appropriate party.
2. IDENTIFICATION OF ROADS. A list of roads and segments of roads which meet the criteria set forth in item 1a is agreed upon and is marked "Schedule A" and attached as part of this agreement. Schedule A may be modified from time to time by agreement between Cooperator and U.S. Forest Service, by adding or removing roads or road segments, or by altering the description of a road or road segments, to give it proper identity. Each such modification shall be indicated by a revised Schedule A bearing the signatures of the parties or their authorized representatives and the effective date of the revision.
3. MAINTENANCE PLANS. At the annual meeting provided for in item 6, plans for maintaining the roads listed in Schedule A shall be agreed upon. Such plans shall include assignment of responsibility for maintenance or particular elements of maintenance to Cooperator or U.S. Forest Service for each road or segment of road listed in Schedule A. To the extent practical, and subject to availability of funds, responsibility for maintenance shall be assigned in proportion to use for which each party is properly responsible.
- Maintenance shall include preserving and keeping the roads, including structures and related facilities as nearly as possible in their original condition as constructed or reconstructed to provide satisfactory and safe road service.
- Maintenance plans shall provide for prompt changes in maintenance assignments during the period of the plan upon agreement by the parties or their designated representatives.
4. PROJECT AGREEMENTS. When improvement of a road listed in Schedule A is to be financed in whole or in part from funds or resources provided by the party not having jurisdiction, the parties shall enter into a project agreement providing for performing the improvement work and its financing. A project agreement is not required for



improvement of a road or a road segment over which the party performing and financing such improvement has jurisdiction. Project agreements shall be supplements to this general agreement and subject to the agreements, provisions, and conditions herein contained.

- a. A project agreement shall be entered into prior to beginning of improvement or construction work for which a project agreement is required.
- b. The project agreement shall include the following elements:
 1. Identification of road or road segment to be improved or constructed.
 2. Plans and specifications for the project or provision for their development and subsequent agreement thereon.
 3. Schedule of construction or improvement work and designation of the party or parties to perform the work.
 4. Estimates of cost of improvement or construction.
 5. Agreement as to how cost of work is to be borne including arrangements to share in the work or to deposit funds with the performing party for a share of the costs.
- c. If funds are provided by Cooperator on an advance basis for work to be performed by the U.S. Forest Service, they shall be deposited in the Treasury of the United States to the credit of cooperative work, U.S. Forest Service. Any unused balance of cooperative funds for the purposes outlined in the project agreement shall be returned to Cooperator after completion of the work performed or upon agreement of the U.S. Forest Service. If the cooperative funds are made available on a reimbursement basis as the work progresses or upon its completion, the U.S. Forest Service shall submit to Cooperator periodic billings, but not more often than monthly, or a final billing as the case may be.

The amount of cooperative funds as set forth in the project agreement shall be the maximum commitment of Cooperator to the project unless changed by a modification of the project agreement.

If funds are provided by the U.S. Forest Service for work to be performed by Cooperator the arrangements shall be set forth in the project agreement. Payments to Cooperator shall be made as provided for in the project agreement.

If it appears that the project cost may exceed the estimate and additional funds may be needed, no obligation shall arise against the Federal government with respect to the increased cost except by modification of the project agreement prior to incurring any commitment.



5. **RIGHTS-OF-WAY.** Easements or other interests in land acquired by either party shall be adequate to serve the road needs of both parties. The party having jurisdiction of an existing road or intended to have jurisdiction of a road to be constructed shall obtain the needed rights-of-way in its name. There shall be no provisions in any easement document that will prevent the U.S. Forest Service from using or authorizing the use of roads for which Federal funds were expended. Cooperator must be in a position to assure the U.S. Forest Service the continuance of such uses for the period needed. The party acquiring the easement or other interest in land shall obtain such title evidence and title approval as required in its acquisitions for roads of comparable standards.

The costs of such easements or other interests in land are to be at the expense of the acquiring party.

The U.S. Forest Service shall cooperate in the procurement of rights-of-way over land administered by other agencies of the United States required for any project included under this agreement and shall furnish Cooperator copies of survey notes, maps, and other records.

To the extent possible under available authority, each party agrees to convey easements over lands or interests in lands it owns or administers to the other party in order to provide jurisdiction by the appropriate party as may be agreed to for any road or road segment listed on Schedule A.

6. **ANNUAL MEETING AND CONTINUING CONSULTATION.** Cooperator and U.S. Forest Service shall meet at least once each year to review matters covered by this agreement and to agree on actions to implement this agreement including, but not limited to, (1) approval of changes in the listing of roads on Schedule A; (2) approval of the annual maintenance plan; (3) approval of project agreements for construction or reconstruction; and (4) approval of transfer of jurisdiction of particular roads by easement conveyance. It is also the intent of the parties to arrange for continuing consultation between their representatives with the objective of reaching prompt agreement by the parties on all matters of mutual concern which are covered by this agreement. The Forest Supervisor of the Tahoe National Forest for the U.S. Forest Service, and Director of Public Works for Cooperator shall be responsible for making the arrangements for formal meetings and continuing consultation.
7. **TEXT MESSAGING WHILE DRIVING.** In accordance with Executive Order (EO) 13513, "Federal Leadership on Reducing Text Messaging While Driving," any and all text messaging by Federal employees is banned: a) while driving a Government owned vehicle (GOV) or driving a privately owned vehicle (POV) while on official Government business; or b) using any electronic equipment supplied by the Government when driving any vehicle at any time. All Cooperatives, their Employees, Volunteers, and Contractors are encouraged to adopt and enforce policies that ban text messaging when driving company owned, leased or rented vehicles, POVs or GOVs when driving while on official Government business or when performing any work for or on behalf of the



Government.

8. MODIFICATION AND TERMINATION.

- a. This agreement may be modified by mutual consent.
- b. This agreement may be terminated by either party upon at least 90 days prior written notice, except that such termination shall in no way affect or change any commitment made authorizing the use of roads or rights-of-way for purposes for which Federal funds were expended, or any operation in progress at time of notice, and provided that such termination shall in no way affect the agreement of the parties hereto with respect to any obligations incurred under the agreement until a full settlement has been made.

9. MISCELLANEOUS.

- a. The United States shall not be liable to the recipient for any costs, damages, claims, liabilities, and judgments that arise in connection with the performance of work under this award, including damage to any property owned by the recipient or any third party.
- b. Nothing herein contained shall be construed to obligate the U.S. Forest Service or Cooperator beyond the extent of available funds allocated or programmed for this work, or contrary to applicable laws, rules, and regulations.
- c. No Member of, or Delegate to, the Congress, or Resident Commissioner, shall be admitted to any share or part of this agreement or to any benefits that may arise therefrom, unless it is made with a corporation for its general benefit.
- d. Where applicable, any contract, agreement, or understanding entered into pursuant to this agreement providing for work to be performed shall include the requirements of Federal laws, Executive orders, and Regulations.

10. PRINCIPAL CONTACTS. Individuals listed below are authorized to act in their respective areas for matters related to this agreement.

Principal Cooperator Contacts:

Cooperator Program Contact	Cooperator Administrative Contact
Michael Lee 915 8 th Street Marysville, CA 95901 Telephone: 530-749-5420 FAX: 530-749-5424 Email: mlee@co.yuba.ca.us	Tim Young 915 8 th Street Marysville, CA 95901 Telephone: 530-749-5420 FAX: 530-749-5424 Email: tyoung@co.yuba.ca.us

**Principal U.S. Forest Service Contacts:**

U.S. Forest Service Program Manager Contact	U.S. Forest Service Administrative Contact
Karen Hayden 631 Coyote Street Nevada City, CA 95959 Telephone: 530 478-6853 FAX: 530-478-6109 Email: khayden@fs.fed.us	Melanie Guinan 631 Coyote Street Nevada City, CA 95959 Telephone: 530-478-6828 FAX: 530-478-6195 Email: melanieguinan@fs.fed.us

11. **ASSURANCE REGARDING FELONY CONVICTION OR TAX DELINQUENT STATUS FOR CORPORATE ENTITIES.** This agreement is subject to the provisions contained in the Department of Interior, Environment, and Related Agencies Appropriations Act, 2012, P.L. No. 112-74, Division E, Section 433 and 434 as continually by Consolidated and Further Continuing Appropriations Act, 2013, P.L. No. 113-6, Division F, Title I, Section 1101 (a)(3) regarding corporate felony convictions and corporate federal tax delinquencies. Accordingly, by entering into this agreement Cooperator acknowledges that it: 1) does not have a tax delinquency, meaning that it is not subject to any unpaid Federal tax liability that has been assessed, for which all judicial and administrative remedies have been exhausted or have lapsed, and that is not being paid in a timely manner pursuant to an agreement with the authority responsible for collecting the tax liability, and (2) has not been convicted (or had an officer or agent acting on its behalf convicted) of a felony criminal violation under any Federal law within 24 months preceding the agreement, unless a suspending and debarring official of the United States Department of Agriculture has considered suspension or debarment is not necessary to protect the interests of the Government. If Cooperator fails to comply with these provisions, the U.S. Forest Service will annul this agreement and may recover any funds Cooperator has expended in violation of sections 433 and 434.
12. **SYSTEM FOR AWARD MANAGEMENT REGISTRATION REQUIREMENT (SAM).** Cooperator shall maintain current information in the System for Award Management (SAM) until receipt of final payment. This requires review and update to the information at least annually after the initial registration, and more frequently if required by changes in information or agreement term(s). For purposes of this agreement, System for Award Management (SAM) means the Federal repository into which an entity must provide information required for the conduct of business as a Cooperative. Additional information about registration procedures may be found at the SAM Internet site at www.sam.gov.
13. **COMMENCEMENT/EXPIRATION DATE.** This agreement is executed as of the date of last signature and is effective for **five years** from the date of last signature at which time it will expire. The expiration date is the final date for completion of all work activities under this agreement.



14. AUTHORIZED REPRESENTATIVES. By signature below, the parties certify that the individuals listed in this document as representatives of each party are authorized to act in their respective areas for matters related to this agreement.

This agreement shall be effective as of the date herein written and shall supersede all prior existing agreements, if any, for the same roads.

MIKE LEE, Director of Public Works
County of Yuba

2/25/16

Date

ELI ILANO, Forest Supervisor
U.S. Forest Service, Tahoe National Forest

Date

ROGER ABE, Chairman
Board of Supervisors, County of Yuba

Date

Approved as to legal form:

ANGIL P. MORRIS-JONES, County Counsel
County of Yuba

2/25/16

Date

The authority and format of this agreement have been reviewed and approved for signature.

MELANIE GUINAN
U.S. Forest Service Grants Management Specialist

**Burden Statement**

According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0596-0217. The time required to complete this information collection is estimated to average 4 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

The U.S. Department of Agriculture (USDA) prohibits discrimination in all its programs and activities on the basis of race, color, national origin, age, disability, and where applicable, sex, marital status, familial status, parental status, religion, sexual orientation, genetic information, political beliefs, reprisal, or because all or part of an individual's income is derived from any public assistance. (Not all prohibited bases apply to all programs.) Persons with disabilities who require alternative means for communication of program information (Braille, large print, audiotape, etc.) should contact USDA's TARGET Center at 202-720-2600 (voice and TDD).

To file a complaint of discrimination, write USDA, Director, Office of Civil Rights, 1400 Independence Avenue, SW, Washington, DC 20250-9410 or call toll free (866) 632-9992 (voice). TDD users can contact USDA through local relay or the Federal relay at (800) 877-8339 (TDD) or (866) 377-8642 (relay voice). USDA is an equal opportunity provider and employer.

SCHEDULE A
TO
FOREST ROAD AGREEMENT NUMBER: 16-RO-11051700-0XX
BETWEEN THE
COUNTY OF YUBA
AND THE
UNITED STATES DEPARTMENT OF AGRICULTURE
FOREST SERVICE
TAHOE NATIONAL FOREST

The following listed roads or segments meet the criteria in Item 1a, Intent to Cooperate, of the Standard Road Agreement.


Roads Covered by Agreement

County of Yuba

<u>Number and Name</u>	<u>Length in Miles</u>	<u>Description of Termini</u>
124 McClain Road	1.93	County Road Y-125 & Forest Road 47

Forest Service Roads

<u>Number and Name</u>	<u>Length in Miles</u>	<u>Description of Termini</u>
47 Long Point Access	5.97	County Road Y-120 to T.19 N., R.7 E, Section 25



 MICHAEL LEE
 Director of Public Works, County of Yuba

2/25/16

 Date

 ELI ILANO, Forest Supervisor
 Tahoe National Forest

 Date

The authority and format of this Instrument has been reviewed and approved by
signature.

MELANIE GUINAN
Grants Management Specialist

FS Agreement No. 16-RO-11051700-0XX

Cooperator Agreement No. _____

ROAD PROJECT AGREEMENT
Between The
COUNTY OF YUBA
And The
USDA, FOREST SERVICE, TAHOE NATIONAL FOREST

This Project Agreement (agreement) is hereby made and entered into by and between the County of Yuba, hereinafter referred to as "Cooperator," and the USDA, Forest Service, Tahoe National Forest, hereinafter referred to as the "U.S. Forest Service," as specified under the authority and provisions of the Cooperative Forest Road Agreement #16-RO-11051700-0XX executed between the parties on .

Project Title: 2016 McClain Road Reconditioning

I. BACKGROUND:

The parties entered into a Forest Road Cooperative Agreement (Coop Agreement) on . This Coop Agreement allows for the parties to cooperate in the planning, survey, design, construction, reconstruction, improvement and maintenance of certain forest roads. The Schedule A, which is attached to the Coop Agreement, identifies the maintenance responsibilities of the parties to the specific road systems and may be revised as necessary. The process of revising the Schedule A can be labor intensive and time consuming due to requiring extensive valuations and several levels of formal review. Accordingly, formal revision of the Schedule A does not readily lend itself to rapid response times, adjusting to limited funding opportunities and a high degree of site condition specificity.

The Coop Agreement allows for specific Project Agreements between the parties with the intent of completing work as expeditiously as available funds or work opportunities allow.

The Coop Agreement identifies numerous requirements for the development of Project Agreements. These requirements include but are not limited to:

- The specific project (road) must be included in an approved U.S. Forest Service – Cooperator plan (Schedule A).
- Mutual approval.
- The cost to be borne by each party.
- The amount of cooperative funds as set forth in the Project Agreement shall be the maximum commitment of either party unless changed by a formal modification prior to incurring any expense.
- Work must be completed in accordance with agreed upon standards.

**II. PURPOSE:**

The purpose of this Project Agreement (agreement) is to document the parties' cooperation in the road reconstruction work for Yuba County road(s) shown on the 2016 Cooperative Road Agreement Schedule A. The work is as described in the hereby incorporated Financial Plan, attached as Attachment A.

III. THE COOPERATOR SHALL:

- A. Perform all road maintenance on County Road Y-124 McClain Road after the reconditioning work and aggregate surface placement is completed and approved. Road maintenance activities include roadside brushing, road surface grading, culvert cleaning and repair, rolling dip and leadoff ditch cleaning, and spot aggregate surface replacement as needed.

IV. THE U.S. FOREST SERVICE SHALL:

- A. Perform in accordance with the Financial Plan, Attachment A. Reconditioning and use of Yuba County Road Y-124 McClain Road from its intersection with Yuba County Road Y-125 Garden Valley Road for approximately 1.93 miles to its termini at the intersection with U.S. Forest Service Road 47 Long Point Access Road.

V. IT IS MUTUALLY AGREED AND UNDERSTOOD BY AND BETWEEN THE PARTIES THAT:

- A. PRINCIPAL CONTACTS. Individuals listed below are authorized to act in their respective areas for matters related to this agreement.

Principal Cooperator Contacts:

Cooperator Program Contact	Cooperator Administrative Contact
Michael Lee 915 8 th Street Marysville, CA 95901 Telephone: 530-749-5420 FAX: 530-749-5424 Email: mlee@co.yuba.ca.us	Tim Young 915 8 th Street Marysville, CA 95901 Telephone: 530-749-5420 FAX: 530-749-5424 Email: tyoung@co.yuba.ca.us

**Principal U.S. Forest Service Contacts:**

U.S. Forest Service Program Manager Contact	U.S. Forest Service Administrative Contact
Karen Hayden 631 Coyote Street Nevada City, CA 95959 Telephone: 530-478-6853 FAX: 530-478-6109 Email: khayden@fs.fed.us	Melanie Guinan 631 Coyote Street Nevada City, CA 95959 Telephone: 530-478-6828 FAX: 530-478-6109 Email: melanieguinan@fs.fed.us

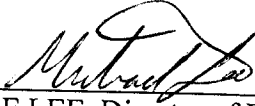
- B. **ASSURANCE REGARDING FELONY CONVICTION OR TAX DELINQUENT STATUS FOR CORPORATE ENTITIES.** This agreement is subject to the provisions contained in the Department of Interior, Environment, and Related Agencies Appropriations Act, 2012, P.L. No. 112-74, Division E, Section 433 and 434 as continued by Consolidated and Further Continuing Appropriations Act, 2013, P.L. No. 113-6, Division F, Title I, Section 1101 (a)(3) regarding corporate felony convictions and corporate federal tax delinquencies. Accordingly, by entering into this agreement **Error! Reference source not found.** acknowledges that it: 1) does not have a tax delinquency, meaning that it is not subject to any unpaid Federal tax liability that has been assessed, for which all judicial and administrative remedies have been exhausted or have lapsed, and that is not being paid in a timely manner pursuant to an agreement with the authority responsible for collecting the tax liability, and (2) has not been convicted (or had an officer or agent acting on its behalf convicted) of a felony criminal violation under any Federal law within 24 months preceding the agreement, unless a suspending and debarring official of the United States Department of Agriculture has considered suspension or debarment is not necessary to protect the interests of the Government. If Cooperator fails to comply with these provisions, the U.S. Forest Service will annul this agreement and may recover any funds Cooperator has expended in violation of sections 433 and 434.
- C. In the event of a conflict between this Project Agreement and the Coop Agreement, the latter shall take precedence.
- D. **FREEDOM OF INFORMATION ACT (FOIA).** Public access to award or agreement records must not be limited, except when such records must be kept confidential and would have been exempted from disclosure pursuant to Freedom of Information regulations (5 USC 552). Requests for research data are subject to 2 CFR 215.36.
- Public access to culturally sensitive data and information of Federally-recognized Tribes may also be explicitly limited by P.L. 110-234, Title VIII Subtitle B §8106 (2008 Farm Bill).
- E. **FUNDING EQUIPMENT.** Federal funding under this agreement is not available for reimbursement of Cooperator's purchase of equipment. Equipment is defined as having a fair market value of \$5,000 or more per unit and a useful life of over 1 year.



- F. PARTICIPATION IN SIMILAR ACTIVITIES. This agreement in no way restricts the U.S. Forest Service or Cooperator from participating in similar activities with other public or private agencies, organizations, and individuals.
- G. ENDORSEMENT. Any of Cooperator's contributions made under this agreement do not by direct reference or implication convey U.S. Forest Service endorsement of Cooperator's products or activities.
- H. ALTERNATE DISPUTE RESOLUTION. In the event of any issue of controversy under this agreement, the parties may pursue Alternate Dispute Resolution procedures to voluntarily resolve those issues. These procedures may include, but are not limited to, conciliation, facilitation, mediation, and fact finding.
- I. MODIFICATION. Modifications within the scope of this agreement must be made by mutual consent of the parties, by the issuance of a written modification signed and dated by all properly authorized, signatory officials, prior to any changes being performed. Requests for modification should be made, in writing, at least 30 days prior to implementation of the requested change. The U.S. Forest Service is not obligated to fund any changes not properly approved in advance.
- J. TERMINATION. Either party, in writing, may terminate this agreement in whole, or in part, at any time before the date of expiration. Neither party shall incur any new obligations for the terminated portion of this agreement after the effective date and shall cancel as many obligations as possible. Full credit shall be allowed for each party's expenses and all non-cancelable obligations properly incurred up to the effective date of termination. (Excess funds must be refunded within 60 days after the effective date, OR Excess funds must be refunded in accordance with the REFUND provision of the agreement).
- K. COMMENCEMENT/EXPIRATION DATE. This agreement is executed as of the date of last signature and is effective through **December 31, 2016** at which time it will expire. The expiration date is the final date for completion of all work activities under this agreement.
- L. AUTHORIZED REPRESENTATIVES. By signature below, the parties certify that the individuals listed in this document as representatives of each party are authorized to act in their respective areas for matters related to this agreement.

This agreement shall be effective as of the date herein written and shall supersede all prior existing agreements, if any, for the same roads.





MIKE LEE, Director of Public Works
County of Yuba

2/25/16

Date


ELI ILANO, Acting Forest Supervisor
U.S. Forest Service, Tahoe National Forest

Date

ROGER ABE, Chairman
Board of Supervisors, County of Yuba

Date

Approved as to legal form:



ANGIL P. MORRIS-JONES, County Counsel
County of Yuba

2/25/16

Date

The authority and format of this agreement have been reviewed and approved for signature.

MELANIE GUINAN
U.S. Forest Service Grants Management Specialist

**Burden Statement**

According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0596-0217. The time required to complete this information collection is estimated to average 4 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

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To file a complaint of discrimination, write USDA, Director, Office of Civil Rights, 1400 Independence Avenue, SW, Washington, DC 20250-9410 or call toll free (866) 632-9992 (voice). TDD users can contact USDA through local relay or the Federal relay at (800) 877-8339 (TDD) or (866) 377-8642 (relay voice). USDA is an equal opportunity provider and employer.

Attachment: A

USFS Agreement No.:

16-RO-11051700-0XX

Cooperator Agreement No.:

Mod. No.:

Agreements Financial Plan (Short Form)

Financial Plan Matrix:

Note: All columns may not be used. Use depends on source and type of contribution(s).

COST ELEMENTS	FOREST SERVICE CONTRIBUTIONS		COOPERATOR CONTRIBUTIONS		(e) Total
	(a) Noncash	(b) Cash to Cooperator	(c) Noncash	(d) In-Kind	
Direct Costs					
Salaries/Labor	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Supplies/Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Printing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$210,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal	\$210,000.00	\$0.00	\$0.00	\$0.00	\$210,000.00
Coop Indirect Costs			\$0.00		\$210,000.00
FS Overhead Costs	\$16,800.00				\$0.00
Total	\$226,800.00	\$0.00	\$0.00	\$0.00	\$16,800.00
Total Project Value:					\$226,800.00

Matching Costs Determination	
Total Forest Service Share = (a+b) ÷ (e) = (f)	(f) 100.00%
Total Cooperator Share (c+d) ÷ (e) = (g)	(g) 0.00%
Total (f+g) = (h)	(h) 100.00%

WORKSHEET FOR

FS Non-Cash Contribution Cost Analysis, Column (a)**Salaries/Labor****Standard Calculation**

Job Description	Cost/Day	# of Days	Total
			\$0.00
Total Salaries/Labor			\$0.00

Travel**Standard Calculation**

Travel Expense	Employees	Cost/Trip	# of Trips	Total
				\$0.00
Total Travel				\$0.00

Equipment**Standard Calculation**

Piece of Equipment	# of Units	Cost/Day	# of Days	Total
				\$0.00
Total Equipment				\$0.00

Supplies/Materials**Standard Calculation**

Supplies/Materials	# of Items	Cost/Item	Total
			\$0.00
Total Supplies/Materials			\$0.00

Other Expenses**Standard Calculation**

Item	# of Units	Cost/Unit	Total
Contract for road work			\$210,000.00
Total Other			\$210,000.00

Subtotal Direct Costs**\$210,000.00****Forest Service Overhead Costs**

Current Overhead Rate	Subtotal Direct Costs	Total
8.00%	\$210,000.00	\$16,800.00
Total FS Overhead Costs		\$16,800.00

TOTAL COST**\$226,800.00**

WORKSHEET FOR

FS Cash to the Cooperator Cost Analysis, Column (b)**Salaries/Labor****Standard Calculation**

Job Description	Cost/Day	# of Days	Total
			\$0.00
Total Salaries/Labor			\$0.00

Travel**Standard Calculation**

Travel Expense	Employees	Cost/Trip	# of Trips	Total
				\$0.00
Total Travel				\$0.00

Equipment**Standard Calculation**

Piece of Equipment	# of Units	Cost/Day	# of Days	Total
				\$0.00
Total Equipment				\$0.00

Supplies/Materials**Standard Calculation**

Supplies/Materials	# of Items	Cost/Item	Total
			\$0.00
Total Supplies/Materials			\$0.00

Other Expenses**Standard Calculation**

Item	# of Units	Cost/Unit	Total
			\$0.00
Total Other			\$0.00

Subtotal Direct Costs**\$0.00****Cooperator Indirect Costs**

Current Overhead Rate	Subtotal Direct Costs	Total
	\$0.00	\$0.00
Total Coop. Indirect Costs		\$0.00

TOTAL COST**\$0.00**

WORKSHEET FOR

Cooperator Non-Cash Contribution Cost Analysis, Column (c)**Salaries/Labor****Standard Calculation**

Job Description	Cost/Day	# of Days	Total
-----------------	----------	-----------	-------

Total Salaries/Labor			\$0.00
			\$0.00

Travel**Standard Calculation**

Travel Expense	Employees	Cost/Trip	# of Trips	Total
----------------	-----------	-----------	------------	-------

Total Travel				\$0.00
				\$0.00

Equipment**Standard Calculation**

Piece of Equipment	# of Units	Cost/Day	# of Days	Total
--------------------	------------	----------	-----------	-------

Total Equipment				\$0.00
				\$0.00

Supplies/Materials**Standard Calculation**

Supplies/Materials	# of Items	Cost/Item	Total
--------------------	------------	-----------	-------

Total Supplies/Materials			\$0.00
			\$0.00

Other Expenses**Standard Calculation**

Item	# of Units	Cost/Unit	Total
------	------------	-----------	-------

Total Other			\$0.00
			\$0.00

Subtotal Direct Costs**\$0.00****Cooperator Indirect Costs**

Current Overhead Rate	Subtotal Direct Costs	Total
-----------------------	-----------------------	-------

\$0.00

\$0.00

Total Coop. Indirect Costs	\$0.00
----------------------------	--------

TOTAL COST**\$0.00**

WORKSHEET FOR

Cooperator In-Kind Contribution Cost Analysis, Column (d)**Salaries/Labor****Standard Calculation**

Job Description	Cost/Day	# of Days	Total
-----------------	----------	-----------	-------

Total Salaries/Labor			\$0.00
			\$0.00

Travel**Standard Calculation**

Travel Expense	Employees	Cost/Trip	# of Trips	Total
----------------	-----------	-----------	------------	-------

Total Travel				\$0.00
				\$0.00

Equipment**Standard Calculation**

Piece of Equipment	# of Units	Cost/Day	# of Days	Total
--------------------	------------	----------	-----------	-------

Total Equipment				\$0.00
				\$0.00

Supplies/Materials**Standard Calculation**

Supplies/Materials	# of Items	Cost/Item	Total
--------------------	------------	-----------	-------

Total Supplies/Materials			\$0.00
			\$0.00

Other Expenses**Standard Calculation**

Item	# of Units	Cost/Unit	Total
------	------------	-----------	-------

Total Other			\$0.00
			\$0.00

Subtotal Direct Costs**\$0.00****TOTAL COST****\$0.00**

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The County of Yuba

Community Development & Services Agency

Kevin Mallen, Director

Phone – (530) 749-5430 • Fax – (530) 749-5434
915 8th Street, Suite 123
Marysville, California 95901

www.co.yuba.ca.us



063-0316

(063-0316) Appro... - 1 of 10

CODE ENFORCEMENT
749-5455 • Fax 749-5464

ENVIRONMENTAL HEALTH • CUPA
749-5450 • Fax 749-5454

PLANNING
749-5470 • Fax 749-5434

PUBLIC WORKS • SURVEYOR
749-5420 • Fax 749-5424

FINANCE AND ADMINISTRATION
749-5430 • Fax 749-5434

March 8, 2016

TO: Board of Supervisors

FROM: Michael Lee, Director of Public Works

SUBJ: Approve Cooperative Forest Road Agreement with the USDA, Forest Service Plumas National Forest and authorize chairman to sign

RECOMMENDATION:

Approve the Cooperative Forest Road Agreement with the USDA, Forest Service Plumas National Forest and authorize chairman to sign.

BACKGROUND:

There are several County maintained roads in Yuba County that also act as Forest Service roads. Historically, the County has worked collaboratively with the USDA Forest Service to maintain these roads. The purpose of the Cooperative Forest Road Agreement is to set forth the general terms and conditions for the cooperative planning, survey, design, construction, reconstruction, improvement, and maintenance of certain Forest Roads in Yuba County. The agreement has a term of 5 years and is updated periodically. It authorizes the Forest Service to spend money on the identified roads.

DISCUSSION:

Executing the agreement will authorize the USDA Plumas National Forest Service to spend money improving and maintaining certain Forest Roads that are also County maintained roads. The Plumas National Forest Service is proposing to replace a culvert crossing on Oregon Hill Road. A Road Project Agreement, specifying the terms of the culvert replacement project will be presented to your Board for approval in the near future.

COMMITTEE ACTION:

The Land Use & Public Works Committee was bypassed due to the routine and recurring nature of the agreement.

FISCAL IMPACT:

No fiscal impact to the County. The agreement authorizes the USDA National Forest Service, Plumas Region to perform work on certain Forest Roads that are also County maintained.

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FS Agreement No. _____
Cooperator Agreement No. _____

COOPERATIVE FOREST ROAD AGREEMENT
Between
YUBA COUNTY
And The
USDA, FOREST SERVICE
REGION 5/PLUMAS NATIONAL FOREST/FEATHER RIVER RANGER DISTRICT

PARTIES TO AGREEMENT: This agreement, made and entered into this the _____ day of _____, 20____, by and between Yuba County, hereinafter referred to as "Yuba," and the USDA, Forest Service Region 5/Plumas National Forest/Feather River Ranger District, hereinafter referred to as the "U.S. Forest Service."

PURPOSE OF AGREEMENT: The purpose of this agreement is to set forth the general terms and conditions, acceptable to the parties hereto, for the cooperative planning, survey, design, construction, reconstruction, improvement, and maintenance of certain Forest Roads in Yuba County, State of California, pursuant to the provisions of 16 U.S.C. 532-538, 23 U.S.C. 205, and the regulations issued by the Secretary of Agriculture.

The Congress has, from time to time, authorized and appropriated funds for "Forest Roads," which are defined as "those Forest roads of primary importance for the protection, administration, and utilization of the National Forests, or where necessary, for the use and development of the resources upon which communities within or adjacent to the National Forests are dependent." Recognizing that substantial benefits will accrue to the Nation and to the State from the construction, reconstruction, improvement, maintenance, and use of certain Forest roads and roads on the State or local road system over which Yuba has/have jurisdiction, and further that such roads carry substantial volumes of public service traffic as well as National Forest traffic, and further that Yuba has/have road construction, reconstruction, improvement, maintenance, and right-of-way acquisition facilities available to assist in the accomplishment of the work, it is accordingly deemed fitting and desirable to the parties hereto to express by this agreement the general terms of their mutual cooperation in that regard to achieve the maximum benefits therefrom in the public interest.

1. **INTENT TO COOPERATE.** It is the intention of the parties under this agreement to cooperate as follows:
 - a. Agree that certain roads under the jurisdiction of Yuba or the U.S. Forest Service which serve the National Forest and also carry traffic which is properly the responsibility of Yuba should be maintained and, if necessary, improved to a standard adequate to accommodate safely and economically all traffic which uses such roads.



- b. Agree on the identification of roads or road segments which meet the criteria in item a by a listing and appropriate maps.
 - c. Provide for formal meetings and informal consultation on a regular basis to discuss and agree on action with respect to the roads identified pursuant to item b.
 - d. Provide for regular and adequate maintenance of the roads identified in item b, including the assignment of maintenance responsibilities.
 - e. Provide for entering into project agreements when improvements of a road under the jurisdiction of one party is to be financed in whole or in part from funds or resources provided by the other party.
 - f. Provide for appropriate jurisdictional status of roads through transfer of easements and acquisition of easements by the appropriate party.
2. IDENTIFICATION OF ROADS. A list of roads and segments of roads which meet the criteria set forth in item 1a is agreed upon and is marked "Schedule A" and attached as part of this agreement. Schedule A may be modified from time to time by agreement between Yuba and U.S. Forest Service, by adding or removing roads or road segments, or by altering the description of a road or road segments, to give it proper identity. Each such modification shall be indicated by a revised Schedule A bearing the signatures of the parties or their authorized representatives and the effective date of the revision.
3. MAINTENANCE PLANS. At the annual meeting provided for in item 6, plans for maintaining the roads listed in Schedule A shall be agreed upon. Such plans shall include assignment of responsibility for maintenance or particular elements of maintenance to Yuba or U.S. Forest Service for each road or segment of road listed in Schedule A. To the extent practical, and subject to availability of funds, responsibility for maintenance shall be assigned in proportion to use for which each party is properly responsible.

Maintenance shall include preserving and keeping the roads, including structures and related facilities as nearly as possible in their original condition as constructed or reconstructed to provide satisfactory and safe road service.

Maintenance plans shall provide for prompt changes in maintenance assignments during the period of the plan upon agreement by the parties or their designated representatives.
4. PROJECT AGREEMENTS. When improvement of a road listed in Schedule A is to be financed in whole or in part from funds or resources provided by the party not having jurisdiction, the parties shall enter into a project agreement providing for performing the improvement work and its financing. A project agreement is not required for improvement of a road or a road segment over which the party performing and financing such improvement has jurisdiction. Project agreements shall be supplements to this general agreement and subject to the agreements, provisions, and conditions herein contained.



- a. A project agreement shall be entered into prior to beginning of improvement or construction work for which a project agreement is required.
- b. The project agreement shall include the following elements:
 1. Identification of road or road segment to be improved or constructed.
 2. Plans and specifications for the project or provision for their development and subsequent agreement thereon.
 3. Schedule of construction or improvement work and designation of the party or parties to perform the work.
 4. Estimates of cost of improvement or construction.
 5. Agreement as to how cost of work is to be borne including arrangements to share in the work or to deposit funds with the performing party for a share of the costs.
- c. If funds are provided by Yuba on an advance basis for work to be performed by the U.S. Forest Service, they shall be deposited in the Treasury of the United States to the credit of cooperative work, U.S. Forest Service. Any unused balance of cooperative funds for the purposes outlined in the project agreement shall be returned to Yuba after completion of the work performed or upon agreement of the U.S. Forest Service. If the cooperative funds are made available on a reimbursement basis as the work progresses or upon its completion, the U.S. Forest Service shall submit to Yuba periodic billings, but not more often than monthly, or a final billing as the case may be.

The amount of cooperative funds as set forth in the project agreement shall be the maximum commitment of Yuba to the project unless changed by a modification of the project agreement.

If funds are provided by the U.S. Forest Service for work to be performed by Yuba the arrangements shall be set forth in the project agreement. Payments to Yuba shall be made as provided for in the project agreement.

If it appears that the project cost may exceed the estimate and additional funds may be needed, no obligation shall arise against the Federal government with respect to the increased cost except by modification of the project agreement prior to incurring any commitment.

5. RIGHTS-OF-WAY. Easements or other interests in land acquired by either party shall be adequate to serve the road needs of both parties. The party having jurisdiction of an existing road or intended to have jurisdiction of a road to be constructed shall obtain the



needed rights-of-way in its name. There shall be no provisions in any easement document that will prevent the U.S. Forest Service from using or authorizing the use of roads for which Federal funds were expended. Yuba must be in a position to assure the U.S. Forest Service the continuance of such uses for the period needed. The party acquiring the easement or other interest in land shall obtain such title evidence and title approval as required in its acquisitions for roads of comparable standards.

The costs of such easements or other interests in land are to be at the expense of the acquiring party.

The U.S. Forest Service shall cooperate in the procurement of rights-of-way over land administered by other agencies of the United States required for any project included under this agreement and shall furnish Yuba copies of survey notes, maps, and other records.

To the extent possible under available authority, each party agrees to convey easements over lands or interests in lands it owns or administers to the other party in order to provide jurisdiction by the appropriate party as may be agreed to for any road or road segment listed on Schedule A.

6. ANNUAL MEETING AND CONTINUING CONSULTATION. Yuba and U.S. Forest Service shall meet at least once each year to review matters covered by this agreement and to agree on actions to implement this agreement including, but not limited to, (1) approval of changes in the listing of roads on Schedule A; (2) approval of the annual maintenance plan; (3) approval of project agreements for construction or reconstruction; and (4) approval of transfer of jurisdiction of particular roads by easement conveyance. It is also the intent of the parties to arrange for continuing consultation between their representatives with the objective of reaching prompt agreement by the parties on all matters of mutual concern which are covered by this agreement. The Forest Supervisor of the Plumas National Forest for the U.S. Forest Service, and Yuba County Public Works Director for Yuba shall be responsible for making the arrangements for formal meetings and continuing consultation.
7. TEXT MESSAGING WHILE DRIVING. In accordance with Executive Order (EO) 13513, "Federal Leadership on Reducing Text Messaging While Driving," any and all text messaging by Federal employees is banned: a) while driving a Government owned vehicle (GOV) or driving a privately owned vehicle (POV) while on official Government business; or b) using any electronic equipment supplied by the Government when driving any vehicle at any time. All cooperators, their employees, volunteers, and contractors are encouraged to adopt and enforce policies that ban text messaging when driving company owned, leased or rented vehicles, POVs or GOVs when driving while on official Government business or when performing any work for or on behalf of the Government.
8. MODIFICATION AND TERMINATION.
 - a. This agreement may be modified by mutual consent.



- b. This agreement may be terminated by either party upon at least 30 days prior written notice, except that such termination shall in no way affect or change any commitment made authorizing the use of roads or rights-of-way for purposes for which Federal funds were expended, or any operation in progress at time of notice, and provided that such termination shall in no way affect the agreement of the parties hereto with respect to any obligations incurred under the agreement until a full settlement has been made.

9. MISCELLANEOUS.

- a. It is understood that any default by a permittee or other authorized road user creates no liability on the part of the U.S. Forest Service.
- b. Nothing herein contained shall be construed to obligate the U.S. Forest Service or Yuba beyond the extent of available funds allocated or programmed for this work, or contrary to applicable laws, rules, and regulations.
- c. No Member of, or Delegate to, the Congress, or Resident Commissioner, shall be admitted to any share or part of this agreement or to any benefits that may arise therefrom, unless it is made with a corporation for its general benefit.
- d. Where applicable, any contract, agreement, or understanding entered into pursuant to this agreement providing for work to be performed shall include the requirements of Federal laws, Executive orders, and Regulations.
10. PRINCIPAL CONTACTS. Individuals listed below are authorized to act in their respective areas for matters related to this agreement.

Principal Cooperator Contacts:

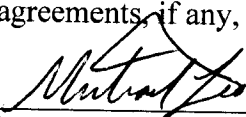
Cooperator Program Contact	Cooperator Administrative Contact
Name: Public Works Director Address: 915 8 th Street City, State, Zip: Marysville, CA 95901 Telephone: 530-749-5420 FAX: 530-749-5424 Email: mlee@co.yuba.ca.us	Name: Tim Young Address: 915 8 th Street City, State, Zip: Marysville, CA 95901 Telephone: 530-749-5420 FAX: 530-749-5424 Email: tyoung@co.yuba.ca.us

**Principal U.S. Forest Service Contacts:**

U.S. Forest Service Program Manager Contact	U.S. Forest Service Administrative Contact
Name: Herman Wendell Address: 875 Mitchell Ave. City, State, Zip: Oroville, CA 95965 Telephone: 530-534-6500 FAX: 530-532-1210 Email: hwendell@fs.fed.us	Name: Daniel Lovato Address: 159 Lawrence Street City, State, Zip: Quincy, CA 95971 Telephone: 530-283-7810 FAX: 530-283-7746 Email: dalovato@fs.fed.us

11. COMMENCEMENT/EXPIRATION DATE. This agreement is executed as of the date of last signature and is effective through 5 years at which time it will expire.
12. AUTHORIZED REPRESENTATIVES. By signature below, the parties certify that the individuals listed in this document as representatives of each party are authorized to act in their respective areas for matters related to this agreement.

This agreement shall be effective as of the date herein written and shall supersede all prior existing agreements, if any, for the same roads.



MICHAEL LEE,
Yuba County Public Works Director

2/25/16

Date

DANIEL LOVATO,
U.S. Forest Service, Forest Supervisor

Date

ROGER ABE,
Chairman, Yuba County Board of Supervisors

Date

The authority and format of this agreement have been reviewed and approved for signature.


ANGIL P. MORRIS JONES
YUBA COUNTY COUNSEL2/25/16
Date

Burden Statement

According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0596-0217. The time required to complete this information collection is estimated to average 4 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

The U.S. Department of Agriculture (USDA) prohibits discrimination in all its programs and activities on the basis of race, color, national origin, age, disability, and where applicable, sex, marital status, familial status, parental status, religion, sexual orientation, genetic information, political beliefs, reprisal, or because all or part of an individual's income is derived from any public assistance. (Not all prohibited bases apply to all programs.) Persons with disabilities who require alternative means for communication of program information (Braille, large print, audiotape, etc.) should contact USDA's TARGET Center at 202-720-2600 (voice and TDD).

To file a complaint of discrimination, write USDA, Director, Office of Civil Rights, 1400 Independence Avenue, SW, Washington, DC 20250-9410 or call toll free (866) 632-9992 (voice). TDD users can contact USDA through local relay or the Federal relay at (800) 877-8339 (TDD) or (866) 377-8642 (relay voice). USDA is an equal opportunity provider and employer.

SCHEDULE "A"**YUBA COUNTY****COOPERATIVE ROAD AGREEMENT**

(a) Those roads which all maintenance will be the responsibility of the cooperator:

None

(b) Those roads which all maintenance will be the responsibility of the Forest Service:

None

(c) Those roads on which maintenance responsibility will be shared by both parties:

<u>Road Name and Number</u>	<u>Termini – Plumas National Forest</u>	<u>Surface</u>	<u>Approx. Miles</u>
County Road 2	Co. Rd. FAS526 – Co. Line	Earth /Gravel	8.0
County Road 3	Co. Rd. FAS526 – Co. Line	Pavement	4.0
County Road 105	Co. Rd. FSA526 - Co. Rd. 3	Earth	0.4
County Road 106	Co. Rd. 3 – Co. Rd. 107	Earth	1.0
County Road 107	Co. Rd. 105 – FS Rd. No. 19N22	Earth	2.0
County Road 110	Co. Line – Co. Line	Earth	8.6
County Road 111	Co. Rd. FAS526 – Co. Line	Earth	0.3
County Road 129	Co. Rd. FAS256 –Co. Rd. FAS1564	Pavement	12.0
County Road 130	Co. Rd. 129 – F.S. Rd. 19N04 (19N00)	Earth	2.0
County Road 135	Co. Rd. 129 – F.S. Rd. 19N10	Earth	1.2
County Road 136	Co. Rd. 135 – Co. Rd. 137	Earth	1.2
County Road 137	Co. Rd. 136 – Co. Rd.FAS526	Pavement	0.5
County Road 169	Co. Rd. 129 – Bullards Bar Res.	Asphalt	1.3

The County of Yuba

Community Development & Services Agency

Kevin Mallen, Director

Phone – (530) 749-5430 • Fax – (530) 749-5434

915 8th Street, Suite 123

Marysville, California 95901

www.co.yuba.ca.us



064-0316

(064-0316) Adopt... - 1 of 4

CODE ENFORCEMENT
749-5455 • Fax 749-5464

ENVIRONMENTAL HEALTH • CUPA
749-5450 • Fax 749-5454


PLANNING
749-5470 • Fax 749-5434

PUBLIC WORKS • SURVEYOR
749-5420 • Fax 749-5424

FINANCE AND ADMINISTRATION
749-5430 • Fax 749-5434

March 8, 2016

TO: Board of Supervisors

FROM: Michael Lee, Director of Public Works 

SUBJ: Adopt Resolution Approving Closure of McGanney Lane at SR 20

RECOMMENDATION:

Consider adopting the attached resolution authorizing the closure of McGanney Lane at State Route 20 (North side).

BACKGROUND:

McGanney Lane is a single lane, weathered pavement and chip seal road that cuts between State Route 20 and Smartsville Road, approximately ¾ mile west of the SR 20/Smartsville Road intersection. It is classified as a local road.

The road is of a narrow width, in poor condition, and does not promote safe through traffic. Caltrans has indicated that the McGanney Lane connection to SR 20 does not meet current standards and they do not object to eliminating direct access to SR 20 at this location. Eliminating this access will force all traffic to use the SR 20/Smartsville Road intersection which has turn lanes and is located on a straight section of the highway allowing for greater sight distance.

There are only a few homes along this portion of McGanney Lane and the closure is supported by its residents.

DISCUSSION:

Streets and Highways Code Section 942.5 allows the Board of Supervisors to close a County highway for protection of the Public. Access to through traffic on McGanney Lane is not needed and it is preferred that motorists use Smartsville Road to access SR 20 due to safety concerns. Public Works is proposing to install barriers across McGanney Lane at SR 20. Warning signage of the impending closure will be installed prior to taking action to provide adequate notice to motorists. The barriers will be in place until Caltrans realigns SR 20 in this area, at which time permanent removal of the connection will occur. The anticipated schedule for the SR 20 widening/realignment at this location is 2019. McGanney Lane will continue to operate as a cul-de-sac, entered from Smartsville Road.

COMMITTEE ACTION:

The Land Use & Public Works Committee heard this item and recommends approval by the full Board.

FISCAL IMPACT:

Minimal cost to the Road Fund to install the barriers and warning signage.

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**BEFORE THE BOARD OF SUPERVISORS
OF THE COUNTY OF YUBA**

**APPROVE THE CLOSURE)
OF MCGANNEY LANE)
AT STATE ROUTE 20)**

RESOLUTION NO. _____

WHEREAS, McGanney Lane between SR 20 and Smartsville Road is a County-maintained road; and

WHEREAS, McGanney Lane is a single-lane, weathered pavement and chip seal road, not safe for high speed through traffic; and

WHEREAS, the McGanney Lane intersection with SR 20 does not meet current design standards; and

WHEREAS, the intersection of Smartsville Road with SR 20 provides for a safer intersection due to the presence of a turn lane/wide shoulder and greater sight distance; and

WHEREAS, McGanney Lane is not needed for through vehicular traffic; and

WHEREAS, it is in the public interest to close the direct access to McGanney Lane from SR 20 by installing barriers to SR 20; and

WHEREAS, Streets and Highways Code Section 942.5 provides that the Board of Supervisors may restrict the use of, or close, any county highway for the protection of the public;

WHEREAS, Yuba County will be solely responsible for procuring, installing, and maintaining such barriers until such time as Caltrans completes its SR 20 widening project at which time the connection will be obliterated and permanently removed; and

WHEREAS, this entire segment of McGanney Lane will still be accessible from Smartsville Road.

NOW THEREFORE BE IT RESOLVED as follows:

1. That the foregoing recitals are true and correct.

2. The Board of Supervisors authorizes installation of barriers on McGanney Lane at SR 20.

PASSED AND ADOPTED this _____ day of _____ 2016, by the
Board of Supervisors of the County of Yuba, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Chair

ATTEST:

Donna Stottlemeyer, Clerk of the Board

APPROVED AS TO FORM:
ANGIL MORRIS-JONES
COUNTY COUNSEL





COUNTY OF YUBA

OFFICE OF EMERGENCY SERVICES

(065-0316) Adopt... - 1 of 4

COUNTY ADMINISTRATOR
DIRECTOR OF EMERGENCY SERVICES

SCOTT BRYAN
EMERGENCY OPERATIONS MANAGER

Board Memo

To: Board of Supervisors

Fr: Scott Bryan, Emergency Operations Manager *SB*

Re: Proclaim the existence of a local emergency in the County of Yuba

Date: March 8, 2016

Recommendation:

The Board of Supervisors adopt a resolution proclaiming the continuation of a local emergency due to the ongoing drought conditions.

Background:

On January 17, 2014 Governor Edmund G. Brown Jr. declared a Statewide Drought Emergency due to the impacts on the State of California as a result of four continuous years of drought. On February 18, 2014 the Director of Emergency Services proclaimed a local emergency due to the effects the drought has had within the County of Yuba. Your Board ratified said proclamation on February 25, 2014 and extended on February 9, 2016.

Discussion:

With an on-going water shortage affecting the County of Yuba, the final duration of the emergency has not yet been determined. The recent rainstorms are seasonally expected and are consistent with the average rainfall during this time of year. At this point, the storms have had no impact on lessening drought conditions. Therefore it is recommended that your Board extend the current proclamation of a local emergency until the end of the incident period per (Govt. Code Section 8630 (c)). This proclamation of emergency will be reviewed and renewed no less than once every thirty days. Per Govt. Code Section 8630(d), this proclamation of emergency shall be terminated as soon as reasonably possible.

Committee Action:

No committee action was taken due to time constraints.

Fiscal Impact:

There is an unknown impact to the general fund as of this date.

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)

RESOLUTION NO.

NOW, THEREFORE, IT IS HEREBY PROCLAIMED, that a local emergency continues to exist in the County of Yuba and the Board of Supervisors Proclamations through this resolution of the continuance of a Local Emergency in the County of Yuba.

PASSED AND ADOPTED at a regular meeting of the Board of Supervisors of the County of Yuba, State of California on the _____ day of _____ 2016.

AYES:

NOES:

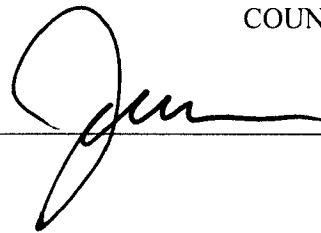
ABSENT:

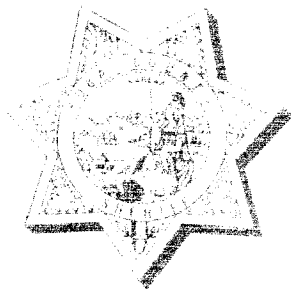
ABSTAIN:

Chair

ATTEST: DONNA STOTTLEMEYER
CLERK OF THE BOARD OF SUPERVISORS

APPROVE AS TO FORM:
COUNTY COUNSEL





Yuba County Sheriff's Department

Steven L. Durfor, Sheriff-Coroner

215 5th Street, Suite 150, Marysville, CA 95901
Ph: 530-749-7777 • Fax: 530-741-6445

066-0316
(066-0316) Adopt... - 1 of 12



MARCH 8, 2016

TO: YUBA COUNTY BOARD OF SUPERVISORS

FR: STEVEN L. DURFOR, SHERIFF-CORONER

RE: BOATING SAFETY AND ENFORCEMENT FINANCIAL AID PROGRAM

RECOMMENDATION:

1. Approve the Resolution authorizing the Sheriff to execute the State Application for Financial Aid for the Boating Program for Fiscal Year 2016-2017;
2. Approve the contract between the County of Yuba and the Department of Boating and Waterways for the purpose of performing boating and safety enforcement activities for Fiscal Year 2016-2017.

BACKGROUND:

This is an annual agreement that has been in effect for many years and requires Board of Supervisor's approval. The agreement covers the period of July 1, 2016 to June 30, 2017, and provides reimbursement of \$166,131 for conducting boating safety and enforcement activities on Yuba County waterways. The funding supplements 2 Deputy Sheriffs to patrol the County waterways for the Fiscal Year 2016-2017.

DISCUSSION:

This is the continuation of an agreement that is a benefit to both agencies. The agreement will provide for a total of \$166,131 in additional law enforcement revenue. The Sheriff will provide reimbursable law enforcement services in accordance with the attached agreement.

FISCAL IMPACT:

Boat taxes estimated at \$23,223.

COMMITTEE:

Due to the routine nature of this request, this item was placed directly on the Board of Supervisor's agenda.

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BEFORE THE BOARD OF SUPERVISORS
OF THE COUNTY OF YUBA

IN RE:)	
RESOLUTION AUTHORIZING THE)	RESOLUTION NO. _____
SHERIFF TO EXECUTE THE STATE)	
APPLICATION FOR FINANCIAL)	
AID FOR THE BOATING PROGRAM)	
FISCAL YEAR 2016-2017)	
_____)	

WHEREAS, the California Department of Boating and Waterways performs boating safety enforcement activities on waterways within the state; and

WHEREAS, the County of Yuba has a need for boating safety enforcement on waters under its jurisdiction; and

WHEREAS, pursuant to the requirements of California Harbors and Navigation Code section 663.7 and the California Code of Regulations Title 14, Division 4, Chapter 1, Article 4.5.1, the County of Yuba is eligible and entitled, on an annual basis, to apply for and receive state financial aid for boating safety and enforcement programs on waters under its jurisdiction.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Supervisors of the County of Yuba hereby makes the following determinations:

1. Sheriff Steven L. Durfor is hereby authorized to execute on behalf of the County of Yuba that certain State Application for Financial Aid and Financial Aid Agreement for the Boating Program, Fiscal Year 2016-2017, in the form

of copies thereof on file with the Clerk of the Board of Supervisors of the County of Yuba.

2. Sheriff Steven L. Durfor is hereby authorized to execute quarterly and annual activity reports for the Boating Program, for Fiscal Year 2016-2017.
3. Yuba County Auditor, C. Richard Eberle, is hereby authorized to execute on behalf of the County of Yuba, the 'estimated boat taxes' and quarterly claims for reimbursement for the Boating Program, for the Fiscal Year 2016-2017.

PASSED AND ADOPTED, at the regular meeting of the Board of Supervisors of the County of Yuba, State of California, on the _____ day of _____, 2016 by the following vote:

AYES:

NOES:


ABSENT:

CHAIR

ATTEST: DONNA STOTTLEMEYER

APPROVED AS TO FORM

By: _____
Clerk of the Board of Supervisors



ANGIL P. MORRIS-JONES,
County Counsel



Boating Safety and Enforcement Financial Aid Program Agreement

This agreement entered into this *1ST day of July, 2016*, by and between the CALIFORNIA DEPARTMENT OF PARKS AND RECREATION, DIVISION OF BOATING AND WATERWAYS, hereinafter called "Department," and the *COUNTY OF YUBA*, hereinafter called "Agency";

WITNESSETH

WHEREAS, Contingent on approval of the **Fiscal Year 2016-2017** budget, the Department intends to agree with Agency for the purpose of performing boating safety and enforcement activities as described in Title 14, California Code of Regulations Section 6593.3; and

WHEREAS, Agency is equipped, staffed and prepared to provide such services on the terms and conditions set forth in this agreement and in accordance with Title 14, California Code of Regulations Section 6593 et seq.; and

WHEREAS, pursuant to Title 14, California Code of Regulations Section 6593.6, Department shall enter into an annual agreement with each participating agency;

NOW, THEREFORE, it is mutually agreed as follows:

I. Applicable Law

Agency shall observe and comply with all applicable federal, state, and county statutes, ordinances, regulations, directives, and laws, including, but not limited to, Harbors and Navigation Code Section 663.7 and Section 6593 et seq. of Title 14, California Code of Regulations. Agreement shall be deemed to be executed within the State of California and construed and governed by the laws of the State of California.

II. Description of Services

Agency shall conduct boating safety and enforcement activities in the jurisdiction of the Agency in consideration of the payments hereinafter set forth.

III. Payments

- A. **Maximum Amount**. The amount the Department shall be obligated to pay for services rendered under this agreement shall not exceed **\$166,131.00** for the agreement term in full consideration of Agency's performance of the services described in this agreement.
- B. **Rate of Payment**. The Department shall reimburse Agency in accordance with the reimbursement procedures set forth in Title 14, California Code of Regulations Section 6593.9.

- C. Submission of Claims. Agency shall submit claims for reimbursement to the Department contact person identified in paragraph V of this contract on a ___ monthly **OR** ~~X~~ quarterly basis. **(Please check one)**
- D. Failure to Submit Claims. Claims for reimbursement shall be submitted within 60 days following the last day of the reporting period. Pursuant to Title 14, California Code of Regulations 6593.9 (i), the Department may reduce an Agency's allocation by five percent if the Agency exceeds the sixty-day billing period and an additional five percent for every thirty-day period thereafter that the Agency is late in filing a claim.

IV. **Records**

Agency shall maintain records pursuant to Section 6593.10 of Title 14, California Code of Regulations.

V. **Notice**

Notice shall be in writing and shall be deemed to have been served when it is deposited in the United States mail, first class postage prepaid, and addressed as follows:

TO DEPARTMENT

Ms. Corrina Dugger

Department of Parks and Recreation

Division of Boating and Waterways

One Capitol Mall, Suite 500

Sacramento, CA 95814

TO AGENCY

County of Yuba

215 Fifth Street Suite 150

Marysville, CA 95901

Either party may change the address to which subsequent notice and/or other communication can be sent by giving written notice designating a change of address to the other party.

VI. **Term**

This agreement shall be for the term beginning **July 1, 2016**, and ending **June 30, 2017**.

VII. **Prior Agreements**

All prior agreements regarding this subject matter between Department and Agency are hereby terminated effective June 30 prior to the term beginning date of this agreement.

VIII. **Amendment**

No amendment or variation of the terms of this agreement shall be valid unless made in writing and signed by the parties hereto.

IX. **Termination**

Agency may terminate this agreement without cause in writing at any time. Department may terminate this agreement without cause upon a sixty (60) days written notice served upon the Agency.

X. Special Provisions

- A. Agency hereby certifies that the obligations created by this agreement do not violate the provisions of Sections 1090 to 1096 of the Government Code.
- B. This agreement shall have no force or effect until signed by the Department, Agency, and approved by the Department of General Services Legal Department, if required.
- C. Agency shall continue with the responsibilities of this agreement during any dispute.

IN WITNESS WHEREOF, the parties hereto have executed this agreement as of the day and year first above written.

CALIFORNIA DEPARTMENT OF PARKS AND
RECREATION, DIVISION OF BOATING AND
WATERWAYS

By: _____

*California Department of Parks and Recreation,
Division of Boating and Waterways*

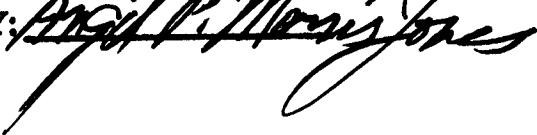
Date: _____

“Department”

APPROVED AS TO FORM

ANGIL P. MORRIS-JONES

COUNTY COUNSEL

BY: 

COUNTY OF YUBA

By: _____

Title: _____

Date: _____

“Agency”



Application for Financial Aid -- 801

Fiscal Year 2016-2017

Agency Sheriff's DepartmentCounty County of YubaAddress 215 5th St, Ste 150, Marysville CA 95901**General Description of Boating Safety and Enforcement Programs:**

(Give a comprehensive description of all programs in the County. If more space is needed, please attach a separate sheet).

Patrol waterways, enforcing both State and Local boating laws and regulations, conduct boating safety presentations, investigate boating accidents, perform vessel investigations, issue verbal and/or written citations as needed, supervise organized water events, search and recovery of drowning victims and boating activities as requested.

Waterways to be Patrolled					Estimated Density by Quarter ^{a/}			
Lakes, Open Ocean	Area in Square Miles	Primary Usage ^{b/}	Type(s) of Patrols ^{c/}	FT or PT ^{d/}	1st	2nd	3rd	4th
1. Bullards Bar	7.5	B	On-water	FT	420	85	40	360
2. Camp Far West	1.9	B	On-water	FT	110	20	35	285
3. Englebright	1.2	B	On-water	FT	190	37	26	160
4. Merle Collins	1.63	B	On-water	FT	105	15	15	125
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Rivers	Length in Miles	Primary Usage ^{b/}	Type(s) of Patrols ^{c/}	FT or PT ^{d/}	1st	2nd	3rd	4th
1. Feather River	26	B	On-water	FT	40	17	21	175
2. Yuba River	25	B	On-water	FT	7	14	2	23
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

^{a/} Enter the highest number of boats on the waterway at any one time on any one day in each quarter, excluding holidays and holiday weekends.

^{b/} A = Fishing; B = Combined recreational boating activities (fishing, water skiing, pleasure boating, etc.)

^{c/} On-water, foot, truck/vehicle, and/or air

^{d/} FT = Full-time; PT = Part-time. If less than full-time, specify patrol schedule on a separate sheet.



**Boating Safety and Enforcement Aid Program
Proposed Program Costs -- 801.1
Fiscal Year**

Agency Sheriff's DepartmentAddress 215 5th St, Ste 150, Marysville CA 95901County County of Yuba

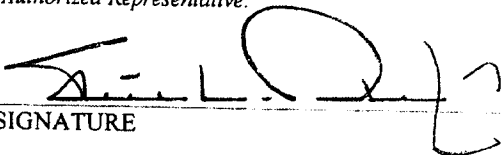
Proposed Program Costs

1. Personnel (Form 801.2)	\$233,119.36
2. Operations, Maintenance and Equipment (Form 801.3) ^{a/}	\$51,735.00
3. Total direct BS&E proposed program cost (2+3)	\$284,854.36
4. Administrative costs ^{b/}	
5. Total BS&E proposed program costs (3+4)	\$284,854.36
6. Less: Boat Taxes (Form 801.4)	\$23,223.00
7. Total Net Proposed Program Cost (5-6)	\$261,631.36

a/ New applicant agencies should use 30% of personnel costs to estimate operations, maintenance and equipment costs in lieu of form 801.3.

b/ Administrative costs cannot exceed five percent of direct BS&E proposed program cost (line 3).

County Authorized Representative:


SIGNATURE
DATESteven L. Durfor, Sheriff-Coroner
TYPED NAME(530) 749-7777
TELEPHONE



Boating Safety and Enforcement Aid Program

Proposed Personnel Costs -- 801.2

Fiscal Year

Agency Sheriff's DepartmentCounty County of Yuba

Proposed Personnel Costs

Employee Compensation

	Title	Grade	No. Hours or Months	Pay per Hour or Month	Total Compensation
1.	Deputy III	E	12.00	\$6,274.00	\$75,288.00
2.	Overtime		40.00	\$54.50	\$2,180.00
3.	Deputy III	E	12.00	\$6,145.00	\$73,740.00
4.	Overtime		40.00	\$54.00	\$2,160.00
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
13.					
14.					
15.					
16.					
17.					
18.					
19.					
20.					
21.	Total		104.00		\$153,368.00

22. Average Customary Fringe Benefit Percent 52.00%23. Total Proposed Personnel Costs \$233,119.36



Boating Safety and Enforcement Aid Program
Proposed Operations, Maintenance and Equipment Costs -- 801.3
Fiscal Year 2016-2017

Agency Sheriff's DepartmentCounty County of Yuba

Patrol Vessels: Fuel \$15,000.00 + Repair \$3,000.00 + Storage \$2,100.00 = \$ 20,100

Vehicles: Miles 45,000 Mileage Allowance 0.58 = 25,875.00

LIST OTHER O&M AND EQUIPMENT

1. Hull Insurance	\$	1,800.00
2. Maintenance of Equipment	\$	3,000.00
3. IT Network Fee	\$	960.00
4.	\$	
5.	\$	
6.	\$	
7.	\$	
8.	\$	
9.	\$	
10.	\$	
11.	\$	
12.	\$	
13.	\$	
14.	\$	
15.	\$	
16.	\$	
17.	\$	
18.	\$	
19.	\$	
20.	\$	
21.	\$	
22.	\$	
23.	\$	
24.	\$	
25.	\$	
Total	\$	51,735.00



Documentation of Estimated Boat Tax Revenues -- 801.4 Fiscal Year 2016-2017

Agency Sheriff's DepartmentCounty County of Yuba

Total estimated costs are offset by the estimated prior year vessel taxes received by the county to determine the maximum amount of financial aid you are eligible for. Vessel taxes received by the county represent 100% of the amount received by the county from the share of personal property taxes on vessels allocated to the County General Fund for boating safety and enforcement activities. Report on line 1 the estimated amount of prior year vessel taxes you anticipate you will receive.

1. Estimated boat tax revenues from prior fiscal year

\$ 23,223.00

C e r t i f i c a t i o n

I attest that I am a duly authorized representative of the auditor's office of

Yuba county/city;and that this calculation results in the best estimate of boat tax revenues
for the fiscal year noted.
SIGNATURE1/15/16
DATEC. Richard Eberle, Auditor-Controller
TYPED NAME AND TITLE(530) 749-7810
TELEPHONE

The County of Yuba

Office of the County Administrator



Robert Bendorf, County Administrator

TO: Yuba County Board of Supervisors
FROM: Robert Bendorf, County Administrator RB
RE: Amendment to Recology Collection Service Agreement
DATE: March 8, 2016

RECOMMENDATION

It is recommended that the Board of Supervisors adopt the attached resolution approving an amendment to the 2011 Collection Service Agreement with Recology Yuba-Sutter.

BACKGROUND

On December 13, 2011, the Board approved a Collection Service Agreement with Recology Yuba-Sutter to handle collection and disposal of solid waste in the unincorporated areas of the County. Included in the Agreement is a Green Waste Diversion Program that has been operated on top of the closed Recology Yuba-Sutter Landfill since 1998. In 2012 the Central Valley Water Quality Control Board inspected the facility and in 2013 they issued a Cleanup and Abatement Order for deficiencies relating to post closure maintenance and impacts of stormwater drainage related to operating the Green Waste Diversion Program on top of the closed Landfill.

Recology Yuba-Sutter has determined that due to the issues related to the Water Board Order, it is best to relocate the Green Waste Diversion Program to another location, currently envisioned to be adjacent to their Ostrom Road Landfill, which is estimated to take four years to permit and build. The Regional Waste Management Authority (RWMA), of which Yuba County is a member, received a proposal letter from Recology Yuba-Sutter regarding options to deal with the Green Waste Diversion Program on an interim basis through the remainder of the current Collection Services Agreement (September 2019).

DISCUSSION

Upon receipt of Recology's proposal to deal with management of the Green Waste Program for the remainder of the Collection Services Agreement, the RWMA retained the services of an outside consultant, Sloan Vasquez, LLC, who are experts in this field to evaluate the proposed options, analyze whether the change in stormwater

enforcement constituted a "change in law", and recommending a preferred way forward.

At the January 21, 2016 RWMA meeting, the results of the Sloan Vasquez report were presented (RWMA staff report attached). The report concluded that the change in stormwater enforcement of the green waste processing area did constitute a change in law under the Collection Agreement which triggers the need for the RWMA jurisdictions to work with Recology to amend the Agreement to address the change. The report analyzed not only the Recology proposed options, but also an unsolicited proposal from a competing organization, Green Solutions & More. The report concluded that the best option is to continue with the green waste processing at the current location with additional stormwater protection measures in place, and most importantly to the RWMA jurisdictions with a total cost cap, which has been negotiated between Recology and the RWMA administrators. The terms of the recommended option are memorialized in the attached Amendment to Collection Service Agreement and in summary are:

- Total maximum additional cost for the RWMA area over the four year term will be \$2,227,500 (which is the RWMA share (81%) of the estimated amount over the costs already accounted for in the existing service rates)
- Reimbursement of additional costs will be based on actual costs up to maximum
- Recology takes all financial responsibility for any and all additional regulatory requirements pertaining to the compost/green waste operation
- The effectiveness of the Amendment is conditioned on all RWMA Member Agencies adopting the same terms.

FISCAL IMPACT

The \$2,227,500 in potential additional costs over the next four years will be shared proportionately by the RWMA Member Agencies. Funding will be considered through the Rate Stabilization and Capitalization Fund and/or refuse service rate increases over a three year period, beginning in the 2016-2017 Rate Year.

ATTACHMENTS

RWMA January 21, 2016 Staff Report – Sloan Vasquez Report
 Resolution approving an Amendment to the Collection Service Agreement
 Amendment to Collection Service Agreement

**REGIONAL WASTE MANAGEMENT AUTHORITY (RWMA)
BOARD OF DIRECTORS MEETING
JANUARY 21, 2016**

**AGENDA ITEM V – A
STAFF REPORT**

**SLOAN VAZQUEZ, LLC REPORT REGARDING CONTRACT PROVISIONS AND
GREEN WASTE PROCESSING OPERATIONS**

At a Special Meeting on November 12, 2015, the RWMA Board of Directors authorized staff to engage Sloan Vazquez, LLC for a short term project to review and report to the Board regarding additional green waste diversion program alternatives and certain provisions of the Collection Service Agreements. As recommended by the RWMA member jurisdiction administrators and authorized by the RWMA Board, the consultant was to review and write a report regarding the following scope of work.

1. Legal obligations of the Collection Service Agreements relative to Changes in Law effecting Recology Yuba-Sutter's green waste diversion program and the landfill post closure maintenance requirements;
2. Availability of other green waste processing facilities that could receive and process the green waste materials, including review of Recology Yuba-Sutter's cost estimate for use of the nearest alternative green waste processing option that is currently viable (e.g. Jepson Prairie Organics Composting Facility);
3. The proposal and information provided by Green Solutions & More and the viability of the proposal including the associated risks and related issues; and,
4. Provisions of the Collection Service Agreements and industry standards related to directing materials to non-contractor owned and operated facilities for specific contract provisions.

A copy of the resulting report is attached for Board review and Sloan Vazquez, LLC representatives will be at the meeting to present their findings. Based on their review, Sloan Vazquez, LLC is recommending that the RWMA jurisdictions proceed with the Recology Yuba-Sutter proposal to continue the green waste diversion program while capping expenses for the RWMA jurisdictions for meeting the regulatory requirements for the Feather River Organics facility, as well as removing any new financial obligation associated with landfill post closure maintenance requirements related to the continued operation of that facility on top of a portion of

the closed landfill. The consultant's recommendation has since been endorsed by the RWMA member jurisdiction administrators.

Recology Yuba-Sutter's proposal to continue the green waste diversion program includes specific changes to the funding provisions of each jurisdiction's Collection Service Agreement with Recology Yuba-Sutter including:

- Maximum total additional cost of \$2,500,000, plus a ten percent (10%) contingency, bringing the total maximum additional cost to \$2,750,000. The maximum additional amount is the rounded difference between the four year total cost of \$6,358,263 minus the existing four year \$3,600,000 net annual operating costs (\$900,000 x 4 years) for the Feather River Organics facility that is already in the collection rates. This maximum total additional cost includes installation of new storm water tanks and related equipment (pumps and grinder), related infrastructure improvements (pad upgrade, pad grading, plumbing, modification of vaults, associated engineering and permitting costs, temporary tank rental, and increased fuel, electricity and storm water disposal costs associated with operation of the new system) over the four-year term, Rate Year 2016 through Rate Year 2019, and then reduced by the nineteen percent (19%) non-RWMA Activity;
- That no more than eighty-one percent (81%) of the expenses will be allocated to the Member Agencies even if there is a material change in the volume of Green Waste materials from Beale Air Force Base or the City of Oroville processed through the Marysville Transfer Station;
- Reimbursements for the maximum additional costs, including capital, lease and operation costs will be based on actual costs incurred by Recology Yuba-Sutter and will not include an Operating Margin and no cost floor. The portions to be funded through the Rate Stabilization and Capitalization Funds and through Maximum Service Rates shall be as determined by the Member Agencies and the Regional Waste Management Authority Board of Directors and Yuba City City Council. Interest on any leased and capital items included in the Additional Costs will be amortized over a three year period extending from Rate Year 2017 through Rate Year 2019 using an interest rate of 4.25%;
- Recology Yuba-Sutter accepts the financial responsibility for any and all additional regulatory requirements pertaining to the green waste operation including, but not limited to, those that may originate from the Central Valley Flood Control Board, U.S. Army Corps of Engineers, State Water Board, CalRecycle or other agencies and including any change in landfill closure or post closure maintenance requirements

related to the continuing operation of the Feather River Organics facility on top of a portion of the closed landfill; and,

- If Recology Yuba-Sutter determines in its reasonable business judgment that it is no longer feasible or economical to continue to operate the Feather River Organics facility, then Recology Yuba-Sutter may modify the Green Waste program in its sole discretion. Such modifications may include, but are not limited to, closure of the Feather River Organics facility; landfill disposal (rather than diversion) of collected Green Waste; use of Green Waste as alternative daily cover; and/or, cessation of collection of Food Waste from customers. Such modifications shall be at Recology Yuba-Sutter's sole cost and expense provided that Maximum Service Rates, and the amounts to which Recology Yuba-Sutter is entitled under this Amendment, shall not be reduced as a result of any such modification unless such modification results in a net reduction in cost in which case Maximum Service Rates would be reduced accordingly.

Additionally, attached is a copy of a letter from RWMA Counsel Brant Bordsen concerning the Changes in Law provisions of the Collection Service Agreement and the California Regional Waste Quality Control Board waste discharge requirements as issued July 31, 2015. The letter concludes that it is appropriate to open discussions with Recology with regard to the effect of this order from the California Regional Water Quality Control Board on Recology's operations under the Collection Service Agreement. This opinion is consistent with the conclusion of Sloan Vazquez, LLC in their report.

The Board is now being asked to concur with the Administrators' recommendation that the Recology proposal offers the best value to the member jurisdictions and forward that recommendation to the member jurisdictions for action consideration as proposed. RWMA, Sloan Vazquez, LLC and Recology Yuba-Sutter staff will be prepared at the meeting to discuss these issues in detail.

RECOMMENDATION: Concur with the recommendation of the RWMA Administrators and forward that recommendation to the member jurisdictions for action consideration as proposed.

Attachment: Sloan Vazquez, LLC Report Dated January 15, 2016

**BEFORE THE BOARD OF SUPERVISORS
OF THE COUNTY OF YUBA**

**A RESOLUTION OF THE BOARD OF SUPERVISORS
APPROVING AN AMENDMENT TO THE 2011
COLLECTION SERVICE AGREEMENT WITH
RECOLOGY YUBA-SUTTER REGARDING FUNDING
PROVISIONS FOR THE GREEN WASTE
DIVERSION PROGRAM**

) **RESOLUTION NO. _____**
)
)
)
)
)
)

WHEREAS, on December 13, 2011, the Board of Supervisors approved a Collection Service Agreement with Recology Yuba-Sutter; and

WHEREAS, the Green Waste Diversion Program has been operating on top of the closed Recology Yuba-Sutter Landfill since 1998; and

WHEREAS, in 2012 the Central Valley Water Board inspected the facility and in 2013 issued a Cleanup and Abatement Order for deficiencies relating to post closure maintenance and impacts of stormwater drainage related to operating the Green Waste Diversion Program on top of the closed Landfill; and

WHEREAS, Recology Yuba-Sutter has determined that due to the issues related to the Central Valley Water Board Order, it is best to relocate the Green Waste Diversion Program to another location, which is estimated to take four years to permit and build; and

WHEREAS, the Regional Waste Management Authority (RWMA), of which Yuba County is a member, received a proposal letter from Recology Yuba-Sutter regarding funding options to continue to operate the Green Waste Diversion Program on an interim basis in compliance with the Water Board Order necessitating an amendment to the Collection Service Agreement to cover compliance costs; and

WHEREAS, the RWMA Board of Directors reviewed the request and recommended accepting Recology Yuba-Sutter's proposed actions included in their proposal; and

WHEREAS, the effectiveness of the proposed Collection Service Agreement Amendment is expressly conditioned on the mutual written commitment of all the RWMA Member Agencies to adopt

the same terms regarding the proposed interim operation of the Green Waste Program.

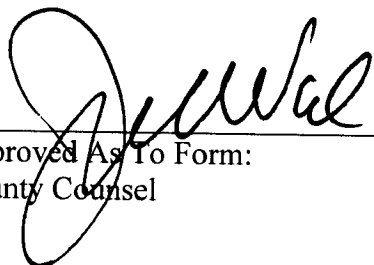
NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of Yuba, based on the foregoing findings, does hereby resolve that the Amendment to the 2011 Collection Service Agreement with Recology Yuba-Sutter regarding interim operation of the Green Waste Diversion Program, attached hereto, is hereby approved.

PASSED AND ADOPTED this _____ day of _____, 2016, by the Board of Supervisors of the County of Yuba, by the following votes.

AYES:
NOES:
ABSENT:
ABSTAIN:

By: _____
Chair, Yuba County Board of Supervisors

By: _____
ATTEST:
Clerk of the Board of Supervisors

By:  _____
Approved As To Form:
County Counsel

AMENDMENT TO COLLECTION SERVICE AGREEMENT

March 8, 2016

This Amendment to the Collection Service Agreement for solid waste collection, disposal, and recycling services is made this 8th day of March 2016, by and between the County of Yuba (COUNTY) and Recology Yuba-Sutter.

RECITALS

A. On December 13, 2011, COUNTY entered into a Collection Service Agreement ("Agreement") with Recology Yuba-Sutter for solid waste collection, disposal, and recycling services within the unincorporated limits of COUNTY. The Agreement expires on September 30, 2019.

B. Due to new State regulatory requirements pertaining to the Green Waste diversion programs at Recology Yuba-Sutter's facility in Marysville, specifically to the Feather River Organics Processing Facility (the "Feather River Facility"), significant additional infrastructure and operating costs have been and will continue to be incurred to continue the existing Green Waste diversion programs under the Agreement. These additional costs are to upgrade the facility's storm water management system to comply with the new State Water Board requirements, and include installation of new storm water tanks and related equipment (pumps, grinder), related infrastructure improvements (pad upgrade, pad grading, plumbing, vaults), associated engineering and permitting costs, temporary rental of tanks and pumps until the new tanks are operational, and increased fuel, electricity and storm water disposal costs associated with operation of the storm water management system (such activities collectively, the "Project," and the costs thereof, the "Project Costs"). The Contract Administrators of the member agencies (the "Member Agencies") of the Regional Waste Management Authority (the "Authority") met and conferred with Recology Yuba-Sutter representatives regarding the estimated costs and other Green Waste processing options, including temporarily suspending the Green Waste diversion programs as an alternative to upgrading the facility's storm water management system.

C. COUNTY and Recology Yuba-Sutter mutually desire to amend the Agreement by executing this amendment (Amendment) to reflect a proposal by Recology Yuba-Sutter to implement the Project, thereby allowing the existing Green Waste diversion programs at the Feather River Facility to continue composting operations and to remain in compliance with the new State regulatory requirements, while also minimizing the additional financial risk to the Member Agencies of the Authority arising from the Project and the continued operation of the Feather River Facility for Rate Years 2016-2019 (the years ending September 30 of 2016, 2017, 2018 and 2019). For this purpose only, COUNTY and Recology Yuba-Sutter mutually desire to establish certain exceptions to the Agreement and Exhibit 2 Maximum Service Rate Adjustment Guidelines as documented below.

NOW, THEREFORE THE PARTIES TO THE COLLECTION SERVICE AGREEMENT AND THIS AMENDMENT AGREE AS FOLLOWS

1. IMPLEMENTATION OF PROJECT AND FINANCIAL RISK LIMITATION PROVISIONS

COUNTY and Recology Yuba-Sutter agree that, in exchange for the funding obligations undertaken by COUNTY herein, and pursuant to a proposal made by Recology Yuba-Sutter,

Recology Yuba-Sutter will implement the Project, thereby enabling the existing Green Waste diversion programs at the Feather River Organics Processing Facility located at the Marysville Transfer Station to continue composting operations and to remain in compliance with the new State regulatory requirements. The following outlines the provisions of the financial risk limitations to the Member Agencies:

- a. As used herein, "Additional Costs" means (i) all costs of the Project regardless of when incurred, including without limitation those referred to in recital B above and those incurred in Rate Year 2015, plus (ii) all additional costs of operating the Feather River Facility for Rate Years 2016-2019 over and above the Base Costs, and then reducing the sum of (i) and (ii) by the nineteen percent (19%) non-RWMA Activity portion. "Base Costs" means the total costs of operating the Feather River Facility for Rate Year 2016 (\$1,086,015) multiplied by four (4) for Rate Years 2016-2019, for a total of \$4,344,060. Additional information regarding Project Costs and Base Costs is provided on Exhibits 1 and 2 to this Amendment.
- b. The maximum total Additional Costs, including capital, lease and operating costs, to the Member Agencies over the period from Rate Year 2016 through Rate Year 2019 will be \$2,227,500. This amount equals \$2,500,000, plus a ten percent (10%) contingency, for a subtotal of \$2,750,000, which is then reduced by the nineteen percent (19%) non-RWMA Activity portion.
- c. The non-RWMA Activity portion referred to above is the current percentage of the total Green Waste tonnage handled by the Feather River Facility that is not attributable to the Member Agencies. Notwithstanding Section 17.03 of the Agreement, the parties agree that no more than eighty-one percent (81%) of the costs of operating the Feather River Facility and implementing the Project will be allocated to the Member Agencies for Rate Years 2016-2019 even if there is a material change in the volume of Green Waste materials from Beale Air Force Base or the City of Oroville processed through the Feather River Facility at the Marysville Transfer Station.
- d. The Additional Costs shall not include an Operating Margin on any Project Costs.
- e. Recology Yuba-Sutter accepts the financial responsibility for any and all additional costs of continuing to operate the Feather River Facility (above the Base Costs and the maximum Additional Costs set forth in Section 1(b)) that may be incurred in Rate Years 2016-2019 (but, if the Agreement is extended, not any later Rate Years) as a result of any change after the date hereof in any state or federal regulatory requirements including, but not limited to, those regulatory requirements that may originate from the Central Valley Flood Control Board, U.S. Army Corps of Engineers, State Water Board, CalRecycle or other agencies and including any change in landfill closure or post closure maintenance requirements related to the continuing operation of the Feather River Facility on top of a portion of the closed landfill.

For the avoidance of doubt, if after the date hereof there is a change in landfill closure or post-closure requirements, the costs of complying with such change that Recology Yuba-Sutter is assuming under this Section 1(e) are only those attributable to the operation of the Feather River Facility (and not any other aspect of the Marysville Transfer Station or any other Recology Yuba-Sutter operation) and only those attributable to the period from the effective date of the change to the end of Rate Year 2019 (and not any earlier or later periods).

- f. Notwithstanding any other provision of this Amendment, "Additional Costs" do not include, and the maximum total Additional Costs set forth in Section 1(b) above and the undertaking made by Recology Yuba-Sutter in Section 1(e) above do not apply to, (i) any interest on Additional Costs, (ii) any costs associated with COUNTY-Directed Changes (if any) after the date hereof, (iii) any costs arising from any new or increased Member Agency or Authority fees, charges, surcharges or assessments after the date hereof (such as, but not limited to, a new fee imposed on Green Waste tons accepted at the Feather River Facility), or (iv) any costs of complying with Order R5-2015-0106 dated July 31, 2015 issued by the California Regional Water Quality Control Board – Central Valley Region (except for compliance with Sections C.2 - C.22 (pp. 40-42) and C.24 - C.26 (pp. 45-48) of such order, which is addressed by the Project). Maximum Rate Adjustments in connection with any such COUNTY-Directed Changes, any such new or increased fees, charges, surcharges or assessments, or compliance with the remaining provisions of such order, shall be handled under the applicable provisions of the Agreement.

2. FUNDING

- a. Recology Yuba-Sutter will include in its rate application due May 1, 2016 its best estimate of total Additional Costs, including but not limited to all Project Costs incurred to date.
- b. COUNTY agrees to be responsible for its proportionate share of the Additional Costs (plus any interest, as provided below). Funding of such amounts will be made through adjustments to COUNTY's Maximum Service Rates for Rate Year 2017 and (if necessary) Rate Years 2018 and 2019, and/or through one or more payments on COUNTY's behalf from the Rate Stabilization and Capitalization Funds before the end of Rate Year 2019. The portion to be funded through Maximum Service Rates and the portion to be funded through the Rate Stabilization and Capitalization Funds shall be as determined by the Member Agencies and the Regional Waste Management Authority Board of Directors and Yuba City City Council. Interest at a rate of 4.25% per annum shall accrue and be paid on any amounts received by Recology Yuba-Sutter after October 1, 2017.
- c. COUNTY agrees to increase its Maximum Service Rates at such times and in such amounts as is necessary to timely compensate Recology Yuba-Sutter for COUNTY'S share of the portion of the Additional Costs (plus any interest on Additional Costs) to be funded through the Maximum Service Rates. Such Maximum Service Rate increase(s) shall be over and above any other Maximum Service Rate adjustments to which Recology Yuba-Sutter may be entitled. COUNTY also agrees to continue to include its share of the Base Costs as part of Recology Yuba-Sutter's Revenue Requirements for Rate Years 2017-2019.
- d. Interest on any leased and capital items included within the Additional Costs will be amortized over a three year period extending from Rate Year 2017 through Rate Year 2019 using an interest rate of 4.25%, which is the Wall Street Journal Prime Rate of 3.25% on September 10, 2015, plus one (1) percentage point. COUNTY and Recology Yuba-Sutter agree that this particular application of interest rates is a singular exception to the Agreement for the purposes of this Amendment and shall not apply to other leased and capital items.
- e. Recology Yuba-Sutter shall update its best estimate of Additional Costs and include such update in its rate applications due May 1, 2017 and May 1, 2018 for Rate Years 2018 and 2019. If such revision results in a net increase in Additional Costs (subject to

the maximum in Section 1(b)), then all parties shall cooperate in good faith to effect further Maximum Service Rate adjustments and/or payments from the Rate Stabilization and Capitalization Funds to compensate Recology Yuba-Sutter for the increase before the end of the 2019 Rate Year. Interest on any such increased Additional Costs shall not begin to accrue until October 1 of the year after Recology Yuba-Sutter has provided the aforementioned update.

- f. It is understood and agreed that such updates may include revisions (upward or downward) in previously estimated Additional Costs, as well as new Additional Costs that have arisen after the previous estimate was submitted. If actual costs turn out to be greater than or less than estimated costs for any item included within Additional Costs, the updates will reflect the actual amount (but in all events subject to the maximum in Section 1(b)). The amounts included in Additional Costs will not be subject to any automatic or minimum increases (i.e. no floor) but rather will be based on best estimates and actual costs.
- g. One hundred and fifty (150) days after the end of Rate Year 2019, if the total funding actually received by Recology Yuba-Sutter as compensation for Additional Costs plus interest exceeds actual Additional Costs (subject to the maximum in Section 1(b)) plus interest, then Recology Yuba-Sutter will pay the excess to the Authority. One hundred and fifty (150) days after the end of Rate Year 2019, if the total funding actually received by Recology Yuba-Sutter as compensation for Additional Costs plus interest is less than actual Additional Costs (subject to the maximum in Section 1(b)) plus interest, then Recology Yuba-Sutter will receive the remainder of its compensation from the Member Agencies or the Authority.

3. GREEN WASTE DIVERSION PROGRAM CHANGES

Notwithstanding any provision of the Agreement or this Amendment to the contrary, if after the date hereof there is a significant change in circumstances, including but not limited to a Change in Law or an inability to obtain permits for the Project, and as a result thereof Recology Yuba-Sutter determines in its reasonable business judgment that it is no longer feasible or economical to continue to operate the Feather River Facility, then Recology Yuba-Sutter may modify the Green Waste program in its sole discretion. Such modifications may include, but are not limited to, closure of the Feather River Facility, landfill disposal (rather than diversion) of collected Green Waste, use of Green Waste as alternative daily cover, and/or cessation of collection of Food Waste from customers. Such modifications shall be at Recology Yuba-Sutter's sole cost and expense, provided that Maximum Service Rates, and the amounts to which Recology Yuba-Sutter is entitled under this Amendment, shall not be reduced as a result of any such modification unless such modification results in a net reduction in cost in which case Maximum Service Rates would be reduced accordingly. Such modifications shall be deemed amendments to the Agreement, which means, among other things, that liquidated damages may not be assessed under Sections 20.04 N, O or P with respect to such modifications. Recology Yuba-Sutter will provide the Authority and the Member Agencies with prior written notice of any such modification and will make itself available to meet and confer with them. If the Authority and the Member Agencies collectively wish Recology Yuba-Sutter to implement an alternative approach (such as maintaining the Green Waste diversion program in its then-current form, or modifying it in a different manner from that specified by Recology Yuba-Sutter), then Recology Yuba-Sutter shall be entitled to a Maximum Service Rate adjustment in an amount to be mutually agreed, so that it is fully compensated for the costs of implementing that approach.

4. SHARED REVIEW COST

COUNTY and Recology Yuba-Sutter agree to fund 50% of the cost of any consulting services that the Regional Waste Management Authority may procure to review the technical and financial documentation associated with the Additional Costs for Rate Years 2016-2019.

5. MISCELLANEOUS

Except as expressly set forth herein, the Agreement shall remain in full force and effect. In the event of a conflict between the provisions of this Amendment and the Agreement, the provisions of this Amendment shall govern. Capitalized terms used but not defined herein shall have the meanings given to them in the Agreement. Exhibits 1 and 2 are integral parts of this Amendment and are incorporated herein by this reference.

6. CONDITIONS FOR EFFECTIVENESS OF THIS AGREEMENT AMENDMENT

The effectiveness of this Agreement Amendment is expressly conditioned on the mutual written commitment of all the Member Agencies to adopt the same terms regarding this Project.

The parties have caused this Agreement to be executed on the date first written above.

COUNTY OF YUBA

Chairperson, Board of Supervisors

Attest:

Clerk of the Board

RECOLOGY YUBA-SUTTER DISPOSAL, INC.

By:

Approved as to Form:



County Counsel

Exhibit 1

Estimate of Additional Cost for the Project

Above Ground Tank		\$696,425
Pumps		219,500
Grinder		100,000
Vaults		92,230
Plumbing		319,183
Pad Grading (south area)		83,925
Pad Upgrade		140,000
Tank Rental (10 months)		435,000
Disposal of Compost Storm Water		35,000
Pumping Fuel/Electricity		8,000
Engineering/Permitting		250,000
Total Additional Cost FY 2016		<u>\$2,379,263</u>
Disposal of Compost Storm Water		\$35,000
Pumping Fuel/Electricity		8,000
Total Additional Cost FY 2017		<u>\$43,000</u>
Disposal of Compost Storm Water		\$35,000
Pumping Fuel/Electricity		8,000
Total Additional Cost FY 2018		<u>\$43,000</u>
Disposal of Compost Storm Water		\$35,000
Pumping Fuel/Electricity		8,000
Total Additional Cost FY 2019		<u>\$43,000</u>
Total Additional Cost for the Project		\$2,508,263
Additional Cost Rounded		\$2,500,000
Contingency	10%	250,000
Maximum Total Additional Cost for the Project		<u><u>\$2,750,000</u></u>

Exhibit 2

Base Costs from 2015 Rate Application

Operating Expense (RWMA Share)

Labor and Related Expense	\$488,047
Truck and Container Expense	9,706
Truck and Container Dept. Allocation	109,950
Depreciation	2,586
Recycling Material Purchases	60,508
Other Operating Expense	38,771
General & Administrative	63,284
Total Operating Expense	<u>\$772,852</u>

Operating Margin @ 90%	85,872
------------------------	--------

Pass-through Expense (RWMA Share)

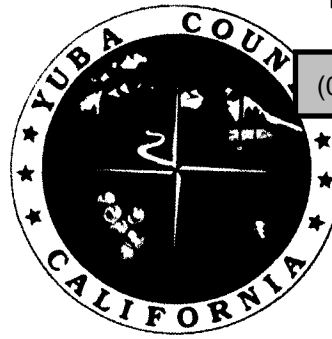
Green Waste Processing - Ostrom Road LF	20,948
Total Pass-through Expense	<u>\$20,948</u>

RWMA Share of Base Cost	\$879,672
Gross up RWMA Share of Base Cost	81.0%
Total of Base Cost	<u><u>\$1,086,015</u></u>

The County of Yuba

OFFICE OF THE COUNTY ADMINISTRATOR

GOVERNMENT CENTER 915 8TH STREET, SUITE 115
MARYSVILLE, CALIFORNIA 95901-5273
(530) 749-7575 FAX (530) 749-7312



070-0316

ROBERT BENDORF

(070-0316) Recei... - 1 of 2

DEPUTY COUNTY ADMINISTRATOR

RUSS BROWN
COMMUNICATIONS & LEGISLATIVE AFFAIRS
COORDINATOR

KIERSTEN SPIES
EXECUTIVE ASSISTANT TO THE
COUNTY ADMINISTRATOR

TO: Yuba County Board of Supervisors
FROM: Robert Bendorf, County Administrator *RB/BM*
BY: Grace Mull, Deputy County Administrator
RE: Fiscal Year 2016-2017 Budget Workshop
DATE: March 8, 2016

RECOMMENDATION

It is recommended the Board of Supervisors receive a presentation from the County Administrator regarding projections for the Fiscal Year 2016-2017 budget.

BACKGROUND

Typically after the first of the year, staff prepares expenditures and revenue projections for the upcoming fiscal year and provides the information to the Board of Supervisors for review and direction.

DISCUSSION

For the upcoming 2016-2017 Fiscal Year, staff has prepared a projected expense and revenue presentation for the Board. Since this report is delivered months prior to the close of the current fiscal year, revenue projections and cost increases are estimated based on the best available data and economic trends. In addition, the Governor has released his preliminary budget, but changes will occur over the next few months.

The purpose of this presentation is to provide the Board of Supervisors with the best information/estimates available today for the upcoming fiscal year and also solicit further direction from the Board of Supervisors beyond the recommendations from staff.

FY 2016-2017 Budget Direction

The County Administrator will issue budget instructions this week to departments so they can begin assembling their budget requests for the upcoming year. The budget instructions will ask departments to:

- Assume no increase in their General Fund appropriation
- No additional position requests that require a General Fund component or are absent a reliable funding source
- Absorb projected cost increases for General and Non-General Fund departments.

The impacts of the aforementioned instructions will not be known until the County Administrator begins receiving and analyzing completed budgets for the departments in the upcoming months. Reductions in General Fund appropriations for departments may be recommended once preliminary budget proposals are received.



071-0316

CENTENNIAL RESERVOIR

(071-0316) Notic... - 1 of 2

COMMUNITY • AGRICULTURE • SUSTAINABILITY

NOTICE OF PREPARATION OF AN ENVIRONMENTAL IMPACT REPORT (EIR) AND PUBLIC SCOPING MEETINGS

The Nevada Irrigation District (NID), the Lead Agency for the California Environmental Quality Act (CEQA), will officially launch the environmental process for the proposed Centennial Reservoir Project on Tuesday, February 16, 2016, with a Notice of Preparation (NOP) of the Environmental Impact Report (EIR). NID is proposing to implement the Centennial Reservoir Project (Proposed Project) to provide drought and climate change-mitigation, meet projected future water supply needs, and improve water supply reliability for NID's customers. The Proposed Project involves the construction of a new 110,000 acre-foot reservoir on the Bear River between the existing Rollins and Combie reservoirs as well as a new dam and associated facilities.

PUBLIC SCOPING MEETINGS

Two public scoping meetings will be held to present information about the Proposed Project and the CEQA process. Participants will have the opportunity to hear a brief presentation and provide views on the range of issues relevant to the scope and content of the EIR. A stenographer will be present to record all public comments provided during the meeting.

GRASS VALLEY

Wednesday, March 9, 2016

6:00 - 8:00 p.m.

Holiday Inn Express

121 Bank Street, Grass Valley, CA 95945

AUBURN

Thursday, March 10, 2016

6:00 - 8:00 p.m.

Forest Lake Christian High School

12515 Combie Road, Auburn, CA 95602

GET INVOLVED!

Comments and suggestions on the preparation of the EIR are invited from all interested parties from **February 16 to March 17, 2016**. Written comments must be received by NID no later than March 17, 2016 to:

Lisa Francis Tassone, Board Secretary
Nevada Irrigation District
1036 W. Main Street
Grass Valley, CA 95945
Phone: 530-273-6185 ext. 222
Fax: 530-477-2646
tassone@nidwater.com
www.centennialreservoir.org

For more information about meeting special accommodations (American Sign Language interpreter, accessible seating, documentation in alternate formats, etc.), please contact Julia Spiess Lewis at (916) 658-0144 or julia@perrycom.com.

Telecommunications Device for the Deaf (TDD) users may contact the California Relay Service TDD at (800) 735-2922 or 711.

COMMUNITY OUTREACH C/O HDR
2379 GATEWAY OAKS DRIVE
SUITE 200
SACRAMENTO, CA 95833

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FEB 16 2016

Clerk/Board of Supervisors

Ms. Donna Stottlemeyer
Clerk Of The Board
Yuba County
915 8th St Ste 109
Marysville, CA 95901-5273



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BOARD OF DIRECTORS

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TREASURER: John Nisbet, CPSTI

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Brett Wood, Chairman

Toyota Material Handling, U.S.A., Inc.

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Executive Director

Kate Quirk, PhD, CPSTI, Sp.Needs

Project Coordinator

John Stubbs, CPSTI, Sp.Needs

Program Consultant

Heidi Heflin, RN, MN, CNS, CPSTI, Sp.Needs

Program Consultant

072-0316

SafetyBeltSafe

(072-0316) Notic... - 1 of 4

1124 West Carson Street, LA BioMed, Building B-1 West, Torrance, CA 90502

Mailing address: P. O. Box 553, Altadena, CA 91003 www.carseat.org

(310) 222-6860 (800) 745-SAFE Spanish: (800) 747-SANO FAX (310) 222-6862

January 11, 2016

To: Board of Supervisors

From: Stephanie M. Tombrello, LCSW, CPSTI
Executive Director, SafetyBeltSafe U.S.A.

Re: Safety Seat Checkup Week, April 3 – 9, 2016

Motor vehicle crashes remain the number 1 cause of death and permanent injury to children in California. You can help save children from suffering preventable injuries by helping to make Safety Seat Checkup Week, April 3 – 9, a special event in your county.

With the passage of the new child restraint law requiring children under 2 to ride rear facing (until 40" or 40 lbs or more, enforced from 1/1/17), parents need more help than ever to know how to keep children safe.

SafetyBeltSafe U.S.A. is available to you as a resource for posters, pamphlets, speakers, program ideas, and information about California buckle-up laws. We would appreciate it if the Board of Supervisors would:

- Issue a proclamation in recognition of Safety Seat Checkup Week (sample enclosed). Your support for this effort, shared with your county media, may encourage them to publicize this subject more widely. Send your proclamation to us in advance for display at Safety Seat Checkup Day on April 9.
- Encourage law enforcement agencies to increase the focus on violations of child safety seat and safety belt laws during Special Enforcement Week, March 27 – April 2, sponsored by the Peace Officers Association of Los Angeles County, to protect children's welfare.
- Distribute posters and pamphlets, available from SafetyBeltSafe U.S.A., through county agencies and employees. Put up our permanent "Buckle-Up" parking lot signs.

In Los Angeles County, for example, SafetyBeltSafe U.S.A. is holding a major event as the culmination of the Week:

Safety Seat Checkup Day on Saturday, April 9, from 10:00 a.m. to 2:00 p.m. at the Petersen Automotive Museum parking lot in Los Angeles

Families will receive a detailed inspection of the installation and use of their safety seats; told if the safety seats have been recalled; and shown how to use them correctly. Error rates are typically more than 90%.

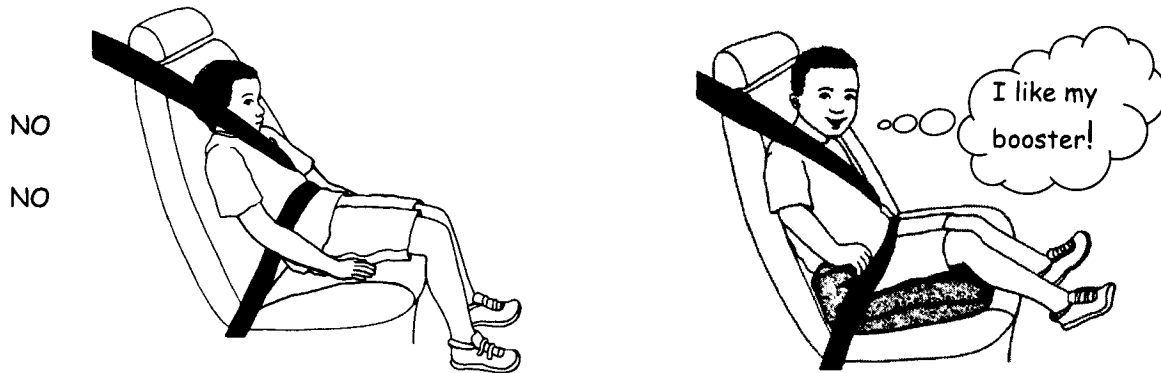
Your support for this effort, reported to newspapers in your county, may encourage them to publicize this subject more widely. Please share your ideas for Safety Seat Checkup Week with us.

Enc: 130 Co.proclamation; 630CA; 172/s; 664/s

The national non-profit organization dedicated to child passenger safety since 1980

CALIFORNIA CHILD PASSENGER SAFETY LAW

- Children under age 8 must be properly buckled into a car seat or booster in the back seat.
- Children age 8 or older may use the vehicle safety belt if it fits properly with the lap belt low on the hips, touching the upper thighs, and the shoulder belt crossing the center of the chest. If children are not tall enough for proper belt fit, they must ride in a booster or child safety seat.
- Everyone in the car must be properly buckled up. For each child under 16 who is not properly secured, parents (if in the car) or drivers can be fined more than \$500 and get a point on their driving records.



Most kids need to ride in a booster seat until age 10 to 12. Using a booster instead of just a belt prevents 45% of crash injuries.

If your child isn't using a booster, try the simple test below the next time you ride together in the car. You may find that your child is not yet ready to use a safety belt without a booster.

The 5-Step Test

1. Does the child sit all the way back against the auto seat?
2. Do the child's knees bend comfortably at the edge of the auto seat?
3. Does the belt cross the shoulder between the neck and arm?
4. Is the lap belt as low as possible, touching the thighs?
5. Can the child stay seated like this for the whole trip?

If you answered "no" to any of these questions, your child needs a booster seat to make both the shoulder belt and the lap belt fit right for the best crash protection. Your child will be more comfortable, too.

For best protection, all children should ride in the back seat. It's twice as safe as the front!

For a list of programs with low-cost safety seats, call your local health department at _____

For assistance with inspecting or installing a safety seat, visit www.seatcheck.org or www.nhtsa.gov/cps/cpsfitting or call 866-SEAT-CHECK or your local CHP office.

For more information: SafetyBeltSafe U.S.A. www.carseat.org 800-745-SAFE (English) 800-747-SANO (Spanish)

Funding for this program was provided by a grant from the California Office of Traffic Safety through the National Highway Traffic Safety Administration.

California Buckle-Up Laws for Parents

Car crashes are the #1 preventable cause of death of children and young adults, as well as a major cause of permanent brain damage, epilepsy, and spinal cord injuries. A sudden stop at 30 miles per hour could cause the same crushing force on your child's brain and body as a fall from a three-story building. Fortunately, by buckling up children, we can prevent most of these deaths and serious injuries.

(V.C. 27360) All children under age 8 must be properly buckled into a safety seat or booster in the back seat.

Exceptions: A child who weighs more than 40 pounds and is riding in a car without lap and shoulder belts in the back seat may wear just a lap belt. A child under age 8 who is at least 4'9" may wear a safety belt if it fits properly. Children under age 8 may ride in the front if there is no forward-facing rear seat in the vehicle, the child restraint cannot be properly installed in rear seat, all rear seats are occupied by other children age 7 or under, or for medical reasons. A child in a rear-facing safety seat may not ride in front if there is an active passenger air bag.

(V.C. 27360.5) Children age 8 or more may use the vehicle safety belt if it fits properly with the lap belt low on the hips, touching the upper thighs, and the shoulder belt crossing the center of the chest. If children are not tall enough for proper belt fit, they must ride in a booster or safety seat.

Consequences for failing to properly buckle up any child under 16

- **The parent** gets the ticket if a child under 16 is not properly buckled up.
- **The driver** gets the ticket if the parent is not in the car.
- The cost of a ticket could be more than \$500* per child; the fine for a second offense could be more than \$1000* per child. One point is added to the driving record, which could raise insurance rates. Part of the fine money goes to a special fund to help pay for local safety seat education and distribution programs.

Related Information

- Older babies and toddlers should ride in a rear-facing convertible seat until they are at least two years old. Check manufacturer's instructions for the maximum weight (30-50 lbs.).
- Children should ride in a safety seat with a harness as long as possible (40-90 lbs., depending on the model).
- Children who have outgrown their safety seats need a booster for proper belt fit (usually until age 10-12). To find out if a child is tall enough to wear just a safety belt, try the 5-Step Test (see other side).
- Auto insurers are required to replace safety seats that were in use or damaged during a crash.

(V.C. 27315) Drivers and passengers 16 or older must be **properly buckled up** in vehicle safety belts.

The driver may be ticketed for not wearing a belt and for each unbuckled passenger. Fine is more than \$100* per person.

Passengers also may be ticketed for not being properly buckled up.

(V.C. 23116) Pickup truck passengers also must be **properly buckled up**.

The driver may be ticketed for letting passengers ride in the back of a pickup truck.

Passengers also may be ticketed for not being properly buckled up.

The cost of a ticket could be more than \$250* for each unbuckled adult. No exemption for camper shells.

Other Laws to Protect Children

- **Children left in vehicle (V.C. 15620):** A child 6 years old or less may not be left alone in a vehicle if the health or safety of the child is at risk, the engine is running, or the keys are in the ignition. The child must be supervised by someone at least age 12. The cost of a ticket could be more than \$500.*
- **Smoking in a vehicle [Health and Safety Code 118948(a)]** is prohibited if a child under 18 is present. The cost of a ticket could be more than \$500.*
- **Helmets (V.C. 21212, 21204, 27803):** Children under age 18 who are skating or riding on a bicycle, scooter, or skateboard must wear a properly fitted and fastened helmet. All drivers and passengers on a motorcycle must wear a helmet that meets federal standards, fits correctly, and has the proper label.

*Fine amounts shown include penalty assessments

SafetyBeltSafe U.S.A. P.O. Box 553, Altadena, CA 91003 www.carseat.org (800) 745-SAFE

This document was developed by SafetyBeltSafe U.S.A. and may be reproduced in its entirety.

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A Year of Education about Riding Rear Facing



Do you care about a child?

Then you need to know that the law on protecting young children in the car is changing.

From January 1, 2017, children under age 2 must ride **rear facing** in safety seats (except those 40 inches tall or more or weighing 40 lbs. or more).

Riding rear facing is 5 times safer than riding facing the front of the car. Safety experts recommend that children ride rear facing for as long as possible.

The new part of the California law will not be enforced until January 1, 2017. We need to teach everyone the law before enforcement begins.

Penalty after 1/1/17: fine with court fees is \$500 & a point on the license (enforced against the parent, or the driver if the parent is not present).

Each one, teach one—or more!

Spread the word: share it, post it, tag it, tweet it...

Don't wait until January 2017 to keep children rear facing until at least age 2 – start now to keep children safe!

For help and advice on the correct way to buckle up all children, visit www.carseat.org or call 800/745 SAFE or 800/746-SANO.

Congratulations to California Assembly member Cristina Garcia (Bell Gardens) whose successful introduction of the law will protect young children from the #1 cause of childhood death and injury.

SafetyBeltSafe U.S.A. P.O. Box 553, Altadena, CA 91003 www.carseat.org 310-222-6860

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#664 (11-12-15)

073-0316
(073-0316) Lette... - 1 of 4

AGENCY
ON AGING
AREA 4

February 12, 2016

The Honorable Roger Abe, Chairman
Yuba County Board of Supervisors
915 – 8th Street, Suite 109
Marysville, CA 95901

**RE: YUBA COUNTY MATCHING CONTRIBUTION
FOR FISCAL YEAR 2016-2017**

Dear Supervisor Abe and Members of the Board:

I am writing this letter to request your Board's continuation of financial support to Area 4 Agency on Aging (A4AA) in the upcoming fiscal year beginning July 1, 2016. Yuba County's contribution, combined with the match contribution from the other six county members of the Joint Powers Authority, allows A4AA to provide a variety of critical services for older residents of Yuba County and our seven-county service area.

The A4AA Governing Board's request for matching funds from the County of Yuba will increase for the next fiscal year due to increased population and an increased rate to \$.78 per person 60 years of age and older. Therefore, we are requesting **\$10,791** in match contribution.

Attached is an information sheet, which outlines the matching dollar request based upon senior population in each county, and a service provider list identifying funding source, service provider, program category and funding award.

As you know, it is important that we make this request early in order for County staff to review and include this information in the County Budget for the new fiscal year.

Currently, your county is receiving approximately **\$281,157** in Federal and State grants for nutrition, supportive services, and other programs. Yuba County's financial support is vital to the continuation of programs serving seniors in your county. The requested match of **\$10,791** together with the match from Nevada, Placer, Sacramento, Sierra, Sutter, and Yolo, will allow us to continue to provide grant awards of over \$9M in fiscal year 2016-17.

AGENCY
ON AGING
AREA 4

(073-0316) Lette... - 2 of 4

The Honorable Roger Abe, Chairman
Yuba County Board of Supervisors
February 12, 2016
Page 2

Should you have questions concerning this request, please do not hesitate to contact Pam Miller, Executive Director or Lynda Webb, Fiscal Administrator at (916) 486-1876.

Thank you for your continued support.

Sincerely,



Nate Beason, Chair
A4AA Governing Board

c: Supervisor Randy Fletcher, A4AA GB Member
Chris Parent, A4AA GB Member
Supervisor Andy Vasquez, Jr., A4AA Alternate GB Member
Donna Stottlemeyer, Clerk of the Board
County Administrator Robert Bendorf
Kiersten Spies, Executive Assistant to CA

Enclosures:

Attachment A, County Matching Funding Request for FY 2016-2017
Attachment B, A4AA County Funding in Yuba County Table

COUNTY MATCH CONTRIBUTIONS FY 2016-17

Current County Match Amounts (FY 2015-16)			Fiscal Year 2016-17	
County	Dept. of Finance 60+ Population Projection for 2015	FY 2015-2016 County Matching Amount (\$0.68 per capita)	AAA4 Funding by County	Funding by County
Nevada	32,316	\$ 21,975	\$ 704,778	\$ 704,778
Placer	86,493	58,815	1,522,164	1,522,164
Sacramento	273,208	185,781	5,345,435	5,345,435
Sierra	1,157	787	102,331	102,331
Sutter	19,279	13,110	356,403	356,403
Yolo	35,483	24,128	704,088	704,088
Yuba	13,151	8,943	281,157	281,157
Total	461,087	\$ 313,539	\$ 9,016,356	\$ 9,016,356

FY 2015 - 2016 County Population Figures			Proposed Match FY 2016-17	
County	Dept. of Finance 60+ Population Projection for 2016	Increase in Population Age 60+ (CY 2015-2016)	Increase in Additional Matching Funds to Counties (\$0.78 per capita)	Funding by County
Nevada	33,184	868	\$ 677	\$ 677
Placer	89,267	2,774	2,164	2,164
Sacramento	282,971	9,763	7,615	7,615
Sierra	1,183	26	20	20
Sutter	19,960	681	531	531
Yolo	36,901	1,418	1,106	1,106
Yuba	13,834	683	533	533
Total	477,300	16,213	\$ 12,646	\$ 12,646

Minimum Match from FY 2015-16 Amendment 2 \$
Match Overage/(Shortfall) \$

Attachment B**A4AA Funding in Yuba County**

FY 2015-16 Funding Awards			
Service Category	Funded Partner	Program Title	
All Programs	AAA4	Administration	
III-E	AAA4 Caregiver Services	Caregiver & Grandparent Information	
III-D	AAA4 Disease Prevention & Health Promotion	Falls Prevention/Nutrition Education	
Farmer's Market	AAA4 Nutrition Services	Farmer's Market Coupons	
III-C1	AAA4 Nutrition Services	Congregate Nutrition Education	
III-B	AAA4 Supportive Services	Supportive Services	
III-C2	Bateman Meals & Direct Staff	Home-Delivered Meals with NSIP*	
III-D	Caring Choices	Disease Prevention & Health Promotion	
III-B	FREED	Home Modifications	
III-B	FREED	Transportation	
III-C2	Home Health Care Management	Assessments for Home-Delivered Meals	
III-E	Home Health Care Management	Caregiver Respite Services	
III-B	Legal Services of Northern California	Ombudsman	
VII(a)	Legal Services of Northern California	Ombudsman	
Federal Citations Penalty	Legal Services of Northern California	Ombudsman	
VII(b)	Legal Services of Northern California	Elder Abuse Prevention	
HICAP	Legal Services of Northern California	HICAP	
MIPPA	Legal Services of Northern California	MIPPA	
III-B	Yuba-Sutter Legal Services for Seniors	Legal Services	
III-B	Yuba-Sutter Legal Services for Seniors	Information & Assistance	
	Total	FY 2015-16	
		<i>Total Funding for All Counties</i>	

* (NSIP) Nutrition Services Incentive Program

**RECLAMATION DISTRICT NO. 784
FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED
JUNE 30, 2015**

RECLAMATION DISTRICT NO. 784
FOR THE YEAR ENDED JUNE 30, 2015
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P.O. Box 160
Lincoln, CA 95648
Office (916) 434-1662
Fax (916) 434-1090

INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Directors
Reclamation District No. 784
Arboga, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, and the major fund of Reclamation District No. 784 (the District), as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the District'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 opinions 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. 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 opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and each major fund of the District, as of June 30, 2015, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America and with the California State Controller's Minimum Audit Requirements and Reporting Guidelines for Special Districts.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 through 6 and 19 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 December 29, 2015, on our consideration of the District'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 District's internal control over financial reporting and compliance.



Jensen Smith
Certified Public Accountants, Inc.
Lincoln, California
December 29, 2015

RECLAMATION DISTRICT NO. 784 MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Reclamation District No. 784's financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2015. Please read it in conjunction with the District's financial statements, which begin on page 7.

FINANCIAL HIGHLIGHTS – 2015

The District's net position includes land, infrastructure (pump stations, ditches and canals), equipment and cash operating and reserve funds. The District's net position in the government-wide financial statements increased by \$247,079 or 1.87%. During the year, the District's revenue was \$2,120,844 and expenses were \$1,873,765.

The governmental fund activity reflected an increase in the overall fund balances of \$712,252. The District's combined governmental fund revenue was \$2,085,408 and expenditures were \$1,373,156.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Governmental Funds Balance Sheet/Statement of Net Position and the Statement of Revenues, Expenditures and Changes in Fund Balances/Statement of Activities (on Pages 7 and 8) provide information about the activities of the District as a whole and present a longer-term view of the District's finances and most significant funds.

Reporting the District as a Whole

The Statement of Net Position and the Statement of Activities report information about the District as a whole and about its activities. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenue and expenses are taken into account regardless of when cash is received or paid.

These two statements report the District's net position and changes in it. You can think of the District's net position – the difference between assets and liabilities – as one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position are an indicator of whether its financial health is improving or deteriorating.

Reporting the District's Funds

Governmental funds – The District's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can easily be converted to cash. The governmental fund statements provide a detailed short-term view of the district's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's operation. We describe the relationship (or differences) between governmental funds in reconciliation at the bottom of the fund financial statements. The statements have been combined for presentation purposes.

THE DISTRICT AS A WHOLE

The following analysis focuses on the net position (Table 1) and changes in net position (Table 2) on the District's governmental activities.

Table 1
Net Position
(in Thousands)

	<u>Governmental Activities</u>	
	<u>2015</u>	<u>2014</u>
Current and other assets	\$4,456	\$3,586
Capital assets	<u>24,055</u>	<u>24,523</u>
Total Assets	<u>28,511</u>	<u>28,109</u>
Current liabilities	245	90
Long-term debt outstanding	1,805	1,805
Other liabilities	<u>12,959</u>	<u>12,959</u>
Total Liabilities	<u>15,009</u>	<u>14,854</u>
Net position:		
Invested in capital assets, net of debt	22,156	22,654
Unrestricted	<u>(8,639)</u>	<u>(9,399)</u>
Total Net Position	<u>\$13,502</u>	<u>\$13,255</u>

Table 2
Changes in Net Position
(in Thousands)

	<u>Governmental Activities</u>	
	<u>2015</u>	<u>2014</u>
Revenue:		
Special assessment and property taxes	\$ 895	\$ 726
Review fees/Other	12	10
Interest	22	23
Impact fees	235	150
TRLIA O & M Assessments	946	859
Reimbursements	15	18
Grant Income	-	136
Unrealized gains (losses)	<u>(5)</u>	<u>16</u>
Total Revenue	<u>2,120</u>	<u>1,938</u>
Expenses:		
Salaries and benefits	490	505
Insurance	28	24
Professional fees	105	89
Services and supplies	110	109
Levee, pumps, equipment and ditch maintenance	523	614
Other	60	109
Depreciation	<u>557</u>	<u>461</u>
Total Expenses	<u>1,873</u>	<u>1,911</u>
Increase/(Decrease) in Net Position	<u><u>\$ 247</u></u>	<u><u>\$ 27</u></u>

Governmental Activities

The revenues for the District's governmental activities as described in the Statement of Activities, increased by 9.5% (\$183,186) while total expenses decreased by 2.0% (\$37,046). The increase in revenue was due to an increase in direct benefit assessments.

Some of the decrease in expenses was due to reduced personnel cost and amounts spent on rehabilitation of relief wells and in levee maintenance expense. There were increases in professional fees, insurance and utilities. These increases were offset in part by decreases in consulting and vehicle expenses.

GENERAL FUND BUDGETARY HIGHLIGHTS

Income

Reimbursements (aside from the TRLIA levee funding amounts), plan check fees and drainage basin impact fees are one time income that cannot be anticipated and therefore not budgeted. Interest income varies with account balances which vary based on completion of development projects.

Expenditures

Relief well repair and rehabilitation expenses continue to be substantial, as work delayed for many years is being accomplished. Equipment maintenance and repair costs were reduced substantially over the year, as well as levee maintenance costs.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2015, the District had \$23,961,533 invested in capital assets (see Table 3).

Table 3
Capital Assets at Year-End
(Net of Depreciation, in Thousands)

	<u>Government Activities</u>	
	<u>2015</u>	<u>2014</u>
Equipment	\$ 207	\$ 182
Pumping Plants	11,404	11,760
Building	81	84
Detention Ponds	12,270	12,433
Total	<u>\$ 23,962</u>	<u>\$24,459</u>

Debt

At the end of fiscal year 2014-2015, the District had liabilities of \$1,946,917 outstanding versus \$1,895,479 in 2014, an increase of 3%.

Table 4
Outstanding Debt at Year-End
(in Thousands)

	Governmental Activities	
	2015	2014
Accounts Payable	\$ 151	\$ 90
Notes Payable	1,805	1,805
Total	<u>\$ 1,956</u>	<u>\$ 1,895</u>

MANAGEMENT ANALYSIS

Management adopted expense strategies to conserve operating funds to create reserve accounts for emergency operations including purchase of flood fight supplies and for emergency power bills. Savings were also earmarked for reserve accounts to purchase equipment identified in the initial TRLIA Assessment Engineering Study but budgeted by accrual over a period of years. The extensive use of temporary employment service personnel allowed management to assess the fulltime workforce needs.

Except as noted above, next year's budget categories are very similar to this year's budget. The District anticipates very little residential growth in the near term.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the District office at 1594 Broadway, Arboga, California.

RECLAMATION DISTRICT NO. 784
Governmental Funds Balance Sheet/Statement of Net Position
June 30, 2015

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	Governmental Funds Balance Sheet				Statement of Net Position
	General Fund	Capital Fund	Total	Adjustments	Total
ASSETS					
CURRENT ASSETS					
Cash	\$ 77,342	\$ -	\$ 77,342	\$ -	\$ 77,342
Cash in County Investment Pool	3,326,789	735,098	4,061,887	-	4,061,887
Accounts Receivable	95,874	-	95,874	174,218 a	270,092
Interest Receivable	4,565	1,019	5,584	-	5,584
Prepaid Insurance	41,421	-	41,421	-	41,421
Total Current Assets	3,545,991	736,117	4,282,108	174,218	4,456,326
NON-CURRENT ASSETS					
Investment in Flood Fight Coalition Assets	-	-	-	93,649	93,649
Capital Assets- net	-	-	-	23,961,533 b	23,961,533
Total Assets	\$ 3,545,991	\$ 736,117	\$ 4,282,108	24,229,400	28,511,508
LIABILITIES AND FUND BALANCES					
CURRENT LIABILITIES					
Personnel Costs Payable	\$ 9,650	\$ -	\$ 9,650	-	9,650
Accounts Payable	48,083	-	151,654	-	151,654
Compensated Absences	-	-	-	84,086 c	84,086
Total Current Liabilities	57,733	-	161,304	84,086	245,390
LONG-TERM LIABILITIES					
Loans Payable	-	-	-	1,805,098 d	1,805,098
Total Long-Term Liabilities	-	-	-	1,805,098	1,805,098
Total Liabilities	57,733	-	57,733	1,889,184	2,050,488
DEFERRED INFLOWS OF RESOURCES					
Reimbursements Payable	-	5,376,584	5,376,584	-	5,376,584
Deferred Development Fees	-	7,582,267	7,582,267	-	7,582,267
Total Deferred Inflows of Resources	-	12,958,851	12,958,851	-	12,958,851
FUND BALANCES					
Nonspendable	41,421	-	41,421	(41,421)	-
Unassigned	3,446,837	(12,222,734)	(8,775,897)	8,775,897	-
Total Fund Balances	3,488,258	(12,222,734)	(8,734,476)	8,734,476	-
Total Liabilities and Fund Balances	\$ 3,545,991	\$ 736,117	\$ 4,282,108		
NET POSITION					
Invested in capital assets, net of related debt and accumulated depreciation				22,156,435	22,156,435
Unrestricted				(8,654,266)	(8,654,266)
Total Net Position				\$ 13,502,169	\$ 13,502,169

a - Accounts receivable collected more than sixty days after fiscal year end are not considered currently available and, therefore, are not reported as a fund asset.

b - Capital assets used in the governmental activities are not financial resources and, therefore, are not reported in the funds.

c - Compensated absences payable applicable to the District's governmental activities are not due and payable in the current period and, accordingly, are not reported as a fund liability

d - Loans Payable applicable to the District's governmental activities are not due and payable in the current period and, accordingly, are not reported as a fund liability.

RECLAMATION DISTRICT NO. 784
Statement of Revenues, Expenditures, and Changes in Net Position/Statement of
For the Year Ended June 30, 2015

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	General Fund				Statement of
	Unrestricted Fund	Capital Fund	Total	Adjustments	Activities Total
Revenues					
Property Taxes - Secured	\$ 583,235	\$ -	\$ 583,235	\$ -	\$ 583,235
CSA Property Taxes	109,994	-	109,994	-	109,994
Taxes - Teeter	22,949	-	22,949	-	22,949
Benefit Assessment-Direct	179,120	-	179,120	-	179,120
Reimbursements	599,220	312,276	911,496	35,436	946,932
Impact Fees	235,140	-	235,140	-	235,140
Miscellaneous Revenue	15,115	-	15,115	-	15,115
Plan Check Review Fees	11,401	-	11,401	-	11,401
Rental Fees	150	-	150	-	150
Interest Income	18,321	3,858	22,179	-	22,179
Unrealized Gains (Losses)	(4,390)	(981)	(5,371)	-	(5,371)
Total Revenue	1,770,255	315,153	2,085,408	35,436	2,120,844
Expenditures					
Salaries, Wages, and Benefits	486,743	-	486,743	2,821 b	489,564
Engineering	57,097	-	57,097	-	57,097
Professional Fees	47,710	-	47,710	-	47,710
Insurance	28,583	-	28,583	-	28,583
Telecommunications	17,275	-	17,275	-	17,275
Utilities	47,064	-	47,064	-	47,064
Office Supplies & Costs	10,657	-	10,657	-	10,657
Supplies & Tools	12,374	-	12,374	-	12,374
Fuel & Oil	22,214	-	22,214	-	22,214
Equipment Maintenance & Repair	116,131	-	116,131	-	116,131
Pump Maintenance & Repair	27,268	-	27,268	-	27,268
Levee Maintenance & Repair	128,211	-	128,211	-	128,211
Ditch and Canals Repairs	10,443	-	10,443	-	10,443
Vehicle Maintenance & Repair	6,608	-	6,608	-	6,608
Safety Equipment & Training	6,751	-	6,751	-	6,751
Flood Fight Training & Supplies	2,930	-	2,930	-	2,930
Security	20,175	-	20,175	-	20,175
Contract Services	231,583	-	231,583	-	231,583
Meetings and Memberships	13,252	-	13,252	-	13,252
Permits & Fees	19,601	-	19,601	-	19,601
Miscellaneous	1,346	-	1,346	-	1,346
Fixed Asset Acquisitions	-	59,140	59,140	(59,140)	-
Depreciation Expense	-	-	-	556,928 e	556,928
Total Expenditures	1,314,016	59,140	1,373,156	500,609	1,873,765
Excess (Deficiency) of Revenues Over Expenditures:	456,239	256,013	712,252	(465,173)	-
Other Financing Sources (Uses):					
Asset Acquisition Liabilities	-	-	-	-	-
Principal Payments on Loans	-	-	-	-	-
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses:	456,239	256,013	712,252	(712,252)	-
Change in Net Position	-	-	-	247,079	247,079
Fund Balances/Net Position, June 30, 2014	2,928,448	(12,478,747)	(9,550,299)	22,805,389	13,255,090
Fund Balances/Net Position, June 30, 2015	\$ 3,384,687	\$ (12,222,734)	\$ (8,838,047)	\$ 22,340,216	\$ 13,502,169

a Receivables collected more than sixty days after fiscal year end are not considered currently available and, therefore, are not reported as a fund asset.

b & c Some expenses reported in the statement of activities do not require the use of current financial resources, and therefore are not reported as expenditures in governmental funds.

b) Change in Compensated Absences

c) Depreciation Expense

d Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is capitalized as fixed assets.

RECLAMATION DISTRICT NO. 784
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

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NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

Reclamation District No. 784 is a special district within the County of Yuba governed by an elected, independent five member Board of Directors. Reclamation District No. 784 was established May 6, 1908, under the General Reclamation District Law.

The District complies with generally accepted accounting principles (GAAP). GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. In the government-wide financial statements, Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, have been applied unless those pronouncements conflict with or contradict GASB pronouncements, in which case, GASB prevails. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note. The District has implemented the financial reporting requirements of GASB Statement Nos. 33 and 34. The District adopted GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. These statements establish standards for reporting deferred outflows of resources, deferred inflows of resource, and net position for all state and local governments. The District has identified liabilities which should be classified as deferred inflows of resources which are presented on the Statement of Net Position.

Reporting for a component unit can be blended or discretely presented. Blended component units, although legally separate entities, are in substance, part of the District's operations. Blended component units are an extension of the District, so data from these units is combined with data of the District. Discretely presented component units are reported in a separate column in the combined financial statements to emphasize that they are legally separate from the District.

There are no component units of the District which meet the criteria of either the blended or discrete presentation.

The District's basic financial statements include both government-wide and fund financial statements. Both the government-wide and fund financial statements categorize primary activities by governmental type.

In the government-wide Statement of Net Position, the governmental activities are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The District's net position is reported in three parts: net investment in capital assets, restricted, and unrestricted net position.

RECLAMATION DISTRICT NO. 784
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

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NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Basis of Accounting

Basis of accounting refers to the point at which revenue or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of measurements made regardless of the measurement focus applied.

Accrual: The governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenue is recognized when earned and expenses are recognized when incurred.

Modified Accrual: The governmental fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenue is recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

Budgets and Budgetary Accounting

The District operates under the general laws of the State of California and annually adopts a budget to be effective July 1 for the ensuing fiscal year.

Unused appropriations for all annually budgeted funds lapse at the end of the year.

Budgeted amounts are the final authorized amounts as revised during the year. Budgeted amounts are adopted on a basis substantially consistent with generally accepted accounting principles. Accordingly, actual revenues and expenditures can be compared with related budgeted amounts without any significant reconciling items.

Cash and Investments

For financial statement purposes "cash and cash equivalents" includes all demand, savings accounts, certificates of deposit, or short-term investments with an original maturity of three months or less.

Inventory

Inventory is expensed as purchased. The amount on hand at June 30, 2015 was not considered significant.

Accumulated Compensated Absences

It is the District's policy to permit employees to accumulate earned but unused vacation and sick leave which will be paid to employees upon separation from District service. The amount accumulated as of June 30, 2015 was \$84,086.

RECLAMATION DISTRICT NO. 784
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

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NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Special Assessments

In June, 1978, the District's portion of the Yuba County property taxes collected was reduced due to the passage of Proposition 13 to a level which was well below the funding needs of the District. Therefore, a resolution was passed removing the District from the tax rolls and levying a special assessment directly on the residents of the District. Collection and payment to the District of the total amount assessed is guaranteed by the County of Yuba. The collection of any delinquent assessments and any applicable interest or penalties is retained by the County of Yuba.

Capital Assets: Capital assets purchased or acquired with an original cost of \$1,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Costs incurred for repairs and maintenance are expensed as incurred.

Useful lives are estimated as follows:

Buildings and Land Improvements	50 years
Pump Stations	30 years
Machinery	7 years

GASB Statement No. 34 required the District to report and depreciate new infrastructure assets effective for the fiscal year ended June 30, 2004. Infrastructure assets include drainage ditches and holding ponds. Neither their historical cost nor related depreciation has historically been reported in the financial statements. The retroactive reporting of infrastructure is optional for phase three governments and the District has elected not to retroactively report infrastructure. The District elected to implement the general provisions of GASB Statement No. 34 as of the year ended June 30, 2004.

Net Position

The government-wide activities fund financial statements utilize a net position presentation. Net position is categorized as invested capital assets (net of related debt), restricted and unrestricted.

Invested in Capital Assets, Net of Related Debt – This category groups all the capital assets into one component of net position. Accumulated depreciation and the

RECLAMATION DISTRICT NO. 784
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

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NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Net Position - Continued

outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.

Restricted Net Position – This category represents net position with external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Position – This category represents net position of the District, not restricted for any project or other purpose.

Fund Balances

The Government Accounting Standards Board (GASB) has issued Statement No. 54 *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54). This statement defines the different types of fund balances that a governmental entity must use for financial reporting purposes.

GASB 54 requires the fund balance amounts to be properly reported within one of the fund balance categories as noted below.

Nonspendable –

This category includes elements of the fund balance that cannot be spent because of their form, or because they must be maintained intact. For example:

Assets that will never convert to cash, such as prepaid items and inventories of supplies;

Assets that will not convert to cash soon enough to affect the current period, such as non-financial assets held for resale; or

Resources that must be held intact pursuant to legal or contractual requirements, such as revolving loan fund capital or the principal of an endowment.

Restricted –

This category includes resources that are subject to constraints that are externally enforceable legal restrictions.

Committed –

Two criteria determine the committed fund balance:

First, use of funds is constrained by limits imposed by the government's highest level of decision making. The highest level of decision making for the District is the Board of Directors.

Second, removal or modification of use of funds can be accomplished only by formal action of the authority (i.e., Board of Directors) that established the constraints.

RECLAMATION DISTRICT NO. 784
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

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NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Committed – Continued

Both commitments and modifications or removal must occur prior to the end of the reporting period; that is, the fiscal year being reported upon.

Assigned –

The assigned portion of the fund balance reflects the District's intended use of resources, which is established either by the Board of Directors, a body created by the District, such as a District finance committee, or an official designated by the District (e.g., a general manager). The "assigned" component is similar to the "committed" component, with two essential differences, shown in the following table:

Key Differences Between Committed and Assigned Fund Balance		
	Committed	Assigned
A decision to use funds for a specific purpose requires action of the Board of Directors.	Yes	No
Formal action of the Board is necessary to impose, remove or modify this constraint and formal action has taken place before the end of the reporting period.	Yes	No

The Board of Directors can assign amounts under this category, and may also authorize the General Manager to assign amounts under this category when that decision is consistent with the approved long term financial plan.

Unassigned –

This category includes the fund balance that cannot be classified into any of the other categories.

If situations arise where there is a possibility of assignment into more than one category, the committed amount will be reduced first, followed by assigned or restricted amounts and then unassigned or unrestricted amounts.

NOTE 2: CREDIT RISK, CARRYING AMOUNT, AND MARKET VALUE OF INVESTMENTS

Investments of the District are summarized below. The investments that are presented by specific identifiable investment securities are classified as a credit risk by three categories as follows:

Category 1: Includes investments that are insured or registered or for which securities are held by the District or its agent in the District's name.

RECLAMATION DISTRICT NO. 784
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

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NOTE 2: CREDIT RISK, CARRYING AMOUNT, AND MARKET VALUE OF INVESTMENTS – Continued

Category 2: Includes uninsured and unregistered investments for which the securities are held by the broker's or dealer's trust department or agent in the District's name.

Category 3: Includes uninsured and unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the District's name.

Most cash at June 30, 2015 is pooled for investment purposes and held by Yuba County. Interest is apportioned quarterly to the District based on the average daily balances on deposit with the County. The Yuba County Treasury is an external investment pool for the District and the District is considered an involuntary participant. The District does not own any specific identifiable investments in the pool.

The investments made by the Treasurer are regulated by Article 6 Section 27131 of the California Government Code and by the County's investment policy. Investments are monitored annually by the Treasury Oversight Committee established by the County and by the Board of Supervisors.

State law and the County's investment policy limit investments in commercial paper to the rating of A1 by Standards & Poor's or P1 by Moody's Investors Services. State law and the County's investment policy also limit investments in corporate bonds to the rating of A by Standard & Poor's and Moody's Investors Services. Information regarding categorization of cash and investments held in the Yuba County Treasury can be found in the County of Yuba's financial statements. The carrying amount and fair value of pooled investments as of June 30, 2015 are as follows:

	Carrying Amount	Fair Value	Difference
Pooled Investments:			
Yuba County	\$ 4,063,956	\$ 4,067,471	\$ 3,515

The difference between the carrying value and the fair value of cash and investments was considered material to the District's financial statements; therefore, an adjustment to fair value was made for GASB No. 31 compliance. The change in fair market value from the prior year is recorded as Unrealized Gain or Loss.

Credit Risk

Financial instruments which potentially subject the District to concentrations of credit risk, as defined by FASB Statement of Financial Accounting Standards No. 105, consist principally of cash accounts. The District places its temporary cash with creditworthy, high-quality financial institutions. At June 30, 2015, the District had no funds in excess of Federal Deposit Insurance Corporation (FDIC) insured limits. The District has not experienced any losses in these accounts.

RECLAMATION DISTRICT NO. 784
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

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NOTE 3: GENERAL FIXED ASSETS

The following is a summary of changes in general fixed assets of the District at June 30, 2015:

	Balances <u>June 30, 2014</u>	<u>Additions</u>	Retirements and <u>Adjustments</u>	Balances <u>June 30, 2015</u>
Equipment	\$ 654,273	\$ 59,140	\$ -	\$ 713,413
Pumping Plants	13,451,769	-	-	13,451,769
Buildings	169,510	-	-	169,510
Detention Ponds	13,294,836	-	-	13,294,836
	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets at Historical or Estimated Cost	27,570,388	59,140	-	27,629,528
Less Accumulated Depreciation				
Equipment	(472,682)	(33,417)	-	(506,099)
Pumping Plants	(1,691,674)	(355,975)	-	(2,047,649)
Buildings	(84,924)	(4,238)	-	(89,162)
Detention Ponds	(861,787)	(163,298)	-	(1,025,085)
	<hr/>	<hr/>	<hr/>	<hr/>
Total Accumulated Depreciation	(3,111,067)	(556,928)	-	(3,667,995)
	<hr/>	<hr/>	<hr/>	<hr/>
Governmental Activities Capital Assets, Net	<u>\$ 24,459,321</u>	<u>\$ (497,788)</u>	<u>\$ -</u>	<u>\$ 23,961,533</u>

Depreciation expense for the year ended June 30, 2015 was \$556,928.

NOTE 4: CHANGES IN GENERAL LONG-TERM DEBT

At June 30, 2015, general long-term debt consisted of the following:

	Balance <u>June 30, 2014</u>	<u>Additions</u>	<u>Retirements</u>	Balance <u>June 30, 2015</u>
TRLIA Pump #3	\$ 191,680	\$ -	\$ -	\$ 191,680
TRLIA Pump #6	1,583,125	-	-	1,583,125
TRLIA Pump #10 - Pipes	30,293	-	-	30,293
	<hr/>	<hr/>	<hr/>	<hr/>
Total	<u>\$ 1,805,098</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,805,098</u>

Maturities of long-term debt are as follows for the year ending:

<u>June 30th,</u>	
2016	\$ -
2017	-
2018	-
2019	-
2020	-
Thereafter	1,805,098
Total	<u>\$ 1,805,098</u>

**RECLAMATION DISTRICT NO. 784
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

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NOTE 4: CHANGES IN GENERAL LONG-TERM DEBT - Continued

Other Debts:

- 1) On November 7, 2007 the District signed an agreement with the Three Rivers Levee Improvement Authority (TRLIA) to provide for payments in recognition of TRLIA's reconstruction of Pump Station No. 6. Payments will be made from drainage impact fees collected until the total of such payments is \$1,583,125.
- 2) On January 29, 2008 the District signed an agreement with the TRLIA to provide funds in recognition of TRLIA's construction of Pump Station No. 10 discharge pipe crossing of the Feather Setback Levee.

Payments will be made from drainage impact fees collected until the total of such payments reaches an amount equal to the final bid for the construction of the Pipe Crossing, not to exceed \$537,500.

At June 30, 2015, the District was holding \$30,293 of drainage impact fees due to TRLIA per this agreement.

- 3) On December 4, 2007 the District signed an agreement with the TRLIA to provide funds in recognition of TRLIA's relocation of Pump Station No. 3. On April 2, 2013, the District approved an amended agreement based on the State of California funding more of the cost share. Payments will be made from drainage impact fees collected until the total of such payments is \$191,680.

NOTE 5: DEFINED CONTRIBUTION PENSION PLAN

Plan Description

The District's Board has adopted a Defined Contribution Pension Plan which provides retirement and benefits to plan members and beneficiaries. The name of the plan is "Reclamation District No. 784 Defined Contribution Plan". The plan is administered by an independent trustee, Attleberry & Searle, Inc.

The Plan's original effective date was January 1, 1997 and the Plan was restated effective May 1, 2011. The Plan year is defined as a calendar year.

RECLAMATION DISTRICT NO. 784
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

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NOTE 5: DEFINED CONTRIBUTION PENSION PLAN - Continued

Eligibility

To become a participant in the plan, an eligible employee must be employed a minimum of six (6) months, but not exceeding 24 months. If more than 12 months, 100% vesting is required. Service need not be continuous (no minimum hours of service required; mere passage of time is sufficient.)

Plan Contributions

The District's contribution is 9% of each participant's compensation for the plan year. Employees may make "after-tax" contributions to the Plan.

Annual Pension Cost

The District's annual pension costs were as follows:

<u>Fiscal Year</u>	<u>Amount</u>
2014-2015	\$25,608
2013-2014	\$19,021
2012-2013	\$22,506
2011-2012	\$14,440
2010-2011	\$14,362

The District reserves the right to change retirement plans without prior notice.

NOTE 6: RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; damage to, and theft or destruction of assets; errors and omissions; injuries to employees and natural disaster.

During 2014-2015, the District contracted with Golden State Risk Management for liability, property, and crime damage. The policy limit is \$50,000,000 per occurrence for general liability. The policy covers Officers and Board of Trustees, Errors and Omissions, Auto Liability and Pollution Liability coverage. There is no aggregate limit on this coverage. Property coverage is all risk, replacement cost, and provides up to \$600,000 per covered loss, including physical damage to vehicles, mobile equipment, boiler and machinery.

The District has had no significant reduction in insurance coverage from prior years. The District has had no settlements exceed insurance coverage for the past seven years.

The District's group health insurance program is through Anthem Blue Shield.

Workers' compensation coverage is maintained by paying premiums to the Golden State Risk Management Authority. The premium is calculated based upon accident history and administrative costs.

RECLAMATION DISTRICT NO. 784
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

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NOTE 7: DEVELOPERS' DEPOSITS AND REIMBURSEMENTS

The District acts as a fiduciary for various developers in Reclamation District No. 784. The funds are deposited by various developers to meet their obligation under the Reclamation District No. 784 Master Drainage Plan to ensure that the drainage systems are fully funded and built.

At June 30, 2015, the District was holding the following developers' fees and funds for administration, engineering and contingencies:

	<u>Administration,</u>
<u>Developer Fees</u>	<u>Engineering & Contingencies</u>
\$4,486,039	\$1,349,571

The District has been collecting developer deposits for the Master Drainage Plan since fiscal year 2003-2004. During this period of time various developers have transferred their interests in various developments to other developers. The records of which deposits have been utilized are kept by the District but the subsequent developers must rely upon the District's accounting for these deposits, as previous developers have not shared that information with them. Accordingly, subsequent developers cannot provide third-party verification of the District's accounting for deposits.

NOTE 8: SUBSEQUENT EVENTS

Events subsequent to June 30, 2015 have been evaluated through December 29, 2015, the date at which the District's audited financial statements were available to be issued. No events requiring disclosure have occurred through this date.

SUPPLEMENTARY INFORMATION

RECLAMATION DISTRICT NO. 784
Statement of Revenues, Expenses, and Change in Net Position Budgeted to Actual
For the Year Ended June 30, 2015

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	Final Amended Budget	Actual	Variance Over (Under) Budget
<u>Revenues</u>			
Property Taxes	\$ 692,307	\$ 785,304	\$ 92,997
CSA Property Taxes	100,833	109,994	9,161
Reimbursements	858,655	911,496	52,841
Rental Fees	-	150	150
Impact Fees	-	235,140	235,140
Interest Income	-	22,179	22,179
Plan Check Review Fees	-	11,401	11,401
Unrealized Losses	-	(5,371)	(5,371)
Other Income	15,000	15,115	115
Total Revenue	1,666,795	2,085,408	418,613
<u>Expenditures</u>			
Salaries and Benefits	626,592	486,743	(139,849)
Professional Fees	68,000	47,710	(20,290)
Engineering	95,000	57,097	(37,903)
Insurance	31,071	28,583	(2,488)
Telecommunications	20,000	17,275	(2,725)
Utilities	37,500	47,064	9,564
Office Supplies & Costs	18,500	10,657	(7,843)
Shop Supplies & Costs	6,000	12,374	6,374
Fuel & Oil	35,000	22,214	(12,786)
Equipment Maintenance & Repair	175,000	124,755	(50,245)
Vehicle Maintenance & Repair	25,000	6,608	(18,392)
Pump Maintenance & Repair	44,000	27,268	(16,732)
Levee Maintenance & Repair	275,500	128,211	(147,289)
Ditch and Canal Repairs	78,300	10,443	(67,857)
Safety Equipment & Training	24,500	6,751	(17,749)
Flood Fight Training & Supplies	65,000	53,446	(11,554)
Security	26,000	20,175	(5,825)
Consulting Services	5,000	-	(5,000)
Contract Services	132,500	231,583	99,083
Meetings and Memberships	18,000	13,252	(4,748)
Permits & Fees	6,000	19,601	13,601
Miscellaneous	-	1,346	1,346
Total Expenditures	1,812,463	1,373,156	(439,307)
Change in Net Position	(145,668)	712,252	857,920
Net Position, June 30, 2014	(9,550,299)	(9,550,299)	
Net Position, June 30, 2015	\$ (9,695,967)	\$ (8,838,047)	

See the accompanying notes to financial statements

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**INDEPENDENT AUDITOR'S 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**

To the Board of Directors
Reclamation District No. 784
Arboga, 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 financial statements of the governmental activities, and each major fund of the Reclamation District No. 784 (RD 784), as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the RD 784's basic financial statements, and have issued our report thereon dated December 29, 2015.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the RD 784's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the RD 784's internal control. Accordingly, we do not express an opinion on the effectiveness of the RD 784'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 paragraph 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 the RD 784's financial statements are free from 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.



Jensen Smith
Certified Public Accountants, Inc.
Lincoln, California
December 29, 2015

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Lincoln, CA 95648
Office (916) 434-1662
Fax (916) 434-1090

December 29, 2015

Board of Directors
Reclamation District No. 784
Arboga, California

Dear Ladies and Gentlemen,

The audit went very smoothly this year. The assistance from the outside accountant in preparing for the audit and the preparation of the financial statements was a great help to us again this year.

In planning and performing our audit of the financial statements of Reclamation District No. 784 (the District) for the year ended June 30, 2015, we considered the District's internal controls in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control.

We previously reported on the District's internal control in our report dated December 29, 2015. This letter does not affect that report or the report on the financial statements dated December 29, 2015. The size of the District's accounting and administrative staff precludes certain internal controls that would be preferred if the office staff were large enough to provide optimum segregation of duties. This situation dictates that the Board of Directors remains involved in the financial affairs of the Organization to provide oversight and independent review functions.

We would like to thank your staff for their assistance in completing this audit. We wish you continued success in the current year.

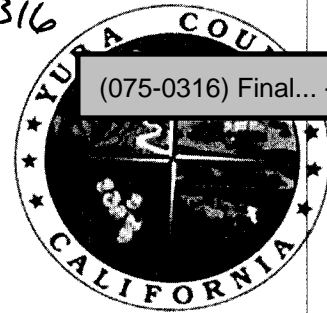
Sincerely,



Jensen Smith
Certified Public Accountants, Inc.
Lincoln, California

The County of Yuba

075-0316



(075-0316) Final... - 1 of 2

Auditor-Controller

Richard Eberle, CPA
Yuba County Government Center
915 8th Street, Suite 105
Marysville, CA 95901

Phone: (530) 749-7810
Fax: (530) 749-7814
Email: reberle@co.yuba.ca.us

February 16, 2016

Board of Supervisors
County of Yuba
915 8th Street Suite 109
Marysville CA 95901

Honorable Members:

An Independent Audit of the financial records for the following agency has been completed for the five year(s) specified:

CAMP FAR WEST IRRIGATION DISTRICT

12/31/13
JUNE 30, 2013

**COPY OF REFERENCED
DOCUMENT ON FILE WITH
CLERK OF THE BOARD**

Yours truly,

C. Richard Eberle
Auditor-Controller

CRE/kmd
Filed Electronic Copy

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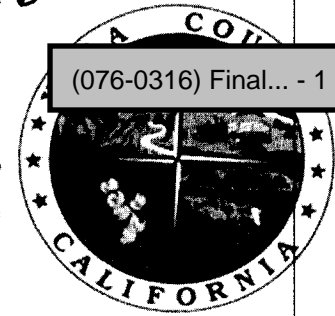
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The County of Yuba

Auditor-Controller

Richard Eberle, CPA
Yuba County Government Center
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Marysville, CA 95901

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February 16, 2016

Board of Supervisors
County of Yuba
915 8th Street Suite 109
Marysville CA 95901

Honorable Members:

An Independent Audit of the financial records for the following agency has been completed for the five year(s) specified:

SIERRA-SACRAMENTO VALLEY EMERGENCY JUNE 30, 2015
MEDICAL SERVICES AGENCY

Yours truly,

C. Richard Eberle
Auditor-Controller

CRE/kmd
Filed Electronic Copy

**SIERRA-SACRAMENTO VALLEY
EMERGENCY MEDICAL SERVICES AGENCY
FINANCIAL STATEMENTS
JUNE 30, 2015**

**SIERRA-SACRAMENTO VALLEY
EMERGENCY MEDICAL SERVICES AGENCY
JUNE 30, 2015
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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Sierra-Sacramento Valley Emergency Medical Services Agency

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, and major fund of the Sierra-Sacramento Valley Emergency Medical Services Agency (the Agency) as of and for the year ended June 30, 2015 and the related notes to the financial statements, which collectively comprise the Agency'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 opinions 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. 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 opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and major funds, of the Agency as of and for the year ended June 30, 2015, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America and with the California State Controller's Minimum Audit Requirements and Reporting Guidelines for Special Districts.

Other Matters***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and CalPERS schedules on pages 3-6 and 32-35 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 January 4, 2016, on our consideration of the Agency'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 Agency's internal control over financial reporting and compliance.



Jensen Smith
Certified Public Accountants
Lincoln, California
January 4, 2016

**SIERRA-SACRAMENTO VALLEY
EMERGENCY MEDICAL SERVICES AGENCY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FISCAL YEAR 2014-2015**

The Sierra-Sacramento Valley Emergency Medical Services Agency (S-SV EMS) is a Joint Powers Agency established to regulate emergency medical care in the counties of Placer, Yuba, Sutter, Nevada, Colusa, Butte, Tehama, Shasta and Siskiyou. S-SV EMS functions as the local EMS Agency (LEMSA) in accordance with the California Health and Safety Code, Division 2.5. Any EMS Agency that has three or more member counties is designated as a regional LEMSAs by the State EMS Authority and is eligible for general fund monies. General responsibilities of LEMSAs include, but are not limited to: EMT-I certification, investigation, EMT-P accreditation, generating policies and procedures for patient treatment and destination and designating base hospitals and trauma centers.

S-SV EMS (the Agency) is governed by one county supervisor from each member county. The JPA Governing Board of Directors meets every two months. The Agency has a number of advisory committees. The Governing Board has delegated the responsibility of the daily operations to the Regional Executive Director.

As Management of the Sierra-Sacramento Valley Emergency Medical Services Agency, we offer readers of the Agency's financial statements the following comments and analysis of the financial activities of the Agency for the fiscal year ended June 30, 2015. This presentation is designed to provide an overview of the Agency's financial activity, (b) assist the reader in focusing on significant financial issues, (c) identify major changes in the Agency's financial position, and (d) identify material variations from the approved financial budgetary plan.

We encourage the readers to consider the information presented here in conjunction with the financial statements, which begin on page 7 of this report.

Financial Highlights

- The Agency's net position for our governmental activities decreased this year. All of the decrease was due to an \$804,774 reduction in net position as a result the new GASB 68 reporting requirements. There was an increase in net position as a result of this year's general operations by \$260,559.
- In the Statement of Activities the net gain was \$260,559. Operating revenues were \$2,375,315.
- In the Statement of Revenues, Expenditures and Changes in Fund Balances the fund balance increase was \$6,436.

Overview of the Financial Statements

The discussion and analysis is intended to serve as an introduction to the Agency's basic financial statements. The Agency's basic financial statements comprise two components:

1) the government-wide and fund financial statements and 2) notes to the basic financial statements.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements (pages 7-10). The government-wide financial statements (Statement of Net Position and the Statement of Activities) provide information about the activities of the Agency as a whole and present a longer-term view of the Agency's finances. The fund financial statements report the Agency's operations in more detail than the government-wide financial statements.

GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements are designed to provide readers with a broad overview of the Agency's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the Agency's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in the net position may serve as a useful indicator of whether the financial position of the Agency is improving or deteriorating. The total net position decreased in FY 2014-2015 due to the change in accounting principles as noted above.

The *statement of activities* presents information showing how the Agency's net position changed during the most recent fiscal year.

The financial statements report on the function of the Agency that is principally supported by intergovernmental revenues. The Agency's function is to regulate pre-hospital care pursuant to California Code of Regulations, Title 22, Division 9 and the Health & Safety Code, Division 2.5. These duties are funded primarily with member county contributions and State General Fund monies granted to regional LEMSAs. Other sources of revenues include certification fees, grants and trauma center fees.

The Agency applies for grants through the State EMS Authority and Department of Health Services for Hospital Preparedness Program (HPP) funding. HPP funding was applied for on behalf of the member counties. S-SV EMS agreed to act as fiscal agent for two of the nine member counties. Additionally, HPP funding is available to LEMSAs in the amount of \$56,127. These are federal grant monies and are reported as distinct revenues.

FINANCIAL ANALYSIS

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide financial statements. As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Agency, assets exceeded liabilities by \$2,118,046 at the close of the most recent fiscal year.

The Agency has \$12,828 invested in fixed assets net of accumulated depreciation (investment in fixed assets). S-SVEMS's fixed assets are in equipment only. Any

investment in fixed assets would restrict the use of assets for future spending. The unrestricted net position of the Agency is available for future use to provide program services.

Agency's Net Position	Fiscal Year 2014-2015	Fiscal Year 2013-2014
Current and other assets	\$ 3,206,356	\$ 2,874,284
Fixed assets	12,828	9,411
Total assets	3,219,184	2,883,695
Accrued expenses	42,663	79,014
Compensated absences	176,945	142,420
Net pension liability	681,646	
Total liabilities	901,254	221,434
Deferred inflows of resources	199,884	-
Net position:		
Unrestricted – as reported	2,105,218	2,652,850
Invested in fixed assets	12,828	9,411
Total net position	\$ 2,118,046	\$ 2,662,261

The Agency's primary source of revenue is the State General Fund for regional agencies and contributions from member counties. The State General Fund allocation and the county contributions are based upon population. County contributions are \$10,000 base rate plus \$.42 per capita.

Agency's Change in Net Position

Revenues:	2015	2014
Fees		
Charges for services	\$ 770,617	\$ 690,910
General revenue:		
State General Fund & Local	686,976	675,128
Member county contributions	579,338	666,727
Interest	23,114	25,530
Special projects	338,384	375,813
Other revenue	15,727	15,591
Total revenues	2,414,156	2,449,699
Expenditures:		
Administration	1,031,509	1,017,881
Operations	1,090,588	963,106
Trauma	31,500	220,091
Total expenditures	2,153,597	2,174,078
Change in net position	260,559	275,621
Net position, beginning of year	2,662,261	2,468,374
Prior period adjustment	(804,774)	(81,734)
Net position, end of year	\$ 2,118,046	\$ 2,662,261

- The Agency's net position decreased due to an \$804,774 reduction in net position as a result the new GASB 68 reporting requirements. There was an increase in net position as a result of this year's general operations by \$260,559. The increase in net position is primarily due to the additional fees for service for the Specialty Centers, an increase in certifications and interest and a reduction in the expenses of S-SV EMS. The federal grant year is not the same as the S-SV EMS fiscal year.

FIXED ASSETS

As of June 30, 2015, the Agency had \$12,828 invested in fixed assets for office equipment, net of accumulated depreciation.

BUDGETARY HIGHLIGHTS

Differences between the final budget and the actual expenditures resulted in a total of \$76,380 less in expenses than budgeted. Differences between the budgeted and actual revenues resulted in a total of \$364,878 over the amount budgeted. A detailed comparison of the budget to actual can be found at page 32.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The following factors were considered in preparing the Agency's budget for the 2014-2015 fiscal year:

- Increased travel expense due to trauma center review.
- Reduction in HPP grant funding and RDMHS funding.

CONTACTING THE AGENCY'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the Agency's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to S-SVEMS Agency, 5995 Pacific St., Rocklin, CA 95677.

**SIERRA-SACRAMENTO VALLEY
EMERGENCY MEDICAL SERVICES AGENCY
STATEMENT OF NET POSITION
JUNE 30, 2015**

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ASSETS AND DEFERRED OUTFLOWS

Current Assets

Cash and Cash Equivalents	\$ 1,940,539
Grants and Accounts Receivable	923,550
Prepaid Expenses	213,045
Total Current Assets	<u>3,077,134</u>

Non-Current Assets and Deferred Outflows

Capital Assets- net of depreciation	12,828
Deferred Outflows from Pensions	129,222
TOTAL ASSETS AND DEFERRED OUTFLOWS	<u><u>3,219,184</u></u>

LIABILITIES, DEFERRED INFLOWS, AND NET POSITION

Current Liabilities

Accounts Payable	23,285
Personnel Costs Payable	19,378
Total Current Liabilities	<u>42,663</u>

Non-Current Liabilities

Compensated Absences	176,945
Net Pension Liability	681,646
Total Non-Current Liabilities	<u>858,591</u>
TOTAL LIABILITIES	<u>901,254</u>

DEFERRED INFLOWS OF RESOURCES

Deferred Inflows from Pensions	199,884
--------------------------------	---------

NET POSITION

Invested in capital assets	12,828
Unrestricted	2,105,218
TOTAL NET POSITION	<u><u>\$ 2,118,046</u></u>

See accompanying notes to financial statements

**SIERRA-SACRAMENTO VALLEY
EMERGENCY MEDICAL SERVICES AGENCY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2015**

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Program Expenditures

Personnel Costs	937,858
Communications	65,221
Insurance	23,696
Maintenance	94,735
Janitorial	7,067
Medical Supplies	931
Membership	1,871
Printing	4,893
Office Supplies	10,905
Postage	4,541
Professional Services Purchased	756,285
Professional Services - Legal	8,220
Rent-Building and Equipment	100,887
Administration	3,450
Special Department Expense	25,826
Training	39,780
Travel and Transportation	46,151
Utilities	16,197
Depreciation Expense	5,083
Total Program Expenses	2,153,597

Program Revenues

Intergovernmental	
Federal	338,384
State	686,976
Member Contributions	579,338
Charges for Services	770,617
Total Program Revenues	2,375,315
Net Program Revenues (Expense)	221,718

General Revenues

Interest	23,114
Other	15,727
Total General Revenues	38,841

Change in Net Position 260,559

Net Position as Previously Reported - June 30, 2014	2,662,261
Cumulative Effect of Change in Accounting Principle	(804,774)
Total Net Position - As Restated	1,857,487
Net Position, June 30, 2015	\$ 2,118,046

See accompanying notes to financial statements

**SIERRA-SACRAMENTO VALLEY
EMERGENCY MEDICAL SERVICES AGENCY
GOVERNMENTAL FUNDS BALANCE SHEET
JUNE 30, 2015**

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ASSETS

Current Assets

Cash and Cash Equivalents	\$ 1,940,539
Grants and Accounts Receivable	117,273
Prepaid Expenses	213,045
Total Current Assets	<u>2,270,857</u>

TOTAL ASSETS

\$ 2,270,857

LIABILITIES AND FUND BALANCES

Current Liabilities

Accounts Payable	\$ 23,285
Personnel Costs Payable	19,378
TOTAL LIABILITIES	<u>42,663</u>

FUND BALANCES

Nonspendable	213,045
Unassigned	2,015,149
TOTAL FUND BALANCES	<u>2,228,194</u>

TOTAL LIABILITIES AND FUND BALANCES

\$ 2,270,857

**Reconciliation of the Governmental Fund Balance Sheet
to the Government - Wide Statement of Net Position - Governmental Activities**

Fund Balance - Total Governmental Fund (from above) \$ 2,228,194

Amounts reported for governmental activities in the statement
of net position are different because:

Accounts receivable which are not collected within sixty days after
fiscal year end are not included in fund assets. 806,277

Deferred Outflow of resources which are not collected within sixty
days after fiscal year end are not included in fund assets. 129,222

Capital assets used in the governmental activities are not financial
resources and therefore are not reported in the governmental fund
activities. 12,828

Long-term liabilities, including notes payable , are not due and payable in
the current period, and therefore are not reported in the governmental
fund.

Compensated Absences (176,945)

Net Pension Liability (681,646)

Deferred Inflow of Resources (199,884)

Net Position of Governmental Activities \$ 2,118,046

See accompanying notes to financial statements

**SIERRA-SACRAMENTO VALLEY
EMERGENCY MEDICAL SERVICES AGENCY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2015**

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Revenues

Intergovernmental	
Federal	\$ 127,788
State	786,768
Member Contributions	579,338
Charges for Services	648,656
Interest	23,114
Other	13,670
Total Revenues	<u>2,179,334</u>

Expenditures

Personnel Costs	953,742
Communications	65,221
Insurance	23,696
Maintenance	103,235
Janitorial	7,067
Medical Supplies	931
Membership	1,871
Printing	4,893
Office Supplies	10,905
Postage	4,541
Professional Services Purchased	756,285
Professional Services - Legal	8,220
Rent-Building and Equipment	100,887
Administration	3,450
Special Department Expense	25,826
Training	39,780
Travel and Transportation	46,151
Utilities	16,197
Total Expenditures	<u>2,172,898</u>

Change in Fund Balances	6,436
Fund Balances, June 30, 2014	<u>2,221,758</u>
Fund Balances, June 30, 2015	<u>\$ 2,228,194</u>

**Reconciliation of the Statement of Revenues, Expenditures and
Changes in Fund Balance of Governmental Fund to the
Government-Wide Statement of Activities - Governmental Activities
For the Year Ended June 30, 2015**

Net Change to Fund Balance - Total Governmental Fund	\$ 6,436
Receivables received more than 60 days after the year end are not considered financial resources and therefore are not reported in the fund financial statements	232,765
Capital assets purchased in the governmental activities are capitalized in the governmental activities statements but are expensed in the fund financial statements	8,500
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental fund	
Change in Compensated Absences	(34,525)
Deferral of Pension Related Expenses	52,466
Depreciation	(5,083)
Change in Net Position of Governmental Activities	<u>\$ 260,559</u>

See accompanying notes to financial statements

**SIERRA-SACRAMENTO VALLEY
EMERGENCY MEDICAL SERVICES AGENCY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2015**

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NOTE 1 – NATURE OF THE ORGANIZATION

Sierra-Sacramento Valley Emergency Medical Services Agency (Agency) was organized through a Joint Powers Agreement (JPA) in 1975. Currently, the JPA binds nine member counties –Placer, Yuba, Sutter, Nevada, Colusa, Butte, Shasta, Tehama and Siskiyou Counties.

The Board of Directors of the Agency is composed of ten voting members and one non-voting member. The voting members are comprised of one representative from each of the ten member counties. The Regional Executive Director of the Agency serves as the non-voting member.

The Agency was developed to coordinate the provision of emergency medical services and to conduct various other specifically designated functions for the member counties. Some specific functions performed by the Agency are as follows:

- Development of procedures for the collection and analysis of data, collection and extrapolation of information from system dispatch, pre-hospital patient care, emergency department and special care patient records.
- Assessment of hospitals and specialty care centers (Trauma and Pediatric), STEMI and stroke centers.
- Development of procedures for training, testing and continuing education programs for Emergency Medical Services (EMS) personnel.
- Development of procedures to implement the technical aspects of accessing emergency medical services, dispatch and coordination of EMS resources, provision of medical controls, systems networking, and recommendations to management.
- Development of procedures for emergency response and emergency transportation needs.
- Development of procedures which promote public understanding of the Emergency Medical Services System.
- Certification review

**SIERRA-SACRAMENTO VALLEY
EMERGENCY MEDICAL SERVICES AGENCY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2015**

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NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

In determining the reporting entity, the Agency considered all governmental units that were members of the Agency. The reporting entity criteria do not require the inclusion of these entities in the Agency's financial statements principally because the Agency does not exercise oversight responsibility over any member.

Basis of Presentation and Accounting

The Management's Discussion and Analysis is an element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 issued in June 1999.

Government-wide and Fund Financial Statement

The Agency has a single program.

The government-wide financial statement information (i.e., the statement of net position and the statement of activities) reports information on the primary government (Agency) as a whole.

The statement of activities presents a comparison between direct expenses and program revenues for the Agency's governmental activity. Direct expenses are those that are clearly identifiable as specifically associated with the Agency. Program revenues include grants and contributions that are restricted to meeting the operational or capital requirements of the Agency. Revenues that are not classified as program revenues, including investment income, are presented instead as general revenues.

Basis of Presentation

Government-wide and Fund Financial Statements:

The Agency has two sets of financial statements, the Government-Wide and Fund reporting. These reports are the Statement of Net Position and Statement of Activities and the Governmental Funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances. These financial statements display information about the reporting government as a whole. They include all funds of the reporting entity. The Agency only has governmental activities.

**SIERRA-SACRAMENTO VALLEY
EMERGENCY MEDICAL SERVICES AGENCY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2015**

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**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-
Continued**

Government-wide and Fund Financial Statements-Continued:

Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues.

In the case of the Agency, there is only one governmental fund for reporting purposes. Operating revenues include member contributions, Federal and State grant awards and charges for services. Operating expenses include professional services, and general and administrative expenses. All other revenues and expenditures are considered non-operating.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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. Grants and similar items are recognized as revenue as soon as all eligibility requirements by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Agency considers revenues to be available if they are collected within sixty days after the end of the current fiscal year. Expenditures generally are recorded when a liability is incurred as under accrual accounting.

Fund Accounting

The Agency uses funds to maintain its financial records during the year. At June 30, 2015, the Agency had one governmental fund. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts.

The Governmental Fund was:

General Fund – The general operating fund of the Agency accounts for all financial resources except those required to be accounted for in another fund.

**SIERRA-SACRAMENTO VALLEY
EMERGENCY MEDICAL SERVICES AGENCY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2015**

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NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-
Continued

Accounts and Records/Cash and Cash Equivalents

Financial transactions initiated by the Agency are processed and accounted for by the County of Placer Auditor-Controller.

All of the Agency's cash, except for cash of \$147,216 deposited in a financial institution and cash of \$338 held in the PayPal account, is included in the Placer County Treasurer's cash and investment pools which are described in the County's Comprehensive Annual Financial Report. Interest earnings from these pools are transferred to the Agency at month end.

Fixed Assets

Fixed assets purchased or acquired with an original cost of \$1,000 or more are capitalized at historical cost or, if donated, at fair market value. Fixed assets are depreciated over their estimated useful lives (five to seven years). Depreciation is computed using the straight-line method. Upon sale or other disposition of assets, the asset and related accumulated depreciation are removed from the accounts and the resulting gain or loss, if any, is reflected in the Statement of Activities. Maintenance and repairs are charged to expense as incurred.

Compensated Absences

Employees accumulate vacation time based on years of service. The amount of vacation time vested and accrued depends on the years of service and date of hire. In addition, certain employees are allowed compensated time-off in lieu of overtime compensation.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position includes a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period which will only be recognized as an outflow of resources (expense) in the future. The Agency only has one item that qualifies for reporting in this category, which is the deferred outflows of resources related to pension which represents a reclassification of current year's pension contributions, all of which will be amortized during fiscal year 2015-16, per accounting pronouncement GASB Statement No. 71.

**SIERRA-SACRAMENTO VALLEY
EMERGENCY MEDICAL SERVICES AGENCY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2015**

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**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-
Continued**

Deferred Outflows/Inflows of Resources -continued

In addition to liabilities, the statement of net position includes a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and would only be recognized as an inflow of resources (revenue) at that time. The Agency only has one item that qualifies for reporting in this category, related to pension, which is the difference between the projected and actual earnings on the pension plan investments.

Net Pension Liability

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions and pension expense, information about the fiduciary net position of the Agency's California Public Employees' Retirement System (CalPERS) plan (the Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Net Position/Fund Balances

Net Position - The government-wide financial statements utilize a net position presentation. The net position is categorized as invested in capital assets (net of related debt), restricted and unrestricted. The Agency's net position is unrestricted.

Fund Balances - The Governmental Accounting Standards Board (GASB) has issued Statement No. 54 Fund Balance Reporting and Governmental Fund Type Definitions (GASB 54). This Statement defines the different types of fund balances that a governmental entity must use for financial reporting purposes.

GASB 54 requires the fund balance amounts to be properly reported within one of the fund balance categories as noted below.

**SIERRA-SACRAMENTO VALLEY
EMERGENCY MEDICAL SERVICES AGENCY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2015**

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NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-
Continued

Net Position/Fund Balances-Continued:

- **Nonspendable –**

This category includes elements of the fund balance that cannot be spent because of their form, or because they must be maintained intact. For example:

- Assets that will never convert to cash, such as prepaid items and inventories of supplies;
- Assets that will not convert to cash soon enough to affect the current period, such as non-financial assets held for resale; or
- Resources that must be held intact pursuant to legal or contractual requirements, such as revolving loan fund capital or the principal of an endowment.

- **Restricted –**

This category includes resources that are subject to constraints that are externally enforceable legal restrictions. Examples include:

- Funding from the state or federal entities or foundations that are legally restricted to specific uses. For example, funds advanced by a federal entity under specific agreements for services, or matching funds for specific initiatives.
- Funds legally restricted by County, state, or federal legislature, or a government's charter or constitution.
- Amounts collected from non-spendable items, such as the long term portion of loan outstanding, if those amounts are also subject to legal constraints.
- Funding that has been designated for legally enforceable contracts but not yet spent. This includes multi-year contracts.

- **Committed –**

Two criteria are used to determine the Agency's committed fund balance:

1. Use of funds is constrained by limits imposed by the government's highest level of decision making. The highest level of decision making for the Agency would be the Board of Directors.
2. Removal or modification of use of funds can be accomplished only by formal action of the authority (i.e., Board of Directors) that established the constraints.

Both commitments and modifications or removal must occur prior to the end of reporting period; that is, the fiscal year being reported upon.

**SIERRA-SACRAMENTO VALLEY
EMERGENCY MEDICAL SERVICES AGENCY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2015**

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**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-
Continued**

Net Position/Fund Balances-Continued:

- **Assigned –**

The assigned portion of the fund balance reflects the Agency's intended use of resources, which is established either by the Board of Directors, a body created by the Board, such as a finance committee, or an official designated by the Board (e.g., an Executive Director). The "assigned" component is similar to the "committed" component, with two essential differences, shown in the following table:

Key Differences Between Committed and Assigned Fund Balance		
	Committed	Assigned
A decision to use funds for a specific purpose requires action of the Board of Directors	Yes	No
Formal action of the Board of Directors is necessary to impose, remove or modify this constraint and formal action has taken place before end of reporting period	Yes	No

Another key difference is that the purpose of the assignment must be narrower than the fund itself. Resources that fit into this category include:

- Appropriation of a portion of existing fund balance sufficient to eliminate a projected deficit in the subsequent year's budget, where the Executive Director may decide whether to use the entire amount.
- Resources assigned to a specific program or project or organization for which the Board has approved a plan or budget.
- Resources approved by the Board for a long range financial plan where formal approval is not required to modify the amount.

- **Unassigned –**

This category includes the fund balance that cannot be classified into any of the other categories.

If situations arise where there is a possibility of assignment into more than one category, the committed amount will be reduced first, followed by assigned amounts and then unassigned amounts.

**SIERRA-SACRAMENTO VALLEY
EMERGENCY MEDICAL SERVICES AGENCY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2015**

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NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-

Continued

Budgets and Budgetary Accounting

The Agency operates under the general laws of the State of California and annually adopts a budget for its Governmental Fund effective July 1 for the ensuing fiscal year. From the effective date of the budget, which is adopted and controlled at the Agency level, the amounts stated therein as proposed expenditures become appropriations to the Governmental Fund. The Agency may amend the budget by approval from the Agency Board of Directors during the fiscal year. The annual budget is not adopted on a basis consistent with generally accepted accounting principles but rather on the inflows and outflows of funds.

Certain categories of operating expenditures are not recognized by the State in general fund invoicing. The Agency budgets for these expenditures in other categories on the Statement of Revenues, Expenses and Changes in Fund Balances – Budget and Actual.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions. These estimates and assumptions affect the reported amounts of 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.

Income Taxes

The Agency is exempt from federal income and California franchise taxes. Accordingly, no provision for federal or state income taxes has been made in the accompanying financial statements.

Change in Accounting Principle

Net position as of July 1, 2014, has been restated as follows for the implementation of GASB Statement No. 68, as amended by GASB Statement No. 71.

<u>June 30, 2015</u>	
Net position - as previously reported - June 30, 2014	\$ 2,662,261
Cumulative Effect of Change in Accounting Principle	
Net pension liability (measurement date as of June 30, 2013)	(883,464)
Deferred Outflows of Resources	
Agency contributions made during fiscal year 2014	(78,690)
Total Cumulative Effect of Change in Accounting Principle	(804,774)
Net Position - as Restated - July 1, 2014	\$ 1,857,487

**SIERRA-SACRAMENTO VALLEY
EMERGENCY MEDICAL SERVICES AGENCY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2015**

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NOTE 3 – CASH AND CASH EQUIVALENTS

Cash and cash equivalents were comprised of the following at June 30, 2015:

	June 30, 2015
Cash in Placer County investment pool	\$ 1,792,985
Cash in PayPal account	338
Cash in bank	147,216
Total Cash	<u>\$ 1,940,539</u>

Custodial Credit Risk

Cash balances held in banks are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC). As of June 30, 2015, the Agency's cash balances held in banks were fully insured.

Interest Rate Risk

The Agency does not have a formal investment policy that limits cash and investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. At June 30, 2015, the Agency had no significant interest rate risk related to cash and investments held.

Credit Risk – Carrying Value and Market Value of Investments

The Agency does not have a formal investment policy that limits its investment choices other than the limitations of state law.

The Placer County Treasury is responsible for the investment of these funds in accordance with the investment policies of the County. The County's Investment Policy limits investments in commercial paper to the rating of A1 and P1 Moody's Investor Services, Standard & Poor's, or Fitch Financial Services. The County's Investment Policy also limits investments in corporate notes to the rating of A by two of the top three rating agencies: Moody's Investor Services, Standard & Poor's, and Fitch Investors Services. The investments of the County can be viewed in the Placer County financial reports.

The County established a treasury oversight committee in 1995 to monitor and review the management of public funds maintained in the investment pool in accordance with Article 6 Section 27131 of the California Government Code. The oversight committee and the Board of Supervisors review and approve the investment policy annually. The County Treasurer is accountable to the County Treasury Oversight Committee.

**SIERRA-SACRAMENTO VALLEY
EMERGENCY MEDICAL SERVICES AGENCY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2015**

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NOTE 3 – CASH AND CASH EQUIVALENTS – Continued

The Agency maintains substantially all of its cash in the Placer County Treasury. Cash in Placer County Treasury consists of cash deposited in the interest bearing Placer County Treasurer's Pooled Surplus Investment Fund. Investments are recorded at cost which approximates fair value. Because the Agency's deposits are maintained in a recognized pooled investment fund under the care of a third party and the Agency's share of the pool does not consist of specific, identifiable investment securities owned by the Agency, no disclosure of the individual deposits and investments or related custodial credit risk classification is required.

Credit Risk – Carrying Value and Market Value of Investments-Continued:

The Agency's deposits in the Fund are considered to be highly liquid. Interest earned is deposited quarterly into participation funds. Any investment losses are proportionately shared by all funds in the pool.

The Agency adopted GASB 31 "Accounting and Financial Reporting for Certain Investments and for External Investment Pools" during 1998. This statement requires investments to be carried at fair value if the difference between carrying value and fair value is material. Fair value is based on quoted market prices. There was no difference between the carrying amount and the fair value of cash and investments, therefore, an adjustment to fair value was not required for GASB 31 compliance.

The Agency's carrying amount and fair value of investments as of June 30, 2015 were as follows:

	Carrying Amount	Fair Value	Difference
Pooled Investments:			
Placer County	\$1,792,985	\$1,792,985	-0-

The Placer County Treasury is an external investment pool for the Agency and the Agency is considered an involuntary participant. The County Treasury is accountable to the County Treasury Oversight Committee. The Agency's fair value portion in the pool is the same as the Agency's pool share.

**SIERRA-SACRAMENTO VALLEY
EMERGENCY MEDICAL SERVICES AGENCY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2015**

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NOTE 4 - FIXED ASSETS

A schedule of changes in fixed assets for the year ended June 30, 2015 is shown below:

	July 1, 2014	Additions	Disposals	Balance June 30, 2015
Furniture and equipment	\$ 86,389	\$ 8,500	\$ -	\$ 94,889
Less accumulated depreciation	(76,978)	(5,083)	-	(82,061)
Fixed assets, net	<u>\$ 9,411</u>	<u>\$ 3,417</u>	<u>\$ -</u>	<u>\$ 12,828</u>

Depreciation expense for the year ended June 30, 2015 was \$5,083.

NOTE 5 - COMMITMENTS AND CONTINGENCIES

Leases

The Agency leases office space under non-cancellable operating leases. The office space lease was renewed through September 30, 2019. The agency also leases office space in Redding. This lease was extended on September 25, 2015 for an additional 5 years ending September 30, 2020.

Future minimum lease payments are as follows:

Year Ending <u>June 30,</u>	<u>Office Space</u>
2016	85,932
2017	87,829
2018	89,726
2019	91,622
2020	40,888
Thereafter	5,955

Rental expense for the year ended June 30, 2015 totaled \$95,236.

Contingencies

The Agency is subject to legal proceedings and claims which arise in the ordinary course of business. In the opinion of management, the amount of ultimate liability with respect to these actions will not materially affect the financial position or results of operations of the Agency.

The Agency has received Federal and State funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could result in expenditure disallowances under terms of the grants, it is management's opinion that any required reimbursements or future revenue offsets subsequently determined will not have a material effect on the Agency's financial position.

**SIERRA-SACRAMENTO VALLEY
EMERGENCY MEDICAL SERVICES AGENCY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2015**

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NOTE 6 - DEFERRED COMPENSATION

The Agency has a deferred compensation plan (Plan) available to all full-time Agency employees. The Plan qualifies under Internal Revenue Code Section 457, and employees are permitted to defer a portion of their compensation until future years. The deferred compensation is not available to employees until termination, retirement, death, or an unforeseeable emergency. The assets under the Agency's 457 plan are held in trust and in accordance with the Small Business Act of 1996 these assets are considered protected from the general creditors of the Agency.

**NOTE 7 – PENSION OBLIGATION INCLUDING GASB STATEMENT NO. 68
(IMPLEMENTATION EFFECTIVE FOR YEAR ENDED JUNE 30, 2015)**

Qualified employees are covered under a cost-sharing, multiple-employer defined benefit pension plan maintained by the Public Employees' Retirement System (CalPERS).

Plan Description and Provisions

All full-time employees participate in CalPERS, a cost-sharing, multiple-employer contributory public employee retirement system that acts as a common investment and administrative agent for participating public entities within the state of California. The Agency is part of a "cost-sharing" pool within CalPERS. Employees are eligible for retirement as early as age 50 with five years of service. The Agency has 3 Tiers for retirement at different ages and depending on hire dates. If an employee retires at age 55 they are entitled to a monthly benefit of 2.7% of their single highest year of compensation. Employees retiring at age 60 or 62 (depending on hire date), are entitled to a monthly retirement benefit of 2.0% of the average of the three highest years of compensation.

The plan also provides death and disability benefits. Retirement benefits fully vest after five years of credited service. Upon separation from CalPERS, members' accumulated contributions are refundable with interest credited through the date of separation. The Public Employees' Retirement Law (Part 3 of the *California Government Code*, Section 20000 et seq.) establishes benefit provisions for CalPERS. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from CalPERS, 400 Q Street, Sacramento, California 95811.

Funding Policy

Non-exempt plan members are required to contribute a portion of their annual covered salary. In February 2011 the plan for the employees changed. Employees hire prior to February 2011 are in the First Tier Plan. Employees hired after February 2011 are in the Second Tier Plan. The required contribution rates were as follows:

**SIERRA-SACRAMENTO VALLEY
EMERGENCY MEDICAL SERVICES AGENCY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2015**

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**NOTE 7 – PENSION OBLIGATION INCLUDING GASB STATEMENT NO. 68
(IMPLEMENTATION EFFECTIVE FOR YEAR ENDED JUNE 30, 2015) -
Continued**

	<u>First Tier</u>	<u>Second Tier</u>
For the year ended	Employer & Employee	Employer & Employee
June 30, 2015	19.365% & 8%	8.049% & 7%
June 30, 2014	19.365% & 8%	8.049% & 7%
June 30, 2013	19.336% & 8%	8.049% & 7%
June 30, 2012	19.203% & 8%	7.860% & 7%

The Agency is required to contribute at an actuarially determined rate. The actuarial methods and assumptions used are those adopted by the CalPERS Board of Administration. The contribution requirements of the plan members are established by State statute and the employer contribution rate is established and may be amended by CalPERS.

Annual Pension Cost

For the years ended June 30, 2015, 2014, and 2013, the Agency contributed \$216,620, \$174,758, and \$211,930, respectively for the employer and employee contributions equaled 100% of the required contribution for each year.

Employees Covered

The following employees were covered by the benefit terms of the plan:

<u>June 30, 2015</u>	
Inactive employees or beneficiaries currently receiving benefits	4
Active employees	12
Total	16

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and
Deferred Inflows of Resources Related to Pensions**

At June 30, 2015, the Agency reported a net pension liability of \$681,646 for the First and Second Tiers combined for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2013, rolled forward to June 30, 2014, using standard update procedures. The Agency's proportion of the net pension liability was based on a projection of the Agency's long-term share of contributions to the pension plan relative to the projected contributions of all participating Districts and the State, actuarially determined. At June 30, 2013, the Agency's proportionate share for the First and Second Tier's was 0.01070% and 0.00006%, respectively.

**SIERRA-SACRAMENTO VALLEY
EMERGENCY MEDICAL SERVICES AGENCY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2015**

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**NOTE 7 – PENSION OBLIGATION INCLUDING GASB STATEMENT NO. 68
(IMPLEMENTATION EFFECTIVE FOR YEAR ENDED JUNE 30, 2015) -**

Continued

Pension Expense and Deferred Outflows/Inflows of Resources Related to

Pensions

For the year ended June 30, 2015, the Agency recognized pension expense of \$76,756. At June 30, 2015, the Agency reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows Resources	Deferred Inflows Resources
First and Second Tier Plans June 30, 2015		
Differences between expected and actual experience	\$ -	\$ -
Net difference due to differences in proportions	-	-
Net difference between projected and actual earnings on pension plan investments	-	199,884
Agency contributions subsequent to the measurement date	129,222	-
Total	\$ 129,222	\$ 199,884

An amount of \$129,222, reported as deferred outflows of resources related to contributions subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized as pension expense as follows:

Years Ending June 30	First Tier	Second Tier
2016	\$ 52,690	\$ 1,526
2017	52,083	1,285
2018	49,651	318
2019	-	-
2020	-	-
Thereafter	-	-
Total	\$ 154,424	\$ 3,129

Discount Rate

The discount rate used to measure the total pension liability was 7.50%. The amortization and smoothing periods recently adopted by the Board were utilized to determine whether the municipal bond rate should be used in the calculation of a discount rate. A projection of expected benefit payments and contributions was performed to determine if the assets would run out. The test revealed the assets would not run out. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The stress test results are presented in a detailed report entitled, *GASB Crossover Testing Report*, that can be obtained on the CalPERS website.

**SIERRA-SACRAMENTO VALLEY
EMERGENCY MEDICAL SERVICES AGENCY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2015**

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**NOTE 7 – PENSION OBLIGATION INCLUDING GASB STATEMENT NO. 68
(IMPLEMENTATION EFFECTIVE FOR YEAR ENDED JUNE 30, 2015) -
Continued**

According to Paragraph 30 of GASB Statement No. 68, the long-term discount rate should be determined with reduction for pension plan administrative expense. The 7.50% investment return assumption used in the accounting valuation is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. An investment return, excluding administrative expenses, would have been 7.65%. Using this lower discount rate has resulted in a slightly higher total pension liability and net pension liability. CalPERS checked the materiality threshold for the difference in the calculation and did not find this to be a material difference.

CalPERS is scheduled to review all actuarial assumptions as part of its regular Asset Liability Management (ALM) review cycle that is scheduled to be completed in February 2018. Any changes to the discount rate will require Board action and proper stake holder outreach. For these reasons, CalPERS expects to continue using a discount rate net of administrative expenses for GASB Statement No. 67 and GASB Statement No. 68 calculations through at least the 2017-18 fiscal year. CalPERS will continue to check the materiality of the difference in the calculation until the methodology is changed.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. In determining the long-term expected rate of return, staff took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all of the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11 to 60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

**SIERRA-SACRAMENTO VALLEY
EMERGENCY MEDICAL SERVICES AGENCY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2015**

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NOTE 7 – PENSION OBLIGATION INCLUDING GASB STATEMENT NO. 68 (IMPLEMENTATION EFFECTIVE FOR YEAR ENDED JUNE 30, 2015)
- Continued

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation.

Year Ended June 30	Target Allocation	Rate of Return	
		Years 1-10*	Years 11+**
Asset Class			
Global equity	47%	5.25%	5.71%
Global fixed income	19%	0.99%	2.43%
Inflation sensitive	6%	0.45%	3.36%
Private equity	12%	6.83%	6.95%
Real estate	11%	4.50%	5.13%
Infrastructure and forest land	3%	4.50%	5.09%
Liquidity	2%	-0.55%	-1.05%

*An expected inflation of 2.5% was used for this period.

**An expected inflation of 3.0% was used for this period.

Sensitivity of the Net Pension Liability to the Changes in the Discount Rate

The following presents the net pension liability of the Plan, calculated using the discount rate of 7.50%, as well as the net pension liability if it were calculated using a discount rate that is one percentage point lower (6.50%) or one percentage point higher (8.50%) than the current rate:

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
Plan net pension liability – Tier 1	\$ 1,137,882	\$ 665,957	\$ 274,304
Plan net pension liability – Tier 2	\$ 6,778	\$ 3,804	\$ 1,336

Pension Plan Fiduciary Net Position

Detailed information about the Plan's fiduciary net position is available in the separately issued CalPERS financial report.

Actuarial Assumptions

The total pension liability in the June 30, 2013, actuarial valuation for CalPERS was determined using the following actuarial assumptions and applied to all periods included in the measurement:

**SIERRA-SACRAMENTO VALLEY
EMERGENCY MEDICAL SERVICES AGENCY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2015**

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**NOTE 7 – PENSION OBLIGATION INCLUDING GASB STATEMENT NO. 68 (IMPLEMENTATION EFFECTIVE FOR YEAR ENDED JUNE 30, 2015)
- Continued**

<u>June 30, 2015</u>	
Valuation date	June 30, 2013
Measurement date	June 30, 2014
Actuarial cost method	Entry Age Normal
Actuarial assumptions:	
Discount rate	7.50%
Inflation	2.75%
Salary increases	Varies by entry age and service
Investment rate of return	7.50%, net of pension plan investment and administrative expenses; includes inflation

CalPERS uses custom mortality tables to best fit the patterns of mortality among its members. The mortality table used was developed based on CalPERS specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB.

The actuarial assumptions used in the June 30, 2013, valuation were based on the results of an actuarial experience study for the period July 1, 1997, through June 30, 2011.

NOTE 8 – POST EMPLOYMENT HEALTH CARE BENEFITS

During the fiscal year ended June 30, 2010, the Agency implemented the provisions of Governmental Accounting Standards Board Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions. This Statement establishes uniform financial reporting standards for employers providing postemployment benefits other than pensions (OPEB). The provisions of this statement are applied prospectively and do not affect prior years' financial statements. Required disclosures are presented below.

**SIERRA-SACRAMENTO VALLEY
EMERGENCY MEDICAL SERVICES AGENCY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2015**

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NOTE 8 – POST EMPLOYMENT HEALTH CARE BENEFITS – Continued

The Agency has been under contract with CalPERS for medical plan coverage since 1994 and has chosen to satisfy its retiree medical benefit commitment using the unequal contribution method for employees hired before December 1, 2009. Under this method, the employer's contribution toward retiree medical benefits is first determined by multiplying together the following three items:

- The contribution the employer makes toward active employee health benefits *times*
- *5% times*
- The number of prior years the employer has been contracted with PEMHCA,

There is a maximum \$100 per month increase in the Agency's contribution for retirees in any one fiscal year. In no event must the contribution for retirees exceed the comparable cost subsidy provided to active employees. The Agency currently pays 100% of the employee's medical premiums plus 50% of dependent premiums.

Retirees hired on or after December 1, 2009 are covered by PEMHCA 'vesting' resolution. Under this resolution, the Agency's contribution toward retiree medical benefits is determined to as the lesser of:

- 100% of the medical plan premiums for the retiree and his or her eligible dependents and
- the vesting formula maximum benefits (caps) multiplied by the vesting percent. The cap amounts vary by coverage level and are adjusted annually; for 2015 the caps are \$642 (employee), \$1,218 (employee plus one) and \$1,559 (employee plus family). The vesting percent is based on the retirees years of CalPeERS membership, as shown in the table below:

Years of Qualifying Service	Vested Percent	Years of Qualifying Service	Vested Percent
Less than 10	0%	15	75%
10	50%	16	80%
11	55%	17	85%
12	60%	18	90%
13	65%	19	95%
14	70%	20 or more	100%

Unlike retirees hired prior to December 2009, those covered by the vesting resolution who complete at least 20 years of service with the Agency are entitled to these subsidized medical benefits even if they terminate employment before reaching the earliest retirement age permitted under their retirement program.

**SIERRA-SACRAMENTO VALLEY
EMERGENCY MEDICAL SERVICES AGENCY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2015**

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NOTE 8 – POST EMPLOYMENT HEALTH CARE BENEFITS – Continued

Funding Policy and Actuarial Assumptions

The Agency's annual other postemployment benefit (OPEB) cost (expense) for the plans is calculated based on the annual required contribution (ARC) of the employer, an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial accrued liabilities (UAAL), or funding excess, over a period not to exceed thirty years.

The ARC for the fiscal year 2014-2015 was determined as part of a July 2013 actuarial valuation using the entry age normal actuarial cost method. This is a projected benefit cost method, which takes into account those benefits that are expected to be earned in the future as well as those already accrued. The actuarial assumptions included (a) 7.5% investment rate of return, (b) 3.25% projected annual salary increase, and (c) health inflation increases of:

Year	Rate	Year	Rate
2015	8.5%	2020	6.0%
2016	8.0%	2021	5.5%
2017	7.5%	2022	5.0%
2018	7.0%	2023	4.5%
2019	6.5%	2024	4.5%
		& later	4.64%

Actuarial calculations reflect a long-term perspective and actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Actuarially determined amounts are subject to revision at least biannually as results are compared to past expectations and new estimates are made about the future.

The Agency's OPEB unfunded actuarial accrued liability is being amortized over closed 30 year period, with payments determined as a level percentage of payroll.

In accordance with the Agency's budget, the ARC is to be funded by (a) making payments to CalPERS for retiree benefit premiums and (b) prior to fiscal year end, depositing the entirety of the ARC into the OPEB trust. The Agency is Board passed a resolution to participate in the California Employers Retirees Benefit Trust (CERBT), an irrevocable trust established to fund OPEB benefits. CERBT is administered by CalPERS, and is managed by an appointed board not under the control of the Agency's Board. This Trust is not considered a component unit by the Agency and has been excluded from these financial statements. Separately issued financial statements for CERBT may be obtained from CALPERS at P.O. Box 942709, Sacramento, CA 94229-2709. The ARC for the fiscal years ending June 30, 2015 and June 30, 2016 were determined as part of a July 2013 actuarial valuation.

**SIERRA-SACRAMENTO VALLEY
EMERGENCY MEDICAL SERVICES AGENCY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2015**

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NOTE 8 – POST EMPLOYMENT HEALTH CARE BENEFITS – Continued

Funding Progress and Funded Status

Generally accepted accounting principles permit contributions to be treated as OPEB assets and deducted from the Actuarial Accrued Liability (AAL) when such contributions are placed in an irrevocable trust or equivalent arrangement. During the fiscal year ended June 30, 2010, the Agency funded OPEB benefits on a pay-as-you-go basis. The Agency began prefunding OPEB liabilities for the fiscal year ended June 30, 2011. The payments for premiums and prefunding payments are noted below.

The Agency's annual OPEB cost, the percentage of annual OPEB cost contributed to the plans, and the net OPEB obligations (assets), by plan, for fiscal years 2015, 2014, and 2013 were as follows:

Year Ended	Annual OPEB Cost	Employer OPEB Contribution	% of Annual OPEB Cost Contributed	Net OPEB Obligation (Asset)
6/30/13	\$89,977	\$ 89,977	100%	\$ 25,314
6/30/14	\$93,178	\$227,466	215%	\$(108,974)
6/30/15	\$79,634	\$405,976	509.8%	\$(435,316)

The net OPEB obligation (NOO) as of June 30, 2015 and the previous two years, was calculated as follows:

	Fiscal Year Ending 6/30/2013	Fiscal Year Ending 6/30/2014	Fiscal Year Ending 6/30/2015
Determination of Annual Required Contribution			
1 – Annual Normal Cost (BOY)	\$53,629	\$55,372	\$49,127
2 – Amortization of UAAL (BOY)	30,071	31,048	25,922
3 – Interest to EOY	6,277	6,481	5,629
4 – Annual Required Contribution (1 + 2 + 3)	89,977	92,901	80,678
Determination of Net OPEB Obligation:			
4 – Annual Required Contribution	\$89,977	\$92,901	\$80,678
5 – Interest on Net OPEB Obligation	2,806	1,899	(8,173)
6 – Adjustment to ARC	(2,349)	(1,622)	7,129
7 – Annual OPEB Cost (4 + 5 + 6)	90,434	93,178	79,634
8 – Employer Contributions			
a. Payments on behalf of retirees	\$35,153	\$27,466	\$38,976
b. Contributions to OPEB Trust	54,824	200,000	367,000
9 – Change in Net OPEB Obligation (7 – 8)	457	(134,288)	(326,342)
10 – Net OPEB Obligation – BOY(prior EOY)	\$25,257	\$25,314	\$(108,974)
11 – Net OPEB Obligation (Asset)–EOY (9+10)	\$25,314	(108,974)	(435,316)

**SIERRA-SACRAMENTO VALLEY
EMERGENCY MEDICAL SERVICES AGENCY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2015**

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NOTE 8 – POST EMPLOYMENT HEALTH CARE BENEFITS – Continued

Schedule of Funding Progress:

The funded status of the plans per actuarial valuation dates as follows:

	<u>7/1/2009</u>	<u>7/1/2011</u>	<u>7/1/2013</u>
a. AAL:	\$576,433	\$566,918	\$270,060
b. Assets:	\$0	\$ 62,235	\$834,686
c. Funded ratio (a. ÷ b.):	0%	11%	32%
d. Unfunded AAL (a. – b.):	\$576,433	\$504,683	\$564,626
e. Covered Payroll:	\$438,198	\$713,540	\$657,995
f. Unfunded AAL as a % of covered payroll (d. ÷ e.):	131.55%	70.73%	85.81%

NOTE 9 - CONCENTRATIONS

The majority of the funding for the Agency comes from government funded contracts and programs. If these contracts or programs are cancelled or not renewed, the Agency would be unable to continue the services funded by these contracts and programs.

NOTE 10 – SUBSEQUENT EVENTS

Events subsequent to June 30, 2015 have been evaluated through January 4, 2016, the date at which the Agency's audited financial statements were available to be issued. No events requiring disclosure have occurred through this date.

REQUIRED SUPPLEMENTARY INFORMATION

SIERRA-SACRAMENTO VALLEY
EMERGENCY MEDICAL SERVICES AGENCY
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budgeted to Actual-General Fund-Non-GAAP
For the Year Ended June 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Revenues</u>				
Intergovernmental				
Federal	\$ 90,667	\$ 271,591	\$ 338,384	\$ 66,793
State	687,459	691,075	686,976	(4,099)
Member Contributions	579,338	579,338	579,338	-
Charges for Services	479,558	479,558	770,617	291,059
Interest	26,516	26,516	23,114	(3,402)
Other	1,200	1,200	15,727	14,527
Total Revenues	<u>1,864,738</u>	<u>2,049,278</u>	<u>2,414,156</u>	<u>364,878</u>
<u>Expenditures</u>				
Personnel Costs	1,028,901	1,031,509	953,742	(77,767)
Advertising	1,000	1,000	-	(1,000)
Communications	56,483	56,483	65,221	8,738
Insurance	22,694	22,694	23,696	1,002
Maintenance	4,670	4,670	103,235	98,565
Membership	2,544	2,544	1,871	(673)
Printing	5,006	5,006	4,893	(113)
Materials and Supplies	45,945	125,040	16,377	(108,663)
Professional Services Purchased	496,760	738,511	764,505	25,994
Occupancy	107,648	111,248	124,151	12,903
Administration/Accounting	3,800	3,800	3,450	(350)
Special Department Expense	31,500	31,500	25,826	(5,674)
Training	9,054	59,018	39,780	(19,238)
Travel and Transportation	53,255	53,255	46,151	(7,104)
Miscellaneous	3,000	3,000	-	(3,000)
Total Expenditures	<u>1,872,260</u>	<u>2,249,278</u>	<u>2,172,898</u>	<u>(76,380)</u>
Excess of Revenues Over (Under)	<u>\$ (7,522)</u>	<u>\$ (200,000)</u>	<u>\$ 241,258</u>	<u>\$ 441,258</u>
Budget				
		Budget Basis	\$ 241,258	
		Change in accruals for revenues	(234,822)	
		GAAP Basis	<u>\$ 6,436</u>	

See Independent Auditor's report and accompanying notes to financial statements

SIERRA-SACRAMENTO VALLEY
SCHEDULE OF THE AGENCY'S PROPORTIONATE SHARE OF NET
PENSION LIABILITY - CALPERS
YEAR ENDED JUNE 30, 2015

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Year Ended June 30, 2015	1 st Tier	2 nd Tier
District's proportionate share of the net pension liability (asset)	.01070%	0.00006%
District's proportionate share of the net pension liability (asset)	\$665,957	\$3,804
District's covered-employee payroll	\$560,418	\$87,797
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	118.83%	4.33%
Plan fiduciary net position as a percentage of the total pension liability	\$78,187	\$503

See Independent Auditor's report and accompanying notes to financial statements

SIERRA-SACRAMENTO VALLEY
SCHEDULE OF THE AGENCY'S CONTRIBUTIONS- CALPERS
YEAR ENDED JUNE 30, 2015

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<u>Year Ended June 30, 2015</u>	<u>1st Tier</u>	<u>2nd Tier</u>
Contractually required contribution	\$ 78,187	\$ 503
Contributions in relation to the contractually required contribution	(78,187)	(503)
Contribution Deficiency (Excess)	\$ -	\$ -
District's covered-employee payroll	\$ 560,418	\$ 87,797
Contributions as a percentage of covered-employee payroll	13.95%	0.57%

See the accompanying notes to the required supplementary information.

See Independent Auditor's report and accompanying notes to financial statements

SIERRA-SACRAMENTO VALLEY
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2015

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1. CHANGES OF BENEFIT TERMS

Public agencies who participate in CalPERS can make changes to their plan provisions, and such changes occur on an ongoing basis. A summary of the plan provisions that were used for a specific plan can be found in the plan's annual valuation report.

2. CHANGES OF ASSUMPTIONS

In February 2014, the CalPERS Board adopted new actuarial assumptions. The most significant change to the actuarial assumptions that the Board adopted was the inclusion of future mortality improvement. The actuarial assumptions adopted by the Board are designed to ensure greater sustainability and soundness of the defined benefit pension plans and will be better at predicting future experience resulting in more secure retirement benefits in the decades to come. The current experience study was based on demographic CalPERS data for years 1997 to 2011. The study focused on recent patterns of termination, death, disability, retirement and salary increases. These new assumptions were reflected in the total pension liabilities as of June 30, 2013. The 2013 liabilities were rolled forward to the measurement date of June 30, 2014, using standard update procedures

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**INDEPENDENT AUDITOR'S 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***

To the Board of Directors
Sierra-Sacramento Valley Emergency Medical Services Agency

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 financial statements of the governmental activities and major fund of Sierra-Sacramento Valley Emergency Medical Services Agency (the Agency), as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements and have issued our report thereon dated January 4, 2016.

Internal Control Over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described below, we identified a deficiency in internal control that we consider to be a material weakness.

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. We consider the deficiency described below as 2015-01 to be a material weakness.

2015-01 Reliance upon Auditor for Drafting Financial Statements and Footnote

Disclosures (uncorrected)

Condition: Currently, the Agency relies on the external auditors to ensure its financial statements are in accordance with generally accepted accounting principles (GAAP). The Agency relies on the auditors to draft for approval, the financial statements in accordance with GAAP. This is a repeat finding from prior years.

Criteria: Auditing Standards state that the auditor may not be a part of an organization's internal control system; specifically someone from the organization must be knowledgeable of generally accepted accounting principles to know if a misstatement has occurred in the financial statements including the notes to the financial statements.

Cause: The Agency does not have either an employee or contract with outside resources that would provide the Agency with the competencies needed to prepare GAAP compliant financial statements.

Effect: The risk of misstatement in the financial statements increases when management is not able to apply GAAP in recording the entity's financial transactions or preparing its financial statements, including the related notes. Also, by relying on the external auditors to ensure its financial statements are in accordance with GAAP, the Agency is considering the external auditors a part of its internal controls over the preparation of financial statements.

Recommendation: The Agency may consider the following possible actions:

- Provide training opportunities for its accounting staff that would enable them to become more familiar with the general disclosure requirements. This training should include, but is not limited to, the usage of a disclosure checklist, which provides guidance to the financial statement's content and whether a necessary disclosure has been overlooked.
- Hire an external Certified Public Accountant to confirm that the financial statements and related disclosures are in accordance with GAAP.
- Take no action. The Commission may find that the costs outweigh the benefits to adhere to this standard. No action will result in a significant deficiency in the Commission's internal controls over the preparation of financial statements.

Response: Management has determined there is no cost-benefit to hiring an accountant familiar with generally accepted accounting principles and feels that the executive director provides reliable financial statements for management and board decision-making and reliance upon the auditor for generally accepted

accounting principles and disclosures is cost effective. However, should the need arise for issuing financial statements to third-party users prior to the annual audit, management will consider the cost benefit of hiring an accountant familiar with generally accepted accounting principles or hiring an independent CPA firm to compile full disclosure financial statements.

The above response is consistent with the GFOA's (Government Finance Officers Association) Recommended Practice - Mitigating the Negative Effects of Statement on Auditing Standards No. 112 (2007)(CAAFR): "The GFOA does *not* recommend that governments engage the services of a second accounting firm to assist in preparing its financial statements solely to avoid having a significant deficiency or material weakness reported."

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Agency's financial statements are free from 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*.

Agency's Response to Findings

The Agency's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The Agency's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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.



Jensen Smith
 Certified Public Accountants
 Lincoln, California
 January 4, 2016

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RECEIVED

JAN 14 2016

COUNTY OF YUBA
AUDITOR - CONTROLLER

January 4, 2016

Board of Directors
Sierra-Sacramento Valley
Emergency Medical Services Agency

Dear Ladies and Gentlemen,

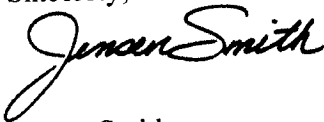
Thank you for your confidence in choosing our firm to meet your auditing needs.

In planning and performing our audit of the financial statements of Sierra-Sacramento Valley Emergency Services Agency (SSVEMS) for the year ended June 30, 2015, we considered SSVEMS's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control. We previously reported on SSVEMS's internal control in our report dated January 4, 2016. This letter does not affect our report dated January 4, 2016 on the financial statements or internal control of SSVEMS.

This year the audit went very smoothly. There was one significant change to your financial statements this year. As you will see from the financial statements there were changes to deferred inflows and outflows of resources, net pension liability and the related footnote disclosures for the change in accounting principles required by the Government Accounting Standards Board. This is a complicated area and required some additional analysis to be completed before finalizing the draft financial statements.

We want to thank staff for their assistance in completing the audit and responding quickly to our inquiries. We wish you the best in the coming year.

Sincerely,

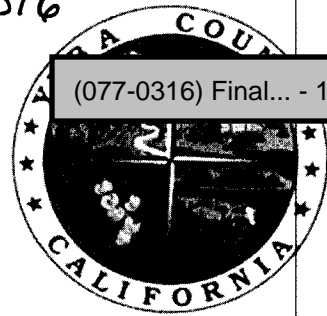


Jensen Smith
Certified Public Accountants, Inc.

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The County of Yuba

077-0316



Auditor-Controller

Richard Eberle, CPA
Yuba County Government Center
915 8th Street, Suite 105
Marysville, CA 95901

Phone: (530) 749-7810
Fax: (530) 749-7814
Email: reberle@co.yuba.ca.us

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Clerk/Board of Supervisors

February 22, 2016

RECEIVED

FEB 22 2016

Clerk/Board of Supervisors

Board of Supervisors
County of Yuba
915 8th Street Suite 109
Marysville CA 95901

Honorable Members:

An Independent Audit of the financial records for the following agency has been completed for the five year(s) specified:

SUTTER-YUBA MOSQUITO &
VECTOR CONTROL DISTRICT

JUNE 30, 2015

Yours truly,

C. Richard Eberle
Auditor-Controller

CRE/kmd
Filed Copy

**SUTTER-YUBA MOSQUITO
and
VECTOR CONTROL DISTRICT
FINANCIAL STATEMENTS
JUNE 30, 2015**

**SUTTER-YUBA MOSQUITO AND VECTOR CONTROL DISTRICT
SUTTER AND YUBA COUNTIES
CALIFORNIA**

BOARD OF TRUSTEES

2014-2015

<u>Member</u>	<u>Term Expires December 31</u>
David Schmidl	2015
Erica Jeffrey	2016
John Sanbrook, Secretary	2016
Lakhvir Ghag	2015
Bill Harris, President	2015
Justin Guzman	2017
John Dukes	2017

MICHAEL L. HINZ, CPA, INC
CERTIFIED PUBLIC ACCOUNTANT

(077-0316) Final... - 4 of 18

476 Century Park Drive, Ste. A
Yuba City, California 95991

TEL: (530) 673-9500
FAX: (530) 673-2535

**Board of Trustees
Sutter-Yuba Mosquito and Vector Control District
Yuba City, California**

I have audited the accompanying statement of the governmental activities of Sutter-Yuba Mosquito and Vector Control District as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the District's basic financial statements.

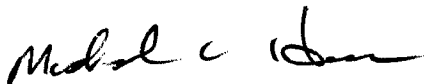
Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and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

My responsibility is to express opinions on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I 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 district's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in circumstances, but not for the purpose of expressing an opinion on the effectiveness of the district's internal control. Accordingly, I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of Sutter-Yuba Mosquito and Vector Control District as of June 30, 2015, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.



November 30, 2015

(077-0316) Final... - 5 of 18

SUTTER-YUBA MOSQUITO AND VECTOR CONTROL DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS

This discussion and analysis is intended to be an easily readable analysis of the Sutter-Yuba Mosquito and Vector Control District's financial activities based on currently known facts, decisions, or conditions. This information is presented in conjunction with the audited basic financial statements, which follow this section.

Financial Highlights for Fiscal Year 2014-2015

1. The District's total net assets increased by \$125,861 to \$4,237,374, and its unrestricted net assets increased by \$255,019 to \$1,548,192.
2. Revenues increased by \$204,043, while expenses decreased by \$175,056 resulting in a net profit of \$125,861, compared to a prior year net loss of \$253,238.

Overview of the Financial Statements

This annual report consists of the following parts: Management's Discussion and Analysis, Basic Financial Statements and Notes to Financial Statements.

1. The Statement of Net Assets presents a snapshot of the assets of the District, the District's liabilities and the net difference reflected as its net assets at the end of the fiscal year.
2. The Statement of Activities and Changes in Net Assets measures the extent to which the District's operating costs were funded from general revenues.
3. The Notes to Financial Statements provide additional disclosures and information to assist the reader in understanding the district's financial condition.

Capital Assets

The District owns real property at its office and yard location on Bogue Road and on Market Street, which is currently used as rental property, but which may be used as a future yard location. In addition, the District owns a considerable amount of vehicles and specialized spraying equipment used by District personnel in performing mosquito control activities. These fixed assets, net of accumulated depreciation, are reflected in the District's financial statements.

Net Assets

A condensed summary of net assets and changes in net assets is as follows:

	<u>6-30-15</u>	<u>6-30-14</u>	<u>Change</u>
Current Assets	3,661,841	3,593,372	68,469
Fixed Assets	743,085	763,588	(20,503)
Liabilities	(167,552)	(245,447)	(77,895)
Net Assets	<u>4,237,374</u>	<u>4,111,513</u>	<u>125,861</u>
Operating Revenues	2,960,839	2,756,796	204,043
Operating Expenses	<u>2,834,978</u>	<u>3,010,034</u>	<u>175,056</u>
Changes in Net Assets	<u>125,861</u>	<u>(253,238)</u>	<u>379,099</u>

The primary cause for the change in the operating expenses between the June 30, 2014 and the June 30, 2015 fiscal years was a decrease in the funding for the District's defined benefit retirement plan due to a one time contribution of \$300,000 in the prior year

Additional Financial Information

This financial report is designed to provide the District's Financial Statement users with an overview of the District's financial operations and financial condition. Additional information can be obtained from the Sutter-Yuba Mosquito and Vector Control District, in care of Cathy Burns, 701 Bogue Road, Yuba City, CA 95991

SUTTER-YUBA MOSQUITO AND VECTOR CONTROL DISTRICT
COMBINED STATEMENT OF NET ASSETS
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 2015

ASSETS

	<u>6/30/15</u>	(Memo) <u>6/30/14</u>
Current Assets:		
Petty Cash	200	200
Cash in Sutter County	3,362,930	3,322,541
Cash Reserve, VCJPA	264,889	262,157
Accounts Receivable (note)	<u>33,822</u>	<u>8,474</u>
Total Current Assets	3,661,841	3,593,372
Fixed Assets, Net (note)	<u>743,085</u>	<u>763,588</u>
Total Assets	<u>4,404,926</u>	<u>4,356,960</u>

LIABILITIES AND NET ASSETS

Current Liabilities:		
Accounts Payable	75,667	135,869
Accrued Vacation Payable	<u>91,885</u>	<u>109,578</u>
Total Current Liabilities	<u>167,552</u>	<u>245,447</u>
Net Assets:		
Investment in General Fixed Assets	743,085	763,588
Restricted	1,946,097	2,054,752
Unrestricted	<u>1,548,192</u>	<u>1,293,173</u>
Total Net Assets	<u>4,237,374</u>	<u>4,111,513</u>
Total Liabilities and Net Assets	<u>4,404,926</u>	<u>4,356,960</u>

See Accompanying Notes to Financial Statements

SUTTER-YUBA MOSQUITO AND VECTOR CONTROL DISTRICT
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
ALL FUND TYPES AND ACCOUNT GROUPS
FOR THE YEAR ENDED JUNE 30, 2015

	<u>6/30/15</u>	(Memo) <u>6/30/14</u>
Revenue (Scheduled)	2,960,839	2,756,796
Expenditures (Scheduled)	<u>2,834,978</u>	<u>3,010,034</u>
Excess (Deficit) of Revenue and Other Sources Over Expenditures and Other Uses	125,861	(253,238)
Net Assets - Beginning	<u>4,111,513</u>	<u>4,364,751</u>
Net Assets - Ending	<u>4,237,374</u>	<u>4,111,513</u>

See Accompanying Notes to Financial Statements

SUTTER-YUBA MOSQUITO AND VECTOR CONTROL DISTRICT
STATEMENT OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2015

(077-0316) Final... - 9 of 18

	<u>Budget</u>	<u>Actual</u>	Over (Under) <u>Budget</u>
Revenue:			
Property Taxes:			
Secured	2,555,704	2,534,561	(21,143)
Unsecured	165,636	168,558	2,922
HOPTR	38,389	38,778	389
Supplemental	14,468	63,254	48,786
Prior Year	-0-	7,556	7,556
Special Assessment	35,763	36,561	798
Interest Earned	26,963	27,098	135
Federal Wildlife Refuge	682	1,567	885
Other State in Lieu	523	622	99
Other Revenue	21,484	45,684	24,200
Charges for Services	7,914	1,971	(5,943)
Rental Income	34,800	31,046	(3,754)
Insurance Reserve Gain	-0-	2,732	2,732
Other Agency RDA	-0-	851	851
	<u>2,902,326</u>	<u>2,960,839</u>	<u>58,513</u>
Expenditures:			
Salaries and Wages	983,172	963,822	(19,350)
Agricultural Services	600,000	600,608	608
Employee Benefits	731,247	713,249	(17,998)
Professional and Specialized Services	220,000	221,503	1,503
Depreciation	85,800	107,877	22,077
Repairs and Maintenance	33,000	37,672	4,672
Insurance	45,500	35,431	(10,069)
Gas and Travel Expenses	48,000	37,977	(10,023)
Utilities	20,000	19,803	(197)
Entomology Lab	22,000	11,648	(10,352)
Memberships	9,000	9,000	-0-
Biological Control	10,000	5,479	(4,521)
Office Supplies	8,000	6,656	(1,344)
Special Department Expense	10,000	9,206	(794)
Clothing and Personal Supplies	10,250	11,818	1,568
Communications	14,800	15,150	350
Rent and Leases	12,500	12,961	461
Household Expenses	2,000	1,252	(748)
Publications - Legal Notices	11,000	11,938	938
Shop Tools and Supplies	1,500	1,928	428
	<u>2,877,769</u>	<u>2,834,978</u>	<u>(42,791)</u>
Excess of Revenue Over (Under) Expenditures	<u>24,557</u>	<u>125,861</u>	<u>101,304</u>

See Accompanying Notes to Financial Statements

SUTTER-YUBA MOSQUITO AND VECTOR CONTROL DISTRICT
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	<u>6/30/15</u>	<u>6/30/14</u>
Revenue:		
Property Taxes:		
Secured	2,534,561	2,419,071
Unsecured	168,558	162,651
HOPTR	38,778	38,503
Supplemental	63,254	3,962
Prior Year	7,556	(1,665)
Special Assessment	36,561	33,957
Interest Earned	27,098	26,963
Federal Wildlife Refuge	1,567	682
Other State in Lieu	622	524
Other Revenue	45,684	21,484
Charges for Services	1,971	7,914
Rental Income	31,046	34,800
Insurance Reserve Gain	2,732	5,106
Other Agency RDA	851	2,844
	<u>2,960,839</u>	<u>2,756,796</u>
Expenditures:		
Salaries and Wages	963,822	978,489
Agricultural Services	600,608	594,241
Employee Benefits	713,249	884,266
Professional & Specialized Services	221,503	201,517
Depreciation (note)	107,877	109,437
Repairs and Maintenance	37,672	41,943
Insurance	35,431	36,495
Gas and Travel Expenses	37,977	46,681
Biological Control	5,479	8,655
Utilities	19,803	19,282
Memberships	9,000	9,000
Entomology Lab	11,648	22,201
Office Supplies	6,656	7,325
Clothing and Personal Supplies	11,818	10,562
Special Department Expenses	9,206	8,930
Communications	15,150	11,171
Rent and Leases	12,961	11,523
Publications - Legal Notices	11,938	6,360
Shop Tools and Supplies	1,928	750
Household Expenses	1,252	1,206
	<u>2,834,978</u>	<u>3,010,034</u>
Excess of Revenues Over/Under Expenditures	<u>125,861</u>	<u>(253,238)</u>

See Accompanying Notes to Financial Statements

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SUTTER-YUBA MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

Nature of Operations

The Sutter-Yuba Mosquito and Vector Control District was formed by legislation which became law on September 15, 1945. It operates under the provisions of the Health and Safety Code of the State of California, Section 2000 through 2093, for the purpose of controlling local mosquito populations for the benefit of public health.

The District approved a resolution to include Meridian in its service area on November 10, 1994.

Accounts and Records

The District maintains a complete set of books and accounts for transactions using the "modified accrual method of accounting". Income is recognized as it is apportioned by the County Treasurer while expenses are recognized when incurred.

Fixed assets are recorded on the cost basis. Depreciation has been calculated on the straight-line method over estimated useful lives ranging from 10 to 25 years.

Total columns on the Combined Statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Neither is such data comparable to a consolidation.

Concentration of Risks

The District has an inherent risk due to its funding sources being confined to its landowner base within the District boundaries in Sutter and Yuba Counties.

GASB 34

In compliance with the provisions of Government Accounting Standards Board (GASB) Statement # 34, these financial statements are prepared in accordance with the prescribed reporting model. This includes the Management Discussion and Analysis located at the beginning of this financial statement. In addition, changes have been implemented to reflect depreciation expense and accumulated depreciation for the current year. Where appropriate, prior year fixed asset values have been restated for consistency purposes.

Sutter-Yuba Mosquito and Vector Control District
Notes to Financial Statements
June 30, 2015

Use of Estimates

The preparation of the general purpose financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the general purpose financial statements and the reported amount of revenue and expenditures or expenses during the reporting period. Actual results could differ from those estimates.

Assessed Valuations and Tax Rates

The assessed valuation of the property in the district is as follows:

	<u>Sutter County</u> <u>Net Value</u>	<u>Yuba County</u> <u>Net Value</u>	<u>Total</u>
Secured Roll	6,990,862,775	3,524,095,198	10,514,957,973
Unsecured Roll	535,360,378	176,479,127	711,839,505
Utility Roll	105,260,151	2,674,091	107,934,242

The county wide tax rates for Sutter County and Yuba County for the fiscal year ended June 30, 2015 were \$1.00 for each county. The District's apportionment factors were .023761 for Sutter County secured and unsecured taxes and .018189 for Yuba County secured and unsecured taxes.

Accounts Receivable

Accounts Receivable at June 30, 2015 and 2014 reflect amounts apportioned by Sutter County to the District but which have not been deposited in the County Treasury. They are detailed as follows:

	<u>6/30/15</u>	<u>6/30/14</u>
Taxes Receivable	25,055	-0-
Interest Receivable	<u>8,767</u>	<u>8,474</u>
	<u>33,822</u>	<u>8,474</u>

Sutter-Yuba Mosquito and Vector Control District
Notes to Financial Statements
June 30, 2015

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Fixed Assets

	Balance June 30, <u>2014</u>	<u>Additions</u>	<u>Retirements</u>	Balance June 30, <u>2015</u>
Office Furniture & Fixtures	243,674	-0-		243,674
Spraying Equipment	578,572	84,404		662,976
Automotive Equipment	1,017,311	2,003		1,019,314
Shop Equipment	108,619	967		109,586
Building and Improvements	763,913	-0-		763,913
Land	<u>143,812</u>	<u>-0-</u>		<u>143,812</u>
	2,855,901	87,374	-0-	2,943,275
Accumulated Depreciation	(<u>2,092,313</u>)	(<u>107,877</u>)	<u>-0-</u>	(<u>2,200,190</u>)
	<u>763,588</u>	(<u>20,503</u>)	<u>-0-</u>	<u>743,085</u>

Detail of Additions:

Dura Foggers (4)	59,171
Guardian Fogger	2,607
Honda ATV	6,800
Computer	966
Trailer	2,003
Geopros (2)	<u>15,827</u>
	<u>87,374</u>

Sutter-Yuba Mosquito and Vector Control District
Notes to Financial Statements
June 30, 2015

(077-0316) Final... - 14 of 18

Insurance

The District maintains its insurance through pooling in the Vector Control Joint Powers Agency and Member Districts' policies with Johnson & Higgins Insurance Company and Robert F. Driver Associates. The insurance coverage maintained under this policy is summarized as follows:

	<u>Limits</u>
Comprehensive General Liability, per occurrence	\$ 1,000,000
Automobile Physical Damage, \$500 deductible	\$ 30,000
Comprehensive Automobile, per occurrence	\$ 1,000,000
Workers Compensation, self-insured retention \$500,000 per occurrence	\$ 5,000,000 Stop Loss
Public Entity Property Insurance, \$10,000 deductible, per occurrence	1,000,000,000
Employment Practices Liability, per occurrence	\$ 1,000,000
Special Excess Liability, self-insured retention per occurrence	\$ 28,000,000
Boiler and Machinery, \$2,500 deductible	\$100,000,000
Business Travel Accident, per occurrence	\$ 150,000
Group Fidelity Program, \$5,000 deductible	\$ 1,000,000
Underground Storage Tank, \$5,000 deductible	
Per occurrence	\$ 1,000,000
Aggregate	\$ 2,000,000

In addition to the coverage provided above, the District maintains a trust fund as a safeguard against future insurance costs. The trust fund balance at June 30, 2015 was \$264,889.

Sutter-Yuba Mosquito and Vector Control District
Notes to Financial Statements
June 30, 2015

Pension Plan

Plan Description: The District reporting entity participates in a single-employer, public employee retirement system. Assets are held separately and may be used only for the payment of benefits to the members of the plan as follows:

Sutter-Yuba Mosquito & Vector Control District Defined Benefit Plan provides retirement for substantially all full time employees. Information in this note is provided as of the latest actuarial valuation, July 1, 2014. Actuarial valuations are performed annually.

Funding Policy: The District is required to contribute at an actuarially determined amount; for the June 30, 2015 plan year this amount was \$308,679.

Annual Pension Cost: The District's annual pension cost of \$308,679 was equal to the District's required and actual contributions. The required contribution was determined as part of the July 1, 2014, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumption included (a) 5.5% pre-retirement and 5.5% post-retirement investment rates of return; (b) projected annual salary increases that vary by duration of service, and (c) future salary increases of 3.0% per year. The actuarial value of plan assets was market value except for funding standard account purposes where they are valued at market value less any credit balance.

Three Year Trend Information

<u>Fiscal Year</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
6/30/13	174,067	100%	0
6/30/14	486,953	100%	0
6/30/15	308,679	100%	0

Required Supplementary Information
Funded Status of Plan

<u>Valuation Date</u>	<u>Entry Age Normal Accrued Liability</u>	<u>Actuarial Value of Assets</u>	<u>Unfunded Liability/ (Excess Assets)</u>	<u>Funded Status</u>	<u>Annual Covered Payroll</u>	<u>UAAL As a % of Payroll</u>
6/30/12	3,442,629	3,510,004	(67,375)	102.0%	767,832	(8.77%)
6/30/13	4,257,838	3,835,799	422,039	90.1%	851,883	49.54%
6/30/14	3,731,511	3,776,577	(45,066)	101.0%	712,557	(6.32%)

Sutter-Yuba Mosquito and Vector Control District
Notes to Financial Statements
June 30, 2015

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Deferred Compensation Plan

The District maintains a deferred compensation plan for its employees under the provisions of Section 457 of the Internal Revenue Code. The assets of the plan remain the property of the District until paid, subject only to claims of the employers' general creditors. The District maintains a fiduciary responsibility to the participants and shall be held harmless by the participants for acts performed in the management of the plan assets, when such acts are performed in good faith.

Participants are allowed to defer compensation annually in the amount of the lesser of \$15,500 or one-third of their includible compensation.

MICHAEL L. HINZ, CPA, INC
CERTIFIED PUBLIC ACCOUNTANT

(077-0316) Final... - 17 of 18

476 Century Park Drive, Ste. A
Yuba City, California 95991

TEL: (530) 673-9500
FAX: (530) 673-2535

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

**Board of Directors
Sutter-Yuba Mosquito and Vector Control District
Yuba City, California**

I have audited the financial statements of Sutter-Yuba Mosquito and Vector Control District as of and for the year ended June 30, 2015, and have issued my report thereon dated November 30, 2015. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

As part of obtaining reasonable assurance about whether Sutter-Yuba Mosquito and Vector Control District's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under Government auditing Standards.

In planning and performing my audit, I considered Sutter-Yuba Mosquito and Vector Control District's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

This report is intended for the information of the management and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.



November 30, 2015

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Mik

(078-0316) Seven... - 1 of 8

1416 Ninth Street, Room 1320
 Sacramento, CA 95814
 (916) 653-4899
 www.fgc.ca.gov

Commissioners
Eric Sklar, President
 Saint Helena

Jacque Hostler-Carmesin, Vice President
 McKinleyville

Anthony C. Williams, Member
 Huntington Beach
Vacant, Member
Vacant, Member

STATE OF CALIFORNIA
 Edmund G. Brown Jr., Governor

Fish and Game Commission



Wildlife Heritage and Conservation
Since 1870

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Clerk/Board of Supervisors

COPY OF THIS DOCUMENT
 DOCUMENT ON FILE WITH
 CLERK OF THE BOARD

February 12, 2016

NOTICE OF PROPOSED EMERGENCY ACTION

Close all Fishing in the Sacramento River from 650 feet below Keswick Dam to the Highway 44 Bridge to Protect Endangered Winter-Run Chinook Salmon

Pursuant to the requirements of Government Code Section 11346.1(a)(1), the Fish and Game Commission (Commission) is providing notice of proposed emergency action with regards to the above-entitled emergency regulation.

SUBMISSION OF COMMENTS

Government Code section 11346.1(a)(2) requires that, at least five working days prior to submission of the proposed emergency action to the Office of Administrative Law (OAL), the adopting agency provide a Notice of the Proposed Emergency Action to every person who has filed a request for notice of regulatory action with the agency. After submission of the proposed emergency to OAL, OAL shall allow interested persons five calendar days to submit comments on the proposed emergency regulations as set forth in Government Code Section 11349.6.

Any interested person may present statements, arguments or contentions, in writing, submitted via U.S. mail or e-mail, relevant to the proposed emergency regulatory action. Written comments submitted via U.S. mail or e-mail must be received at OAL within five days after the Commission submits the emergency regulations to OAL for review.

Please reference submitted comments as regarding "Sacramento River Closure" addressed to:

Mailing Address: Reference Attorney
 Office of Administrative Law
 300 Capitol Mall, Suite 1250
 Sacramento, CA 95814

California State
 Fish and Game Commission
 Attn: Sheri Tiemann
 1416 Ninth Street, Rm. 1320
 Sacramento, CA 95814

E-mail Address: staff@oal.ca.gov
 Fax No.: 916-323-6826

fgc@fgc.ca.gov

For the status of the Commission's submittal to OAL for review, and the end of the five-day written submittal period, please consult OAL's website at <http://www.oal.ca.gov> under the heading "Emergency Regulations."

Commissioners
Eric Sklar, President
Saint Helena
Jacque Hostler-Carmesin, Vice President
McKinleyville
Anthony C. Williams, Member
Huntington Beach
Vacant, Member
Vacant, Member

STATE OF CALIFORNIA
Edmund G. Brown Jr., Governor

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1115 Ninth Street, Room 1120
Sacramento, CA 95814
(916) 653-4899
www.fgc.ca.gov

Fish and Game Commission



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**COPY OF REFERENCED
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CLERK OF THE BOARD**

February 24, 2016

TO ALL INTERESTED AND AFFECTED PARTIES:

This is to provide you with a copy of the notice of proposed regulatory action relative to amending Sections 190 and 195, Title 14, California Code of Regulations, relating to fishing activity records and CPFV logbooks, which will be published in the California Regulatory Notice Register on Feb 26, 2016.

Please note the dates of the public hearings related to this matter and associated deadlines for receipt of written comments. Additional information and all associated documents may be found on the Fish and Game Commission website at www.fgc.ca.gov.

Ms. Katie Perry, Department of Fish and Wildlife, phone (805) 568-1246, has been designated to respond to questions on the substance of the proposed regulations.

Sincerely,

Caren Woodson
Associate Governmental Program Analyst

Attachment

Commissioners
Eric Sklar, President
Saint Helena

Jacque Hostler-Carmesin, Vice President
McKinleyville

Anthony C. Williams, Member
Huntington Beach
Vacant, Member
Vacant, Member

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Clerk/Board or Supervisors

February 19, 2016

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NOTICE OF PROPOSED EMERGENCY ACTION

Incidental Take of Tricolored Blackbird (*Agelaius tricolor*) During Candidacy Period

Pursuant to the requirements of Government Code Section 11346.1(a)(1), the Fish and Game Commission (Commission) is providing notice of proposed emergency action with regards to the above-entitled emergency regulation.

SUBMISSION OF COMMENTS

Government Code section 11346.1(a)(2) requires that, at least five working days prior to submission of the proposed emergency action to the Office of Administrative Law (OAL), the adopting agency provide a Notice of the Proposed Emergency Action to every person who has filed a request for notice of regulatory action with the agency. After submission of the proposed emergency to OAL, OAL shall allow interested persons five calendar days to submit comments on the proposed emergency regulations as set forth in Government Code Section 11349.6.

Any interested person may present statements, arguments or contentions, in writing, submitted via U.S. mail or e-mail, relevant to the proposed emergency regulatory action. Written comments submitted via U.S. mail or e-mail must be received at OAL within five days after the Commission submits the emergency regulations to OAL for review.

Please reference submitted comments as regarding "Tricolored Blackbird" addressed to:

Mailing Address: Reference Attorney
Office of Administrative Law
300 Capitol Mall, Suite 1250
Sacramento, CA 95814

California Fish and Game Commission
Attn: Sheri Tiemann
1416 Ninth Street, Room 1320
Sacramento, CA 95814

E-mail Address: staff@oal.ca.gov

fgc@fgc.ca.gov

Fax No.: 916-323-6826

For the status of the Commission's submittal to OAL for review, and the end of the five-day written submittal period, please consult OAL's website at <http://www.oal.ca.gov> under the heading "Emergency Regulations."

Commissioners
Eric Sklar, President
Saint Helena
Jacque Hostler-Carmesin, Vice President
McKinleyville
Anthony C. Williams, Member
Huntington Beach
Vacant, Member
Vacant, Member

STATE OF CALIFORNIA
Edmund G. Brown Jr., Governor

Mineral Resources Executive Director
1416 Ninth Street, Room 1320
Sacramento, CA 95814
(916) 653-4899
www.fgc.ca.gov

Fish and Game Commission



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15 Day Notice of California Notice Register 2016, No.2-Z, Z-2015-1228-03 Re: Mammal Regulations for the 2016-2017 Seasons

February 24, 2016

This is to provide you with a 15 day continuation notice of proposed regulatory action relative to amending sections 364, Elk and 364.1 SHARE Elk Hunts, Title 14, California Code of Regulations, relating to the proposed regulations for "Mammal Regulations for the 2016-2017 Seasons" which was published in the California Regulatory Notice Register on January 8, 2016, Register 2016, No. 2-Z; OAL Notice File No. Z-2015-1228-03. The proposed changes to the originally noticed language are shown in double underline/strikeout underline and are sufficiently related to the originally proposed text.

The changes in regulations reflect an action by the Fish and Game Commission to allow the Department of Fish and Wildlife to pull its 2016 Draft Elk Environmental Document from consideration, and rely on the existing Elk Final Environmental Document from 2010. And to amend the proposed text of the regulations to align with the existing projects approved in 2010.

The date of the public hearing related to this matter, and associated deadlines for receipt of oral or written comments at the meeting to be held on April 14, 2016 in Santa Rosa has not changed from the original notice.

Additional information and all associated documents may be found on the Fish and Game Commission website at <http://www.fgc.ca.gov/regulations/2016/index.aspx#265>.

Craig Stowers, Department of Fish and Wildlife, phone 916-445-3553, has been designated to respond to questions on the substance of the proposed regulations.

Sincerely,



Jon D. Snellstrom

Associate Governmental Program Analyst

Attachment

Commissioners
Eric Sklar, President
Saint Helena
Jacque Hostler-Carmesin, Vice President
McKinleyville
Anthony C. Williams, Member
Huntington Beach
Vacant, Member
Vacant, Member

STATE OF CALIFORNIA
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Fish and Game Commission



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February 24, 2016

TO ALL AFFECTED AND INTERESTED PARTIES:

This is to provide you with a Notice of Findings regarding the Humboldt marten which will be published in the California Regulatory Notice Register on February 26, 2016.

Sincerely,

Sheri Tiemann
Associate Governmental Program Analyst

Attachment

Commissioners
Eric Sklar, President
Saint Helena
Jacque Hostler-Carmesin, Vice President
McKinleyville
Anthony C. Williams, Member
Huntington Beach
Vacant, Member
Vacant, Member

STATE OF CALIFORNIA
Edmund G. Brown Jr., Governor

Fish and Game Commission



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Mike Yaun, Acting Executive Director
1416 Ninth Street, Room 1320
Sacramento, CA 95814
(916) 653-4899
www.fgc.ca.gov

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February 26, 2016

This is to provide you with a copy of the notice of proposed regulatory action relative to Amending sections 502 and 507, Title 14, California Code of Regulations, relating to Waterfowl Regulations for the 2016-2017 season, which are published in the California Regulatory Notice Register on February 26, 2016.

Please note the dates of the public hearings related to this matter and associated deadlines for receipt of written comments.

Additional information and all associated documents may be found on the Fish and Game Commission website at <http://www.fgc.ca.gov/regulations/2016/index.aspx>.

Ms. Melanie Weaver, Wildlife Branch, phone (916) 445-3717, has been designated to respond to questions on the substance of the proposed regulations.

Sincerely,


Jon D. Snellstrom
Associate Governmental Program Analyst

Attachment

Commissioners
Eric Sklar, President
Saint Helena
Jacque Hostler-Carmesin, Vice President
McKinleyville
Anthony C. Williams, Member
Huntington Beach
Vacant, Member
Vacant, Member

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www.fgc.ca.gov

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February 24, 2016

TO ALL INTERESTED AND AFFECTED PARTIES:

This is to provide you with a copy of the notice of proposed regulatory action relative to amending Section 120.7, Title 14, California Code of Regulations, relating to the commercial sea urchin fishery, which will be published in the California Regulatory Notice Register on February 26, 2016.

Please note the dates of the public hearings related to this matter and associated deadlines for receipt of written comments. Additional information and all associated documents may be found on the Fish and Game Commission website at www.fgc.ca.gov.

Ms. Susan Ashcraft, Fish and Game Commission, phone (916) 653-1803, has been designated to respond to questions on the substance of the proposed regulations.

Sincerely,

Sheri Tiemann
Associate Governmental Program Analyst

Attachment

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