

YOLO LOCAL AGENCY FORMATION COMMISSION

Special Meeting AGENDA

January 29, 2026 - 9:30 a.m.

BOARD OF SUPERVISORS CHAMBERS
625 COURT STREET, ROOM 206
WOODLAND, CA 95695

COMMISSIONERS

BILL BIASI, CHAIR (City Member)
OSCAR VILLEGAS, VICE CHAIR (County Member)
LUCAS FRERICHS (County Member)
PAMELA MILLER (Public Member)
GLORIA PARTIDA (City Member)

ALTERNATE COMMISSIONERS

SHEILA ALLEN (COUNTY MEMBER)
TANIA GARCIA-CADENA (CITY MEMBER)
ERIK VINK (PUBLIC MEMBER)

CHRISTINE CRAWFORD
EXECUTIVE OFFICER

ERIC MAY
COMMISSION COUNSEL

Meetings of the Yolo Local Agency Formation Commission (LAFCo) are held in person in the Board of Supervisors chambers, located at 625 Court Street, Suite 206, Woodland, CA. LAFCo will, to the best of its ability, provide hybrid and remote options for LAFCo meeting participants and to the public; however, LAFCo cannot guarantee these options will be available due to technical limitations outside our control. For assurance of public comment, LAFCo encourages in-person and written public comments to be submitted. The Zoom link / phone number and instructions for participating in the meeting through Zoom are set forth in the "Public Participation Instructions" on the final page of this agenda.

NOTICE:

This agenda was posted at least twenty-four (24) hours prior to the Special Meeting in a location freely accessible to the public, in accordance with the Brown Act (Gov. Code § 54956). The public may subscribe to receive emailed agendas, notices and other updates by contacting staff at lafco@yolocounty.org.

All persons are invited to testify and submit written comments to the Commission. If you challenge a LAFCo action in court, you may be limited to issues raised at the public hearing or submitted as written comments prior to the close of the public hearing. If you wish to submit written material at the hearing, please supply 8 copies.

FPPC - Notice to All Parties and Participants in LAFCo Proceedings

All parties and participants on a matter to be heard by the Commission that have made campaign contributions totaling more than \$500 to any Commissioner in the past 12 months must disclose this fact, either orally or in writing, for the official record as required by Government Code Section 84308.

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

AGENDA

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

CALL TO ORDER

1. Pledge of Allegiance
2. Roll Call
3. Public Comment: This is an opportunity for members of the public to address the Commission regarding items on this agenda. The Commission reserves the right to impose a reasonable time limit on any topic or on any individual speaker.

CONSENT AGENDA

4. Approval of Meeting Minutes - December 12, 2025
5. Review and File Fiscal Year 2025/26 First Quarter Financial Update
6. Review and File Fiscal Year 2025/26 Second Quarter Financial Update
7. Review and file the Yolo Local Government 2025 Website Transparency Scorecard Results
8. Designate a voting delegate and alternate for the February 23, 2026, CALAFCO Special Business Meeting
9. Correspondence

REGULAR AGENDA

10. Study session to discuss the reorganization plan for the Elkhorn Fire Protection District (no action will be taken)

EXECUTIVE OFFICER'S REPORT

11. Executive Officer's Report: A report by the Executive Officer on recent events relevant to the Commission and an update of staff activity for the month.
 - a. Long Range Planning Calendar
 - b. CALAFCO Legislative Update

COMMISSIONER REPORTS

12. Commissioner Reports: Commissioner updates and announcements related to items on this agenda.
 - a. Recognition of Chair Biasi in appreciation of his years of service to Yolo LAFCo

ADJOURNMENT

13. Adjourn to the next Regular LAFCo Meeting

I declare under penalty of perjury that the foregoing agenda was posted by 9:30 a.m. Tuesday, January 28, 2026 at the following places:

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

ATTEST:

Desirae Leverett, Clerk
Yolo LAFCO

A.D.A. NOTICE

If requested, this agenda can be made available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 and the Federal Rules and Regulations adopted in implementation thereof. Persons seeking an alternative format should contact the Commission Clerk for further information. In addition, a person with a disability who requires a modification or accommodation, including auxiliary aids or services, in order to participate in a public meeting should contact the Commission Clerk as soon as possible and at least 24 hours prior to the meeting. The Commission Clerk may be reached at 530-666-8048 or at the following address: Yolo LAFCo, 625 Court Street, Suite 107, Woodland, CA 95695.

PUBLIC PARTICIPATION INSTRUCTIONS:

Meetings of the Yolo Local Agency Formation Commission (LAFCo) are held in person in the Board of Supervisors chambers, located at 625 Court Street, Room 206, Woodland, CA. If you cannot attend the LAFCo meeting in person but desire to follow the meeting remotely, make a public comment, or comment on a specific item on the agenda, you may do so by:

- Joining through Zoom on your computer at <https://yolocounty.zoom.us/j/83450622345>, or participate by phone by calling 1-408-638-0968, Webinar ID: 834 5062 2345. Please note there is no participant code, you will just hit # again after the recording prompts you.
- If you are joining the meeting via Zoom and wish to make a comment on an item, press the "raise a hand" button. If you are joining the meeting by phone, press *9 to indicate a desire to make comment. The moderator will call you by name or phone number when it is your turn to comment. Press *6 to unmute. The Commission reserves the right to impose a reasonable limit on time afforded to any topic or to any individual speaker.
- If you wish to submit a written comment on a specific agenda item, please email the Commission Clerk at lafco@yolocounty.org or send to 625 Court Street, Suite 107, Woodland, CA 95695. Please include meeting date and item number. Please submit your comment by 2:00 p.m. the day prior to the meeting, if possible, to provide the Commission a reasonable opportunity to review your comment in advance of the meeting. All written comments are distributed to the Commission, filed into the record, but will not be read aloud.

Please note that LAFCo cannot guarantee that hybrid and remote options will be available due to technical limitations outside our control. For assurance of public comment, LAFCo encourages in-person or written public comments to be submitted.

Consent 4.

LAFCO

Meeting Date: 01/29/2026

Information

SUBJECT

Approval of Meeting Minutes - December 12, 2025

RECOMMENDED ACTION

Adopt the meeting minutes as presented.

Attachments

Att A -12/12/25 Minutes

Form Review

Form Started By: Desirae Leverett
Final Approval Date: 01/21/2026

Started On: 11/19/2025 03:20 PM

YOLO LOCAL AGENCY FORMATION COMMISSION

MEETING MINUTES

December 12, 2025

The Yolo Local Agency Formation Commission met on December 12, 2025, at 9:00 a.m. in the Yolo County Board of Supervisors Chambers, 625 Court Street, Room 206, Woodland, California.

Voting members present were Chair and City Member Bill Biasi, City Member Gloria Partida, and Public Member Erik Vink. County Members Lucas Frerichs and Oscar Villegas, and Public Member Pamela Miller were absent. Alternate Members absent were City Member Tania Garcia-Cadena and County Member Sheila Allen. Others present were Executive Officer Christine Crawford, Deputy Executive Officer JD Trebec, Clerk Desirae Leverett, and Counsel Eric May.

CALL TO ORDER

Chair Biasi called the Meeting to order at 9:04 a.m.

Item № 1 Pledge

Commissioner Partida led the Pledge of Allegiance.

Item № 2 Roll Call

Present: Partida, Vink, Biasi

Absent: Frerichs, Miller, Villegas

Item № 3 Public Comments

There were no public comments.

CONSENT

Item № 4 Approve the September 25, 2025, LAFCo meeting minutes

Item № 5 Review and File Fiscal Year 2024/25 Fourth Quarter Financial Update

Item № 6 Updates to LAFCo's Municipal Services Review (MSR) checklist template per Strategic Plan Item 6.1 "Consider expanding climate adaptation in MSRs"

Item № 7 Correspondence

Minute Order 2025-29: The recommended actions on Consent were approved.

Motion: Partida **Second:** Vink

Ayes: Partida, Vink, Biasi

Noes: None

Regular Agenda

Item № 8 **Informational item regarding Strategic Work Plan Item 6.3 “Study housing needs (RHNA), SACOG Land Use Scenario for greenhouse gas emissions targets, balance growth needs with protecting ag land, and align with urban SOIs”**

After a report by staff, the Commission discussed the informational item. There were no public comments. No action was taken.

Item № 9 **Authorize the Chair to sign agreement 2025-10 with RSG, Inc. to conduct a government structure and operational efficiency analysis for the Rural Water and Sewer Municipal Services Review.**

After an overview report by staff regarding the revised scope of work, the Commission discussed the item. There were no public comments.

Minute Order 2025-30: The recommended action to authorize the Chair to sign Agreement 2025-10 was approved.

Motion: Vink **Second:** Partida

Ayes: Partida, Vink, Biasi

Noes: None

Item № 10 **Consider and Adopt the Yolo LAFCo 2026 Meeting Calendar**

After an overview report by staff, the Commission discussed the item. There were no public comments.

Minute Order 2025-31: The recommended action to approve the 2026 LAFCo Meeting Calendar was approved.

Motion: Partida **Second:** Vink

Ayes: Partida, Vink, Biasi

Noes: None

Item № 11 **Executive Officer’s Report**

The Executive Officer provided updates regarding Elkhorn Fire Services negotiations, district audit enforcement matters, and outreach meetings with local agencies. No action was taken.

Item № 12 **Commissioner Reports**

There were no reports.

Item № 13 Adjournment

Minute Order 2025-32: By order of the Chair, the meeting was adjourned at 10:01 a.m. to closed session. There was no reportable action.

ATTEST:

Desirae Leverett
Clerk to the Commission

LAFCO

Meeting Date: 01/29/2026

Information

SUBJECT

Review and File Fiscal Year 2025/26 First Quarter Financial Update

RECOMMENDED ACTION

Review and File Fiscal Year 2025/26 First Quarter Financial Update

REASONS FOR RECOMMENDED ACTION

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

BACKGROUND

The LAFCo FY 2025/26 budget was adopted on May 22, 2025. As of the end of the first quarter, LAFCo is on track with respect to both revenues and expenditures.

REVENUE

At the end of the first quarter of FY 2025/26, LAFCo has identified \$689,741, representing approximately 99.8% of its total expected venue of \$691,291. The remaining portion of the budget is funded through the use of fund balance, totaling \$136,056, as adopted in the FY 2025/26 budget. LAFCo's primary revenue source continues to be local government agency payments, which have been received largely as anticipated early in the fiscal year. Additional revenue received during the first quarter that was not originally budgeted includes \$1,450 in LAFCo fees related to service charges. Investment earnings have not yet been received and are expected to accrue later in the fiscal year.

EXPENDITURES

At the end of the first quarter of FY2025/26, LAFCo total expenditures were \$132,623, representing approximately 19.2% of the adopted annual budget of \$691,291. Salaries and benefits expenditures totaled \$108,597, which is lower than anticipated largely due to reduced benefits costs. Staff has a question pending with the Department of Financial Services regarding an accrued payroll entry, which can be corrected at a future meeting if needed.

Services and supplies expenditures totaled \$24,025, or approximately 20.0% of the annual services and supplies budget. Many services and supplies costs, including professional services, publications, training, and information technology expenses, are anticipated to occur later in the fiscal year.

BUDGET REPORTS

The Budget Status Summary (Attachment A) provides a high-level overview of budgeted and year-to-date revenues and expenditures. The General Ledger Report (Attachment B) provides a detailed listing of all transactions recorded to date, including both revenues and expenditures.

Attachments

Att A - Q1 Budget Status Summary

Att B - Q1 General Ledger Report

Form Review

Inbox

Christine Crawford

Form Started By: JD Trebec

Final Approval Date: 01/15/2026

Reviewed By

Christine Crawford

Date

01/14/2026 04:32 PM

Started On: 01/14/2026 01:50 PM

LAFCO BUDGET - 1st QUARTER BUDGET STATUS SUMMARY

FISCAL YEAR 2025/26

Account #	Account Name	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Year to Date	FY 25/26 Budget	% Budget
REVENUES								
403100	INVESTMENT EARNINGS-POOL	\$ -				\$ -	\$ 3,000	0.00%
430020	OTHER GOVT AGENCY-COUNTY	\$ 276,117				\$ 276,117	\$ 276,117	100%
430023	OTHER GOVT AGENCY-WEST SACRAMENTO	\$ 96,075				\$ 96,075	\$ 96,075	100%
430025	OTHER GOVT AGENCY-WOODLAND	\$ 85,828				\$ 85,828	\$ 85,828	100%
430027	OTHER GOVT AGENCY-WINTERS	\$ 8,970				\$ 8,970	\$ 8,970	100%
430029	OTHER GOVT AGENCY-DAVIS	\$ 85,245				\$ 85,245	\$ 85,245	100%
440520	OTH CHRG FR SVC-LAFCO FEES	\$ 1,450				\$ 1,450	\$ -	0.00%
470999	USE FUND BALANCE AVAILABLE-BUDGET ON	\$ 136,056				\$ 136,056	\$ 136,056	
	TOTAL AGENCY COST						\$ 552,235	
	TOTAL OTHER LISTED SOURCES						\$ 139,056	
	TOTAL FINANCING SOURCES	\$ 689,741	\$ -	\$ -	\$ -	\$ 689,741	\$ 691,291	99.78%

LAFCO BUDGET - 1st QUARTER BUDGET STATUS SUMMARY

FISCAL YEAR 2025/26

Account #	Account Name	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Year to Date	FY 25/26 Budget	% Budget
SALARIES AND BENEFITS								
500100	REGULAR EMPLOYEES	\$ 64,377				\$ 64,377	\$ 301,581	21.35%
500110	EXTRA HELP	\$ 5,126				\$ 5,126	\$ 15,000	34.18%
501100	RETIREMENT (CALPERS)	\$ 20,777				\$ 20,777	\$ 106,970	19.42%
501110	SOCIAL SECURITY TAX (OASDI)	\$ 4,127				\$ 4,127	\$ 23,758	17.37%
501120	MEDICARE TAX	\$ 965				\$ 965	\$ 5,420	17.81%
501130	HEALTH INSURANCE (Life Ins/EAP/in-lieu)	\$ 1,140				\$ 1,140	\$ 4,150	27.46%
501150	OPEB - RETIREE HEALTH INSURANCE	\$ 3,258				\$ 3,258	\$ 15,381	21.18%
501170	UNEMPLOYMENT INSURANCE	\$ -				\$ -	\$ 185	0.00%
501180	WORKERS' COMP INSURANCE	\$ 538				\$ 538	\$ 500	107.60%
501190	OTHER EMPLOYEE BENEFITS	\$ 8,288				\$ 8,288	\$ 68,152	12.16%
	TOTAL SALARY & BENEFITS	\$ 108,597	\$ -	\$ -	\$ -	\$ 108,597	\$ 541,097	20.07%
SERVICES AND SUPPLIES								
510025	COMMUNICATIONS - INTERNAL CHARGE	\$ 522				\$ 522	\$ 2,025	25.78%
510030	FOOD	\$ -				\$ -	\$ -	0.00%
510051	INSURANCE-PUBLIC LIABILITY	\$ 613				\$ 613	\$ 613	100.00%
510070	MAINTENANCE-EQUIPMENT	\$ -				\$ -	\$ 500	0.00%
510071	MAINTENANCE-BLDG IMPROVEMENT	\$ -				\$ -	\$ 3,150	0.00%
510090	MEMBERSHIPS	\$ 4,912				\$ 4,912	\$ 7,200	68.22%
510110	OFFICE EXPENSE	\$ 87				\$ 87	\$ 750	11.57%
510111	OFFICE EXP-POSTAGE	\$ -				\$ -	\$ 500	0.00%
510120	IT SERVICE-DEPARTMENT SYSTEM MAINTEN	\$ -				\$ -	\$ 3,000	0.00%
510121	IT SERVICES-ERP (Enterprise/Resource/Planning)	\$ 1,175				\$ 1,175	\$ 4,758	24.70%
510122	IT SERVICES-CONNECTIVITY	\$ 1,444				\$ 1,444	\$ 5,740	25.16%
510150	COUNTY A-87 CHARGES	\$ -				\$ -	\$ 24,046	0.00%
510160	PUBLICATIONS AND LEGAL NOTICES	\$ 304				\$ 304	\$ 1,500	20.25%
510170	RENTS AND LEASES - EQUIPMENT	\$ 11				\$ 11	\$ 100	11.42%
510173	RENTS INTERNAL CHARGE (Records Storage-Archiv	\$ -				\$ -	\$ 1,650	0.00%
510180	TRAINING	\$ 2,100				\$ 2,100	\$ 5,000	42.00%
510190	MINOR EQUIPMENT (Computers)	\$ 1,775				\$ 1,775	\$ 1,662	106.79%
510200	TRANSPORTATION AND TRAVEL	\$ 575				\$ 575	\$ 8,000	7.19%
510251	PROF & SPEC SVC AUDITING & ACCOUNTING	\$ -				\$ -	\$ -	0.00%
510252	PROF & SPEC SVC INFO TECH SERVICES	\$ 2,520				\$ 2,520	\$ 8,000	31.50%
510256	PROF & SPEC SVC LEGAL SERVICES	\$ -				\$ -	\$ 12,000	0.00%
510275	PROF & SPEC SVC OTHER	\$ 7,988				\$ 7,988	\$ 30,000	26.63%
	TOTAL SERVICES & SUPPLIES	\$ 24,025	\$ -	\$ -	\$ -	\$ 24,025	\$ 120,194	19.99%
OTHER CHARGES								
526601	PAYMENTS TO OTHER GOVERNMENT INSTITUTIONS					\$ -	\$ -	0.00%
	TOTAL OTHER CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
OTHER FINANCING USES								
590100	APPROP FOR CONTINGENCY					\$ -	\$ 25,000	0.00%
590999	CONTRIBUTIONS TO FUND BALANCE					\$ -	\$ 5,000	0.00%
	TOTAL OTHER FINANCING USES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	0.00%
	TOTAL EXPENDITURES	\$ 132,623	\$ -	\$ -	\$ -	\$ 132,623	\$ 691,291	19.18%

PostingDate	Account	Description	Amount	GL Code	Account Totals
ACCOUNT 403199 GASB 31 FAIR MARKET VALUE - DFS ONLY					
07/01/2025	403199	063025 GASB 31 FMV ADJ	801.00	JE	801.00
ACCOUNT 430020 OTHER GOVT AGENCY - COUNTY					
07/10/2025	430020	County portion of LAFCo FY25/26 Budget	-276117.00	JE	-276117.00
ACCOUNT 430023 OTHER GOVT AGENCY - WEST SACRAMENTO					
08/18/2025	430023	West Sac Portion of LAFCo Budget FY25/26	-96075.00	CL	-96075.00
ACCOUNT 430025 OTHER GOVT AGENCY - WOODLAND					
08/20/2025	430025	Woodland Portion of LAFCO Budget FY25/26	-85828.00	CL	-85828.00
ACCOUNT 430027 OTHER GOVT AGENCY - WINTERS					
08/18/2025	430027	Winters Portion of LAFCo Budget FY25/26	-8970.00	CL	-8970.00
ACCOUNT 430029 OTHER GOVT AGENCY - DAVIS					
08/18/2025	430029	Davis Portion of LAFCo Budget FY25/26	-85245.00	CL	-85245.00
ACCOUNT 440520 OTHER CHARGES FOR LAFCO SERVICES - LAFCO FEES					
09/29/2025	440520	NOE-MCSD OOA (LAF#25-04)	50.00	JE	
08/18/2025	440520	25-03 Madison CSD OOA AGR - Deposit	-1500.00	CL	-1450.00
ACCOUNT 500100 REGULAR EMPLOYEES					
07/01/2025	500100	ACCR PAYROLL PPE-6/28- 100%	-11829.10	JE	
07/01/2025	500100	ACCR PAYROLL - RETRO PAY EMP# 6116	-7862.56	JE	
08/01/2025	500100	Expense accrual	25.00	PW	
08/01/2025	500100	Expense accrual	117.16	PW	
08/01/2025	500100	Expense accrual	4686.60	PW	
08/01/2025	500100	Expense accrual	5368.05	PW	
08/01/2025	500100	Expense accrual	67.95	PW	
08/15/2025	500100	Expense accrual	25.00	PW	
08/15/2025	500100	Expense accrual	117.16	PW	
08/15/2025	500100	Expense accrual	4351.84	PW	
08/15/2025	500100	Expense accrual	334.76	PW	
08/15/2025	500100	Expense accrual	5436.00	PW	
08/29/2025	500100	Expense accrual	87.54	PD	
08/29/2025	500100	Expense accrual	1369.44	PW	

08/29/2025	500100	Expense accrual	2175.92	PW
08/29/2025	500100	Expense accrual	25.00	PW
08/29/2025	500100	Expense accrual	117.16	PW
08/29/2025	500100	Expense accrual	2343.30	PW
08/29/2025	500100	Expense accrual	167.38	PW
08/29/2025	500100	Expense accrual	5436.00	PW
07/03/2025	500100		25.00	JE
07/03/2025	500100		656.40	JE
07/03/2025	500100		164.10	JE
07/03/2025	500100		4758.90	JE
07/03/2025	500100		82.05	JE
07/03/2025	500100		1066.65	JE
07/03/2025	500100		507.60	JE
07/03/2025	500100		507.60	JE
07/03/2025	500100		3933.90	JE
07/03/2025	500100		126.90	JE
07/01/2025	500100	ACCR PAYROLL PPE-7/12 14%	-1400.89	JE
09/12/2025	500100	Expense accrual	136.94	PW
09/12/2025	500100	Expense accrual	1232.50	PW
09/12/2025	500100	Expense accrual	251.65	PW
09/12/2025	500100	Expense accrual	25.00	PW
09/12/2025	500100	Expense accrual	468.66	PW
09/12/2025	500100	Expense accrual	117.16	PW
09/12/2025	500100	Expense accrual	4217.94	PW
09/12/2025	500100	Expense accrual	543.60	PW
09/12/2025	500100	Expense accrual	4620.60	PW
09/12/2025	500100	Expense accrual	271.80	PW
07/18/2025	500100	Expense accrual	25.00	PW
07/18/2025	500100	Expense accrual	468.66	PW
07/18/2025	500100	Expense accrual	117.16	PW
07/18/2025	500100	Expense accrual	3799.51	PW
07/18/2025	500100	Expense accrual	418.45	PW
07/18/2025	500100	Expense accrual	517.76	PW

07/18/2025	500100	Expense accrual	517.76	PW	
07/18/2025	500100	Expense accrual	4142.08	PW	
09/26/2025	500100	Expense accrual	1369.44	PW	
09/26/2025	500100	Expense accrual	25.00	PW	
09/26/2025	500100	Expense accrual	117.16	PW	
09/26/2025	500100	Expense accrual	4561.07	PW	
09/26/2025	500100	Expense accrual	125.54	PW	
09/26/2025	500100	Expense accrual	1087.20	PW	
09/26/2025	500100	Expense accrual	4348.80	PW	64376.81
ACCOUNT 500110 EXTRA HELP					
07/01/2025	500110	ACCR PAYROLL PPE-6/28- 100%	-946.37	JE	
08/01/2025	500110	Expense accrual	1299.83	PW	
08/15/2025	500110	Expense accrual	363.19	PW	
08/29/2025	500110	Expense accrual	1089.56	PW	
07/03/2025	500110		946.37	JE	
07/01/2025	500110	ACCR PAYROLL PPE-7/12 14%	-101.69	JE	
09/12/2025	500110	Expense accrual	344.07	PW	
07/18/2025	500110	Expense accrual	726.38	PW	
09/26/2025	500110	Expense accrual	726.38	PW	
09/26/2025	500110	Expense accrual	678.75	PW	5126.47
ACCOUNT 501100 RETIREMENT (CALPERS)					
07/03/2025	501100		-67.28	JE	
07/03/2025	501100		-50.76	JE	
07/01/2025	501100	ACCR PAYROLL PPE-6/28- 100%	-3856.40	JE	
07/03/2025	501100		67.28	JE	
07/03/2025	501100		50.76	JE	
08/29/2025	501100		-48.04	P1	
08/29/2025	501100		-54.36	P1	
08/29/2025	501100		-13.69	P1	
08/01/2025	501100	Expense accrual	479.42	PD	
08/01/2025	501100	Expense accrual	1130.81	PD	
08/01/2025	501100	Expense accrual	542.51	PD	
08/01/2025	501100	Expense accrual	1279.63	PD	

08/15/2025	501100	Expense accrual	479.42	PD
08/15/2025	501100	Expense accrual	1130.81	PD
08/15/2025	501100	Expense accrual	542.51	PD
08/15/2025	501100	Expense accrual	1279.63	PD
08/29/2025	501100	Expense accrual	136.67	PD
08/29/2025	501100	Expense accrual	322.37	PD
08/29/2025	501100	Expense accrual	479.42	PD
08/29/2025	501100	Expense accrual	1130.81	PD
08/29/2025	501100	Expense accrual	542.51	PD
08/29/2025	501100	Expense accrual	1279.63	PD
07/03/2025	501100		681.56	JE
07/03/2025	501100		1583.79	JE
07/03/2025	501100		514.20	JE
07/03/2025	501100		1194.89	JE
07/03/2025	501100		-67.28	JE
07/03/2025	501100		-50.76	JE
07/18/2025	501100		-48.04	P1
07/18/2025	501100		-51.78	P1
09/12/2025	501100		-48.04	P1
09/12/2025	501100		-54.36	P1
09/12/2025	501100		-13.69	P1
07/01/2025	501100	ACCR PAYROLL PPE-7/12 14%	-454.43	JE
09/12/2025	501100	Expense accrual	136.67	PD
09/12/2025	501100	Expense accrual	322.37	PD
09/12/2025	501100	Expense accrual	479.42	PD
09/12/2025	501100	Expense accrual	1130.81	PD
09/12/2025	501100	Expense accrual	542.51	PD
09/12/2025	501100	Expense accrual	1279.63	PD
08/15/2025	501100		-48.04	P1
08/15/2025	501100		-54.36	P1
07/18/2025	501100	Expense accrual	479.42	PD
07/18/2025	501100	Expense accrual	1130.81	PD
07/18/2025	501100	Expense accrual	516.72	PD

07/18/2025	501100	Expense accrual	1218.81	PD	
08/01/2025	501100		-48.04	P1	
08/01/2025	501100		-54.36	P1	
09/26/2025	501100	Expense accrual	136.67	PD	
09/26/2025	501100	Expense accrual	322.37	PD	
09/26/2025	501100	Expense accrual	479.42	PD	
09/26/2025	501100	Expense accrual	1130.81	PD	
09/26/2025	501100	Expense accrual	542.51	PD	
09/26/2025	501100	Expense accrual	1279.63	PD	
09/26/2025	501100		-48.04	P1	
09/26/2025	501100		-54.36	P1	
09/26/2025	501100		-13.69	P1	20777.41

ACCOUNT 501110 SOCIAL SECURITY TAX - OASDI

07/01/2025	501110	ACCR PAYROLL PPE-6/28- 100%	-859.53	JE	
07/01/2025	501110	ACCR PAYROLL - RETRO PAY EMP# 6116	-487.48	JE	
08/01/2025	501110	Expense accrual	80.59	PD	
08/01/2025	501110	Expense accrual	318.58	PD	
08/01/2025	501110	Expense accrual	373.66	PD	
08/15/2025	501110	Expense accrual	22.52	PD	
08/15/2025	501110	Expense accrual	318.58	PD	
08/15/2025	501110	Expense accrual	373.67	PD	
08/29/2025	501110	Expense accrual	84.30	PD	
08/29/2025	501110	Expense accrual	67.55	PD	
08/29/2025	501110	Expense accrual	299.38	PD	
08/29/2025	501110	Expense accrual	337.03	PD	
07/03/2025	501110		58.67	JE	
07/03/2025	501110		449.51	JE	
07/03/2025	501110		351.35	JE	
07/01/2025	501110	ACCR PAYROLL PPE-7/12 14%	-100.98	JE	
09/12/2025	501110	Expense accrual	105.14	PD	
09/12/2025	501110	Expense accrual	15.60	PD	
09/12/2025	501110	Expense accrual	21.33	PD	
09/12/2025	501110	Expense accrual	318.58	PD	

09/12/2025	501110	Expense accrual	373.67	PD	
07/18/2025	501110	Expense accrual	45.04	PD	
07/18/2025	501110	Expense accrual	318.57	PD	
07/18/2025	501110	Expense accrual	357.65	PD	
09/26/2025	501110	Expense accrual	105.15	PD	
09/26/2025	501110	Expense accrual	45.04	PD	
09/26/2025	501110	Expense accrual	42.08	PD	
09/26/2025	501110	Expense accrual	318.57	PD	
09/26/2025	501110	Expense accrual	373.67	PD	4127.49

ACCOUNT 501120 MEDICARE TAX

07/01/2025	501120	ACCR PAYROLL PPE-6/28- 100%	-201.03	JE	
07/01/2025	501120	ACCR PAYROLL - RETRO PAY EMP# 6116	-114.01	JE	
08/01/2025	501120	Expense accrual	18.85	PD	
08/01/2025	501120	Expense accrual	74.51	PD	
08/01/2025	501120	Expense accrual	87.39	PD	
08/15/2025	501120	Expense accrual	5.26	PD	
08/15/2025	501120	Expense accrual	74.50	PD	
08/15/2025	501120	Expense accrual	87.39	PD	
08/29/2025	501120	Expense accrual	19.72	PD	
08/29/2025	501120	Expense accrual	15.80	PD	
08/29/2025	501120	Expense accrual	70.02	PD	
08/29/2025	501120	Expense accrual	78.82	PD	
07/03/2025	501120		13.73	JE	
07/03/2025	501120		105.13	JE	
07/03/2025	501120		82.17	JE	
07/01/2025	501120	ACCR PAYROLL PPE-7/12 14%	-23.61	JE	
09/12/2025	501120	Expense accrual	24.59	PD	
09/12/2025	501120	Expense accrual	3.65	PD	
09/12/2025	501120	Expense accrual	4.99	PD	
09/12/2025	501120	Expense accrual	74.51	PD	
09/12/2025	501120	Expense accrual	87.39	PD	
07/18/2025	501120	Expense accrual	10.53	PD	
07/18/2025	501120	Expense accrual	74.50	PD	

07/18/2025	501120	Expense accrual	83.64	PD	
09/26/2025	501120	Expense accrual	24.59	PD	
09/26/2025	501120	Expense accrual	10.53	PD	
09/26/2025	501120	Expense accrual	9.84	PD	
09/26/2025	501120	Expense accrual	74.50	PD	
09/26/2025	501120	Expense accrual	87.39	PD	965.29

ACCOUNT 501130 HEALTH INSURANCE

07/01/2025	501130	ACCR PAYROLL PPE-6/28- 100%	-233.25	JE	
08/01/2025	501130	Expense accrual	1.50	PD	
08/01/2025	501130	Expense accrual	1.50	PD	
08/01/2025	501130	Expense accrual	227.25	PD	
08/01/2025	501130	Expense accrual	1.50	PD	
08/01/2025	501130	Expense accrual	1.50	PD	
08/15/2025	501130	Expense accrual	1.50	PD	
08/15/2025	501130	Expense accrual	1.50	PD	
08/15/2025	501130	Expense accrual	227.25	PD	
08/15/2025	501130	Expense accrual	1.50	PD	
08/15/2025	501130	Expense accrual	1.50	PD	
07/03/2025	501130		1.50	JE	
07/03/2025	501130		1.50	JE	
07/03/2025	501130		227.25	JE	
07/03/2025	501130		1.50	JE	
07/03/2025	501130		1.50	JE	
07/01/2025	501130	ACCR PAYROLL PPE-7/12 14%	-32.66	JE	
09/12/2025	501130	Expense accrual	1.50	PD	
09/12/2025	501130	Expense accrual	1.50	PD	
09/12/2025	501130	Expense accrual	1.50	PD	
09/12/2025	501130	Expense accrual	1.50	PD	
09/12/2025	501130	Expense accrual	227.25	PD	
09/12/2025	501130	Expense accrual	1.50	PD	
09/12/2025	501130	Expense accrual	1.50	PD	
07/18/2025	501130	Expense accrual	1.50	PD	
07/18/2025	501130	Expense accrual	1.50	PD	

07/18/2025	501130	Expense accrual	227.25	PD	
07/18/2025	501130	Expense accrual	1.50	PD	
07/18/2025	501130	Expense accrual	1.50	PD	
09/26/2025	501130	Expense accrual	1.50	PD	
09/26/2025	501130	Expense accrual	1.50	PD	
09/26/2025	501130	Expense accrual	1.50	PD	
09/26/2025	501130	Expense accrual	1.50	PD	
09/26/2025	501130	Expense accrual	227.25	PD	
09/26/2025	501130	Expense accrual	1.50	PD	
09/26/2025	501130	Expense accrual	1.50	PD	1139.59
ACCOUNT 501150 OPEB - RETIREE HEALTH INSURANCE					
07/01/2025	501150	ACCR PAYROLL PPE-6/28- 100%	-814.48	JE	
08/01/2025	501150	Expense accrual	244.99	PD	
08/01/2025	501150	Expense accrual	277.24	PD	
08/15/2025	501150	Expense accrual	244.99	PD	
08/15/2025	501150	Expense accrual	277.24	PD	
08/29/2025	501150	Expense accrual	69.84	PD	
08/29/2025	501150	Expense accrual	244.99	PD	
08/29/2025	501150	Expense accrual	277.24	PD	
07/03/2025	501150		464.24	JE	
07/03/2025	501150		350.24	JE	
07/01/2025	501150	ACCR PAYROLL PPE-7/12 14%	-71.27	JE	
09/12/2025	501150	Expense accrual	69.84	PD	
09/12/2025	501150	Expense accrual	244.99	PD	
09/12/2025	501150	Expense accrual	277.24	PD	
07/18/2025	501150	Expense accrual	244.99	PD	
07/18/2025	501150	Expense accrual	264.06	PD	
09/26/2025	501150	Expense accrual	69.84	PD	
09/26/2025	501150	Expense accrual	244.99	PD	
09/26/2025	501150	Expense accrual	277.24	PD	3258.45
ACCOUNT 501180 WORKER'S COMP INSURANCE					
07/21/2025	501180	10941 - YCPARMIA	538.00	AD	538.00
ACCOUNT 501190 OTHER EMPLOYEE BENEFITS					

07/01/2025	501190	ACCR PAYROLL PPE-6/28- 100%	-1738.50	JE	
08/01/2025	501190	Expense accrual	65.46	PW	
08/01/2025	501190	Expense accrual	372.06	PW	
08/01/2025	501190	Expense accrual	522.60	PW	
08/01/2025	501190	Expense accrual	590.88	PW	
08/15/2025	501190	Expense accrual	65.46	PW	
08/15/2025	501190	Expense accrual	372.06	PW	
08/15/2025	501190	Expense accrual	522.60	PW	
08/15/2025	501190	Expense accrual	590.88	PW	
07/03/2025	501190		65.46	JE	
07/03/2025	501190		559.56	JE	
07/03/2025	501190		522.60	JE	
07/03/2025	501190		590.88	JE	
07/01/2025	501190	ACCR PAYROLL PPE-7/12 14%	-217.14	JE	
09/12/2025	501190	Expense accrual	48.64	PW	
09/12/2025	501190	Expense accrual	326.38	PW	
09/12/2025	501190	Expense accrual	65.46	PW	
09/12/2025	501190	Expense accrual	372.06	PW	
09/12/2025	501190	Expense accrual	522.60	PW	
09/12/2025	501190	Expense accrual	590.88	PW	
07/18/2025	501190	Expense accrual	65.46	PW	
07/18/2025	501190	Expense accrual	372.06	PW	
07/18/2025	501190	Expense accrual	522.60	PW	
07/18/2025	501190	Expense accrual	590.88	PW	
09/26/2025	501190	Expense accrual	48.64	PW	
09/26/2025	501190	Expense accrual	326.38	PW	
09/26/2025	501190	Expense accrual	65.46	PW	
09/26/2025	501190	Expense accrual	372.06	PW	
09/26/2025	501190	Expense accrual	522.60	PW	
09/26/2025	501190	Expense accrual	590.88	PW	8287.90
ACCOUNT 510025 COMMUNICATIONS INTERNAL CHARGE					
09/01/2025	510025	FY25/26 Q1 TELECOM CHARGE	522.00	JE	522.00
ACCOUNT 510051 INSURANCE - PUBLIC LIABILITY					

09/02/2025	510051	10941 - YCPARMIA	500.00	AD	
07/07/2025	510051	10941 - YCPARMIA	113.00	AD	613.00
ACCOUNT 510090 MEMBERSHIPS					
07/01/2025	510090	13218 - CA ASSOC FOR LAFCO	4912.00	AD	4912.00
ACCOUNT 510110 OFFICE EXPENSE					
08/12/2025	510110	30125 - BLUE TRITON BRANDS INC	9.58	AD	
08/11/2025	510110	30125 - BLUE TRITON BRANDS INC	9.58	AD	
09/17/2025	510110	08/25 GRAPHIC FEES E-2592 LAFCO	19.57	JE	
09/17/2025	510110	08/25 GRAPHIC FEES E-2587 LAFCO	28.06	JE	
09/22/2025	510110	10585 - CDW GOVERNMENT LLC	20.00	AD	86.79
ACCOUNT 510121 IT SERVICES - ERP					
09/01/2025	510121	FY25/26 Q1 ERP CHARGE	1175.00	JE	1175.00
ACCOUNT 510122 IT SERVICES - CONNECTIVITY					
09/01/2025	510122	FY25/26 Q1 CONNECTIVITY CHARGE	1444.00	JE	1444.00
ACCOUNT 510160 PUBLICATIONS AND LEGAL NOTICES					
07/21/2025	510160	10254 - THE NEWS LEDGER LLC	303.75	AD	303.75
ACCOUNT 510170 RENTS AND LEASES - EQUIPMENT					
08/12/2025	510170	30125 - BLUE TRITON BRANDS INC	5.49	AD	
08/11/2025	510170	30125 - BLUE TRITON BRANDS INC	5.49	AD	
08/11/2025	510170	30125 - BLUE TRITON BRANDS INC	0.44	AD	11.42
ACCOUNT 510180 TRAINING					
09/29/2025	510180	10380 - US BANCORP CARD SERVICES INC	2100.00	AD	2100.00
ACCOUNT 510190 MINOR EQUIPMENT					
09/02/2025	510190	10697 - DELL MARKETING L.P.	17.99	AD	
09/02/2025	510190	10697 - DELL MARKETING L.P.	225.00	AD	
09/02/2025	510190	10697 - DELL MARKETING L.P.	1425.00	AD	
09/02/2025	510190	10697 - DELL MARKETING L.P.	5.00	AD	
09/02/2025	510190	10697 - DELL MARKETING L.P.	101.87	AD	1774.86
ACCOUNT 510200 TRANSPORTATION AND TRAVEL					
09/29/2025	510200	Reimburse LAFCo-SouthwestAir Purchase Rcpt#4	-60.00	CL	
09/29/2025	510200	10380 - US BANCORP CARD SERVICES INC	634.81	AD	574.81
ACCOUNT 510252 PROFESSIONAL & SPECIAL SERVICES - INFO TECH SERVICES					

07/21/2025	510252	10380 - US BANCORP CARD SERVICES INC	2520.00	AD	2520.00
ACCOUNT 510275 PROFESSIONAL & SPECIAL SERVICES - OTHER					
09/25/2025	510275	30286 - ARDENIS SOLUTIONS LLC	7987.50	AD	7987.50
ACCOUNT 10000 CASH IN TREASURY					
08/15/2025	100000	To zone balancing entry	102.40	ZB	
07/18/2025	100000	To zone balancing entry	-17261.75	ZB	
07/10/2025	100000	To zone balancing entry	-5085.60	ZB	
07/24/2025	100000	To zone balancing entry	-538.00	ZB	
07/03/2025	100000	To zone balancing entry	-118.04	ZB	
08/15/2025	100000	To zone balancing entry	-17248.72	ZB	
07/17/2025	100000	To zone balancing entry	-113.00	ZB	
08/01/2025	100000	To zone balancing entry	-18257.02	ZB	
08/18/2025	100000	To zone balancing entry	191790.00	ZB	
09/01/2025	100000	To zone balancing entry	-522.00	ZB	
07/17/2025	100000	To zone balancing entry	-105.87	ZB	
09/12/2025	100000	To zone balancing entry	-19905.12	ZB	
09/11/2025	100000	To zone balancing entry	-500.00	ZB	
09/29/2025	100000	To zone balancing entry	60.00	ZB	
08/29/2025	100000	To zone balancing entry	-18267.40	ZB	
09/12/2025	100000	To zone balancing entry	116.09	ZB	
09/01/2025	100000	To zone balancing entry	-1175.00	ZB	
07/03/2025	100000	To zone balancing entry	118.04	ZB	
08/29/2025	100000	To zone balancing entry	116.09	ZB	
07/03/2025	100000	To zone balancing entry	-20596.70	ZB	
09/17/2025	100000	To zone balancing entry	-47.63	ZB	
09/29/2025	100000	To zone balancing entry	-50.00	ZB	
07/10/2025	100000	To zone balancing entry	-29.33	ZB	
08/14/2025	100000	To zone balancing entry	-30.58	ZB	
07/24/2025	100000	To zone balancing entry	-2823.75	ZB	
07/18/2025	100000	To zone balancing entry	99.82	ZB	
07/31/2025	100000	To zone balancing entry	-10.98	ZB	
09/01/2025	100000	To zone balancing entry	-1444.00	ZB	

08/01/2025	100000	To zone balancing entry	102.40	ZB	
07/03/2025	100000	To zone balancing entry	118.04	ZB	
07/10/2025	100000	To zone balancing entry	276117.00	ZB	
08/20/2025	100000	To zone balancing entry	85828.00	ZB	
09/25/2025	100000	To zone balancing entry	-1794.86	ZB	
09/26/2025	100000	To zone balancing entry	-20776.45	ZB	
09/26/2025	100000	To zone balancing entry	116.09	ZB	407982.17

ACCOUNT 100099 CASH GASB 31 FAIR MARKET VALUE DFS ONLY

07/01/2025	100099	063025 GASB 31 FMV ADJ	-801.00	JE	-801.00
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ACCOUNT 200000 ACCOUNTS PAYABLE

09/25/2025	200000	Payment Accrual	20.00	AP	
09/25/2025	200000	Payment Accrual	17.99	AP	
09/25/2025	200000	Payment Accrual	225.00	AP	
09/25/2025	200000	Payment Accrual	1425.00	AP	
09/25/2025	200000	Payment Accrual	5.00	AP	
09/25/2025	200000	Payment Accrual	101.87	AP	
07/07/2025	200000	Accounts payable accrual	-113.00	AC	
09/29/2025	200000	Accounts payable accrual	-634.81	AC	
09/29/2025	200000	Accounts payable accrual	-2100.00	AC	
09/02/2025	200000	Accounts payable accrual	-500.00	AC	
07/17/2025	200000	Payment Accrual	113.00	AP	
08/11/2025	200000	Accounts payable accrual	-9.58	AC	
08/11/2025	200000	Accounts payable accrual	-5.49	AC	
08/11/2025	200000	Accounts payable accrual	-0.44	AC	
07/17/2025	200000	Payment Accrual	102.99	AP	
07/17/2025	200000	Payment Accrual	2.88	AP	
07/24/2025	200000	Payment Accrual	538.00	AP	
07/21/2025	200000	Accounts payable accrual	-2520.00	AC	
07/21/2025	200000	Accounts payable accrual	-303.75	AC	
07/21/2025	200000	Accounts payable accrual	-538.00	AC	
08/14/2025	200000	Payment Accrual	9.58	AP	
08/14/2025	200000	Payment Accrual	5.49	AP	

08/14/2025	200000	Payment Accrual	0.44	AP	
08/14/2025	200000	Payment Accrual	9.58	AP	
08/14/2025	200000	Payment Accrual	5.49	AP	
09/11/2025	200000	Payment Accrual	500.00	AP	
07/24/2025	200000	Payment Accrual	303.75	AP	
07/24/2025	200000	Payment Accrual	2520.00	AP	
09/02/2025	200000	Accounts payable accrual	-17.99	AC	
09/02/2025	200000	Accounts payable accrual	-225.00	AC	
09/02/2025	200000	Accounts payable accrual	-1425.00	AC	
09/02/2025	200000	Accounts payable accrual	-5.00	AC	
09/02/2025	200000	Accounts payable accrual	-101.87	AC	
07/10/2025	200000	Payment Accrual	11.98	AP	
07/10/2025	200000	Payment Accrual	5.49	AP	
07/10/2025	200000	Payment Accrual	10.98	AP	
07/10/2025	200000	Payment Accrual	0.88	AP	
07/10/2025	200000	Payment Accrual	123.90	AP	
07/10/2025	200000	Payment Accrual	4912.00	AP	
07/10/2025	200000	Payment Accrual	49.70	AP	
07/31/2025	200000	Payment Accrual	5.49	AP	
07/31/2025	200000	Payment Accrual	5.49	AP	
08/12/2025	200000	Accounts payable accrual	-9.58	AC	
08/12/2025	200000	Accounts payable accrual	-5.49	AC	
07/01/2025	200000	Accounts payable accrual	-4912.00	AC	
09/22/2025	200000	Accounts payable accrual	-20.00	AC	
09/25/2025	200000	Accounts payable accrual	-7987.50	AC	-10402.53
ACCOUNT 205500 ACCRUED PAYROLL - GROSS					
07/01/2025	205500	ACCR PAYROLL PPE-6/28- 100%	17515.81	JE	
07/01/2025	205500	ACCR PAYROLL - RETRO PAY EMP# 6116	8464.05	JE	
07/01/2025	205500	ACCR PAYROLL PPE-7/12 14%	2051.21	JE	28031.07
ACCOUNT 206000 DUE TO OTHER GOVERNMENTS					
07/01/2025	206000	ACCR PAYROLL PPE-6/28- 100%- DENTAL	151.64	JE	
07/01/2025	206000	ACCR PAYROLL PPE-6/28- 100%- PENSION	2811.21	JE	

07/01/2025	206000	ACCR PAYROLL PPE-7/12 14% - DENTAL	17.33	JE	
07/01/2025	206000	ACCR PAYROLL PPE-7/12 14% - PENSION	334.13	JE	3314.31

General Ledger Code

- AC Vendor Invoice Accrual
- AD Vendor Invoicer Distribution
- AP Vendor Payment
- CL Banking Transaction
- JE Journal Entry
- PD Employee Payroll Deduction
- PW Employee Payroll Wages
- ZB Interzone Balancing

LAFCO

Meeting Date: 01/29/2026

Information

SUBJECT

Review and File Fiscal Year 2025/26 Second Quarter Financial Update

RECOMMENDED ACTION

Review and File Fiscal Year 2025/26 Second Quarter Financial Update

REASONS FOR RECOMMENDED ACTION

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

BACKGROUND

The LAFCo FY 2025/26 budget was adopted on May 22, 2025. As of the end of the second quarter, LAFCo remains on track with respect to both revenues and expenditures.

REVENUES

LAFCo has received 100% of its budgeted revenue. Quarter two showed an additional \$1,031 was received for contracted services for Yolo County Department of Community Services.

EXPENDITURES

Halfway through the fiscal year, LAFCo's expenditures totaled \$271,539 (39.28%) of the budgeted \$691,291. For Salaries and Benefits, the workers' comp insurance is slightly over budget due to a rate increase. Otherwise, everything is on budget (43.56%). Services and Supplies expenditures totaled \$35,846 or 29.8% of the budgeted \$120,194. A computer purchase coded 510190 was slightly higher than budgeted, but all other expenditures are at expected levels. The majority of expenditures for some professional services and publishing notices are anticipated to occur later in the fiscal year.

BUDGET REPORTS

The Budget Status Summary (Attachment A) is an easy-to-read summary of the budget. The General Ledger Report (Attachment B) shows a running balance of all transactions, including both revenue and expenditure amounts.

Attachments

Att A - Q2 Budget Status Summary

Att B - Q2 General Ledger Report

Form Review

Inbox

Christine Crawford

Form Started By: JD Trebec

Final Approval Date: 01/15/2026

Reviewed By

Christine Crawford

Date

01/14/2026 04:39 PM

Started On: 01/14/2026 03:02 PM

LAFCO BUDGET - 2nd QUARTER BUDGET STATUS SUMMARY

FISCAL YEAR 2025/26

Account #	Account Name	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Year to Date	FY 25/26 Budget	% Budget
REVENUES								
403100	INVESTMENT EARNINGS-POOL	\$ -	\$ 5,485			\$ 5,485	\$ 3,000	182.82%
430020	OTHER GOVT AGENCY-COUNTY	\$ 276,117	\$ -			\$ 276,117	\$ 276,117	100%
430023	OTHER GOVT AGENCY-WEST SACRAMENTO	\$ 96,075	\$ -			\$ 96,075	\$ 96,075	100%
430025	OTHER GOVT AGENCY-WOODLAND	\$ 85,828	\$ -			\$ 85,828	\$ 85,828	100%
430027	OTHER GOVT AGENCY-WINTERS	\$ 8,970	\$ -			\$ 8,970	\$ 8,970	100%
430029	OTHER GOVT AGENCY-DAVIS	\$ 85,245	\$ -			\$ 85,245	\$ 85,245	100%
440520	OTH CHRG FR SVC-LAFCO FEES	\$ 1,450	\$ 1,031			\$ 2,481	\$ -	0.00%
470999	USE FUND BALANCE AVAILABLE-BUDGET ON	\$ 136,056				\$ 136,056	\$ 136,056	
	TOTAL AGENCY COST						\$ 552,235	
	TOTAL OTHER LISTED SOURCES						\$ 139,056	
	TOTAL FINANCING SOURCES	\$ 689,741	\$ 6,515	\$ -	\$ -	\$ 696,256	\$ 691,291	100.72%

LAFCO BUDGET - 2nd QUARTER BUDGET STATUS SUMMARY

FISCAL YEAR 2025/26

Account #	Account Name	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Year to Date	FY 25/26 Budget	% Budget
SALARIES AND BENEFITS								
500100	REGULAR EMPLOYEES	\$ 64,377	\$ 79,072			\$ 143,449	\$ 301,581	47.57%
500110	EXTRA HELP	\$ 5,126	\$ 1,013			\$ 6,140	\$ 15,000	40.93%
501100	RETIREMENT (CALPERS)	\$ 20,777	\$ 22,652			\$ 43,429	\$ 106,970	40.60%
501110	SOCIAL SECURITY TAX (OASDI)	\$ 4,127	\$ 5,331			\$ 9,459	\$ 23,758	39.81%
501120	MEDICARE TAX	\$ 965	\$ 1,247			\$ 2,212	\$ 5,420	40.81%
501130	HEALTH INSURANCE (Life Ins/EAP/in-lieu)	\$ 1,140	\$ 963			\$ 2,103	\$ 4,150	50.66%
501150	OPEB - RETIREE HEALTH INSURANCE	\$ 3,258	\$ 3,552			\$ 6,811	\$ 15,381	44.28%
501170	UNEMPLOYMENT INSURANCE	\$ -	\$ 99			\$ 99	\$ 185	53.51%
501180	WORKERS' COMP INSURANCE	\$ 538	\$ -			\$ 538	\$ 500	107.60%
501190	OTHER EMPLOYEE BENEFITS	\$ 8,288	\$ 13,167			\$ 21,455	\$ 68,152	31.48%
	TOTAL SALARY & BENEFITS	\$ 108,597	\$ 127,096	\$ -	\$ -	\$ 235,693	\$ 541,097	43.56%
SERVICES AND SUPPLIES								
510025	COMMUNICATIONS - INTERNAL CHARGE	\$ 522	\$ 522			\$ 1,044	\$ 2,025	51.56%
510030	FOOD	\$ -	\$ -			\$ -	\$ -	0.00%
510051	INSURANCE-PUBLIC LIABILITY	\$ 613	\$ -			\$ 613	\$ 613	100.00%
510070	MAINTENANCE-EQUIPMENT	\$ -	\$ -			\$ -	\$ 500	0.00%
510071	MAINTENANCE-BLDG IMPROVEMENT	\$ -	\$ 2,896			\$ 2,896	\$ 3,150	91.94%
510090	MEMBERSHIPS	\$ 4,912	\$ 1,398			\$ 6,310	\$ 7,200	87.64%
510110	OFFICE EXPENSE	\$ 87	\$ 269			\$ 356	\$ 750	47.42%
510111	OFFICE EXP-POSTAGE	\$ -	\$ -			\$ -	\$ 500	0.00%
510120	IT SERVICE-DEPARTMENT SYSTEM MAINTENANCE	\$ -	\$ -			\$ -	\$ 3,000	0.00%
510121	IT SERVICES-ERP (Enterprise/Resource/Planning)	\$ 1,175	\$ 1,175			\$ 2,350	\$ 4,758	49.39%
510122	IT SERVICES-CONNECTIVITY	\$ 1,444	\$ 1,444			\$ 2,888	\$ 5,740	50.31%
510150	COUNTY A-87 CHARGES	\$ -	\$ -			\$ -	\$ 24,046	0.00%
510160	PUBLICATIONS AND LEGAL NOTICES	\$ 304	\$ -			\$ 304	\$ 1,500	20.25%
510170	RENTS AND LEASES - EQUIPMENT	\$ 11	\$ 12			\$ 23	\$ 100	23.38%
510173	RENTS INTERNAL CHARGE (Records Storage-Archiv)	\$ -	\$ -			\$ -	\$ 1,650	0.00%
510180	TRAINING	\$ 2,100	\$ 825			\$ 2,925	\$ 5,000	58.50%
510190	MINOR EQUIPMENT (Computers)	\$ 1,775	\$ -			\$ 1,775	\$ 1,662	106.79%
510200	TRANSPORTATION AND TRAVEL	\$ 575	\$ 3,060			\$ 3,635	\$ 8,000	45.44%
510251	PROF & SPEC SVC AUDITING & ACCOUNTING	\$ -	\$ -			\$ -	\$ -	0.00%
510252	PROF & SPEC SVC INFO TECH SERVICES	\$ 2,520	\$ 220			\$ 2,740	\$ 8,000	34.25%
510256	PROF & SPEC SVC LEGAL SERVICES	\$ -	\$ -			\$ -	\$ 12,000	0.00%
510275	PROF & SPEC SVC OTHER	\$ 7,988	\$ -			\$ 7,988	\$ 30,000	26.63%
	TOTAL SERVICES & SUPPLIES	\$ 24,025	\$ 11,821	\$ -	\$ -	\$ 35,846	\$ 120,194	29.82%
OTHER CHARGES								
526601	PAYMENTS TO OTHER GOVERNMENT INSTITUTIONS					\$ -	\$ -	0.00%
	TOTAL OTHER CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
OTHER FINANCING USES								
590100	APPROP FOR CONTINGENCY					\$ -	\$ 25,000	0.00%
590999	CONTRIBUTIONS TO FUND BALANCE					\$ -	\$ 5,000	0.00%
	TOTAL OTHER FINANCING USES	\$ -	\$ 11,821	\$ -	\$ -	\$ -	\$ 30,000	0.00%
	TOTAL EXPENDITURES	\$ 132,623	\$ 150,738	\$ -	\$ -	\$ 271,539	\$ 691,291	39.28%

PostingDate	Account	Description	Amount	Event Code	Account Totals
ACCOUNT 403100 INVESTMENT EARNINGS - POOL					
10/01/2025	403100	Q1 INTEREST APPORTIONMENT FEE	132.70	JE	
10/01/2025	403100	Q1 INTEREST APPORTIONMENT	-5617.24	JE	-5484.54
ACCOUNT 440520 OTHER CHARGES FOR SERVICES - LAFCO FEE					
11/12/2025	440520	JD Trebec-Reimburse LAFCo DCS Work FY 2025-26 Q1	-1030.80	JE	-1030.80
ACCOUNT 450900 OTHER MISC REVENUE					
12/03/2025	450900	Q3 USBank Rebate 10/23/25	-98.34	CL	
12/03/2025	450900	Q3 2025 USBank Rebate	-100.92	CL	-199.26
ACCOUNT 500100 REGULAR EMPLOYEES					
11/21/2025	500100	Expense accrual	136.94	PW	
11/21/2025	500100	Expense accrual	1232.50	PW	
11/21/2025	500100	Expense accrual	25.00	PW	
11/21/2025	500100	Expense accrual	468.66	PW	
11/21/2025	500100	Expense accrual	117.16	PW	
11/21/2025	500100	Expense accrual	4217.94	PW	
11/21/2025	500100	Expense accrual	543.60	PW	
11/21/2025	500100	Expense accrual	3941.10	PW	
11/21/2025	500100	Expense accrual	951.30	PW	
11/07/2025	500100	Expense accrual	1369.44	PW	
11/07/2025	500100	Expense accrual	25.00	PW	
11/07/2025	500100	Expense accrual	117.16	PW	
11/07/2025	500100	Expense accrual	4686.60	PW	
11/07/2025	500100	Expense accrual	5300.10	PW	
11/07/2025	500100	Expense accrual	135.90	PW	

10/10/2025	500100	Expense accrual	1369.45	PW	
10/10/2025	500100	Expense accrual	25.00	PW	
10/10/2025	500100	Expense accrual	117.16	PW	
10/10/2025	500100	Expense accrual	4686.60	PW	
10/10/2025	500100	Expense accrual	271.80	PW	
10/10/2025	500100	Expense accrual	4620.60	PW	
10/10/2025	500100	Expense accrual	543.60	PW	
12/19/2025	500100	Expense accrual	1369.44	PW	
12/19/2025	500100	Expense accrual	25.00	PW	
12/19/2025	500100	Expense accrual	117.16	PW	
12/19/2025	500100	Expense accrual	4686.60	PW	
12/19/2025	500100	Expense accrual	5164.20	PW	
12/19/2025	500100	Expense accrual	271.80	PW	
10/24/2025	500100	Expense accrual	7862.56	PW	
12/05/2025	500100	Expense accrual	273.88	PW	
12/05/2025	500100	Expense accrual	1095.55	PW	
12/05/2025	500100	Expense accrual	167.38	PW	
12/05/2025	500100	Expense accrual	25.00	PW	
12/05/2025	500100	Expense accrual	937.32	PW	
12/05/2025	500100	Expense accrual	117.16	PW	
12/05/2025	500100	Expense accrual	3581.90	PW	
12/05/2025	500100	Expense accrual	543.60	PW	
12/05/2025	500100	Expense accrual	1087.20	PW	
12/05/2025	500100	Expense accrual	3805.20	PW	
10/24/2025	500100	Expense accrual	627.66	PW	
10/24/2025	500100	Expense accrual	741.78	PW	
10/24/2025	500100	Expense accrual	1403.95	PW	
10/24/2025	500100	Expense accrual	25.00	PW	
10/24/2025	500100	Expense accrual	117.16	PW	
10/24/2025	500100	Expense accrual	4686.60	PW	
10/24/2025	500100	Expense accrual	543.60	PW	
10/24/2025	500100	Expense accrual	4892.40	PW	79071.71

ACCOUNT 500110 EXTRA HELP

10/10/2025	500110	Expense accrual	1013.11	PW	1013.11
ACCOUNT 501110 RETIREMENT					
11/21/2025	501100	Expense accrual	136.67	PD	
11/21/2025	501100	Expense accrual	322.37	PD	
11/21/2025	501100	Expense accrual	479.42	PD	
11/21/2025	501100	Expense accrual	1130.81	PD	
11/21/2025	501100	Expense accrual	542.51	PD	
11/21/2025	501100	Expense accrual	1279.63	PD	
11/07/2025	501100		-48.04	P1	
11/07/2025	501100		-54.36	P1	
11/07/2025	501100		-13.69	P1	
11/07/2025	501100	Expense accrual	136.67	PD	
11/07/2025	501100	Expense accrual	322.37	PD	
11/07/2025	501100	Expense accrual	479.42	PD	
11/07/2025	501100	Expense accrual	1130.81	PD	
11/07/2025	501100	Expense accrual	542.51	PD	
11/07/2025	501100	Expense accrual	1279.63	PD	
10/24/2025	501100		-48.04	P1	
10/24/2025	501100		-54.36	P1	
10/24/2025	501100		-13.69	P1	
12/05/2025	501100		-48.04	P1	
12/05/2025	501100		-54.36	P1	
12/05/2025	501100		-13.69	P1	
10/10/2025	501100		-48.04	P1	
10/10/2025	501100		-54.36	P1	
10/10/2025	501100		-13.69	P1	
10/10/2025	501100	Expense accrual	136.67	PD	
10/10/2025	501100	Expense accrual	322.37	PD	
10/10/2025	501100	Expense accrual	479.42	PD	
10/10/2025	501100	Expense accrual	1130.81	PD	
10/10/2025	501100	Expense accrual	542.51	PD	
10/10/2025	501100	Expense accrual	1279.63	PD	
11/21/2025	501100		-48.04	P1	

11/21/2025	501100		-54.36	P1	
11/21/2025	501100		-13.69	P1	
12/19/2025	501100		-48.04	P1	
12/19/2025	501100		-54.36	P1	
12/19/2025	501100		-13.69	P1	
12/19/2025	501100	Expense accrual	136.67	PD	
12/19/2025	501100	Expense accrual	322.37	PD	
12/19/2025	501100	Expense accrual	479.42	PD	
12/19/2025	501100	Expense accrual	1130.81	PD	
12/19/2025	501100	Expense accrual	542.51	PD	
12/19/2025	501100	Expense accrual	1279.63	PD	
12/05/2025	501100	Expense accrual	136.67	PD	
12/05/2025	501100	Expense accrual	322.36	PD	
12/05/2025	501100	Expense accrual	479.42	PD	
12/05/2025	501100	Expense accrual	1130.81	PD	
12/05/2025	501100	Expense accrual	542.51	PD	
12/05/2025	501100	Expense accrual	1279.63	PD	
10/24/2025	501100	Expense accrual	136.67	PD	
10/24/2025	501100	Expense accrual	322.37	PD	
10/24/2025	501100	Expense accrual	479.42	PD	
10/24/2025	501100	Expense accrual	1130.81	PD	
10/24/2025	501100	Expense accrual	542.51	PD	
10/24/2025	501100	Expense accrual	1279.63	PD	22651.91
ACCOUNT 501110 OASDI					
11/21/2025	501110	Expense accrual	105.14	PD	
11/21/2025	501110	Expense accrual	318.58	PD	
11/21/2025	501110	Expense accrual	373.66	PD	
11/07/2025	501110	Expense accrual	105.14	PD	
11/07/2025	501110	Expense accrual	318.57	PD	
11/07/2025	501110	Expense accrual	373.67	PD	
10/10/2025	501110	Expense accrual	105.14	PD	
10/10/2025	501110	Expense accrual	62.81	PD	
10/10/2025	501110	Expense accrual	318.58	PD	

10/10/2025	501110	Expense accrual	373.66	PD	
12/19/2025	501110	Expense accrual	105.14	PD	
12/19/2025	501110	Expense accrual	271.03	PD	
12/19/2025	501110	Expense accrual	375.96	PD	
10/24/2025	501110	Expense accrual	487.48	PD	
12/05/2025	501110	Expense accrual	105.14	PD	
12/05/2025	501110	Expense accrual	271.03	PD	
12/05/2025	501110	Expense accrual	375.97	PD	
10/24/2025	501110	Expense accrual	105.14	PD	
10/24/2025	501110	Expense accrual	87.05	PD	
10/24/2025	501110	Expense accrual	318.58	PD	
10/24/2025	501110	Expense accrual	373.67	PD	5331.14

ACCOUNT 501120 FICA/ MEDICARE

11/21/2025	501120	Expense accrual	24.59	PD	
11/21/2025	501120	Expense accrual	74.51	PD	
11/21/2025	501120	Expense accrual	87.39	PD	
11/07/2025	501120	Expense accrual	24.59	PD	
11/07/2025	501120	Expense accrual	74.51	PD	
11/07/2025	501120	Expense accrual	87.39	PD	
10/10/2025	501120	Expense accrual	24.58	PD	
10/10/2025	501120	Expense accrual	14.69	PD	
10/10/2025	501120	Expense accrual	74.51	PD	
10/10/2025	501120	Expense accrual	87.39	PD	
12/19/2025	501120	Expense accrual	24.59	PD	
12/19/2025	501120	Expense accrual	63.39	PD	
12/19/2025	501120	Expense accrual	87.92	PD	
10/24/2025	501120	Expense accrual	114.01	PD	
12/05/2025	501120	Expense accrual	24.59	PD	
12/05/2025	501120	Expense accrual	63.38	PD	
12/05/2025	501120	Expense accrual	87.93	PD	
10/24/2025	501120	Expense accrual	24.59	PD	
10/24/2025	501120	Expense accrual	20.36	PD	
10/24/2025	501120	Expense accrual	74.50	PD	

10/24/2025	501120	Expense accrual	87.39	PD	1246.80
ACCOUNT 501130 HEALTH INSURANCE					
11/21/2025	501130	Expense accrual	1.50	PD	
11/21/2025	501130	Expense accrual	1.50	PD	
11/21/2025	501130	Expense accrual	1.50	PD	
11/21/2025	501130	Expense accrual	1.50	PD	
11/21/2025	501130	Expense accrual	227.25	PD	
11/21/2025	501130	Expense accrual	1.50	PD	
11/21/2025	501130	Expense accrual	1.50	PD	
11/07/2025	501130	Expense accrual	1.50	PD	
11/07/2025	501130	Expense accrual	1.50	PD	
11/07/2025	501130	Expense accrual	1.50	PD	
11/07/2025	501130	Expense accrual	1.50	PD	
11/07/2025	501130	Expense accrual	227.25	PD	
11/07/2025	501130	Expense accrual	1.50	PD	
11/07/2025	501130	Expense accrual	1.50	PD	
10/10/2025	501130	Expense accrual	1.50	PD	
10/10/2025	501130	Expense accrual	1.50	PD	
10/10/2025	501130	Expense accrual	1.50	PD	
10/10/2025	501130	Expense accrual	1.50	PD	
10/10/2025	501130	Expense accrual	227.25	PD	
10/10/2025	501130	Expense accrual	1.50	PD	
10/10/2025	501130	Expense accrual	1.50	PD	
12/19/2025	501130	Expense accrual	1.50	PD	
12/19/2025	501130	Expense accrual	1.50	PD	
12/19/2025	501130	Expense accrual	1.50	PD	
12/19/2025	501130	Expense accrual	1.50	PD	
12/19/2025	501130	Expense accrual	1.50	PD	
12/19/2025	501130	Expense accrual	1.50	PD	
12/05/2025	501130	Expense accrual	1.50	PD	
12/05/2025	501130	Expense accrual	1.50	PD	
12/05/2025	501130	Expense accrual	1.50	PD	
12/05/2025	501130	Expense accrual	1.50	PD	

12/05/2025	501130	Expense accrual	1.50	PD	
12/05/2025	501130	Expense accrual	1.50	PD	
10/24/2025	501130	Expense accrual	1.50	PD	
10/24/2025	501130	Expense accrual	1.50	PD	
10/24/2025	501130	Expense accrual	1.50	PD	
10/24/2025	501130	Expense accrual	1.50	PD	
10/24/2025	501130	Expense accrual	227.25	PD	
10/24/2025	501130	Expense accrual	1.50	PD	
10/24/2025	501130	Expense accrual	1.50	PD	963.00
ACCOUNT 501150 OPEB - RETIREE HEALTH INSURANCE					
11/21/2025	501150	Expense accrual	69.84	PD	
11/21/2025	501150	Expense accrual	244.99	PD	
11/21/2025	501150	Expense accrual	277.24	PD	
11/07/2025	501150	Expense accrual	69.84	PD	
11/07/2025	501150	Expense accrual	244.99	PD	
11/07/2025	501150	Expense accrual	277.24	PD	
10/10/2025	501150	Expense accrual	69.84	PD	
10/10/2025	501150	Expense accrual	244.99	PD	
10/10/2025	501150	Expense accrual	277.24	PD	
12/19/2025	501150	Expense accrual	69.84	PD	
12/19/2025	501150	Expense accrual	244.99	PD	
12/19/2025	501150	Expense accrual	277.24	PD	
12/05/2025	501150	Expense accrual	69.84	PD	
12/05/2025	501150	Expense accrual	244.99	PD	
12/05/2025	501150	Expense accrual	277.24	PD	
10/24/2025	501150	Expense accrual	69.84	PD	
10/24/2025	501150	Expense accrual	244.99	PD	
10/24/2025	501150	Expense accrual	277.24	PD	3552.42
ACCOUNT 501170 UNEMPLOYMENT INSURANCE					
12/15/2025	501170	FY25-26 UNEMPLOYMENT INS CHARGE	99.00	JE	99.00
ACCOUNT 501190 OTHER EMPLOYEE BENEFITS					
11/21/2025	501190	Expense accrual	48.64	PW	
11/21/2025	501190	Expense accrual	326.38	PW	

11/21/2025	501190	Expense accrual	65.46	PW	
11/21/2025	501190	Expense accrual	372.06	PW	
11/21/2025	501190	Expense accrual	522.60	PW	
11/21/2025	501190	Expense accrual	590.88	PW	
11/07/2025	501190	Expense accrual	48.64	PW	
11/07/2025	501190	Expense accrual	326.38	PW	
11/07/2025	501190	Expense accrual	65.46	PW	
11/07/2025	501190	Expense accrual	372.06	PW	
11/07/2025	501190	Expense accrual	522.60	PW	
11/07/2025	501190	Expense accrual	590.88	PW	
10/10/2025	501190	Expense accrual	48.64	PW	
10/10/2025	501190	Expense accrual	326.38	PW	
10/10/2025	501190	Expense accrual	65.46	PW	
10/10/2025	501190	Expense accrual	372.06	PW	
10/10/2025	501190	Expense accrual	522.60	PW	
10/10/2025	501190	Expense accrual	590.88	PW	
12/19/2025	501190	Expense accrual	48.64	PW	
12/19/2025	501190	Expense accrual	326.38	PW	
12/19/2025	501190	Expense accrual	1178.18	PW	
12/19/2025	501190	Expense accrual	550.24	PW	
12/19/2025	501190	Expense accrual	627.94	PW	
12/05/2025	501190	Expense accrual	48.64	PW	
12/05/2025	501190	Expense accrual	326.38	PW	
12/05/2025	501190	Expense accrual	1178.18	PW	
12/05/2025	501190	Expense accrual	550.24	PW	
12/05/2025	501190	Expense accrual	627.94	PW	
10/24/2025	501190	Expense accrual	48.64	PW	
10/24/2025	501190	Expense accrual	326.38	PW	
10/24/2025	501190	Expense accrual	65.46	PW	
10/24/2025	501190	Expense accrual	372.06	PW	
10/24/2025	501190	Expense accrual	522.60	PW	
10/24/2025	501190	Expense accrual	590.88	PW	13166.84

ACCOUNT 510025 COMMUNICATIONS INTERNAL CHARGE

12/01/2025	510025	FY25/26 Q1 TELECOM CHARGE	522.00	JE	522.00
ACCOUNT 510071 MAINTENANCE - BUILDING IMPROVMENTS					
12/15/2025	510071	FY25-26 TRANE DEBT SVC CHARGE	2896.00	JE	2896.00
ACCOUNT 510090 MEMBERSHIPS					
11/24/2025	510090	10380 - US BANCORP CARD SERVICES INC	1398.00	AD	1398.00
ACCOUNT 510110 OFFICE EXPENSE					
10/15/2025	510110	30125 - BLUE TRITON BRANDS INC	8.00	AD	
11/12/2025	510110	10058 - STAPLES CONTRACT & COMMERCIAL	201.63	AD	
12/18/2025	510110	10058 - STAPLES CONTRACT & COMMERCIAL	18.01	AD	
12/11/2025	510110	30125 - BLUE TRITON BRANDS INC	41.19	AD	268.83
ACCOUNT 510121 IT SERVICES - ERP					
12/01/2025	510121	FY25/26 Q2 ERP CHARGE	1175.00	JE	1175.00
ACCOUNT 510122 IT SERVICE - CONNECTIVITY					
12/01/2025	510122	FY25/26 Q2 CONNECTIVITY CHARGE	1444.00	JE	1444.00
ACCOUNT 510170 RENTS AND LEASES - EQUIPMENT					
10/15/2025	510170	30125 - BLUE TRITON BRANDS INC	5.49	AD	
12/11/2025	510170	30125 - BLUE TRITON BRANDS INC	5.99	AD	
12/11/2025	510170	30125 - BLUE TRITON BRANDS INC	0.48	AD	11.96
ACCOUNT 510180 TRAINING					
10/15/2025	510180	10380 - US BANCORP CARD SERVICES INC	825.00	AD	825.00
ACCOUNT 510200 TRANSPORTATION & TRAVEL					
11/24/2025	510200	12674 - CHRISTINE CRAWFORD	167.72	AD	
11/24/2025	510200	10380 - US BANCORP CARD SERVICES INC	2328.56	AD	
11/24/2025	510200	18993 - JD TREBEC	119.00	AD	
11/24/2025	510200	30403 - Desirae Leverett	444.84	AD	3060.12
ACCOUNT 510252 PROFESSIONAL &SPECIAL SERVICES - INFO TECH					
12/01/2025	510252	FY25-26 BB ADOBE ACROBAT PRO LIC-LAFCO	220.00	JE	220.00
ACCOUNT 100000 CASH IN TREASURY					
11/26/2025	100000	To zone balancing entry	-4458.12	ZB	
12/01/2025	100000	To zone balancing entry	-1175.00	ZB	
11/12/2025	100000	To zone balancing entry	1030.80	ZB	
12/19/2025	100000	To zone balancing entry	-19786.09	ZB	

10/24/2025	100000	To zone balancing entry	-20775.18	ZB	
10/09/2025	100000	To zone balancing entry	-7987.50	ZB	
11/20/2025	100000	To zone balancing entry	-201.63	ZB	
10/02/2025	100000	To zone balancing entry	-2734.81	ZB	
10/23/2025	100000	To zone balancing entry	-838.49	ZB	
12/05/2025	100000	To zone balancing entry	-19786.08	ZB	
12/03/2025	100000	To zone balancing entry	199.26	ZB	
12/24/2025	100000	To zone balancing entry	-47.66	ZB	
12/19/2025	100000	To zone balancing entry	116.09	ZB	
11/07/2025	100000	To zone balancing entry	-19263.82	ZB	
12/15/2025	100000	To zone balancing entry	-2896.00	ZB	
12/01/2025	100000	To zone balancing entry	-220.00	ZB	
11/07/2025	100000	To zone balancing entry	116.09	ZB	
11/21/2025	100000	To zone balancing entry	-19263.82	ZB	
12/05/2025	100000	To zone balancing entry	116.09	ZB	
12/01/2025	100000	To zone balancing entry	-1444.00	ZB	
10/10/2025	100000	To zone balancing entry	-20354.43	ZB	
10/24/2025	100000	To zone balancing entry	116.09	ZB	
10/24/2025	100000	To zone balancing entry	-8464.05	ZB	
11/21/2025	100000	To zone balancing entry	116.09	ZB	
12/24/2025	100000	To zone balancing entry	-18.01	ZB	
12/01/2025	100000	To zone balancing entry	-522.00	ZB	
10/01/2025	100000	To zone balancing entry	-132.70	ZB	
10/01/2025	100000	To zone balancing entry	5617.24	ZB	
12/15/2025	100000	To zone balancing entry	-99.00	ZB	
10/10/2025	100000	To zone balancing entry	116.09	ZB	-142924.55

ACCOUNT 200000 ACCOUNTS PAYABLE

11/24/2025	200000	Accounts payable accrual	-444.84	AC	
10/09/2025	200000	Payment Accrual	7987.50	AP	
10/15/2025	200000	Accounts payable accrual	-8.00	AC	
10/15/2025	200000	Accounts payable accrual	-5.49	AC	
11/26/2025	200000	Payment Accrual	2328.56	AP	
11/26/2025	200000	Payment Accrual	1398.00	AP	

11/26/2025	200000	Payment Accrual	167.72	AP	
11/26/2025	200000	Payment Accrual	119.00	AP	
11/26/2025	200000	Payment Accrual	444.84	AP	
11/24/2025	200000	Accounts payable accrual	-119.00	AC	
10/23/2025	200000	Payment Accrual	825.00	AP	
10/23/2025	200000	Payment Accrual	8.00	AP	
10/23/2025	200000	Payment Accrual	5.49	AP	
11/12/2025	200000	Accounts payable accrual	-201.63	AC	
10/02/2025	200000	Payment Accrual	634.81	AP	
10/02/2025	200000	Payment Accrual	2100.00	AP	
10/15/2025	200000	Accounts payable accrual	-825.00	AC	
12/24/2025	200000	Payment Accrual	5.99	AP	
12/24/2025	200000	Payment Accrual	0.48	AP	
12/24/2025	200000	Payment Accrual	41.19	AP	
12/24/2025	200000	Payment Accrual	18.01	AP	
11/24/2025	200000	Accounts payable accrual	-167.72	AC	
11/24/2025	200000	Accounts payable accrual	-2328.56	AC	
11/24/2025	200000	Accounts payable accrual	-1398.00	AC	
12/18/2025	200000	Accounts payable accrual	-18.01	AC	
12/11/2025	200000	Accounts payable accrual	-5.99	AC	
12/11/2025	200000	Accounts payable accrual	-0.48	AC	
12/11/2025	200000	Accounts payable accrual	-41.19	AC	
11/20/2025	200000	Payment Accrual	201.63	AP	10722.31

General Ledger Code

- AC Vendor Invoice Accrual
- AD Vendor Invoicer Distribution
- AP Vendor Payment
- CL Banking Transaction
- JE Journal Entry
- PD Employee Payroll Deduction
- PW Employee Payroll Wages
- ZB Interzone Balancing

LAFCO

Meeting Date: 01/29/2026

Information

SUBJECT

Review and file the Yolo Local Government 2025 Website Transparency Scorecard Results

RECOMMENDED ACTION

Review and file the 2025 Website Transparency Scorecard.

REASONS FOR RECOMMENDED ACTION

In the fall of 2017, the cities and County requested that LAFCo begin preparing website transparency scorecards on an annual basis to promote a shared vision of open government and transparency among local government agencies countywide, including cities, the County, special districts, and joint powers authorities. This effort is intended to foster public trust, accountability, and improved access to information.

BACKGROUND

The checklist criteria are intended to establish a generally accepted minimum standard for transparency and are not intended to function as a "best website" contest. We acknowledge that some larger and more resourced agencies go far above and beyond these criteria, providing higher levels of public service and communication. The goal for smaller agencies is not necessarily to achieve a high score at the outset, but rather to establish a baseline and encourage improvement from year to year.

Scorecard Results

Website transparency remained relatively consistent across most agency categories from 2023 through 2025. In general, an agency's website transparency appears to correlate with its operational capacity and available resources.

Pursuant to Senate Bill 929 (McGuire, Stats. 2018, ch. 206; Gov. Code § 53095.5), independent special districts are required to maintain a website or adopt an annual hardship resolution. Based on the 2025 scorecard results, five (5) independent districts are not in compliance with this requirement:

- Two cemetery districts (Capay and Knights Landing)
- One fire protection district (Elkhorn)
- Two reclamation districts (Reclamation Districts 307 and 730)

Cottonwood Cemetery District does not maintain a website but has adopted a hardship resolution and is therefore compliant for the current year.

City and County website content remains strong overall, with average transparency scores in the low-to-mid-90 percent range.

Special district transparency varies by district type and administrative capacity. Cemetery district scores remain low overall (approximately 40 percent), driven primarily by the two districts that lack websites. Community Services District scores remain stable in the mid-50 percent range, while County Service Areas continue to perform well, averaging approximately 89 percent.

Fire Protection District transparency improved notably over the three-year period, while water districts and reclamation districts show gradual improvement but continue to lag behind other district types. Reclamation District 765 established a limited web presence in 2025 and is no longer counted among districts lacking a website, though its transparency score remains low at 9 percent.

Joint Powers Authority website transparency remained relatively consistent, averaging approximately 55 percent over the three-year period. While several JPAs do not maintain a website, there is no statutory requirement for JPAs to do so.

Attachments

Att A,B,& C - Website Transparency Report

Form Review**Inbox**

Christine Crawford
Form Started By: Desirae Leverett
Final Approval Date: 01/15/2026

Reviewed By

Christine Crawford

Date

01/14/2026 04:46 PM
Started On: 01/14/2026 02:31 PM



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

– Dalai Lama

"A democracy requires accountability and accountability requires transparency."

– President Barack Obama



January 29, 2026

OVERVIEW

Yolo County residents are likely unaware of all the various local agencies that serve them. The most common method for the public to obtain this information today is the internet. Residents should be able to easily find the description of services provided, the names and contact information of board members and management, the budget, agendas and minutes of meetings, and other information. An effective website presence can also benefit the agency by making resources available online and save staff time.

In the fall of 2017, the cities and County requested LAFCo to begin preparing web transparency scorecards on an annual basis promoting a vision for open government and transparency for government agencies countywide (cities, County, special districts, and joint powers authorities), thereby fostering public trust and accountability.

The checklist criteria are intended to establish a generally accepted minimum standard for transparency, i.e., it is not intended to be a “best website” contest. We acknowledge some of our larger agencies go far above and beyond these criteria for higher levels of public service and communication. The goal for smaller agencies is not necessarily to have a high score at the outset, but to set a baseline that will hopefully see improvement from year to year.

WEBSITE CONTENT CHECKLIST

The scorecard is based on the following criteria to be included on each agency’s website or webpage. These criteria were borrowed from the 2015-16 Marin Web Transparency Report Card prepared by the Marin County Grand Jury, which consolidated several well-respected organizations’ checklists¹. LAFCo has adapted the checklist over the years to better suit Yolo’s local agencies.

Below is the current checklist used for this report.

1. Overview
 - a. Description of services/functions: What actions does the agency undertake and what services does the agency provide?
 - b. Boundary of service area: What specific area does the agency serve? (May not be applicable to all JPAs. If not, who (generally) or what agencies does the JPA serve?)
2. Budget
 - a. Budget for current fiscal year and three years prior to the current year.
 - b. Financial reserves policy: What is the agency's policy for designated reserves and reserve funds? (The policy should be in either the agency policy manual or found in the budget or audit reports).
3. Meetings
 - a. Board meeting schedule: When and where specifically does the agency meet?
 - b. Archive of Board meeting agendas & minutes for at least the last 6 months: Both approved minutes and past agendas
4. Elected & Appointed Officials
 - a. Board members (names, contact info, terms of office (terms do not apply to JPAs), compensation, and biography): Who specifically represents the public on the Board? How can the public contact them? When were they elected (or appointed)? How much do they earn in this role (as required by Assembly Bill 2040 effective January 1, 2015)?
 - b. Election procedure and deadlines: If the public wishes to apply to be on the Board, how and when can they do so? (Does not apply to JPAs)
 - c. Reimbursement and compensation policy: Which (if any) expenses incurred by the Board are reimbursed? Do the Board members receive compensation?

¹ *Sunshine Review (now Ballotpedia), Illinois Policy 10-Point Transparency Checklist, Institute for Local Government, and the Special District Leadership Foundation.*

5. Administrative Officials
 - a. General manager and key staff (names, contact info, compensation, and benefits): Who specifically runs the agency on a day-to-day basis? How can the public contact them? How much do they earn in this role (as required by Assembly Bill 2040 effective January 1, 2015)? What specific benefits are they eligible for (healthcare, retirement plan, educational benefits, etc.)?
6. Audits
 - a. Current financial audit
 - b. Financial audits for the three years prior to the current year².
7. Contracts
 - a. Current request for proposal and bidding opportunities
 - b. Instructions on how to submit a bid or proposal
8. Public Records
 - a. What is the best way for the public to request public records?
9. Revenue Sources
 - a. Summary of fees received: fees for services, if any.
 - b. Summary of revenue sources: bonds, taxes, loans and/or grants. The public should be able to understand how the agency is funded, generally speaking.
10. Agency Specific Criteria
 - a. Municipalities: Downloadable permit applications and zoning ordinances
 - b. Special Districts: Authorizing statute/enabling act (Principal Act or Special Act), board member ethics training certificates, link to the LAFCo website and any state agency providing oversight
 - c. Joint Powers Authorities: A copy of the joint powers agreement as filed and adopted (with any updates)

REVIEW AND SCORING PROCESS

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

The scoring rubric was determined based on the number of points on the checklist for which the criteria were completely met. If an agency partially met the criteria, partial points were awarded, and the checklist was denoted with an “incomplete”. LAFCo remains open to public and agency feedback about what items are working well, and which are not.

LAFCo provided initial outreach information multiple times when the program started up in 2018 to make agencies aware of the new scorecard, the checklist and process to expect. Website demonstrations were held for special districts in person and via webinar (which was recorded and can still be viewed). Now that the program is up and running on a regular schedule, LAFCo sends all the agencies a courtesy letter each summer reminding agencies of scoring to occur in the fall and the website transparency scorecard after its finalized, typically in January.

² Audits are due to the State Controller’s Office following close of fiscal year as follows: for cities/county by the following March 31; special districts by the following June 30 unless a 2, 3 or 5-year interval has been approved by the County Auditor; and JPAs by the following June 30.

LOCAL AGENCIES AND TRANSPARENCY SCORES

There are 5 cities/county, 47 special districts (28 independent and 19 dependent districts), 18 local joint powers authorities, and LAFCo for a total of 70 local agencies included in this scorecard as listed below. Dependent districts may have a local advisory body (or in the case of many fire protection districts, Board of Supervisors authority delegated to a local fire commission) but ultimately answer to a city or county. Independent districts have locally elected or appointed boards for independent decision making.

Every independent special district in California is required to either maintain a website by January 1, 2020, or adopt a hardship resolution annually. Senate Bill 929 added Government Code sections 6270.6 and 53087.8. There is no legal requirement for dependent special districts and JPAs to maintain a website³.

Agencies	% Websites			
	per Category	2023	2024	2025
CITIES/County	100%	92%	89%	92%
Davis		93%	90%	90%
West Sacramento		92%	92%	95%
Winters		94%	81%	92%
Woodland		93%	93%	95%
Yolo County		90%	90%	90%
CEMETERY DISTRICTS (Independent)	50%	39%	41%	41%
Capay Cemetery District		0%	0%	0%
Cottonwood Cemetery District		0%	0%	0%
Davis Cemetery District		99%	100%	100%
Knights Landing Cemetery District		0%	0%	0%
Mary's Cemetery District		42%	52%	57%
Winters Cemetery District		90%	94%	88%
COMMUNITY SERVICES DISTRICTS (CSD) (Independent)	100%	58%	55%	58%
Cacheville CSD		36%	36%	45%
Esparto CSD		99%	95%	99%
Knights Landing CSD		43%	32%	36%
Madison CSD		55%	57%	52%
COUNTY SERVICE AREAS (CSA) (dependent)	100%	93%	89%	89%
Dunnigan CSA		95%	95%	95%
El Macero CSA		91%	97%	94%
Garcia Bend CSA		96%	97%	97%
North Davis Meadows CSA		91%	97%	100%
Snowball CSA		90%	80%	80%
Wild Wings CSA		89%	90%	87%
Willowbank CSA		97%	70%	70%
PORT DISTRICTS (dependent)	100%	83%	78%	84%
Yolo-Sacramento Port District		83%	78%	84%
RESOURCE CONSERVATION DISTRICTS (RCD) (independent)	100%	71%	83%	83%
Yolo County RCD		71%	83%	83%
WATER DISTRICTS (independent)	100%	64%	60%	67%
Dunnigan Water District		49%	50%	58%
Knights Landing Ridge Drainage District		62%	62%	67%
Yolo County Flood Control & Water Conservation District		82%	67%	75%

³ Shading indicates:

- **Red** = district is not in compliance with SB 929 (i.e., it is independent, does not have a website, and has not filed a current adopted hardship resolution with LAFCo).
- **Yellow** = district does not have a website but has adopted a hardship resolution, and therefore it is in compliance with SB 929.
- **Green** = district does not have a website, but it's not legally required.

FIRE PROTECTION DISTRICTS (FPD) (independent unless noted)	86%	53%	56%	67%
Capay FPD (dependent)		97%	90%	100%
Clarksburg FPD		63%	63%	74%
Dunnigan FPD (dependent)		29%	27%	70%
East Davis FPD (dependent)		48%	55%	52%
Elkhorn FPD		0%	0%	0%
Esparto FPD (dependent)		34%	28%	75%
Knights Landing FPD (dependent)		70%	64%	70%
Madison FPD		36%	45%	43%
No Man's Land FPD (dependent)		0%	0%	0%
Springlake FPD (dependent)		89%	89%	95%
West Plainfield FPD (dependent)		26%	41%	68%
Willow Oak FPD (dependent)		22%	61%	72%
Winters FPD (dependent)		94%	90%	100%
Yolo FPD		94%	93%	95%
Zamora FPD		97%	95%	95%
RECLAMATION DISTRICTS (RD) (independent)	58%	36%	44%	51%
RD 150		90%	89%	95%
RD 307		0%	0%	0%
RD 537		24%	21%	34%
RD 730		0%	0%	0%
RD 765		0%	0%	9%
RD 787		23%	33%	38%
RD 900 (dependent)		61%	92%	93%
RD 999		97%	95%	95%
RD 1600		47%	84%	93%
RD 2035		20%	23%	53%
Local Joint Powers Authorities (JPA)	72%	55%	55%	56%
Conaway Ranch		0%	0%	0%
Davis Public Facilities Financing Authority		93%	93%	100%
River City Regional Stadium Financing Authority		76%	66%	55%
Riverfront Authority		10%	10%	10%
Valley Clean Energy Alliance		97%	97%	100%
West Sacramento Area Flood Control Agency ("West SAFCA")		74%	79%	80%
West Sacramento Financing Authority		70%	78%	85%
Winters Branch Library Financing Authority		0%	0%	0%
Winters Public Finance Authority		0%	0%	0%
Woodland-Davis Clean Water Agency		58%	72%	90%
Woodland Finance Authority		0%	0%	0%
Yolo Animal Services Planning Agency		88%	88%	75%
Yolo County Law Library		52%	46%	45%
Yolo County Public Agencies Financing Authority		0%	0%	0%
YC Public Agency Risk Management Insurance Authority ("YCPARMIA")		100%	100%	100%
Yolo Emergency Communications Agency ("YECA")		100%	100%	100%
Yolo Habitat Conservancy		95%	94%	100%
Yolo Subbasin Groundwater Agency		78%	75%	75%
Local Agency Formation Commission	100%	100%	100%	100%
Yolo LAFCo		100%	100%	100%

SCORECARD RESULTS

The checklist criteria are intended to establish a generally accepted minimum standard for transparency. We acknowledge some of our larger agencies go far above and beyond these criteria for higher levels of public service and communication. The goal for smaller agencies is not necessarily to have a high score at the outset, but to set a baseline that will hopefully see improvement from year to year.

CITIES/COUNTY

City and county websites continue to demonstrate a high level of transparency overall. Average scores declined slightly from 92% in 2023 to 89% in 2024, followed by an improvement to 92% in 2025, indicating that most agencies have maintained strong compliance with transparency requirements over time.

SPECIAL DISTRICTS

Website transparency among special districts continues to vary by district type, though several categories show gradual improvement. As of 2025, 24 of 28 independent special districts (86%) have a website, reflecting a modest improvement from prior years.

Cemetery districts remain the lowest-performing category overall, averaging 39% in 2023, 41% in 2024, and 41% in 2025. While Davis Cemetery District and Winters Cemetery District score very high individually, several cemetery districts continue to score 0%, which keeps the category average low.

Community services districts (CSDs) have remained relatively stable, with average scores of 58% in 2023, 55% in 2024, and 58% in 2025. Esparto CSD consistently scores very high, while the remaining districts fall within the mid-range.

County service areas (CSAs) continue to perform well overall, with average scores of 93% in 2023 and 89% in both 2024 and 2025, reflecting generally strong transparency across this category.

Fire protection districts (FPDs) show the most notable improvement over the three-year period, increasing from 53% in 2023, to 56% in 2024, and 67% in 2025. This improvement is likely influenced in part by recent municipal service reviews (MSRs) and increased attention to website compliance.

The Sacramento-Yolo ort District has remained relatively consistent, with scores of 83% in 2023, 78% in 2024, and 84% in 2025.

The Yolo County Resource Conservation District (RCD) improved from 71% in 2023 to 83% in 2024, remaining at 83% in 2025.

Water districts showed moderate performance overall, with scores of 64% in 2023, 60% in 2024, and 67% in 2025.

Reclamation districts (RDs) continue to lag behind other categories but show gradual improvement, increasing from 36% in 2023, to 44% in 2024, and 51% in 2025. Its notable that RD 765 created a new website in 2025 following recent MSR recommendations.

Special districts can be divided generally into two different categories: dependent and independent. Dependent districts are formed and may have a local advisory body but ultimately answer to a city or county. Examples include the CSAs and some FPDs which can be formed either way. Independent districts have locally elected or appointed boards and make independent decisions (i.e., not subject to a city or county). Examples include CSDs, cemetery districts, reclamation districts, and water districts, among others. One reason why this is an important distinction is that legislation was passed in 2018 (SB 929 McGuire) which requires independent special districts to have a website by January 1, 2020, or adopt a hardship resolution annually⁴. There are six (6) independent districts which are currently not in compliance with this law including 3 cemetery districts, 1 fire protection district, and 2 reclamation districts.

⁴ Senate Bill 929 added Government Code sections 6270.6 and 53087.8

JOINT POWERS AGENCIES/AUTHORITIES (JPAs)

JPAs can take many varied forms. For the purposes of the Website Transparency Scorecard, LAFCo focused on the JPAs that operate locally as opposed to multi-county or statewide JPAs. Some of these local JPAs have an office with dedicated staff and others operate more as a “paper” JPA. As one might expect, the JPAs with dedicated staff and resources generally tend to have a website with more content while “paper” JPAs do not. Like the dependent districts, member agencies should work with “paper” JPAs to have a page on the agency website, such as the financing authorities. The joint powers agencies/authorities’ scorecards remained relatively consistent as compared to last year with an average score of 56%.

WEBSITE RESOURCES

Streamline web <https://www.getstreamline.com/> offers a powerful, flexible content management system designed specifically for smaller local governments (used by Yolo LAFCo and several other districts and JPAs in the county) on a monthly fee, sliding scale based on agency budget.

The Special District Leadership Foundation (SDLF), a foundation arm of the California Special District Association (CSDA), provides scholarship funds for special districts to create their own website to comply with new requirements. Funding is available to districts either without a compliant website or no website at all. Applications are evaluated on the 15th of each month until the funds are gone for the year. Follow this link to download the simple, one-page application: <https://www.sdlf.org/scholarships/sdlf-scholarships>.

ATTACHMENTS

- A. Scorecard summaries by agency type
- B. Detailed scorecard for each agency
- C. Yolo Local Government Transparency and Accountability Program adopted fall 2017

Yolo County Web Transparency Scorecards

Cities

City of Davis	
Score: 90%	
Overview	✓
Budget	✓
Meetings	⊗
Elected Officials	✓
Administrative Officials	✓
Audits	⊗
Contracts	✓
Public Records	✓
Revenue Sources	✓
Agency Specific	✓

City of West Sacramento	
Score: 95%	
Overview	✓
Budget	⊗
Meetings	✓
Elected Officials	✓
Administrative Officials	✓
Audits	✓
Contracts	✓
Public Records	✓
Revenue Sources	✓
Agency Specific	✓

City of Winters	
Score: 92%	
Overview	⊗
Budget	✓
Meetings	✓
Elected Officials	✓
Administrative Officials	✓
Audits	⊗
Contracts	✓
Public Records	✓
Revenue Sources	✓
Agency Specific	✓

City of Woodland	
Score: 95%	
Overview	✓
Budget	✓
Meetings	✓
Elected Officials	✓
Administrative Officials	✓
Audits	⊗
Contracts	✓
Public Records	✓
Revenue Sources	✓
Agency Specific	✓

County

County of Yolo	
Score: 90%	
Overview	✓
Budget	⊗
Meetings	✓
Elected Officials	✓
Administrative Officials	✓
Audits	✓
Contracts	✓
Public Records	⊗
Revenue Sources	✓
Agency Specific	✓

Yolo County Web Transparency Scorecards

Cemetery Districts

Capay Cemetery District	
Score: 0%	
Overview	✘
Budget	✘
Meetings	✘
Elected Officials	✘
Administrative Officials	✘
Audits	✘
Contracts	✘
Public Records	✘
Revenue Sources	✘
Agency Specific	✘

Cottonwood Cemetery District	
Score: 0%	
Overview	✘
Budget	✘
Meetings	✘
Elected Officials	✘
Administrative Officials	✘
Audits	✘
Contracts	✘
Public Records	✘
Revenue Sources	✘
Agency Specific	✘

Davis Cemetery District	
Score: 100%	
Overview	✔
Budget	✔
Meetings	✔
Elected Officials	✔
Administrative Officials	✔
Audits	✔
Contracts	✔
Public Records	✔
Revenue Sources	✔
Agency Specific	✔

Knights Landing Cemetery District	
Score: 0%	
Overview	✘
Budget	✘
Meetings	✘
Elected Officials	✘
Administrative Officials	✘
Audits	✘
Contracts	✘
Public Records	✘
Revenue Sources	✘
Agency Specific	✘

Mary's Cemetery District	
Score: 57%	
Overview	✔
Budget	⊖
Meetings	✔
Elected Officials	⊖
Administrative Officials	✔
Audits	✘
Contracts	✘
Public Records	✘
Revenue Sources	✔
Agency Specific	⊖

Winters Cemetery District	
Score: 88%	
Overview	✔
Budget	⊖
Meetings	✔
Elected Officials	✔
Administrative Officials	✔
Audits	✔
Contracts	⊖
Public Records	✔
Revenue Sources	⊖
Agency Specific	⊖

Community Service Districts (CSDs)

Cacheville CSD	
Score: 45%	
Overview	✔
Budget	⊖
Meetings	✔
Elected Officials	⊖
Administrative Officials	✔
Audits	✘
Contracts	✘
Public Records	✘
Revenue Sources	⊖
Agency Specific	✘

Esparto CSD	
Score: 99%	
Overview	✔
Budget	✔
Meetings	✔
Elected Officials	✔
Administrative Officials	✔
Audits	✔
Contracts	✔
Public Records	✔
Revenue Sources	✔
Agency Specific	⊖

Knights Landing CSD	
Score: 36%	
Overview	✔
Budget	✘
Meetings	✔
Elected Officials	⊖
Administrative Officials	✔
Audits	✘
Contracts	✘
Public Records	✘
Revenue Sources	✘
Agency Specific	✘

Madison CSD	
Score: 52%	
Overview	⊖
Budget	✘
Meetings	✔
Elected Officials	⊖
Administrative Officials	✔
Audits	✘
Contracts	✔
Public Records	✘
Revenue Sources	⊖
Agency Specific	⊖

Yolo County Web Transparency Scorecards

County Service Areas (CSAs)

Dunnigan CSA	
Score: 95%	
Overview	✓
Budget	⊘
Meetings	⊘
Elected Officials	✓
Administrative Officials	✓
Audits	✓
Contracts	✓
Public Records	✓
Revenue Sources	✓
Agency Specific	✓

El Macero CSA	
Score: 94%	
Overview	✓
Budget	⊘
Meetings	✓
Elected Officials	✓
Administrative Officials	✓
Audits	✓
Contracts	✓
Public Records	✓
Revenue Sources	✓
Agency Specific	✓

Garcia Bend CSA	
Score: 97%	
Overview	✓
Budget	⊘
Meetings	✓
Elected Officials	✓
Administrative Officials	✓
Audits	✓
Contracts	✓
Public Records	✓
Revenue Sources	✓
Agency Specific	✓

North Davis Meadows CSA	
Score: 100%	
Overview	✓
Budget	✓
Meetings	✓
Elected Officials	✓
Administrative Officials	✓
Audits	✓
Contracts	✓
Public Records	✓
Revenue Sources	✓
Agency Specific	✓

Snowball CSA	
Score: 80%	
Overview	✓
Budget	⊘
Meetings	✓
Elected Officials	✓
Administrative Officials	✓
Audits	✗
Contracts	✓
Public Records	✓
Revenue Sources	⊘
Agency Specific	✓

Wild Wings CSA	
Score: 87%	
Overview	✓
Budget	✓
Meetings	⊘
Elected Officials	✓
Administrative Officials	✓
Audits	✗
Contracts	✓
Public Records	✓
Revenue Sources	✓
Agency Specific	✓

Willowbank CSA	
Score: 70%	
Overview	✓
Budget	✗
Meetings	✗
Elected Officials	✓
Administrative Officials	✓
Audits	✗
Contracts	✓
Public Records	✓
Revenue Sources	✓
Agency Specific	✓

Yolo County Web Transparency Scorecards

Fire Protection Districts (FPDs)

Capay Valley FPD	Clarksburg FPD	Dunnigan FPD	East Davis FPD	Elkhorn FPD
Score: 100%	Score: 74%	Score: 70%	Score: 52%	Score: 0%
Overview ✓	Overview ✓	Overview ⊗	Overview ✓	Overview ✗
Budget ✓	Budget ⊗	Budget ⊗	Budget ⊗	Budget ✗
Meetings ✓	Meetings ✓	Meetings ✓	Meetings ✓	Meetings ✗
Elected Officials ✓	Elected Officials ⊗	Elected Officials ✓	Elected Officials ✓	Elected Officials ✗
Administrative Officials ✓	Administrative Officials ✓	Administrative Officials ✓	Administrative Officials ✓	Administrative Officials ✗
Audits ✓	Audits ⊗	Audits ✓	Audits ✗	Audits ✗
Contracts ✓	Contracts ⊗	Contracts ✗	Contracts ✗	Contracts ✗
Public Records ✓	Public Records ✓	Public Records ✓	Public Records ✗	Public Records ✗
Revenue Sources ✓	Revenue Sources ✓	Revenue Sources ✓	Revenue Sources ✗	Revenue Sources ✗
Agency Specific ✓	Agency Specific ⊗	Agency Specific ⊗	Agency Specific ⊗	Agency Specific ✗
Score: 75%	Score: 70%	Score: 43%	Score: 0%	Score: 95%
Overview ✓	Overview ✓	Overview ✓	Overview ✓	Overview ✓
Budget ⊗	Budget ⊗	Budget ⊗	Budget ⊗	Budget ✓
Meetings ✓	Meetings ✓	Meetings ✓	Meetings ✓	Meetings ✓
Elected Officials ✓	Elected Officials ✓	Elected Officials ⊗	Elected Officials ⊗	Elected Officials ✓
Administrative Officials ✓	Administrative Officials ✓	Administrative Officials ✓	Administrative Officials ✓	Administrative Officials ✓
Audits ✓	Audits ⊗	Audits ✗	Audits ✗	Audits ✓
Contracts ✗	Contracts ✗	Contracts ✗	Contracts ✗	Contracts ✓
Public Records ✓	Public Records ✓	Public Records ✗	Public Records ✗	Public Records ✓
Revenue Sources ⊗	Revenue Sources ⊗	Revenue Sources ✗	Revenue Sources ✗	Revenue Sources ✓
Agency Specific ⊗	Agency Specific ⊗	Agency Specific ⊗	Agency Specific ⊗	Agency Specific ⊗
Score: 68%	Score: 72%	Score: 100%	Score: 95%	Score: 95%
Overview ✓	Overview ✓	Overview ✓	Overview ✓	Overview ✓
Budget ✓	Budget ⊗	Budget ✓	Budget ⊗	Budget ✓
Meetings ✓	Meetings ⊗	Meetings ✓	Meetings ✓	Meetings ✓
Elected Officials ⊗	Elected Officials ✓	Elected Officials ✓	Elected Officials ✓	Elected Officials ✓
Administrative Officials ✓	Administrative Officials ✓	Administrative Officials ✓	Administrative Officials ✓	Administrative Officials ✓
Audits ✗	Audits ✗	Audits ✓	Audits ✓	Audits ⊗
Contracts ✗	Contracts ✗	Contracts ✓	Contracts ✓	Contracts ✓
Public Records ✓	Public Records ✓	Public Records ✓	Public Records ✓	Public Records ✓
Revenue Sources ✓	Revenue Sources ✓	Revenue Sources ✓	Revenue Sources ✓	Revenue Sources ✓
Agency Specific ⊗	Agency Specific ✓	Agency Specific ✓	Agency Specific ✓	Agency Specific ✓

Yolo County Web Transparency Scorecards

Reclamation Districts

Reclamation District 150	
Score: 95%	
Overview	✓
Budget	✓
Meetings	✓
Elected Officials	✓
Administrative Officials	✓
Audits	✓
Contracts	✓
Public Records	✓
Revenue Sources	✓
Agency Specific	⊘

Reclamation District 307	
Score: 0%	
Overview	✗
Budget	✗
Meetings	✗
Elected Officials	✗
Administrative Officials	✗
Audits	✗
Contracts	✗
Public Records	✗
Revenue Sources	✗
Agency Specific	✗

Reclamation District 537	
Score: 34%	
Overview	✓
Budget	✗
Meetings	⊘
Elected Officials	⊘
Administrative Officials	✓
Audits	✗
Contracts	✗
Public Records	✗
Revenue Sources	✗
Agency Specific	✗

Reclamation District 730	
Score: 0%	
Overview	✗
Budget	✗
Meetings	✗
Elected Officials	✗
Administrative Officials	✗
Audits	✗
Contracts	✗
Public Records	✗
Revenue Sources	✗
Agency Specific	✗

Reclamation District 765	
Score: 9%	
Overview	⊘
Budget	✗
Meetings	⊘
Elected Officials	⊘
Administrative Officials	✗
Audits	✗
Contracts	✗
Public Records	✗
Revenue Sources	✗
Agency Specific	✗

Reclamation District 787	
Score: 38%	
Overview	✓
Budget	✗
Meetings	✓
Elected Officials	⊘
Administrative Officials	✓
Audits	✗
Contracts	✗
Public Records	✗
Revenue Sources	✗
Agency Specific	⊘

Reclamation District 900	
Score: 93%	
Overview	✓
Budget	✓
Meetings	✓
Elected Officials	⊘
Administrative Officials	✓
Audits	✓
Contracts	✓
Public Records	✓
Revenue Sources	✓
Agency Specific	⊘

Reclamation District 999	
Score: 95%	
Overview	✓
Budget	✓
Meetings	✓
Elected Officials	✓
Administrative Officials	✓
Audits	✓
Contracts	✓
Public Records	✓
Revenue Sources	✓
Agency Specific	⊘

Reclamation District 1600	
Score: 93%	
Overview	✓
Budget	⊘
Meetings	✓
Elected Officials	✓
Administrative Officials	✓
Audits	✓
Contracts	✓
Public Records	✓
Revenue Sources	✓
Agency Specific	⊘

Reclamation District 2035	
Score: 53%	
Overview	⊘
Budget	⊘
Meetings	✓
Elected Officials	⊘
Administrative Officials	✓
Audits	✗
Contracts	✗
Public Records	✓
Revenue Sources	⊘
Agency Specific	✗

KLRDD	
Score: 67%	
Overview	✓
Budget	✗
Meetings	⊘
Elected Officials	✓
Administrative Officials	✓
Audits	✗
Contracts	✓
Public Records	✓
Revenue Sources	⊘
Agency Specific	⊘

Yolo County Web Transparency Scorecards

Resource Conservation Districts

Yolo County Resource Conservation District	
Score: 83%	
Overview	✓
Budget	⊗
Meetings	✓
Elected Officials	✓
Administrative Officials	✓
Audits	✓
Contracts	✓
Public Records	✓
Revenue Sources	⊗
Agency Specific	⊗

River Port Districts

Yolo-Sacramento Port District	
Score: 84%	
Overview	✓
Budget	⊗
Meetings	⊗
Elected Officials	⊗
Administrative Officials	✓
Audits	✓
Contracts	✓
Public Records	✓
Revenue Sources	✓
Agency Specific	⊗

Water Districts

Dunnigan Water District	
Score: 58%	
Overview	✓
Budget	✗
Meetings	⊗
Elected Officials	⊗
Administrative Officials	✓
Audits	✗
Contracts	✓
Public Records	✓
Revenue Sources	✗
Agency Specific	⊗

YFCWCD	
Score: 75%	
Overview	✓
Budget	✓
Meetings	✓
Elected Officials	✓
Administrative Officials	✓
Audits	✓
Contracts	✗
Public Records	✗
Revenue Sources	✓
Agency Specific	⊗

Yolo County Web Transparency Scorecards

Local JPAs (i.e. excludes multi-county or statewide JPAs)

Conaway Ranch Score: 0%	Davis Public Facilities Financing Authority Score: 100%	River City Regional Stadium Financing Authority Score: 55%	Riverfront Score: 10%	Valley Clean Energy Alliance Score: 100%
Overview ✘	Overview ✔	Overview ☹	Overview ✔	Overview ✔
Budget ✘	Budget ✔	Budget ✘	Budget ✘	Budget ✔
Meetings ✘	Meetings ✔	Meetings ✔	Meetings ✘	Meetings ✔
Elected Officials ✘	Elected Officials ✔	Elected Officials ✘	Elected Officials ✘	Elected Officials ✔
Administrative Officials ✘	Administrative Officials ✔	Administrative Officials ✔	Administrative Officials ✘	Administrative Officials ✔
Audits ✘	Audits ✔	Audits ✔	Audits ✘	Audits ✔
Contracts ✘	Contracts ✔	Contracts ✔	Contracts ✘	Contracts ✔
Public Records ✘	Public Records ✔	Public Records ✔	Public Records ✘	Public Records ✔
Revenue Sources ✘	Revenue Sources ✔	Revenue Sources ✘	Revenue Sources ✘	Revenue Sources ✔
Agency Specific ✘	Agency Specific ✔	Agency Specific ✘	Agency Specific ✘	Agency Specific ✔
WSAFCA Score: 80%	West Sacramento Financing Authority Score: 85%	Winters Branch Library Financing Authority Score: 0%	Winters Public Finance Authority Score: 0%	Woodland-Davis Clean Water Agency Score: 90%
Overview ✔	Overview ✔	Overview ✘	Overview ✘	Overview ✔
Budget ☹	Budget ✘	Budget ✘	Budget ✘	Budget ✔
Meetings ✔	Meetings ✔	Meetings ✘	Meetings ✘	Meetings ✔
Elected Officials ☹	Elected Officials ☹	Elected Officials ✘	Elected Officials ✘	Elected Officials ✔
Administrative Officials ✔	Administrative Officials ✔	Administrative Officials ✘	Administrative Officials ✘	Administrative Officials ✔
Audits ✔	Audits ✔	Audits ✘	Audits ✘	Audits ✘
Contracts ✔	Contracts ✔	Contracts ✘	Contracts ✘	Contracts ✔
Public Records ✔	Public Records ✔	Public Records ✘	Public Records ✘	Public Records ✔
Revenue Sources ✔	Revenue Sources ✔	Revenue Sources ✘	Revenue Sources ✘	Revenue Sources ✔
Agency Specific ✘	Agency Specific ✔	Agency Specific ✘	Agency Specific ✘	Agency Specific ✔
Woodland Finance Authority Score: 0%	Yolo Animal Services Planning Agency Score: 75%	Yolo County Law Library Score: 45%	Yolo County Public Agencies Financing Authority Score: 0%	YCPARMIA Score: 100%
Overview ✘	Overview ✔	Overview ✔	Overview ✘	Overview ✔
Budget ✘	Budget ✔	Budget ✘	Budget ✘	Budget ✔
Meetings ✘	Meetings ✔	Meetings ✘	Meetings ✘	Meetings ✔
Elected Officials ✘	Elected Officials ☹	Elected Officials ☹	Elected Officials ✘	Elected Officials ✔
Administrative Officials ✘	Administrative Officials ✘	Administrative Officials ✘	Administrative Officials ✘	Administrative Officials ✔
Audits ✘	Audits ✔	Audits ✘	Audits ✘	Audits ✔
Contracts ✘	Contracts ✔	Contracts ✔	Contracts ✘	Contracts ✔
Public Records ✘	Public Records ✘	Public Records ✔	Public Records ✘	Public Records ✔
Revenue Sources ✘	Revenue Sources ✔	Revenue Sources ☹	Revenue Sources ✘	Revenue Sources ✔
Agency Specific ✘	Agency Specific ✔	Agency Specific ☹	Agency Specific ✘	Agency Specific ✔

Yolo County Web Transparency Scorecards

JPA's (con't)

YECA	
Score: 100%	
Overview	✓
Budget	✓
Meetings	✓
Elected Officials	✓
Administrative Officials	✓
Audits	✓
Contracts	✓
Public Records	✓
Revenue Sources	✓
Agency Specific	✓

Yolo Habitat Conservancy	
Score: 100%	
Overview	✓
Budget	✓
Meetings	✓
Elected Officials	✓
Administrative Officials	✓
Audits	✓
Contracts	✓
Public Records	✓
Revenue Sources	✓
Agency Specific	✓

Yolo Subbasin Groundwater Agency	
Score: 75%	
Overview	✓
Budget	⊘
Meetings	✓
Elected Officials	✓
Administrative Officials	✓
Audits	✗
Contracts	✗
Public Records	✓
Revenue Sources	✓
Agency Specific	✓

LAFCo

Yolo LAFCo	
Score: 100%	
Overview	✓
Budget	✓
Meetings	✓
Elected Officials	✓
Administrative Officials	✓
Audits	✓
Contracts	✓
Public Records	✓
Revenue Sources	✓
Agency Specific	✓

Agency Type	Agency Name	Checklist Scores	Notes	Website?
Cities				
	City of Davis	90%		www.cityofdavis.org
	City of West Sacramento	95%		www.cityofwestsacramento.org
	City of Winters	92%		www.cityofwinters.org
	City of Woodland	95%		www.cityofwoodland.org
County				
	County of Yolo	90%		www.yolocounty.org
LAFCo				
	Yolo LAFCo	100%		www.yololafco.org
Cemetery Districts				
	Capay Cemetery District	0%	Non-Compliant	NO Website
	Cottonwood Cemetery District	0%	Non-Compliant	NO Website
	Davis Cemetery District	100%		www.daviscemetery.org
	Knights Landing Cemetery District	0%	Non-Compliant	NO Website
	Mary's Cemetery District	0%		www.maryscemetery.org
	Winters Cemetery District	88%		www.winterscemetery.org
Community Service Districts				
	Cacheville Community Services District	45%		www.cacheville.specialdistrict.org
	Esparto Community Services District	99%		www.ecsd-ca.org
	Knights Landing Community Services District	36%		klcsd.specialdistrict.org
	Madison Community Services District	52%		www.madisoncsd.org
County Service Areas				
	Dunnigan County Service Area	95%		yolocounty.org/government/general-government-departments/county-administrator/count
	El Macero County Service Area	94%		yolocounty.org/government/general-government-departments/county-administrator/count
	Garcia Bend County Service Area	97%		yolocounty.org/government/general-government-departments/county-administrator/count
	North Davis Meadows County Service Area	100%		yolocounty.org/government/general-government-departments/county-administrator/count
	Snowball County Service Area #6	80%		yolocounty.org/government/general-government-departments/county-administrator/count
	Wild Wings County Service Area	87%		yolocounty.org/government/general-government-departments/county-administrator/count
	Willowbank County Service Area & Community Advisory Committee	70%		yolocounty.org/government/general-government-departments/county-administrator/count
Fire Protection Districts				
	Capay Valley Fire Protection District (Dependent)	100%		cvfpd.specialdistrict.org
	Clarksburg Fire Protection District	74%		clarksburgfire.specialdistrict.org
	Dunnigan Fire Protection District (Dependent)	70%		dunniganfire.com
	East Davis Fire Protection District (Dependent)	52%		eastdavisfiredistrict.com
	Elkhorn Fire Protection District	0%		NO Website (Hardship Reso)
	Esparto Fire Protection District (Dependent)	75%		www.espartofire.org
	Knights Landing Fire Protection District (Dependent)	70%		knightslandingfire.specialdistrict.org
	Madison Fire Protection District	43%		www.madison-fire.com
	No Man's Land Fire Protection District (Dependent)	0%		NO Webpage
	Springlake Fire Protection District (Dependent)	95%		www.springlakefpd.org
	West Plainfield Fire Protection District (Dependent)	68%		www.wpfd.net
	Willow Oak Fire Protection District (Dependent)	72%		www.willowoakfire.com
	Winters Fire Protection District (Dependent)	100%		www.wintersfire.org
	Yolo Fire Protection District	95%		www.yolofpd.org
	Zamora Fire Protection District	95%		zamorafire.specialdistrict.org

Reclamation Districts			
Reclamation District 108		n/a	rd108.org
Reclamation District 150	95%		www.rd150.com
Reclamation District 307	0%	Non-Compliant	NO Website
Reclamation District 537	34%		rd537.specialdistrict.org
Reclamation District 730	0%	Non-Compliant	NO Website
Reclamation District 765	9%	Non-Compliant	NO Website
Reclamation District 787	38%		www.rd-787.org
Reclamation District 900 (subsidiary to WSac)	93%		www.rd900.org
Reclamation District 999	95%		rd999.org
Reclamation District 1600	93%		rd1600.specialdistrict.org
Reclamation District 2035	53%		rd2035.specialdistrict.org
Reclamation District 2068		n/a	
Reclamation District 2093		n/a	
Knights Landing Ridge Drainage District	67%		www.rd108.org/knights-landing-ridge-drainage-district
River Port District			
Sac-Yolo Port District	84%		www.cityofwestsacramento.org/government/departments/city-manager-s-office/port-of-we
Resource Conservation District			
Yolo County Resource Conservation District	83%		yolorcd.org
Water Districts			
Dunnigan Water District	58%		www.rd108.org/dunnigan-water-district
Yolo County Flood Control & Water Conservation District	75%		www.ycfwcwd.org
Joint Powers Authorities			
Conaway Ranch (County)	0%		NO Website
Davis Public Facilities Financing Authority	100%		www.cityofdavis.org/city-hall/commissions-and-committees/public-facilities-financing-auth
River City Regional Stadium Financing Authority (West Sacramento)	55%		https://www.cityofwestsacramento.org/government/commissions-committees/river-city-re
Riverfront (West Sacramento)	10%		www.riverfrontstreetcar.com/
Valley Clean Energy Alliance	100%		valleycleanenergy.org/
West Sacramento Area Flood Control Agency (WSAFCA)	80%		www.cityofwestsacramento.org/government/departments/city-manager-s-office/flood-prot
West Sacramento Public Financing Authority	85%		https://www.cityofwestsacramento.org/government/commissions-committees/public-finan
Winters Branch Library Financing Authority (County)	0%		NO Webpage
Winters Public Finance Authority	0%		NO Webpage
Woodland-Davis Clean Water Agency	90%		www.wdcwa.com
Woodland Finance Authority	0%		NO Webpage
Yolo Animal Services Planning Agency (County)	75%		www.yolocounty.org/government/general-government-departments/county-administrator/
Yolo County Law Library	45%		www.yololawlibrary.org
Yolo County Public Agencies Financing Authority (County)	0%		NO Webpage
Yolo County Public Agency Risk Management Insurance Authority	100%		www.ycparmia.org
Yolo Emergency Communications Agency (YECA)	100%		www.yolo911.org
Yolo Habitat Conservancy	100%		www.yolohabitatconservancy.org
Yolo Subbasin Groundwater Agency	75%		www.yologroundwater.org

City of Davis

Audit completed: (9/18/25)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.cityofdavis.org/about-davis/government	
b. Service Boundary (5 pts)	5	https://www.cityofdavis.org/about-davis/location-and-topogra	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	5	https://www.cityofdavis.org/city-hall/finance/city-budget	
b. Financial Reserve Policy (5 pts)	5	https://www.cityofdavis.org/city-hall/finance/city-budget	
Total	10		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://www.cityofdavis.org/city-hall/city-council/city-council-n	
b. Archive of agendas/minutes (5 pts)	3.5	https://www.cityofdavis.org	Last Minutes posted 09.01.24
Total	8.5		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://www.cityofdavis.org/city-hall/city-council/who-s-who	
b. Election procedures/deadlines (3.33 pts)	3.33	https://www.cityofdavis.org/city-hall/city-clerk/elections	
c. Reimbursement/Compensation policy (3.33 pts)	3.33	https://www.cityofdavis.org/city-hall/city-council/who-s-who	
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.cityofdavis.org/city-hall/city-manager-s-office/sta	
Total	10		
6. Audits (10 points)			
a. Current audit (5 pts)	0	https://www.cityofdavis.org	Last CAFR FY20/21
b. Last 3 years (5 pts)	2	https://www.cityofdavis.org	FY21/22
Total	2		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	5	https://www.cityofdavis.org/business/bids-rfp-s	
b. Submittal Instructions (5 pts)	5	https://www.cityofdavis.org/business/bids-rfp-s	
Total	10		
8. Public Records (10 points)			
a. Request for public records (10 pts)	10	https://www.cityofdavis.org/city-hall/transparency-portal	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://www.cityofdavis.org/city-hall/finance/fee-schedules	
b. Summary of Revenue Sources (5 pts)	5	https://www.cityofdavis.org/city-hall/finance/city-budget	
Total	10		
10. Agency Specific Criteria: Municipalities (10 points)			
a. Downloadable Permit Applications (5 pts)	5	https://www.cityofdavis.org/city-hall/community-development	
b. Zoning Ordnances (5 pts)	5	https://ecode360.com/45134446#45134446	
Total	10		
Total Score	90		

City of West Sacramento

Audit completed: (9/22/25)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.cityofwestsacramento.org/government/about-the	
b. Service Boundary (5 pts)	5	https://www.cityofwestsacramento.org/services/gis-maps	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	5	https://www.cityofwestsacramento.org/government/departme	
b. Financial Reserve Policy (5 pts)	0		Unable to locate
Total	5		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://www.cityofwestsacramento.org/government/city-coun	
b. Archive of agendas/minutes (5 pts)	5	https://www.cityofwestsacramento.org/government/city-coun	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://www.cityofwestsacramento.org/government/city-coun	
b. Election procedures/deadlines (3.33 pts)	3.33	https://www.cityofwestsacramento.org/government/departme	
c. Reimbursement/Compensation policy (3.33 pts)	3.33	https://ecode360.com/43198397#43198416	
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.cityofwestsacramento.org/government/departme	
Total	10		
6. Audits (10 points)			
a. Current audit (5 pts)	5	https://www.cityofwestsacramento.org/government/departme	
b. Last 3 years (5 pts)	5	https://www.cityofwestsacramento.org/government/departme	
Total	10		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	5	https://www.cityofwestsacramento.org/business/invitation-to	
b. Submittal Instructions (5 pts)	5	https://www.cityofwestsacramento.org/business/invitation-to	
Total	10		
8. Public Records (10 points)			
a. Request for public records (10 pts)	10	https://www.cityofwestsacramento.org/government/departme	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://www.cityofwestsacramento.org/government/departme	
b. Summary of Revenue Sources (5 pts)	5	https://www.cityofwestsacramento.org/government/departme	
Total	10		
10. Agency Specific Criteria: Municipalities (10 points)			
a. Downloadable Permit Applications (5 pts)	5	https://www.cityofwestsacramento.org/government/departme	
b. Zoning Ordnances (5 pts)	5	https://www.cityofwestsacramento.org/government/departme	
Total	10		
Total Score	95		

City of Winters

Audit completed: (9/22/25)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.cityofwinters.org/27/Government	
b. Service Boundary (5 pts)	2.5	https://www.cityofwinters.c	No map, description only
Total	8		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	5	https://www.cityofwinters.org/214/Finance	
b. Financial Reserve Policy (5 pts)	5	https://www.cityofwinters.org/214/Finance	
Total	10		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://www.cityofwinters.org/178/City-Council	
b. Archive of agendas/minutes (5 pts)	5	https://www.cityofwinters.org/194/Meetings	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://www.cityofwinters.org/178/City-Council	
b. Election procedures/deadlines (3.33 pts)	3.33	https://www.cityofwinters.org/237/Elections	
c. Reimbursement/Compensation policy (3.33 pts)	3.33	https://www.cityofwinters.org/178/City-Council	
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.cityofwinters.org/directory.aspx	
Total	10		
6. Audits (10 points)			
a. Current audit (5 pts)	0	https://www.cityofwinters.c	Last audit 2023
b. Last 3 years (5 pts)	5	https://www.cityofwinters.org/214/Finance	
Total	5		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	5	https://www.cityofwinters.org/Bids.aspx	
b. Submittal Instructions (5 pts)	5	https://www.cityofwinters.org/Bids.aspx	
Total	10		
8. Public Records (10 points)			
a. Request for public records (10 pts)	10	https://www.cityofwinters.org/FormCenter/City-Hall-5/Public-	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://www.cityofwinters.org/217/Fee-Schedule	
b. Summary of Revenue Sources (5 pts)	5	https://www.cityofwinters.org/214/Finance	
Total	10		
10. Agency Specific Criteria: Municipalities (10 points)			
a. Downloadable Permit Applications (5 pts)	5	https://www.cityofwinters.org/FormCenter/Community-Devel	
b. Zoning Ordnances (5 pts)	5	https://www.codepublishing.com/CA/Winters/#!/Winters17/M	
Total	10		
Total Score	92		

City of Woodland

Audit completed: (9/22/25)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.cityofwoodland.gov/101/Departments	
b. Service Boundary (5 pts)	5	https://www.cityofwoodland.gov/101/Map-library	Map library
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	5	https://www.cityofwoodland.gov/164/Financial-Reports	
b. Financial Reserve Policy (5 pts)	5	https://www.cityofwoodland.gov/742/Financial-Transparency	
Total	10		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://www.cityofwoodland.gov/608/City-Council	
b. Archive of agendas/minutes (5 pts)	5	https://www.cityofwoodland.gov/654/Meetings-Agendas	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://www.cityofwoodland.gov/608/City-Council	
b. Election procedures/deadlines (3.33 pts)	3.33	https://www.cityofwoodland.gov/683/Elections	
c. Reimbursement/Compensation policy (3.33 pts)	3.33	https://ecode360.com/43941144#43941144	
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.cityofwoodland.gov/Directory.aspx	
Total	10		
6. Audits (10 points)			
a. Current audit (5 pts)	0	https://www.cityofwoodland.gov/164/Financial-Reports	Last audit FYE 2022
b. Last 3 years (5 pts)	5	https://www.cityofwoodland.gov/164/Financial-Reports	
Total	5		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	5	https://www.cityofwoodland.gov/658/RFQ-RFP-Bid-Opportunities	
b. Submittal Instructions (5 pts)	5	https://www.cityofwoodland.gov/658/RFQ-RFP-Bid-Opportunities	
Total	10		
8. Public Records (10 points)			
a. Request for public records (10 pts)	10	https://www.cityofwoodland.gov/730/Public-Records-Request	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	chrome-extension://efaidnbnmnibpcjpcglclefindmkaj/https://www.cityofwoodland.gov/164/Financial-Reports	
b. Summary of Revenue Sources (5 pts)	5	https://www.cityofwoodland.gov/164/Financial-Reports	
Total	10		
10. Agency Specific Criteria: Municipalities (10 points)			
a. Downloadable Permit Applications (5 pts)	5	https://www.cityofwoodland.gov/565/Application-Forms-and-Permits	
b. Zoning Ordnances (5 pts)	5	https://ecode360.com/43948922#43948922	
Total	10		
Total Score	95		

County of Yolo

Audit completed: (9/24/25)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
b. Service Boundary (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
b. Financial Reserve Policy (5 pts)	0	Unable to locate	
Total	5		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://www.yolocounty.gov/government/board-of-supervisor	
b. Archive of agendas/minutes (5 pts)	5	https://www.yolocounty.gov/government/board-of-supervisor	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://www.yolocounty.gov/government/board-of-supervisor	
b. Election procedures/deadlines (3.33 pts)	3.33	https://ace.yolocounty.gov/35/Elections	
c. Reimbursement/Compensation policy (3.33 pts)	3.33	https://www.yolocounty.gov/government/board-of-supervisor	
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.yolocounty.gov/government/general-governmen	
Total	10		
6. Audits (10 points)			
a. Current audit (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
b. Last 3 years (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
Total	10		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
b. Submittal Instructions (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
Total	10		
8. Public Records (10 points)			
a. Request for public records (10 pts)	5	https://ace.yolocounty.gov/31/Clerk-Recorder	
Total	5		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://www.yolocounty.gov/business/county-fees	
b. Summary of Revenue Sources (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
Total	10		
10. Agency Specific Criteria: Municipalities (10 points)			
a. Downloadable Permit Applications (5 pts)	5	https://www.yolocounty.gov/business/permits	
b. Zoning Ordnances (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
Total	10		
Total Score	90		

Capay Cemetery District

Audit completed: (09/30/25)	Score	Link: No Website	Notes: Non-Compliant
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	0		
b. Service Boundary (5 pts)	0		
Total	0		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0		
b. Financial Reserve Policy (5 pts)	0		
Total	0		
3. Meetings (10 points)			
a. Schedule (5 pts)	0		
b. Archive of agendas/minutes (5 pts)	0		
Total	0		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	0		
b. Election procedures/deadlines (3.33 pts)	0		
c. Reimbursement/Compensation policy (3.33 pts)	0		
Total	0		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	0		
Total	0		
6. Audits (10 points) (5 yr. cycle)			
a. Current audit (5 pts)	0		
b. Last 3 years (5 pts)	0		
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	0		
b. Submittal Instructions (5 pts)	0		
Total	0		
8. Public Records (10 points)			
a. Request for public records (10 pts)	0		
Total	0		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0		
b. Summary of Revenue Sources (5 pts)	0		
Total	0		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	0		
b. Board ethics training certificates (5 pts)	0		
Total	0		
Total Score	0		

Cottonwood Cemetery District

Audit completed: (09/30/25)	Score	Link: No Website	Notes: Hardship Reso 25-01
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	0		
b. Service Boundary (5 pts)	0		
Total	0		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0		
b. Financial Reserve Policy (5 pts)	0		
Total	0		
3. Meetings (10 points)			
a. Schedule (5 pts)	0		
b. Archive of agendas/minutes (5 pts)	0		
Total	0		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	0		
b. Election procedures/deadlines (3.33 pts)	0		
c. Reimbursement/Compensation policy (3.33 pts)	0		
Total	0		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	0		
Total	0		
6. Audits (10 points) (5 yr. cycle (FYE2019-2023))			
a. Current audit (5 pts)	0		
b. Last 3 years (5 pts)	0		
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	0		
b. Submittal Instructions (5 pts)	0		
Total	0		
8. Public Records (10 points)			
a. Request for public records (10 pts)	0		
Total	0		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0		
b. Summary of Revenue Sources (5 pts)	0		
Total	0		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	0		
b. Board ethics training certificates (5 pts)	0		
Total	0		
Total Score	0		

Davis Cemetery District

Audit completed: (9/30/25)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://daviscemetery.org/burial-options/	
b. Service Boundary (5 pts)	5	chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://daviscemetery.org/burial-options/	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	5	https://daviscemetery.org/district-budget/	
b. Financial Reserve Policy (5 pts)	5	https://daviscemetery.org/budget-reserve-policy/	
Total	10		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://daviscemetery.org/cemetery-board-of-trustees-staff/	
b. Archive of agendas/minutes (5 pts)	5	https://daviscemetery.org/district-transparency/	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://daviscemetery.org/cemetery-board-of-trustees-staff/	
b. Election procedures/deadlines (3.33 pts)	3.33	https://daviscemetery.org/cemetery-board-of-trustees-staff/	
c. Reimbursement/Compensation policy (3.33 pts)	3.33	https://daviscemetery.org/cemetery-board-of-trustees-staff/	
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://daviscemetery.org/davis-cemetery-staff/	
Total	10		
6. Audits (10 points) (3 yr. cycle)			
a. Current audit (5 pts)	5	https://daviscemetery.org/district-budget/	
b. Last 3 years (5 pts)	5	https://daviscemetery.org/district-budget/	
Total	10		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	5	https://daviscemetery.org/procurement/	
b. Submittal Instructions (5 pts)	5	https://daviscemetery.org/procurement/	
Total	10		
8. Public Records (10 points)			
a. Request for public records (10 pts)	10	https://daviscemetery.org/make-a-request/	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://daviscemetery.org/pricelist/	
b. Summary of Revenue Sources (5 pts)	5	https://daviscemetery.org/district-budget/	
Total	10		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	5	https://daviscemetery.org/cemetery-board-of-trustees-staff/	
b. Board ethics training certificates (5 pts)	5	https://daviscemetery.org/cemetery-board-of-trustees-staff/	
Total	10		
Total Score	100		

Knights Landing Cemetery District

Audit completed: (09/30/25)	Score	Link: No Website	Notes: Non-Compliant
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	0		
b. Service Boundary (5 pts)	0		
Total	0		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0		
b. Financial Reserve Policy (5 pts)	0		
Total	0		
3. Meetings (10 points)			
a. Schedule (5 pts)	0		
b. Archive of agendas/minutes (5 pts)	0		
Total	0		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	0		
b. Election procedures/deadlines (3.33 pts)	0		
c. Reimbursement/Compensation policy (3.33 pts)	0		
Total	0		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	0		
Total	0		
6. Audits (10 points) (2 yr. cycle)			
a. Current audit (5 pts)	0		
b. Last 3 years (5 pts)	0		
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	0		
b. Submittal Instructions (5 pts)	0		
Total	0		
8. Public Records (10 points)			
a. Request for public records (10 pts)	0		
Total	0		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0		
b. Summary of Revenue Sources (5 pts)	0		
Total	0		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	0		
b. Board ethics training certificates (5 pts)	0		
Total	0		
Total Score	0		

Mary's Cemetery District

Audit completed: (9/30/25)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.maryscemetery.org/	
b. Service Boundary (5 pts)	5	https://www.maryscemetery.org/	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	5	https://www.maryscemetery.org/administration	
b. Financial Reserve Policy (5 pts)	0	no info	
Total	5		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://www.maryscemetery.org/administration	
b. Archive of agendas/minutes (5 pts)	5	https://www.maryscemetery.org/administration	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://www.maryscemetery.org/administration	
b. Election procedures/deadlines (3.33 pts)	0	No info	
c. Reimbursement/Compensation policy (3.33 pts)	3.33	https://www.maryscemetery.org/administration	
Total	7		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.maryscemetery.org/administration	
Total	10		
6. Audits (10 points) (5 yr. cycle)			
a. Current audit (5 pts)	0	https://www.maryscemetei FY2019	
b. Last 3 years (5 pts)	0	https://www.maryscemetei FY2017 &2018	
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	0	No info	
b. Submittal Instructions (5 pts)	0	No info	
Total	0		
8. Public Records (10 points)			
a. Request for public records (10 pts)	0	no info	
Total	0		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://www.maryscemetery.org/burials/burial-fees	
b. Summary of Revenue Sources (5 pts)	5	https://www.maryscemetei In Budget	
Total	10		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	5	https://www.maryscemetery.org/burials	
b. Board ethics training certificates (5 pts)	0	No Info	
Total	5		
Total Score	57		

Winters Cemetery District

Audit completed: (9/30/25)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.winterscemetery.org/services	
b. Service Boundary (5 pts)	5	https://www.winterscemetery.org/service-area-map	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	3.75	https://www.winterscemetery.org	24-25 missing
b. Financial Reserve Policy (5 pts)	5	https://www.winterscemetery.org/winters-cemetery-district-re	
Total	8.75		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://www.winterscemetery.org/board-meetings	
b. Archive of agendas/minutes (5 pts)	5	https://www.winterscemetery.org/board-meetings	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://www.winterscemetery.org/board-members	
b. Election procedures/deadlines (3.33 pts)	3.33	https://www.winterscemetery.org/board-appointees	
c. Reimbursement/Compensation policy (3.33 pts)	3.33	https://www.winterscemetery.org/winters-cemetery-reimburs	
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.winterscemetery.org/staff	
Total	10		
6. Audits (10 points) (2 yr. cycle)			
a. Current audit (5 pts)	5	https://www.winterscemetery.org	Assuming 3 yr cycle- last audit FY 22-
b. Last 3 years (5 pts)	5	https://www.winterscemetery.org/audits-completed	
Total	10		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	5	https://www.winterscemetery.org/contracts-and-bids	
b. Submittal Instructions (5 pts)	0	https://www.winterscemetery.org	Could not find
Total	5		
8. Public Records (10 points)			
a. Request for public records (10 pts)	10	https://www.winterscemetery.org/public-records-request-poli	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://www.winterscemetery.org/services	
b. Summary of Revenue Sources (5 pts)	0	https://www.winterscemetery.org	Could not find
Total	5		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	5	https://www.winterscemetery.org/public-cemetery-districts-pr	
b. Board ethics training certificates (5 pts)	4	https://www.winterscemetery.org	All from 2019 or 2021 (may be outd
Total	9		
Total Score	88		

Cacheville CSD

Audit completed: (9/30/25)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://cacheville.specialdistrict.org/about-special-districts	
b. Service Boundary (5 pts)	5	https://cacheville.specialdistrict.org/service-area-map-2133d	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	3.75	https://cacheville.specialdi	No current FY, separate link for Audit
b. Financial Reserve Policy (5 pts)	0	not found	
Total	3.75		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://cacheville.specialdistrict.org/board-meetings	
b. Archive of agendas/minutes (5 pts)	5	https://cacheville.specialdistrict.org/board-meetings	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://cacheville.specialdistrict.org/board-members	
b. Election procedures/deadlines (3.33 pts)	0	not found	
c. Reimbursement/Compensation policy (3.33 pts)	3.33	https://cacheville.specialdistrict.org/district-compensation	
Total	7		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://cacheville.specialdistrict.org/board-members	
Total	10		
6. Audits (10 points) (5 yr. cycle)			
a. Current audit (5 pts)	0	https://cacheville.specialdi	No link to FY 2023
b. Last 3 years (5 pts)	0	https://cacheville.specialdi	Last audit info from 2019
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	0	no info	
b. Submittal Instructions (5 pts)	0	no info	
Total	0		
8. Public Records (10 points)			
a. Request for public records (10 pts)	0	no info	
Total	0		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0	no info	
b. Summary of Revenue Sources (5 pts)	5	https://cacheville.specialdi	in budget
Total	5		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	0	none	
b. Board ethics training certificates (5 pts)	0	none	
Total	0		
Total Score	45		

Esparto CSD

Audit completed: <i>(add date)</i>	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.ecsd-ca.org/about-us	
b. Service Boundary (5 pts)	5	https://www.ecsd-ca.org/about-us	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	5	https://www.ecsd-ca.org/budgets	
b. Financial Reserve Policy (5 pts)	5	https://www.ecsd-ca.org/budgets	
Total	10		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://www.ecsd-ca.org/board-meetings	No time listed.
b. Archive of agendas/minutes (5 pts)	5	https://www.ecsd-ca.org/board-meetings	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://www.ecsd-ca.org/board-members	
b. Election procedures/deadlines (3.33 pts)	3.33	https://www.ecsd-ca.org/board-members	
c. Reimbursement/Compensation policy (3.33 pts)	3.33	https://www.ecsd-ca.org/board-members	
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.ecsd-ca.org/personnel	
Total	10		
6. Audits (10 points) (2 yr. cycle)			
a. Current audit (5 pts)	5	https://www.ecsd-ca.org/audit-reports	
b. Last 3 years (5 pts)	5	https://www.ecsd-ca.org/audit-reports	
Total	10		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	5	https://www.ecsd-ca.org/current-projects	
b. Submittal Instructions (5 pts)	5	https://www.ecsd-ca.org/current-projects	
Total	10		
8. Public Records (10 points)			
a. Request for public records (10 pts)	10	https://www.ecsd-ca.org/sb-272-california-public-records-act	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://www.ecsd-ca.org/rates-and-policies	
b. Summary of Revenue Sources (5 pts)	5	https://www.ecsd-ca.org/budgets	
Total	10		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	5	https://www.ecsd-ca.org/about-us	
b. Board ethics training certificates (5 pts)	4	https://www.ecsd-ca.org/board-members	4/5 Board Member's certs uploaded
Total	9		
Total Score	99		

Knights Landing CSD

Audit completed: (10/14/25)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://klcsd.specialdistrict.org/services	
b. Service Boundary (5 pts)	5	https://klcsd.specialdistrict.org/service-area-map	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0	https://klcsd.specialdistrict.org	Unable to locate any info for Knights
b. Financial Reserve Policy (5 pts)	0	no info	
Total	0		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://klcsd.specialdistrict.org	No times listed.
b. Archive of agendas/minutes (5 pts)	4.25	https://klcsd.specialdistrict.org	Last minutes from July 2025
Total	9.25		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://klcsd.specialdistrict.org/board-members	
b. Election procedures/deadlines (3.33 pts)	0	no info	
c. Reimbursement/Compensation policy (3.33 pts)	3.33	https://publicpay.ca.gov/Reports/SpecialDistricts/SpecialDist	
Total	7		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://klcsd.specialdistrict.org/staff	
Total	10		
6. Audits (10 points) (2 yr. cycle)			
a. Current audit (5 pts)	0	no info	
b. Last 3 years (5 pts)	0	no info	
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	0	no info	
b. Submittal Instructions (5pts)	0	no info	
Total	0		
8. Public Records (10 points)			
a. Request for public records (10 pts)	0	no info	
Total	0		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0	https://klcsd.specialdistrict.org	Last posting from 2023
b. Summary of Revenue Sources (5 pts)	0	https://klcsd.specialdistrict.org/district-financial-information	
Total	0		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	0	no info	
b. Board ethics training certificates (5 pts)	0	no info	
Total	0		
Total Score	36		

Madison CSD

Audit completed: (10/14/25)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.madisoncsd.org/about-us	
b. Service Boundary (5 pts)	0	https://www.madisoncsd.o	Service area photo field blank
Total	5		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0	no info	
b. Financial Reserve Policy (5 pts)	0	no info	
Total	0		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://www.madisoncsd.org/board-meetings	
b. Archive of agendas/minutes (5 pts)	5	https://www.madisoncsd.org/agendas-minutes	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://www.madisoncsd.org/board-members	
b. Election procedures/deadlines (3.33 pts)	0	no info	
c. Reimbursement/Compensation policy (3.33 pts)	3.33	https://www.madisoncsd.org/compensation	
Total	7		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.madisoncsd.org/personnel	
Total	10		
6. Audits (10 points) (2 yr. cycle)			
a. Current audit (5 pts)	0	https://www.madisoncsd.o	Must call for annual audit report.
b. Last 3 years (5 pts)	0	https://www.madisoncsd.o	None
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	5	https://www.madisoncsd.org/current-projects	
b. Submittal Instructions (5 pts)	5	https://www.madisoncsd.org/current-projects	
Total	10		
8. Public Records (10 points)			
a. Request for public records (10 pts)	0		No info
Total	0		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://www.madisoncsd.org/rates-and-policies	
b. Summary of Revenue Sources (5 pts)	0		no info
Total	5		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	5	https://www.madisoncsd.org/about-us	
b. Board ethics training certificates (5 pts)	0		no info
Total	5		
Total Score	52		

Dunnigan CSA

Audit completed: (10/14/25)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
b. Service Boundary (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	2.5	https://www.yolocounty.gov	Missing current FY
b. Financial Reserve Policy (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
Total	7.5		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://www.yolocounty.gov	Meetings as needed
b. Archive of agendas/minutes (5 pts)	2.5	https://www.yolocounty.gov	No agendas/ minutes retained from
Total	7.5		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://www.yolocounty.gov/government/general-governmen	
b. Election procedures/deadlines (3.33 pts)	3.33	https://www.yolocounty.gov/government/general-governmen	
c. Reimbursement/Compensation policy (3.33 pts)	3.33	https://www.yolocounty.gov/government/general-governmen	
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.yolocounty.gov/government/general-governmen	
Total	10		
6. Audits (10 points)			
a. Current audit? (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
b. Last 3 years? (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
Total	10		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
b. Submittal Instructions (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
Total	10		
8. Public Records (10 points)			
a. Request for public records (10 pts)	10	https://www.yolocounty.gov/government/general-governmen	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
b. Summary of Revenue Sources (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
Total	10		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
b. Board ethics training certificates (5 pts)	5	n/a	Does not apply to CSAs
Total	10		
Total Score	95		

El Macero CSA

Audit completed: (10/14/25)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
b. Service Boundary (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	2	https://www.yolocounty.gov	Last posted: FY2022/23
b. Financial Reserve Policy (5 pts)	2.5	https://www.yolocounty.gov	Last posted: FY2022/23
Total	4.5		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
b. Archive of agendas/minutes (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://www.yolocounty.gov/government/general-governmen	
b. Election procedures/deadlines (3.33 pts)	3.33	https://www.yolocounty.gov/government/general-governmen	
c. Reimbursement/Compensation policy (3.33 pts)	3.33	https://www.yolocounty.gov/government/general-governmen	
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.yolocounty.gov/government/general-governmen	
Total	10		
6. Audits (10 points)			
a. Current audit (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
b. Last 3 years (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
Total	10		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
b. Submittal Instructions (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
Total	10		
8. Public Records (10 points)			
a. Request for public records (10 pts)	10	https://www.yolocounty.gov/government/general-governmen	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
b. Summary of Revenue Sources (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
Total	10		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
b. Board ethics training certificates (5 pts)	5	n/a	Does not apply to CSAs
Total	10		
Total Score	94		

Garcia Bend CSA

Audit completed: (10/14/25)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
b. Service Boundary (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	2	https://www.yolocounty.gov	Last posted from FY2022-23
b. Financial Reserve Policy (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
Total	7		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	n/a	No advisory committee
b. Archive of agendas/minutes (5 pts)	5	n/a	No advisory committee
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://www.yolocounty.gov/government/general-governmen	
b. Election procedures/deadlines (3.33 pts)	3.33	n/a	No advisory committee
c. Reimbursement/Compensation policy (3.33 pts)	3.33	n/a	No advisory committee
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.yolocounty.gov/government/general-governmen	
Total	10		
6. Audits (10 points)			
a. Current audit (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
b. Last 3 years (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
Total	10		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
b. Submittal Instructions (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
Total	10		
8. Public Records (10 points)			
a. Request for public records (10 pts)	10	https://www.yolocounty.gov/government/general-governmen	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
b. Summary of Revenue Sources (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
Total	10		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
b. Board ethics training certificates (5 pts)	5	n/a	Does not apply to CSAs
Total	10		
Total Score	97		

North Davis Meadows CSA

Audit completed: (10/14/25)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
b. Service Boundary (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
b. Financial Reserve Policy (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
Total	10		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
b. Archive of agendas/minutes (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://www.yolocounty.gov/government/general-governmen	
b. Election procedures/deadlines (3.33 pts)	3.33	https://www.yolocounty.gov/government/general-governmen	
c. Reimbursement/Compensation policy (3.33 pts)	3.33	https://www.yolocounty.gov/government/general-governmen	
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.yolocounty.gov/government/general-governmen	
Total	10		
6. Audits (10 points)			
a. Current audit (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
b. Last 3 years (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
Total	10		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
b. Submittal Instructions (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
Total	10		
8. Public Records (10 points)			
a. Request for public records (10 pts)	10	https://www.yolocounty.gov/government/general-governmen	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
b. Summary of Revenue Sources (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
Total	10		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
b. Board ethics training certificates (5 pts)	5	n/a	Does not apply to CSAs
Total	10		
Total Score	100		

Snowball CSA #6

Audit completed: (12/3/25)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
b. Service Boundary (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0		no info
b. Financial Reserve Policy (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
Total	5		
3. Meetings (10 points)			
a. Schedule (5 pts)	5		n/a no advisory committee
b. Archive of agendas/minutes (5 pts)	5		n/a no advisory committee
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://www.yolocounty.gov/government/general-governmen	
b. Election procedures/deadlines (3.33 pts)	3.33		n/a no advisory committee
c. Reimbursement/Compensation policy (3.33 pts)	3.33		n/a no advisory committee
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.yolocounty.gov/government/general-governmen	
Total	10		
6. Audits (10 points)			
a. Current audit (5 pts)	0	https://www.yolocounty.gov	no info
b. Last 3 years (5 pts)	0	https://www.yolocounty.gov	no info
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
b. Submittal Instructions (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
Total	10		
8. Public Records (10 points)			
a. Request for public records (10 pts)	10	https://www.yolocounty.gov/government/general-governmen	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
b. Summary of Revenue Sources (5 pts)	0		no info
Total	5		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
b. Board ethics training certificates (5 pts)	5	n/a	Does not apply to CSAs
Total	10		
Total Score	80		

Wildwings CSA

Audit completed: (12/22/25)	Score	
1. Overview (10 points)		
a. Description of Services/functions (5 pts)	5	https://www.yolocounty.gov/government/general-governmen
b. Service Boundary (5 pts)	5	https://www.yolocounty.gov/government/general-governmen
Total	10	
2. Budget (10 points)		
a. Current FY + 3 years prior (5 pts)	5	https://www.yolocounty.gov/government/general-governmen
b. Financial Reserve Policy (5 pts)	5	https://www.yolocounty.gov/government/general-governmen
Total	10	
3. Meetings (10 points)		
a. Schedule (5 pts)	5	https://www.yolocounty.gov/government/general-governmen
b. Archive of agendas/minutes (5 pts)	2.5	https://www.yolocounty.gov inconsistent
Total	7.5	
4. Elected & Appointed Officials (10 points)		
a. Board member information (3.33 pts)	3.33	https://www.yolocounty.gov/government/general-governmen
b. Election procedures/deadlines (3.33 pts)	3.33	https://www.yolocounty.gov/government/general-governmen
c. Reimbursement/Compensation policy (3.33 pts)	3.33	https://www.yolocounty.gov/government/general-governmen
Total	10	
5. Administrative Officials (10 points)		
a. General Manager and Key Staff Information (10 pts)	10	https://www.yolocounty.gov/government/general-governmen
Total	10	
6. Audits (10 points)		
a. Current audit (5 pts)	0	https://www.yolocounty.gov Not found
b. Last 3 years (5 pts)	0	https://www.yolocounty.gov Not found
Total	0	
7. Contracts (10 points)		
a. Current RFPs & bidding opportunities (5 pts)	5	https://www.yolocounty.gov/government/general-governmen
b. Submittal Instructions (5 pts)	5	https://www.yolocounty.gov/government/general-governmen
Total	10	
8. Public Records (10 points)		
a. Request for public records (10 pts)	10	https://www.yolocounty.gov/government/general-governmen
Total	10	
9. Revenue Sources (10 points)		
a. Summary of Fees (5 pts)	5	https://www.yolocounty.gov/government/general-governmen
b. Summary of Revenue Sources (5 pts)	5	https://www.yolocounty.gov/government/general-governmen
Total	10	
10. Agency Specific Criteria: Special Districts (10 points)		
a. Authorizing statute/enabling act (5 pts)	5	https://www.yolocounty.gov/government/general-governmen
b. Board ethics training certificates (5 pts)	5	n/a Does not apply to CSAs
Total	10	
Total Score	87	

Willowbank CSA & CAC

Audit completed: (12/22/25)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
b. Service Boundary (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0	https://www.yolocounty.gov	No info
b. Financial Reserve Policy (5 pts)	0	https://www.yolocounty.gov	No info
Total	0		
3. Meetings (10 points)			
a. Schedule (5 pts)	0	https://www.yolocounty.gov/government/general-governmen	
b. Archive of agendas/minutes (5 pts)	0	https://www.yolocounty.gov/government/general-governmen	
Total	0		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://www.yolocounty.gov/government/general-governmen	
b. Election procedures/deadlines (3.33 pts)	3.33	https://www.yolocounty.gov/government/general-governmen	
c. Reimbursement/Compensation policy (3.33 pts)	3.33	https://www.yolocounty.gov/government/general-governmen	
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.yolocounty.gov/government/general-governmen	
Total	10		
6. Audits (10 points)			
a. Current audit (5 pts)	0	https://www.yolocounty.gov	No info
b. Last 3 years (5 pts)	0	https://www.yolocounty.gov	No info
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
b. Submittal Instructions (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
Total	10		
8. Public Records (10 points)			
a. Request for public records (10 pts)	10	https://www.yolocounty.gov/government/general-governmen	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
b. Summary of Revenue Sources (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
Total	10		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
b. Board ethics training certificates (5 pts)	5	n/a	Does not apply to CSAs
Total	10		
Total Score	70		

Capay Valley FPD (D)

Audit completed: (12/22/25)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://cvfpd.specialdistrict.org/services	
b. Service Boundary (5 pts)	5	https://cvfpd.specialdistrict.org/service-area-map	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	5	https://cvfpd.specialdistrict.org/cvfpd-budget	
b. Financial Reserve Policy (5 pts)	5	https://cvfpd.specialdistrict.org/capay-valley-fire-protection-d	
Total	10		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://cvfpd.specialdistrict.org/board-meetings	
b. Archive of agendas/minutes (5 pts)	5	https://cvfpd.specialdistrict.org/board-meetings	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://cvfpd.specialdistrict.org/board-members	
b. Election procedures/deadlines (3.33 pts)	3.33	https://cvfpd.specialdistrict.org/board-members	
c. Reimbursement/Compensation policy (3.33 pts)	3.33	https://cvfpd.specialdistrict.org/board-members	
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://cvfpd.specialdistrict.org/fire-personnel	
Total	10		
6. Audits (10 points) (2 yr. cycle)			
a. Current audit (5 pts)	5	https://cvfpd.specialdistrict.org/capay-valley-fpd-financial-auc	
b. Last 3 years (5 pts)	5	https://cvfpd.specialdistrict.org/capay-valley-fpd-financial-auc	
Total	10		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	5	https://cvfpd.specialdistrict.org/current-rfp-s	
b. Submittal Instructions (5 pts)	5	https://cvfpd.specialdistrict.org/current-rfp-s	
Total	10		
8. Public Records (10 points)			
a. Request for public records (10 pts)	10	https://cvfpd.specialdistrict.org/guidelines-for-access-to-publ	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://cvfpd.specialdistrict.org/description-of-building-fees	
b. Summary of Revenue Sources (5 pts)	5	https://cvfpd.specialdistrict.org/cvfpd-budget	
Total	10		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	5	https://cvfpd.specialdistrict.org/fire-protection-districts-princip	
b. Board ethics training certificates (5 pts)	5	https://cvfpd.specialdistrict.org/board-member-ethics-training	
Total	10		
Total Score	100		

Clarksburg FPD (I)

Audit completed: (12/22/25)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://clarksburgfire.specialdistrict.org/services	
b. Service Boundary (5 pts)	5	https://clarksburgfire.specialdistrict.org/district-boundaries	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	2.5	https://clarksburgfire.spec	Current year only
b. Financial Reserve Policy (5 pts)	0		No Info
Total	2.5		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://clarksburgfire.specialdistrict.org/board-meetings	
b. Archive of agendas/minutes (5 pts)	5	https://clarksburgfire.specialdistrict.org/board-meetings	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://clarksburgfire.specialdistrict.org/board-members	
b. Election procedures/deadlines (3.33 pts)	0		No Info
c. Reimbursement/Compensation policy (3.33 pts)	3.33	https://clarksburgfire.specialdistrict.org/board-members	
Total	7		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://clarksburgfire.specialdistrict.org/staff	
Total	10		
6. Audits (10 points) (2 yr. cycle)			
a. Current audit (5 pts)	5	https://clarksburgfire.specialdistrict.org/most-recent-indepen	
b. Last 3 years (5 pts)	0		No Info
Total	5		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	5	https://clarksburgfire.specialdistrict.org/public-notice#docac	
b. Submittal Instructions (5 pts)	0		No Info
Total	5		
8. Public Records (10 points)			
a. Request for public records (10 pts)	10	https://clarksburgfire.specialdistrict.org/public-records-req	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://clarksburgfire.specialdistrict.org/district-financial-infor	
b. Summary of Revenue Sources (5 pts)	5	https://clarksburgfire.specialdistrict.org/district-financial-infor	
Total	10		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	5	https://clarksburgfire.specialdistrict.org/public-notice-87913	
b. Board ethics training certificates (5 pts)	0		No Info
Total	5		
Total Score	74		

Dunnigan FPD (D)

Audit completed: (12/22/25)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.dunniganfire.com/about-us	
b. Service Boundary (5 pts)	0		No Info
Total	5		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	2.5	https://www.dunniganfire.com	Current only
b. Financial Reserve Policy (5 pts)	0		No Info
Total	2.5		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://www.dunniganfire.com/board-meetings	
b. Archive of agendas/minutes (5 pts)	5	https://www.dunniganfire.com/board-meetings	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://www.dunniganfire.com/board-members	
b. Election procedures/deadlines (3.33 pts)	3.33	https://www.dunniganfire.com/board-members	
c. Reimbursement/Compensation policy (3.33 pts)	3.33	https://www.dunniganfire.com/financial	
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.dunniganfire.com/personnel	
Total	10		
6. Audits (10 points) (2 yr. review cycle)			
a. Current audit (5 pts)	5	https://www.dunniganfire.com/dunnigan-fire-protection-district	
b. Last 3 years (5 pts)	5	https://www.dunniganfire.com/dunnigan-fire-protection-district	
Total	10		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	0		No Info
b. Submittal Instructions (5 pts)	0		No Info
Total	0		
8. Public Records (10 points)			
a. Request for public records (10 pts)	10	https://www.dunniganfire.com/public-records-request	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://www.dunniganfire.com/district-financial-information	
b. Summary of Revenue Sources (5 pts)	5	https://www.dunniganfire.com/district-financial-information	
Total	10		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	0		No info
b. Board ethics training certificates (5 pts)	2.5	https://www.dunniganfire.com	Certs missing
Total	2.5		
Total Score	70		

East Davis FPD (D)

Audit completed: (12/22/25)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.eastdavisfiredistrict.com/overview-edcfd	
b. Service Boundary (5 pts)	5	https://www.eastdavisfiredistrict.com/district-boundary-and-s	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	2.5	https://www.eastdavisfired FY24-25 only	
b. Financial Reserve Policy (5 pts)	5	https://www.eastdavisfiredistrict.com/reserve-guidlines	
Total	7.5		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://www.eastdavisfiredistrict.com/board-meetings	
b. Archive of agendas/minutes (5 pts)	5	https://www.eastdavisfiredistrict.com/board-meetings	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://www.eastdavisfiredistrict.com/board-members	
b. Election procedures/deadlines (3.33 pts)	3.33	https://www.eastdavisfiredistrict.com/board-members	
c. Reimbursement/Compensation policy (3.33 pts)	3.33	https://www.eastdavisfiredistrict.com/district-compensation	
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	<u>N/A</u>	No staff/ Board only
Total	10		
6. Audits (10 points) (2 yr. cycle)			
a. Current audit (5 pts)	0		No Info
b. Last 3 years (5 pts)	0		No Info
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	0		No Info
b. Submittal Instructions (5 pts)	0		No Info
Total	0		
8. Public Records (10 points)			
a. Request for public records (10 pts)	0		No Info
Total	0		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0		Not found
b. Summary of Revenue Sources (5 pts)	0		Not found
Total	0		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	5	https://www.eastdavisfiredistrict.com/links	
b. Board ethics training certificates (5 pts)	0		Not found
Total	5		
Total Score	52		

Elkhorn FPD (I)

Audit completed: (12/22/25)	Score	Link: No Website	Notes: Non-compliant
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	0		
b. Service Boundary (5 pts)	0		
Total	0		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0		
b. Financial Reserve Policy (5 pts)	0		
Total	0		
3. Meetings (10 points)			
a. Schedule (5 pts)	0		
b. Archive of agendas/minutes (5 pts)	0		
Total	0		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	0		
b. Election procedures/deadlines (3.33 pts)	0		
c. Reimbursement/Compensation policy (3.33 pts)	0		
Total	0		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	0		
Total	0		
6. Audits (10 points) (5 yr. cycle)			
a. Current audit (5 pts)	0		
b. Last 3 years (5 pts)	0		
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	0		
b. Submittal Instructions (5 pts)	0		
Total	0		
8. Public Records (10 points)			
a. Request for public records (10 pts)	0		
Total	0		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0		
b. Summary of Revenue Sources (5 pts)	0		
Total	0		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	0		
b. Board ethics training certificates (5 pts)	0		
Total	0		
Total Score	0		

Esparto FPD (D)

Audit completed: (12/22/25)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.espartofire.org/our-mission	
b. Service Boundary (5 pts)	5	https://www.espartofire.org/service-area-map	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	5	https://www.espartofire.org/district-budgets	
b. Financial Reserve Policy (5 pts)	0		Not found
Total	5		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://www.espartofire.org/efpd-commissioner-s-board-mee	
b. Archive of agendas/minutes (5 pts)	5	https://www.espartofire.org/efpd-commissioner-s-board-mee	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://www.espartofire.org/board-members	
b. Election procedures/deadlines (3.33 pts)	3.33	https://www.espartofire.org/board-members	
c. Reimbursement/Compensation policy (3.33 pts)	3.33	https://www.espartofire.org/district-compensation	
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.espartofire.org/staff	
Total	10		
6. Audits (10 points) (2 yr. cycle)			
a. Current audit (5 pts)	5	https://www.espartofire.org/financial-audits	
b. Last 3 years (5 pts)	5	https://www.espartofire.org/financial-audits	
Total	10		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	0		No Info
b. Submittal Instructions (5 pts)	0		No Info
Total	0		
8. Public Records (10 points)			
a. Request for public records (10 pts)	10	https://www.espartofire.org/public-records-request-policy-of-es	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0		No Info
b. Summary of Revenue Sources (5 pts)	5	https://www.espartofire.org/district-budgets	
Total	5		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	5	https://www.espartofire.org/fire-protection-districts-principle-en	
b. Board ethics training certificates (5 pts)	0		No Info
Total	5		
Total Score	75		

Knights Landing FPD (D)

Audit completed: (12/23/25)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://knightslandingfire.specialdistrict.org/services-504018/	
b. Service Boundary (5 pts)	5	https://knightslandingfire.specialdistrict.org/service-area-mar	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	2.5	https://knightslandingfire.s	No current info
b. Financial Reserve Policy (5 pts)	0		No Info
Total	2.5		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://knightslandingfire.specialdistrict.org/board-meetings	
b. Archive of agendas/minutes (5 pts)	5	https://knightslandingfire.specialdistrict.org/board-meetings	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://knightslandingfire.specialdistrict.org/board-members	
b. Election procedures/deadlines (3.33 pts)	3.33	https://knightslandingfire.specialdistrict.org/how-to-apply-to-t	
c. Reimbursement/Compensation policy (3.33 pts)	3.33	https://knightslandingfire.specialdistrict.org/board-members	
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://knightslandingfire.specialdistrict.org/staff	
Total	10		
6. Audits (10 points) (2 yr. review cycle)			
a. Current audit (5 pts)	2.5	https://knightslandingfire.sp	No current info
b. Last 3 years (5 pts)	5	https://knightslandingfire.sp	No info
Total	7.5		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	0		No Info
b. Submittal Instructions (5 pts)	0		No Info
Total	0		
8. Public Records (10 points)			
a. Request for public records (10 pts)	10	https://knightslandingfire.specialdistrict.org/public-records-re	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0		No Info
b. Summary of Revenue Sources (5 pts)	5	https://knightslandingfire.specialdistrict.org/district-financial-i	
Total	5		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	5	https://knightslandingfire.specialdistrict.org/state-law-governi	
b. Board ethics training certificates (5 pts)	0		No Info
Total	5		
Total Score	70		

Madison FPD (I)

Audit completed: (12/23/25)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.madison-fire.com/services	
b. Service Boundary (5 pts)	5	https://www.madison-fire.com/fire-protection-emergency-res	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	1.25	https://www.madison-fire.cc	2023-24
b. Financial Reserve Policy (5 pts)	0		No Info
Total	1.25		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://www.madison-fire.com/board-meetings	
b. Archive of agendas/minutes (5 pts)	5	https://www.madison-fire.c	inconsistent
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://www.madison-fire.com/fire-commissioners	
b. Election procedures/deadlines (3.33 pts)	0		No info
c. Reimbursement/Compensation policy (3.33 pts)	3.33	https://publicpay.ca.gov/Reports/SpecialDistricts/SpecialDistricts	
Total	7		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.madison-fire.com/madison-fire-department-firefi	
Total	10		
6. Audits (10 points) (2 yr. cycle)			
a. Current audit (5 pts)	0	https://www.madison-fire.cc	2021
b. Last 3 years (5 pts)	0	https://www.madison-fire.cc	2021
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	0		no info
b. Submittal Instructions (5 pts)	0		no info
Total	0		
8. Public Records (10 points)			
a. Request for public records (10 pts)	0		no info
Total	0		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0		no info
b. Summary of Revenue Sources (5 pts)	0		no info
Total	0		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	5	https://www.madison-fire.com/fire-protection-districts-princip	
b. Board ethics training certificates (5 pts)	0		no info
Total	5		
Total Score	43		

No Man's Land FPD (D)

Audit completed: (12/23/25)	Score	Link: No Website	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	0		
b. Service Boundary (5 pts)	0		
Total	0		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0		
b. Financial Reserve Policy (5 pts)	0		
Total	0		
3. Meetings (10 points)			
a. Schedule (5 pts)	0		
b. Archive of agendas/minutes (5 pts)	0		
Total	0		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	0		
b. Election procedures/deadlines (3.33 pts)	0		
c. Reimbursement/Compensation policy (3.33 pts)	0		
Total	0		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	0		
Total	0		
6. Audits (10 points) (2 yr. review cycle)			
a. Current audit (5 pts)	0		
b. Last 3 years (5 pts)	0		
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	0		
b. Submittal Instructions? (5 pts)	0		
Total	0		
8. Public Records (10 points)			
a. Request for public records (10 pts)	0		
Total	0		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0		
b. Summary of Revenue Sources (5 pts)	0		
Total	0		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	0		
b. Board ethics training certificates (5 pts)	0		
Total	0		
Total Score	0		

Springlake FPD (D)

Audit completed: (12/23/25)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.springlakefpd.org/about-us	
b. Service Boundary (5 pts)	5	https://www.springlakefpd.org/about-us	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	5	https://www.springlakefpd.org/transparency	
b. Financial Reserve Policy (5 pts)	5	https://www.springlakefpd.org/transparency	
Total	10		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://www.springlakefpd.org/board-meetings	
b. Archive of agendas/minutes (5 pts)	5	https://www.springlakefpd.org/board-meetings	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://www.springlakefpd.org/board-members	
b. Election procedures/deadlines (3.33 pts)	3.33	https://www.springlakefpd.org/board-members	
c. Reimbursement/Compensation policy (3.33 pts)	3.33	https://www.springlakefpd.org/board-members	
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.springlakefpd.org/board-members	
Total	10		
6. Audits (10 points) (2 yr. cycle)			
a. Current audit (5 pts)	5	https://www.springlakefpd.org/transparency	
b. Last 3 years (5 pts)	5	https://www.springlakefpd.org/transparency	
Total	10		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	5	https://www.springlakefpd.org/springlake-fire-plans	
b. Submittal Instructions (5 pts)	5	https://www.springlakefpd.org/springlake-fire-plans	
Total	10		
8. Public Records (10 points)			
a. Request for public records (10 pts)	10	https://www.springlakefpd.org/springlake-fire-plans	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://www.springlakefpd.org	financial transaction report
b. Summary of Revenue Sources (5 pts)	5	https://www.springlakefpd.org	shown in budget
Total	10		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	5	https://www.springlakefpd.org	Gov. code section number to page.
b. Board ethics training certificates (5 pts)	0		no info
Total	5		
Total Score	95		

West Plainfield FPD (D)

Audit completed: (12/23/25)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.westplainfieldfire.gov/services	
b. Service Boundary (5 pts)	5	https://www.westplainfieldfire.gov/district-map	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	5	https://www.westplainfieldfire.gov/budgets-and-other-financial-	
b. Financial Reserve Policy (5 pts)	5	https://www.westplainfieldfire.gov/budgets-and-other-financial-	
Total	10		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://www.westplainfieldfire.gov/board-meetings	
b. Archive of agendas/minutes (5 pts)	5	https://www.westplainfieldfire.gov/board-meetings	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://www.westplainfieldfire.gov/board-members	
b. Election procedures/deadlines (3.33 pts)	0		no info
c. Reimbursement/Compensation policy (3.33 pts)	0		no info
Total	3		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.westplainfieldfire.gov/staff	
Total	10		
6. Audits (10 points) (2 yr. cycle)			
a. Current audit (5 pts)	0		no info
b. Last 3 years (5 pts)	0		no info
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	0		no info
b. Submittal Instructions (5 pts)	0		no info
Total	0		
8. Public Records (10 points)			
a. Request for public records (10 pts)	10	https://www.westplainfieldfire.gov/contact-us	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://www.westplainfieldfire.gov/budget	
b. Summary of Revenue Sources (5 pts)	5	https://www.westplainfieldfire.gov/budget	
Total	10		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	5	https://www.westplainfieldfire.gov/fire-protection-districts-princ	
b. Board ethics training certificates (5 pts)	0		no info
Total	5		
Total Score	68		

Willow Oak FPD (D)

Audit completed: (12/23/25)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.willowoakfire.gov/about	
b. Service Boundary (5 pts)	5	https://www.willowoakfire.gov/service-area-map	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	5	https://www.willowoakfire.gov/financials	
b. Financial Reserve Policy (5 pts)	0		no info
Total	5		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://www.willowoakfire.gov/board-meetings	
b. Archive of agendas/minutes (5 pts)	2.5	https://www.willowoakfire.gov	no minutes
Total	7.5		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://www.willowoakfire.gov/board-of-commissioners	
b. Election procedures/deadlines (3.33 pts)	3.33	https://www.willowoakfire.gov/election-procedures	
c. Reimbursement/Compensation policy (3.33 pts)	3.33	https://www.willowoakfire.gov/financials	
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.willowoakfire.gov/staff	
Total	10		
6. Audits (10 points) (2 yr. cycle)			
a. Current audit (5 pts)	0	https://www.willowoakfire.gov	no info
b. Last 3 years (5 pts)	0	https://www.willowoakfire.gov	no info
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	0		no info
b. Submittal Instructions (5 pts)	0		no info
Total	0		
8. Public Records (10 points)			
a. Request for public records (10 pts)	10	https://www.willowoakfire.gov/public-records-request-policy-of-	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://www.willowoakfire.gov/financials	
b. Summary of Revenue Sources (5 pts)	5	https://www.willowoakfire.gov/financials	
Total	10		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	5	https://www.yolocounty.gov/government/board-of-supervisors/	
b. Board ethics training certificates (5 pts)	5	https://www.willowoakfire.gov/ab1234	
Total	10		
Total Score	72		

Winters FPD (D)

Audit completed: (12/23/25)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.wintersfire.org/274/Winters-Fire-Protection-Distr	
b. Service Boundary (5 pts)	5	https://www.wintersfire.org/274/Winters-Fire-Protection-Distr	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	5	https://www.wintersfire.org/275/WFPD-Financial-Information	
b. Financial Reserve Policy (5 pts)	5	https://www.wintersfire.org/275/WFPD-Financial-Information-Re	
Total	10		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://www.wintersfire.org/276/Commissioner-Board-Meetin	
b. Archive of agendas/minutes (5 pts)	5	https://www.wintersfire.org/276/Commissioner-Board-Meetin	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://www.wintersfire.org/276/Commissioner-Board-Meetin	
b. Election procedures/deadlines (3.33 pts)	3.33	https://www.wintersfire.org/276/Commissioner-Board-Meetin	
c. Reimbursement/Compensation policy (3.33 pts)	3.33	https://www.wintersfire.org/276/Commissioner-Board-Meetin	
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.cityofwinters.org/Directory.aspx?did=17	
Total	10		
6. Audits (10 points) (2 yr. cycle)			
a. Current audit (5 pts)	5	https://www.wintersfire.org/275/WFPD-Financial-Information	
b. Last 3 years (5 pts)	5	https://www.wintersfire.org/275/WFPD-Financial-Information	
Total	10		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	5	https://www.wintersfire.org/277/Current-RFPs-Bidding-Inform	
b. Submittal Instructions (5 pts)	5	https://www.wintersfire.org/277/Current-RFPs-Bidding-Inform	
Total	10		
8. Public Records (10 points)			
a. Request for public records (10 pts)	10	https://www.wintersfire.org/276/Commissioner-Board-Meetin	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://www.wintersfire.org/275/WFPD-Financial-Information	
b. Summary of Revenue Sources (5 pts)	5	https://www.wintersfire.org/275/WFPD-Financial-Information	
Total	10		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	5	https://www.wintersfire.org/274/Winters-Fire-Protection-Distr	
b. Board ethics training certificates (5 pts)	5	https://www.wintersfire.org/276/Commissioner-Board-Meetin	
Total	10		
Total Score	100		

Yolo FPD (I)

Audit completed: (12/23/25)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.yolofpd.org/services	
b. Service Boundary (5 pts)	5	https://www.yolofpd.org/services	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	5	https://www.yolofpd.org/services	
b. Financial Reserve Policy (5 pts)	0		no info
Total	5		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://www.yolofpd.org/board-meetings	
b. Archive of agendas/minutes (5 pts)	5	https://www.yolofpd.org/board-meetings	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://www.yolofpd.org/board-members	
b. Election procedures/deadlines (3.33 pts)	3.33	https://www.yolofpd.org/elections	
c. Reimbursement/Compensation policy (3.33 pts)	3.33	https://www.yolofpd.org/compensation	
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.yolofpd.org/staffing-4d9e39e	
Total	10		
6. Audits (10 points) (5 yr. cycle)			
a. Current audit (5 pts)	5	https://www.yolofpd.org/staffing-4d9e39e	
b. Last 3 years (5 pts)	5	https://www.yolofpd.org/staffing-4d9e39e	
Total	10		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	5	https://www.yolofpd.org/proposals-and-bidding-opportunities	
b. Submittal Instructions (5 pts)	5	https://www.yolofpd.org/proposals-and-bidding-opportunities	
Total	10		
8. Public Records (10 points)			
a. Request for public records (10 pts)	10	https://www.yolofpd.org/public-records-request	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://www.yolofpd.org/benefit-assessment	
b. Summary of Revenue Sources (5 pts)	5	https://www.yolofpd.org/districts shown in budget	
Total	10		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	5	https://www.yolofpd.org/foundation-of-district-1939	
b. Board ethics training certificates (5 pts)	5	https://www.yolofpd.org/training-certificates	
Total	10		
Total Score	95		

Zamora FPD (I)

Audit completed: (12/23/25)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://zamorafire.specialdistrict.org/about-us	
b. Service Boundary (5 pts)	5	https://zamorafire.specialdistrict.org/service-area-map	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	5	https://zamorafire.specialdistrict.org/district-budgets	
b. Financial Reserve Policy (5 pts)	5	https://zamorafire.specialdistrict.org/zamora-fire-protection-d	
Total	10		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://zamorafire.specialdistrict.org/board-meetings	
b. Archive of agendas/minutes (5 pts)	5	https://zamorafire.specialdistrict.org/board-meetings	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://zamorafire.specialdistrict.org/board-members	
b. Election procedures/deadlines (3.33 pts)	3.33	https://zamorafire.specialdistrict.org/board-members	
c. Reimbursement/Compensation policy (3.33 pts)	3.33	https://zamorafire.specialdistrict.org/zamora-fire-protection-d	
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://zamorafire.specialdistrict.org/staff	
Total	10		
6. Audits (10 points) (5 yr. cycle)			
a. Current audit (5 pts)	0	https://zamorafire.speciald	no current audit
b. Last 3 years (5 pts)	5	https://zamorafire.specialdistrict.org/financial-audits	
Total	5		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	5	https://zamorafire.specialdistrict.org/proposals-bidding-oppo	
b. Submittal Instructions (5 pts)	5	https://zamorafire.specialdistrict.org/proposals-bidding-oppo	
Total	10		
8. Public Records (10 points)			
a. Request for public records (10 pts)	10	https://zamorafire.specialdistrict.org/document-request	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://zamorafire.specialdistrict.org/revenue-sources	
b. Summary of Revenue Sources (5 pts)	5	https://zamorafire.specialdistrict.org/revenue-sources	
Total	10		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	5	https://zamorafire.specialdistrict.org/fire-protection-districts-r	
b. Board ethics training certificates (5 pts)	5	https://zamorafire.specialdistrict.org/board-members	
Total	10		
Total Score	95		

Yolo Sacramento Port District

Audit completed: (12/23/25)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.cityofwestsacramento.org/government/department	
b. Service Boundary (5 pts)	5	https://www.cityofwestsacramento.org/government/department	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	5	https://www.cityofwestsacramento.org/government/department	
b. Financial Reserve Policy (5 pts)	0		no info
Total	5		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://www.cityofwestsacramento.org/government/commission	
b. Archive of agendas/minutes (5 pts)	2.5	https://meetings.cityofwestsacramento.org	no minutes
Total	7.5		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://www.cityofwestsacramento.org/government/commission	
b. Election procedures/deadlines (3.33 pts)	0		no info
c. Reimbursement/Compensation policy (3.33 pts)	3.33	https://publicpay.ca.gov/Reports/Cities/City.aspx?entityid=53	
Total	7		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.cityofwestsacramento.org/government/department	
Total	10		
6. Audits (10 points)			
a. Current audit (5 pts)	5	https://www.cityofwestsacramento.org/government/department	
b. Last 3 years (5 pts)	5	https://www.cityofwestsacramento.org/government/department	
Total	10		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	5	https://www.cityofwestsacramento.org/government/department	
b. Submittal Instructions (5 pts)	5	https://www.cityofwestsacramento.org/government/department	
Total	10		
8. Public Records (10 points)			
a. Request for public records (10 pts)	10	https://westsacramento.nextrequest.com/	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://www.cityofwestsacramento.org/government/department	
b. Summary of Revenue Sources (5 pts)	5	https://www.cityofwestsacramento.org/government/department	
Total	10		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	5	https://www.cityofwestsacramento.org/government/department	
b. Board ethics training certificates (5 pts)	0		no info
Total	5		
Total Score	84		

Reclamation District 150

Audit completed: <i>(add date)</i>	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.rd150.com/	
b. Service Boundary (5 pts)	5	https://www.rd150.com/history	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	5	https://www.rd150.com/financials	
b. Financial Reserve Policy (5 pts)	5	https://www.rd150.com/financials	
Total	10		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://www.rd150.com/meetings	
b. Archive of agendas/minutes (5 pts)	5	https://www.rd150.com/meetings	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://www.rd150.com/services	
b. Election procedures/deadlines (3.33 pts)	3.33	https://www.rd150.com/services	
c. Reimbursement/Compensation policy (3.33 pts)	3.33	https://www.rd150.com/services	
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.rd150.com/services	
Total	10		
6. Audits (10 points) (2 yr. cycle)			
a. Current audit (5 pts)	5	https://www.rd150.com/financials	
b. Last 3 years (5 pts)	5	https://www.rd150.com/financials	
Total	10		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	5	https://www.rd150.com/resources	
b. Submittal Instructions (5 pts)	5	https://www.rd150.com/resources	
Total	10		
8. Public Records (10 points)			
a. Request for public records (10 pts)	10	https://www.rd150.com/contact	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://www.rd150.com/contact	
b. Summary of Revenue Sources (5 pts)	5	https://www.rd150.com/contact	
Total	10		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	0		no info
b. Board ethics training certificates (5 pts)	5	https://www.rd150.com/services	
Total	5		
Total Score	95		

Reclamation District 307

Audit completed: (12/23/25) **Score** **Link: No Website** **Notes: Non-Compliant**

1. Overview (10 points)

- | | |
|--|---|
| a. Description of Services/functions (5 pts) | 0 |
| b. Service Boundary (5 pts) | 0 |

Total 0

2. Budget (10 points)

- | | |
|---------------------------------------|---|
| a. Current FY + 3 years prior (5 pts) | 0 |
| b. Financial Reserve Policy (5 pts) | 0 |

Total 0

3. Meetings (10 points)

- | | |
|---------------------------------------|---|
| a. Schedule (5 pts) | 0 |
| b. Archive of agendas/minutes (5 pts) | 0 |

Total 0

4. Elected & Appointed Officials (10 points)

- | | |
|---|---|
| a. Board member information (3.33 pts) | 0 |
| b. Election procedures/deadlines (3.33 pts) | 0 |
| c. Reimbursement/Compensation policy (3.33 pts) | 0 |

Total 0

5. Administrative Officials (10 points)

- | | |
|---|---|
| a. General Manager and Key Staff Information (10 pts) | 0 |
|---|---|

Total 0

6. Audits (10 points) (2 yr. cycle)

- | | |
|--------------------------|---|
| a. Current audit (5 pts) | 0 |
| b. Last 3 years (5 pts) | 0 |

Total 0

7. Contracts (10 points)

- | | |
|---|---|
| a. Current RFPs & bidding opportunities (5 pts) | 0 |
| b. Submittal Instructions (5 pts) | 0 |

Total 0

8. Public Records (10 points)

- | | |
|--|---|
| a. Request for public records (10 pts) | 0 |
|--|---|

Total 0

9. Revenue Sources (10 points)

- | | |
|---------------------------------------|---|
| a. Summary of Fees (5 pts) | 0 |
| b. Summary of Revenue Sources (5 pts) | 0 |

Total 0

10. Agency Specific Criteria: Special Districts (10 points)

- | | |
|---|---|
| a. Authorizing statute/enabling act (5 pts) | 0 |
| b. Board ethics training certificates (5 pts) | 0 |

Total 0

Total Score 0

Reclamation District 537

Audit completed: (12/23/25)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://rd537.specialdistrict.org/services	
b. Service Boundary (5 pts)	5	https://rd537.specialdistrict.org/district-map	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0		no info
b. Financial Reserve Policy (5 pts)	0		no info
Total	0		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://rd537.specialdistrict.org/board-meetings	
b. Archive of agendas/minutes (5 pts)	2.5	https://rd537.specialdistrict.org	inconsistent minutes
Total	7.5		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://rd537.specialdistrict.org/board-of-trustees	
b. Election procedures/deadlines (3.33 pts)	0		no info
c. Reimbursement/Compensation policy (3.33 pts)	3.33	https://rd537.specialdistrict.org/district-compensation	
Total	7		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://rd537.specialdistrict.org/staff	
Total	10		
6. Audits (10 points) (2 yr. cycle)			
a. Current audit (5 pts)	0		no info
b. Last 3 years (5 pts)	0		no info
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	0		no info
b. Submittal Instructions (5 pts)	0		no info
Total	0		
8. Public Records (10 points)			
a. Request for public records (10 pts)	0		no info
Total	0		no info
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0		no info
b. Summary of Revenue Sources (5 pts)	0		no info
Total	0		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	0		no info
b. Board ethics training certificates (5 pts)	0		no info
Total	0		
Total Score	34		

Reclamation District 730

Audit completed: (12/23/25)	Score	Link: No Website	Notes: Non-Compliant
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	0		
b. Service Boundary (5 pts)	0		
Total	0		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0		
b. Financial Reserve Policy (5 pts)	0		
Total	0		
3. Meetings (10 points)			
a. Schedule (5 pts)	0		
b. Archive of agendas/minutes (5 pts)	0		
Total	0		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	0		
b. Election procedures/deadlines (3.33 pts)	0		
c. Reimbursement/Compensation policy (3.33 pts)	0		
Total	0		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	0		
Total	0		
6. Audits (10 points) (2 yr. cycle)			
a. Current audit (5 pts)	0		
b. Last 3 years (5 pts)	0		
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities? (5 pts)	0		
b. Submittal Instructions (5 pts)	0		
Total	0		
8. Public Records (10 points)			
a. Request for public records (10 pts)	0		
Total	0		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0		
b. Summary of Revenue Sources (5 pts)	0		
Total	0		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	0		
b. Board ethics training certificates (5 pts)	0		
Total	0		
Total Score	0		

Reclamation District 765

Audit completed: (12/23/25)	Score	Link: https://www.rd765.org Notes:
1. Overview (10 points)		
a. Description of Services/functions (5 pts)	5	https://www.rd765.org/about-special-districts
b. Service Boundary (5 pts)	0	No info
Total	5	
2. Budget (10 points)		
a. Current FY + 3 years prior (5 pts)	0	No info
b. Financial Reserve Policy (5 pts)	0	No info
Total	0	
3. Meetings (10 points)		
a. Schedule (5 pts)	0	https://www.rd765.org/boar No schedule info available
b. Archive of agendas/minutes (5 pts)	2.5	https://www.rd765.org/boar No minutes
Total	2.5	
4. Elected & Appointed Officials (10 points)		
a. Board member information (3.33 pts)	1.33	https://www.rd765.org/boar Incomplete: missing bios, terms, cor
b. Election procedures/deadlines (3.33 pts)	0	No info
c. Reimbursement/Compensation policy (3.33 pts)	0	https://www.rd765.org/distri No info. Rec 765 unsearchable on e
Total	1	
5. Administrative Officials (10 points)		
a. General Manager and Key Staff Information (10 pts)	0	No info
Total	0	
6. Audits (10 points)		
a. Current audit? (5 pts)	0	No info
b. Last 3 years? (5 pts)	0	No info
Total	0	
7. Contracts (10 points)		
a. Current RFPs & bidding opportunities (5 pts)	0	No info
b. Submittal Instructions (5 pts)	0	No info
Total	0	
8. Public Records (10 points)		
a. Request for public records (10 pts)	0	No info
Total	0	
9. Revenue Sources (10 points)		
a. Summary of Fees (5 pts)	0	No info
b. Summary of Revenue Sources (5 pts)	0	No info
Total	0	
10. Agency Specific Criteria: Special Districts (10 points)		
a. Authorizing statute/enabling act (5 pts)	0	No info
b. Board ethics training certificates (5 pts)	0	No info
Total	0	
Total Score	9	

Reclamation District 787

Audit completed: (12/29/25)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.rd-787.org/about-us	
b. Service Boundary (5 pts)	5	https://www.rd-787.org/district-maps	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0		No info
b. Financial Reserve Policy (5 pts)	0		No info
Total	0		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://www.rd-787.org/board-meetings	
b. Archive of agendas/minutes (5 pts)	5	https://www.rd-787.org/board-meetings	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	1.33	https://www.rd-787.org/bo	Incomplete: missing bios, terms, con
b. Election procedures/deadlines (3.33 pts)	0		No info
c. Reimbursement/Compensation policy (3.33 pts)	3.33	https://www.rd-787.org/board-members	
Total	5		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.rd-787.org/district-staff	
Total	10		
6. Audits (10 points)			
a. Current audit? (5 pts)	0		No info
b. Last 3 years? (5 pts)	0		No info
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	0		No info
b. Submittal Instructions (5 pts)	0		No info
Total	0		
8. Public Records (10 points)			
a. Request for public records (10 pts)	0		No info
Total	0		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0		No info
b. Summary of Revenue Sources (5 pts)	0		No info
Total	0		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	3	https://www.rd-787.org/ab	Suggest adding authorizing statute (GC section)
b. Board ethics training certificates (5 pts)	0		No info
Total	3		
Total Score	38		

Reclamation District 900

Audit completed: (12/29/25)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.rd900.gov/about-us	
b. Service Boundary (5 pts)	5	https://www.rd900.gov/reclamation-district-900-boundary-ma	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	5	https://www.rd900.gov/archive-district-financials	
b. Financial Reserve Policy (5 pts)	5	https://www.rd900.gov/reclamation-district-900-reserve-policy	
Total	10		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://www.rd900.gov/board-meetings	
b. Archive of agendas/minutes (5 pts)	5	https://www.rd900.gov/board-meetings	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://www.rd900.gov/board-of-trustees	
b. Election procedures/deadlines (3.33 pts)	1.33	https://www.rd900.gov/boa	Incomplete info on application process
c. Reimbursement/Compensation policy (3.33 pts)	3.33	https://www.rd900.gov/board-of-trustees	
Total	8		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.rd900.gov/staff	
Total	10		
6. Audits (10 points) (2 yr. cycle)			
a. Current audit (5 pts)	5	https://www.rd900.gov/archive-district-financials	
b. Last 3 years (5 pts)	5	https://www.rd900.gov/archive-district-financials	
Total	10		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	5	https://www.rd900.gov/rfb-s-rfp-s-rfq-s	
b. Submittal Instructions (5 pts)	5	https://www.rd900.gov/rfb-s-rfp-s-rfq-s	
Total	10		
8. Public Records (10 points)			
a. Request for public records (10 pts)	10	https://www.rd900.gov/public-records-request	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://www.rd900.gov/property-assessment	
b. Summary of Revenue Sources (5 pts)	5	https://www.rd900.gov/arc	Shown in budget
Total	10		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	5	https://www.rd900.gov/rd-900-authorizing-act-1911	
b. Board ethics training certificates (5 pts)	0		No info
Total	5		
Total Score	93		

Reclamation District 999

Audit completed: (12/29/25)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	http://rd999.org/	
b. Service Boundary (5 pts)	5	http://rd999.org/	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	5	http://rd999.org/financials-audits/	
b. Financial Reserve Policy (5 pts)	5	http://rd999.org/financials-audits/	
Total	10		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	http://rd999.org/meetings-2/	
b. Archive of agendas/minutes (5 pts)	5	http://rd999.org/meetings-2/	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	http://rd999.org/contact/	
b. Election procedures/deadlines (3.33 pts)	3.33	http://rd999.org/contact/	
c. Reimbursement/Compensation policy (3.33 pts)	3.33	http://rd999.org/contact/	
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	http://rd999.org/contact/	
Total	10		
6. Audits (10 points) (2 yr. cycle)			
a. Current audit (5 pts)	5	http://rd999.org/financials-audits/	
b. Last 3 years (5 pts)	5	http://rd999.org/financials-audits/	
Total	10		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	5	http://rd999.org/contracts/	
b. Submittal Instructions (5 pts)	5	http://rd999.org/contracts/	
Total	10		
8. Public Records (10 points)			
a. Request for public records (10 pts)	10	http://rd999.org/public-records-request/	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	http://rd999.org/revenue-sources/	
b. Summary of Revenue Sources (5 pts)	5	http://rd999.org/revenue-sources/	
Total	10		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	5	http://rd999.org/history/	
b. Board ethics training certificates (5 pts)	0	http://rd999.org/contact/	3 of 3 certificates expired
Total	5		
Total Score	95		

Reclamation District 1600

Audit completed: (12/29/25)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://rd1600.specialdistrict.org/services	
b. Service Boundary (5 pts)	5	https://rd1600.specialdistrict.org/services	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	3.75	https://rd1600.specialdistrict.org/services	
b. Financial Reserve Policy (5 pts)	5	https://rd1600.specialdistrict.org/reclamation-district-1600-es	
Total	8.75		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://rd1600.specialdistrict.org/board-meetings	
b. Archive of agendas/minutes (5 pts)	5	https://rd1600.specialdistrict.org/board-meetings	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://rd1600.specialdistrict.org/elected-appointed-officials	
b. Election procedures/deadlines (3.33 pts)	3.33	https://rd1600.specialdistrict.org/rd1600-election-process-and-d	
c. Reimbursement/Compensation policy (3.33 pts)	3.33	https://rd1600.specialdistrict.org/reclamation-district-1600-es	
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://rd1600.specialdistrict.org/administrative-officials	
Total	10		
6. Audits (10 points) (2 yr. cycle)			
a. Current audit (5 pts)	5	https://rd1600.specialdistrict.org/audits	
b. Last 3 years (5 pts)	5	https://rd1600.specialdistrict.org/audits	
Total	10		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	5	https://rd1600.specialdistrict.org/current-rfp-s-bidding	
b. Submittal Instructions (5 pts)	5	https://rd1600.specialdistrict.org/current-rfp-s-bidding	
Total	10		
8. Public Records (10 points)			
a. Request for public records (10 pts)	10	https://rd1600.specialdistrict.org/public-records-request-polic	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://rd1600.specialdistrict.org/revenue-services	
b. Summary of Revenue Sources (5 pts)	5	https://rd1600.specialdistrict.org/revenue-services	
Total	10		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	0		No info
b. Board ethics training certificates (5 pts)	4	https://rd1600.specialdistri	1 expired
Total	4		
Total Score	93		

Reclamation District 2035

Audit completed: (12/29/25)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://rd2035.specialdistrict.org/services	
b. Service Boundary (5 pts)	1	https://rd2035.specialdistrict.org	Map attempted. Suggest adding the LAFCo Boundary Map.
Total	6		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0		No info
b. Financial Reserve Policy (5 pts)	5	https://rd2035.specialdistrict.org/reclamation-district-2035-reser	
Total	5		
3. Meetings (10 points)			
			Meeting dates typed in are for 2020. Suggest removing this info entirely and adding time & place of meetings
a. Schedule (5 pts)	5	https://rd2035.specialdistri	
b. Archive of agendas/minutes (5 pts)	5	https://rd2035.specialdistrict.org/board-meetings	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://rd2035.specialdistrict.org/board-members	
b. Election procedures/deadlines (3.33 pts)	0		No info
c. Reimbursement/Compensation policy (3.33 pts)	3.33	https://rd2035.specialdistric	Compensation listed on State Contr
Total	7		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://rd2035.specialdistrict.org/staff	
Total	10		
6. Audits (10 points) (2 yr. cycle)			
a. Current audit (5 pts)	0		No info
b. Last 3 years (5 pts)	0		No info
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	0		No info
b. Submittal Instructions (5 pts)	0		No info
Total	0		
8. Public Records (10 points)			
a. Request for public records (10 pts)	10	https://rd2035.specialdistrict.org/public-records-request-polic	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0		No info
b. Summary of Revenue Sources (5 pts)	5	https://rd2035.specialdistrict.org/district-financial-information	
Total	5		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	0		No info
b. Board ethics training certificates (5 pts)	0		No info
Total	0		
Total Score	53		

Knights Landing Ridge Drainage District

Audit completed: (12/29/25)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.rd108.org/knights-landing-ridge-drainage-district/	
b. Service Boundary (5 pts)	5	https://www.rd108.org/district-mapping	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0		No info
b. Financial Reserve Policy (5 pts)	0		No info
Total	0		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://www.rd108.org/klrdd-board-meetings	
b. Archive of agendas/minutes (5 pts)	2.5	https://www.rd108.org/klrd	No minutes
Total	7.5		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://www.rd108.org/knights-landing-ridge-drainage-district/	
b. Election procedures/deadlines (3.33 pts)	3.33	https://www.rd108.org/knights-landing-ridge-drainage-district/	
c. Reimbursement/Compensation policy (3.33 pts)	3.33	https://www.rd108.org/knights-landing-ridge-drainage-district/	
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.rd108.org/personnel	
Total	10		
6. Audits (10 points) (2 yr. cycle)			
a. Current audit (5 pts)	0		No info
b. Last 3 years (5 pts)	0		No info
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	5	https://www.rd108.org/contract-opportunities	
b. Submittal Instructions? (5 pts)	5	https://www.rd108.org/contract-opportunities	
Total	10		
8. Public Records (10 points)			
a. Request for public records (10 pts)	10	https://www.rd108.org/public-records-request	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0		No info
b. Summary of Revenue Sources (5 pts)	5	https://www.rd108.org/knights-landing-ridge-drainage-district/	
Total	5		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	5	https://www.rd108.org/knights-landing-ridge-drainage-district/	
b. Board ethics training certificates (5 pts)	0		No info
Total	5		
Total Score	67		

Yolo County Resource Conservation District

Audit completed: (12/29/25)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://yolorcd.org/about-us/	
b. Service Boundary (5 pts)	5	https://yolorcd.org/about-us/	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0		No info
b. Financial Reserve Policy (5 pts)	5	https://yolorcd.org/about-us/	
Total	5		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://yolorcd.org/about-us/board-meetings/	
b. Archive of agendas/minutes (5 pts)	5	https://yolorcd.org/about-us/board-meetings/	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://yolorcd.org/about-us/board-of-directors/	
b. Election procedures/deadlines (3.33 pts)	3.33	https://yolorcd.org/about-us/board-of-directors/	
c. Reimbursement/Compensation policy (3.33 pts)	3.33	https://yolorcd.org/about-us/board-of-directors/	
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://yolorcd.org/about-us/staff/	
Total	10		
6. Audits (10 points) (1 yr. cycle)			
a. Current audit (5 pts)	5	https://yolorcd.org/about-us/	
b. Last 3 years (5 pts)	5	https://yolorcd.org/about-us/	
Total	10		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	5	https://yolorcd.org/news-and-events/	
b. Submittal Instructions (5 pts)	5	https://yolorcd.org/news-and-events/	
Total	10		
8. Public Records (10 points)			
a. Request for public records (10 pts)	10	https://yolorcd.org/about-us/	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0		No fee charges listed
b. Summary of Revenue Sources (5 pts)	5	https://yolorcd.org/about-us/	
Total	5		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	3	https://yolorcd.org/about-u	Suggest adding statute for RCDs
b. Board ethics training certificates (5 pts)	0		No info
Total	3		
Total Score	83		

Dunnigan Water District

Audit completed: (12/29/25)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.rd108.org/dunnigan-water-district	
b. Service Boundary (5 pts)	5	https://www.rd108.org/dunnigan-water-district	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0		no info
b. Financial Reserve Policy (5 pts)	0		no info
Total	0		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://www.rd108.org/dwd-board-meetings	
b. Archive of agendas/minutes (5 pts)	2.5	https://www.rd108.org/dwc	Minutes missing
Total	7.5		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	2	https://www.rd108.org/dun	No terms, bio , compensation
b. Election procedures/deadlines (3.33 pts)	0		No info
c. Reimbursement/Compensation policy (3.33 pts)	3.33	https://www.rd108.org/district-compensation	
Total	5		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.rd108.org/dunnigan-water-district	
Total	10		
6. Audits (10 points)			
a. Current audit (5 pts)	0		no info
b. Plus last 3 years (5 pts)	0		no info
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	5	https://www.rd108.org/contract-opportunities	
b. Submittal Instructions (5 pts)	5	https://www.rd108.org/contract-opportunities	
Total	10		
8. Public Records (10 points)			
a. Request for public records (10 pts)	10	https://www.rd108.org/public-records-request	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0		No info
b. Summary of Revenue Sources (5 pts)	0		No info
Total	0		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	5	https://www.rd108.org/reclamation-district-california-water-co	
b. Board ethics training certificates (5 pts)	0		
Total	5		
Total Score	58		

YCFWCD

Audit completed: (12/29/25)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://ycfcwcd.org/about-us/	
b. Service Boundary (5 pts)	5	https://ycfcwcd.org/about-us/	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	5	https://ycfcwcd.org/finance/	
b. Financial Reserve Policy (5 pts)	5	https://ycfcwcd.org/finance/	
Total	10		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://ycfcwcd.org/agendas-meeting-minutes/	
b. Archive of agendas/minutes (5 pts)	5	https://ycfcwcd.org/agendas-meeting-minutes/	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://ycfcwcd.org/board-of-directors/	
b. Election procedures/deadlines (3.33 pts)	3.33	https://ycfcwcd.org/board-of-directors/	
c. Reimbursement/Compensation policy (3.33 pts)	3.33	https://ycfcwcd.org/board-of-directors/	
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://ycfcwcd.org/staff/	
Total	10		
6. Audits (10 points) (2 yr. cycle)			
a. Current audit (5 pts)	5	https://ycfcwcd.org/finance/	
b. Plus last 3 years (5 pts)	5	https://ycfcwcd.org/finance/	
Total	10		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	0		No info
b. Submittal Instructions (5 pts)	0		No info
Total	0		
8. Public Records (10 points)			
a. Request for public records (10 pts)	0		No info
Total	0		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://ycfcwcd.org/water-rates/	
b. Summary of Revenue Sources (5 pts)	5	https://ycfcwcd.org/finance/	
Total	10		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	5	https://ycfcwcd.org/agency-act/	
b. Board ethics training certificates (5 pts)	0		No info
Total	5		
Total Score	75		

Conaway Ranch

Audit completed: (12/29/25)	Score	Link: No Website	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	0		
b. Service Boundary (5 pts)	0		
Total	0		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0		
b. Financial Reserve Policy (5 pts)	0		
Total	0		
3. Meetings (10 points)			
a. Schedule (5 pts)	0		
b. Archive of agendas/minutes (5 pts)	0		
Total	0		
4. Elected & Appointed Officials (10 points)			
a. Board member information (5 pts)	0		
b. Reimbursement/Compensation policy (5 pts)	0		
Total	0		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	0		
Total	0		
6. Audits (10 points)			
a. Current audit (5 pts)	0		
b. Plus last 3 years (5 pts)	0		
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	0		
b. Submittal Instructions (5 pts)	0		
Total	0		
8. Public Records (10 points)			
a. Request for public records (10 pts)	0		
Total	0		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0		
b. Summary of Revenue Sources (5 pts)	0		
Total	0		
10. Agency Specific Criteria: JPAs (10 points)			
a. Joint powers agreement as filed/adopted (10 pts)	0		
Total	0		
Total Score	0		

Davis Public Facilities Financing Authority

Audit completed: (12/29/25)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.cityofdavis.org/city-hall/commissions-and-comm	
b. Service Boundary (5 pts)	5	N/A	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	5	https://www.cityofdavis.org/city-hall/finance/city-budget	
b. Financial Reserve Policy (5 pts)	5	https://www.cityofdavis.org/city-hall/finance/city-budget	
Total	10		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://www.cityofdavis.org/city-hall/commissions-and-comm	
b. Archive of agendas/minutes (5 pts)	5	https://www.cityofdavis.org/city-hall/city-council/city-council-n	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (5 pts)	5	https://www.cityofdavis.org/city-hall/city-council/who-s-who	
b. Reimbursement/Compensation policy (5 pts)	5	https://www.cityofdavis.org/city-hall/city-council/who-s-who	
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.cityofdavis.org/city-hall/city-manager-s-office	
Total	10		
6. Audits (10 points)			
a. Current audit (5 pts)	5	https://www.cityofdavis.org/city-hall/finance/comprehensive-a	
b. Plus last 3 years (5 pts)	5	https://www.cityofdavis.org/city-hall/finance/comprehensive-a	
Total	10		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	5	https://www.cityofdavis.org/business/bids-rfp-s	
b. Submittal Instructions (5 pts)	5	https://www.cityofdavis.org/business/bids-rfp-s	
Total	10		
8. Public Records (10 points)			
a. Request for public records (10 pts)	10	https://www.cityofdavis.org/city-hall/transparency-portal	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://www.cityofdavis.org/city-hall/finance/comprehensive-a	
b. Summary of Revenue Sources (5 pts)	5	https://www.cityofdavis.org/city-hall/finance/comprehensive-a	
Total	10		
10. Agency Specific Criteria: JPAs (10 points)			
a. Joint powers agreement as filed/adopted (10 pts)	10	https://www.cityofdavis.org/city-hall/commissions-and-comm	
Total	10		
Total Score	100		

River City Reg. Stadium Financing Authority

Audit completed: (12/30/25)	Score	Link	Notes
1. Overview (10 points)			
			No description of function on
a. Description of Services/functions (5 pts)	0	https://www.cityofwestsacr	webpage
b. Service Boundary (5 pts)	5	n/a	
Total	5		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0	https://www.cityofwestsacr	not found
b. Financial Reserve Policy (5 pts)	0	https://www.cityofwestsacr	not found
Total	0		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://www.cityofwestsacramento.org/government/commiss	
b. Archive of agendas/minutes (5 pts)	5	https://www.cityofwestsacramento.org/government/commiss	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (5 pts)	0	https://www.cityofwestsacr	not found
b. Reimbursement/Compensation policy (5 pts)	0	https://www.cityofwestsacr	not found
Total	0		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.cityofwestsacramento.org/government/departme	
Total	10		
6. Audits (10 points)			
a. Current audit (5 pts)	5	https://www.cityofwestsacr	
b. Plus last 3 years (5 pts)	5	https://www.cityofwestsacr	
Total	10		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	5	https://www.cityofwestsacramento.org/business/invitation-to-	
b. Submittal Instructions (5 pts)	5	https://www.cityofwestsacramento.org/business/invitation-to-	
Total	10		
8. Public Records (10 points)			
a. Request for public records (10 pts)	10	https://www.cityofwestsacramento.org/government/departme	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0		no info
b. Summary of Revenue Sources (5 pts)	0		no info
Total	0		
10. Agency Specific Criteria: JPAs (10 points)			
a. Joint powers agreement as filed/adopted (10 pts)	0		no info
Total	0		
Total Score	55		

Riverfront "Streetcar"

Audit completed: (12/30/25)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.sacrt.com/downtown-riverfront-streetcar-project/	
b. Service Boundary (5 pts)	5	https://www.sacrt.com/downtown-riverfront-streetcar-project/	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0		no info
b. Financial Reserve Policy (5 pts)	0		no info
Total	0		
3. Meetings (10 points)			
a. Schedule (5 pts)	0		no info
b. Archive of agendas/minutes (5 pts)	0		no info
Total	0		
4. Elected & Appointed Officials (10 points)			
a. Board member information (5 pts)	0		no info
b. Reimbursement/Compensation policy (5 pts)	0		no info
Total	0		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	0		no info
Total	0		
6. Audits (10 points)			
a. Current audit (5 pts)	0		no info
b. Plus last 3 years (5 pts)	0		no info
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	0		no info
b. Submittal Instructions (5 pts)	0		no info
Total	0		
8. Public Records (10 points)			
a. Request for public records (10 pts)	0		no info
Total	0		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0		no info
b. Summary of Revenue Sources (5 pts)	0		no info
Total	0		
10. Agency Specific Criteria: JPAs (10 points)			
a. Joint powers agreement as filed/adopted (10 pts)	0		no info
Total	0		
Total Score	10		

Valley Clean Energy Alliance

Audit completed: (12/30/25)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://valleycleanenergy.org/about-us/our-story/	
b. Service Boundary (5 pts)	5	https://valleycleanenergy.org/about-us/our-story/	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	5	https://valleycleanenergy.org/documents/	
b. Financial Reserve Policy (5 pts)	5	https://valleycleanenergy.org/documents/	
Total	10		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://valleycleanenergy.org/board-meetings/	
b. Archive of agendas/minutes (5 pts)	5	https://valleycleanenergy.org/board-meetings/	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (5 pts)	5	https://valleycleanenergy.org/about-us/our-leadership/	
b. Reimbursement/Compensation policy (5 pts)	5	https://valleycleanenergy.org/about-us/our-leadership/	
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://valleycleanenergy.org/about-us/staff/	
Total	10		
6. Audits (10 points) (1 yr. cycle)			
a. Current audit (5 pts)	5	https://valleycleanenergy.org/documents/	
b. Plus last 3 years (5 pts)	5	https://valleycleanenergy.org/documents/	
Total	10		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	5	https://valleycleanenergy.org/solicitations-rfps/	
b. Submittal Instructions (5 pts)	5	https://valleycleanenergy.org/solicitations-rfps/	
Total	10		
8. Public Records (10 points)			
a. Request for public records (10 pts)	10	https://valleycleanenergy.org/contact-us/	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://valleycleanenergy.org/rates-billing/	
b. Summary of Revenue Sources (5 pts)	5	https://valleycleanenergy.org/documents/	
Total	10		
10. Agency Specific Criteria: JPAs (10 points)			
a. Joint powers agreement as filed/adopted (10 pts)	10	https://valleycleanenergy.org/documents/	
Total	10		
Total Score	100		

WSac Area Flood Control Agcy

Audit completed: (12/30/25)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.cityofwestsacramento.org/government/commiss	
b. Service Boundary (5 pts)	5	https://www.cityofwestsacramento.org/government/departme	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	5	https://www.cityofwestsacr	noted in city's budget
b. Financial Reserve Policy (5 pts)	0		no info
Total	5		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://www.cityofwestsacramento.org/government/commiss	
b. Archive of agendas/minutes (5 pts)	5	https://www.cityofwestsacramento.org/government/commiss	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (5 pts)	5	https://www.cityofwestsacramento.org/government/commiss	
c. Reimbursement/Compensation policy (5 pts)	0		no info
Total	5		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.cityofwestsacramento.org/government/departme	
Total	10		
6. Audits (10 points)			
a. Current audit (5 pts)	5	https://www.cityofwestsacramento.org/government/departme	
b. Plus last 3 years (5 pts)	5	https://www.cityofwestsacramento.org/government/departme	
Total	10		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	5	https://www.cityofwestsacramento.org/business/invitation-to	
b. Submittal Instructions (5 pts)	5	https://www.cityofwestsacramento.org/business/invitation-to	
Total	10		
8. Public Records (10 points)			
a. Request for public records (10 pts)	10	https://www.cityofwestsacramento.org/government/departme	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://www.cityofwestsacramento.org/government/departme	
b. Summary of Revenue Sources (5 pts)	5	https://www.cityofwestsacramento.org/government/departme	
Total	10		
10. Agency Specific Criteria: JPAs (10 points)			
a. Joint powers agreement as filed/adopted (10 pts)	0		no info
Total	0		
Total Score	80		

W Sac Public Financing Authority

Audit completed: (12/30/25)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.cityofwestsacramento.org/government/commiss	
b. Service Boundary (5 pts)	5	https://www.cityofwestsacramento.org/government/commiss	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0		no info
b. Financial Reserve Policy (5 pts)	0		no info
Total	0		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://www.cityofwestsacramento.org/government/commiss	
b. Archive of agendas/minutes (5 pts)	5	https://www.cityofwestsacramento.org/government/commiss	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (5 pts)	5	https://www.cityofwestsacramento.org/government/commiss	
c. Reimbursement/Compensation policy (5 pts)	0		no info
Total	5		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.cityofwestsacramento.org/government/commiss	
Total	10		
6. Audits (10 points)			
a. Current audit (5 pts)	5	https://www.cityofwestsacr	Annual Reports for FYs19/20-23/24. Info also found in City's CAFRs
b. Plus last 3 years (5 pts)	5	https://www.cityofwestsacr	
Total	10		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	5	https://www.cityofwestsacramento.org/business/invitation-to-	
b. Submittal Instructions (5 pts)	5	https://www.cityofwestsacramento.org/business/invitation-to-	
Total	10		
8. Public Records (10 points)			
a. Request for public records (10 pts)	10	https://www.cityofwestsacramento.org/government/departme	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://www.cityofwestsacr	Some Info found in City's CAFRs
b. Summary of Revenue Sources (5 pts)	5	https://www.cityofwestsacr	
Total	10		
10. Agency Specific Criteria: JPAs (10 points)			
a. Joint powers agreement as filed/adopted (10 pts)	10	https://www.cityofwestsacramento.org/government/departme	
Total	10		
Total Score	85		

Winters Branch Library Financing Authority

Audit completed: (12/30/25)	Score	Link: No Webpage	Notes: Canceled per Yolo County w
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	0	https://www.yolocounty.gov/Home/Components/Calendar/Even	
b. Service Boundary (5 pts)	0		
Total	0		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0		
b. Financial Reserve Policy (5 pts)	0		
Total	0		
3. Meetings (10 points)			
a. Schedule (5 pts)	0		
b. Archive of agendas/minutes (5 pts)	0		
Total	0		
4. Elected & Appointed Officials (10 points)			
a. Board member information (5 pts)	0		
b. Reimbursement/Compensation policy (5 pts)	0		
Total	0		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	0		
Total	0		
6. Audits (10 points)			
a. Current audit (5 pts)	0		
b. Plus last 3 years (5 pts)	0		
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	0		
b. Submittal Instructions (5 pts)	0		
Total	0		
8. Public Records (10 points)			
a. Request for public records (10 pts)	0		
Total	0		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0		
b. Summary of Revenue Sources (5 pts)	0		
Total	0		
10. Agency Specific Criteria: JPAs (10 points)			
a. Joint powers agreement as filed/adopted (10 pts)	0		
Total	0		
Total Score	0		

Winters Public Finance Authority

Audit completed: (12/30/25)	Score	Link: No Webpage	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	0		
b. Service Boundary (5 pts)	0		
Total	0		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0		
b. Financial Reserve Policy (5 pts)	0		
Total	0		
3. Meetings (10 points)			
a. Schedule (5 pts)	0		
b. Archive of agendas/minutes (5 pts)	0		
Total	0		
4. Elected & Appointed Officials (10 points)			
a. Board member information (5 pts)	0		
b. Reimbursement/Compensation policy (5 pts)	0		
Total	0		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	0		
Total	0		
6. Audits (10 points)			
a. Current audit (5 pts)	0		
b. Plus last 3 years (5 pts)	0		
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	0		
b. Submittal Instructions (5 pts)	0		
Total	0		
8. Public Records (10 points)			
a. Request for public records (10 pts)	0		
Total	0		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0		
b. Summary of Revenue Sources (5 pts)	0		
Total	0		
10. Agency Specific Criteria: JPAs (10 points)			
a. Joint powers agreement as filed/adopted (10 pts)	0		
Total	0		
Total Score	0		

Woodland-Davis Clean Water Agency

Audit completed: (12/30/25)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.wdcwa.com/	
b. Service Boundary (5 pts)	5	https://www.wdcwa.com/	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	5	https://www.wdcwa.com/finance/budget	
b. Financial Reserve Policy (5 pts)	5	https://www.wdcwa.com/finance/budget	
Total	10		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://www.wdcwa.com/governance/meeting-schedule-and-	
b. Archive of agendas/minutes (5 pts)	5	https://www.wdcwa.com/governance/meeting-schedule-and-	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (5 pts)	5	https://www.wdcwa.com/governance/board-of-directors	
b. Reimbursement/Compensation policy (5 pts)	5	https://www.wdcwa.com/al	Noted in JPA agreement
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.wdcwa.com/about/staff	
Total	10		
6. Audits (10 points)			
a. Current audit? (5 pts)	0	https://www.wdcwa.com/fii	no info
b. Plus last 3 years (5 pts)	0	https://www.wdcwa.com/fii	no info
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	5	https://www.wdcwa.com/contact/	
b. Submittal Instructions (5 pts)	5	https://www.wdcwa.com/contact/	
Total	10		
8. Public Records (10 points)			
a. Request for public records (10 pts)	10	https://www.wdcwa.com/contact/	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://www.wdcwa.com/fir	shown in budget
b. Summary of Revenue Sources (5 pts)	5	https://www.wdcwa.com/fir	shown in budget
Total	10		
10. Agency Specific Criteria: JPAs (10 points)			
a. Joint powers agreement as filed/adopted (10 pts)	10	https://www.wdcwa.com/about/who-we-are	
Total	10		
Total Score	90		

Woodland Finance Authority

Audit completed: (12/30/25)	Score	Link: No Webpage	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	0		
b. Service Boundary (5 pts)	0		
Total	0		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0		
b. Financial Reserve Policy (5 pts)	0		
Total	0		
3. Meetings (10 points)			
a. Schedule (5 pts)	0		
b. Archive of agendas/minutes (5 pts)	0		
Total	0		
4. Elected & Appointed Officials (10 points)			
a. Board member information (5 pts)	0		
b. Reimbursement/Compensation policy (5 pts)	0		
Total	0		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	0		
Total	0		
6. Audits (10 points)			
a. Current audit? (5 pts)	0		
b. Plus last 3 years (5 pts)	0		
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	0		
b. Submittal Instructions (5 pts)	0		
Total	0		
8. Public Records (10 points)			
a. Request for public records (10 pts)	0		
Total	0		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0		
b. Summary of Revenue Sources (5 pts)	0		
Total	0		
10. Agency Specific Criteria: JPAs (10 points)			
a. Joint powers agreement as filed/adopted (10 pts)	0		
Total	0		
Total Score	0		

Yolo Animal Services Planning Agency

Audit completed: (12/30/25)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
b. Service Boundary (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	5	n/a	Currently, does not maintain funds.
b. Financial Reserve Policy (5 pts)	5	n/a	See agreement.
Total	10		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
b. Archive of agendas/minutes (5 pts)	5	https://www.yolocounty.gov/government/general-governmen	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (5 pts)	0		no info
b. Reimbursement/Compensation policy (5 pts)	5	https://www.yolocounty.gov	shown in JPA agreement
Total	5		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	0		no info
Total	0		
6. Audits (10 points)			
a. Current audit? (5 pts)	5	n/a	Currently, does not maintain funds.
b. Plus last 3 years (5 pts)	5	n/a	See agreement.
Total	10		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	5	n/a	
b. Submittal Instructions (5 pts)	5	n/a	
Total	10		
8. Public Records (10 points)			
a. Request for public records (10 pts)	0		no info
Total	0		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	n/a	Currently, does not maintain funds.
b. Summary of Revenue Sources (5 pts)	5	n/a	See agreement.
Total	10		
10. Agency Specific Criteria: JPAs (10 points)			
a. Joint powers agreement as filed/adopted (10 pts)	10	https://www.yolocounty.gov/government/general-governmen	
Total	10		
Total Score	75		

Yolo County Law Library

Audit completed: (12/30/25)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://yololawlibrary.org/about-us/	
b. Service Boundary (5 pts)	5	n/a	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0		no info
b. Financial Reserve Policy (5 pts)	0		no info
Total	0		
3. Meetings (10 points)			
a. Schedule (5 pts)	0		no info
b. Archive of agendas/minutes (5 pts)	0		no info
Total	0		
4. Elected & Appointed Officials (10 points)			
a. Board member information (5 pts)	5	https://yololawlibrary.org/board-of-trustees/	
c. Reimbursement/Compensation policy (5 pts)	0		no info
Total	5		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	0		no info
Total	0		
6. Audits (10 points)			
a. Current audit (5 pts)	0		no info
b. Plus last 3 years (5 pts)	0		no info
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	5	n/a	
b. Submittal Instructions (5 pts)	5	n/a	
Total	10		
8. Public Records (10 points)			
a. Request for public records (10 pts)	10	n/a	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	n/a	free public access
b. Summary of Revenue Sources (5 pts)	0		no info
Total	5		
10. Agency Specific Criteria: JPAs (10 points)			
a. Joint powers agreement as filed/adopted? (10 pts)	5	n/a	
Total	5		
Total Score	45		

Yolo County Public Agencies Finance Authority

Audit completed: (12/30/25)	Score	Link: No Webpage	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	0	n/a	
b. Service Boundary (5 pts)	0	n/a	
Total	0		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0	n/a	
b. Financial Reserve Policy (5 pts)	0	n/a	
Total	0		
3. Meetings (10 points)			
a. Schedule (5 pts)	0	n/a	
b. Archive of agendas/minutes (5 pts)	0	n/a	
Total	0		
4. Elected & Appointed Officials (10 points)			
a. Board member information (5 pts)	0	n/a	
b. Reimbursement/Compensation policy (5 pts)	0	n/a	
Total	0		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	0	n/a	
Total	0		
6. Audits (10 points)			
a. Current audit? (5 pts)	0	n/a	
b. Plus last 3 years? (5 pts)	0	n/a	
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	0	n/a	
b. Submittal Instructions (5 pts)	0	n/a	
Total	0		
8. Public Records (10 points)			
a. Request for public records (10 pts)	0	n/a	
Total	0		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	0	n/a	
b. Summary of Revenue Sources (5 pts)	0	n/a	
Total	0		
10. Agency Specific Criteria: JPAs (10 points)			
a. Joint powers agreement as filed/adopted (10 pts)	0	n/a	
Total	0		
Total Score	0		

YCPARMIA

Audit completed: (12/30/25)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.ycparmia.org/	
b. Service Boundary (5 pts)	5	https://www.ycparmia.org/	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	5	https://www.ycparmia.org/transparency.htm	
b. Financial Reserve Policy (5 pts)	5	https://www.ycparmia.org/transparency.htm	
Total	10		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://www.ycparmia.org/agenda.htm	
b. Archive of agendas/minutes (5 pts)	5	https://www.ycparmia.org/agenda.htm	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (5 pts)	5	https://www.ycparmia.org/board.htm	
b. Reimbursement/Compensation policy (5 pts)	5	https://www.ycparmia.org/transparency.htm	
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.ycparmia.org/contact_us.htm	
Total	10		
6. Audits (10 points) (2 yr. cycle)			
a. Current financial audit (5 pts)	5	https://www.ycparmia.org/transparency.htm	
b. Plus last 3 years (5 pts)	5	https://www.ycparmia.org/transparency.htm	
Total	10		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	5	https://www.ycparmia.org/transparency.htm	
b. Submittal Instructions (5 pts)	5	https://www.ycparmia.org/transparency.htm	
Total	10		
8. Public Records (10 points)			
a. Request for public records (10 pts)	10	https://www.ycparmia.org/transparency.htm	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	n/a	No fees
b. Summary of Revenue Sources (5 pts)	5	https://www.ycparmia.org/transparency.htm	
Total	10		
10. Agency Specific Criteria: JPAs (10 points)			
a. Joint powers agreement as filed/adopted (10 pts)	10	https://www.ycparmia.org/transparency.htm	
Total	10		
Total Score	100		

Yolo Emergency Communications Agency

Audit completed: (12/30/25)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.yolo911.org/who-we-are	
b. Service Boundary (5 pts)	5	https://www.yolo911.org/service-area-map	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	5	https://www.yolo911.org/financials-compensation	
b. Financial Reserve Policy (5 pts)	5	https://www.yolo911.org/financial-reserve-policy	
Total	10		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://www.yolo911.org/board-meetings	
b. Archive of agendas/minutes (5 pts)	5	https://www.yolo911.org/board-meetings	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (5 pts)	5	https://www.yolo911.org/jpa-board-members	
b. Reimbursement/Compensation policy (5 pts)	5	https://www.yolo911.org/board-overview-1bedd88	
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.yolo911.org/staff	
Total	10		
6. Audits (10 points) (1 yr. cycle)			
a. Current financial audit (5 pts)	5	https://www.yolo911.org/financials-compensation	
b. Plus last 3 years (5 pts)	5	https://www.yolo911.org/financials-compensation	
Total	10		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	5	https://www.yolo911.org/yeca-s-bids-contracts-surplus	
b. Submittal Instructions (5 pts)	5	https://www.yolo911.org/yeca-s-bids-contracts-surplus	
Total	10		
8. Public Records (10 points)			
a. Request for public records (10 pts)	10	https://www.yolo911.org/911-public-records-request	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://www.yolo911.org/financials-compensation	
b. Summary of Revenue Sources (5 pts)	5	https://www.yolo911.org/financials-compensation	
Total	10		
10. Agency Specific Criteria: JPAs (10 points)			
a. Joint powers agreement as filed/adopted (10 pts)	10	https://www.yolo911.org/joint-powers-agreement	
Total	10		
Total Score	100		

Yolo Habitat Conservancy

Audit completed: (12/30/25)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.yolohabitatconservancy.org/faq	
b. Service Boundary (5 pts)	5	https://www.yolohabitatconservancy.org/copy-of-staff-board-	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	5	https://www.yolohabitatconservancy.org/admindocs	
b. Financial Reserve Policy (5 pts)	5	https://www.yolohabitatconservancy.org/admindocs	
Total	10		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://www.yolohabitatconservancy.org/meetings	
b. Archive of agendas/minutes (5 pts)	5	https://www.yolohabitatconservancy.org/meetings	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (5 pts)	5	https://www.yolohabitatconservancy.org/copy-of-staff-board-	
b. Reimbursement/Compensation policy (5 pts)	5	https://www.yolohabitatconservancy.org/copy-of-staff-board-	
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.yolohabitatconservancy.org/copy-of-staff-board-	
Total	10		
6. Audits (10 points) (1 yr. cycle)			
a. Current financial audit (5 pts)	5	https://www.yolohabitatconservancy.org/admindocs	
b. Plus last 3 years (5 pts)	5	https://www.yolohabitatconservancy.org/admindocs	
Total	10		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	5	https://www.yolohabitatconservancy.org/requestforproposals	
b. Submittal Instructions (5 pts)	5	https://www.yolohabitatconservancy.org/requestforproposals	
Total	10		
8. Public Records (10 points)			
a. Request for public records (10 pts)	10	https://www.yolohabitatconservancy.org/request-for-informat	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://www.yolohabitatconservancy.org/permitting	
b. Summary of Revenue Sources (5 pts)	5	https://www.yolohabitatconservancy.org/admindocs	
Total	10		
10. Agency Specific Criteria: JPAs (10 points)			
a. Joint powers agreement as filed/adopted (10 pts)	10	https://www.yolohabitatconservancy.org/admindocs	
Total	10		
Total Score	100		

Yolo Subbasin Groundwater Agency

Audit completed: (12/30/25)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.yologroundwater.org/our-mission	
b. Service Boundary/Agencies Served (5 pts)	5	https://www.yologroundwater.org/service-area-map	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	0	https://www.yologroundwa	outdated
b. Financial Reserve Policy (5 pts)	5	https://www.yologroundwater.org/cash-reserves-policy	
Total	5		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://www.yologroundwater.org/board-of-directors	
b. Archive of agendas/minutes (5 pts)	5	https://www.yologroundwater.org/board-of-directors	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (5 pts)	5	https://www.yologroundwater.org/board-members	
b. Reimbursement/Compensation policy (5 pts)	5	https://www.yologroundwater.org/board-members	
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.yologroundwater.org/board-officers-and-staff	
Total	10		
6. Audits (10 points)			
a. Current financial audit (5 pts)	0	https://www.yologroundwa	outdated
b. Plus last 3 years (5 pts)	0	https://www.yologroundwa	outdated
Total	0		
7. Contracts (10 points)			
a. Current RFPs & bidding opportunities (5 pts)	0		no info
b. Submittal Instructions (5 pts)	0		no info
Total	0		
8. Public Records (10 points)			
a. Request for public records (10 pts)	10	https://www.yologroundwater.org/public-records-request-poli	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://www.yologroundwa	shown in budget
b. Summary of Revenue Sources (5 pts)	5	https://www.yologroundwa	shown in budget
Total	10		
10. Agency Specific Criteria: JPAs (10 points)			
a. Joint powers agreement as filed/adopted (10 pts)	10	https://www.yologroundwater.org/our-mission	
Total	10		
Total Score	75		

Yolo LAFCo

Audit completed: (9/18/25)	Score	Link	Notes
1. Overview (10 points)			
a. Description of Services/functions (5 pts)	5	https://www.yololafco.org/services	
b. Service Boundary (5 pts)	5	https://www.yololafco.org/service-area-map	
Total	10		
2. Budget (10 points)			
a. Current FY + 3 years prior (5 pts)	5	https://www.yololafco.org/service-area-map	
b. Financial Reserve Policy (5 pts)	5	https://www.yololafco.org/yolo-lafco-administrative-policies-a	
Total	10		
3. Meetings (10 points)			
a. Schedule (5 pts)	5	https://www.yololafco.org/commission-meetings	
b. Archive of agendas/minutes (5 pts)	5	https://www.yololafco.org/commission-meetings	
Total	10		
4. Elected & Appointed Officials (10 points)			
a. Board member information (3.33 pts)	3.33	https://www.yololafco.org/commissioners	
b. Election procedures/deadlines (3.33 pts)	3.33	https://www.yololafco.org/yolo-lafco-administrative-policies-a	
c. Reimbursement/Compensation policy (3.33 pts)	3.33	https://www.yololafco.org/yolo-lafco-administrative-policies-a	
Total	10		
5. Administrative Officials (10 points)			
a. General Manager and Key Staff Information (10 pts)	10	https://www.yololafco.org/staff	
Total	10		
6. Audits (10 points)			
a. Current audit (5 pts)	5	https://www.yololafco.org/financial-compensation-info	
b. Last 3 years (5 pts)	5	https://www.yololafco.org/financial-compensation-info	
Total	10		
7. Contracts (10 points)			
a. Current RFPs (5 pts)	5	https://www.yololafco.org/bid-requests	
b. Submittal Instructions (5 pts)	5	https://www.yololafco.org/bid-requests	
Total	10		
8. Public Records (10 points)			
a. Request for public records (10 pts)	10	https://www.yololafco.org/contact-us	
Total	10		
9. Revenue Sources (10 points)			
a. Summary of Fees (5 pts)	5	https://www.yololafco.org/application-materials	
b. Summary of Revenue Sources (5 pts)	5	https://www.yololafco.org/financial-compensation-info	
Total	10		
10. Agency Specific Criteria: Special Districts (10 points)			
a. Authorizing statute/enabling act (5 pts)	5	https://www.yololafco.org/cortese-knox-hertzberg-local-gove	
b. Board ethics training certificates (5 pts)	5	https://www.yololafco.org/ethics-training-certificates	
Total	10		
Total Score	100		



Yolo Local Government

Transparency and Accountability Program

VISION

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

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

GOALS

The agencies seek to improve:

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

VALUES

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

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

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

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

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

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

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

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

JPA/SHARED PROGRAMS FINANCIAL BEST PRACTICES

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

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

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

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

- Will demonstrate cost reduction.
- Is more efficient.

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

- Will reduce or eliminate overlapping services.
- Will result in the sharing of resources.

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

PROGRAM IMPLEMENTATION – MUNICIPAL SERVICE REVIEWS OF SELECTED TYPES OF JPAs

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

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

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

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

PROGRAM IMPLEMENTATION - WEBSITE TRANSPARENCY SCORECARD

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

- Creating list of cities, County, JPAs and special districts
- Encouraging local JPAs and special districts to establish websites and assist them, if desired
- LAFCo conducts preliminary review of agency websites
- LAFCo shares preliminary results with each agency to provide an opportunity for improvement
- LAFCo conducts follow up review
- The agency scorecard is finalized, adopted by the LAFCo Commission, shared with local agencies, and posted online

AGENCY WEB TRANSPARENCY CHECKLIST

The scorecard will be based on the following criteria:

1. Overview
 - a. Description of services/functions: What actions does the agency undertake and what services does the agency provide?
 - b. Boundary of service area: What specific area does the agency serve? *(May not be applicable to all JPAs. If not, who (generally) or what agencies does the JPA serve?)*
2. Budget
 - a. Budget for current fiscal year and three years prior to the current year.
 - b. Financial reserves policy: What is the agency's policy for designated reserves and reserve funds? (The policy should be in either the agency policy manual or found in the budget or audit reports).
3. Meetings
 - a. Board meeting schedule: When and where specifically does the agency meet?
 - b. Archive of Board meeting agendas & minutes for at least the last 6 months: Both approved minutes and past agendas
4. Elected & Appointed Officials
 - a. Board members (names, contact info, terms of office *(does not apply to JPAs)*, compensation, and biography): Who specifically represents the public on the Board? How can the public contact them? When were they elected (or appointed)? How much do they earn in this role (as required by Assembly Bill 2040 effective January 1, 2015)? What background about the members illustrates their expertise for serving on the Board?
 - b. Election procedure and deadlines: If the public wishes to apply to be on the Board, how and when can they do so? *(Does not apply to JPAs)*
 - c. Reimbursement and compensation policy: Which (if any) expenses incurred by the Board are reimbursed? Do the Board members receive compensation?

5. Administrative Officials
 - a. General manager and key staff (names, contact info, compensation, and benefits): Who specifically runs the agency on a day-to-day basis? How can the public contact them? How much do they earn in this role (as required by Assembly Bill 2040 effective January 1, 2015)? What specific benefits are they eligible for (healthcare, retirement plan, educational benefits, etc.)?
6. Audits
 - a. Current financial audit
 - b. Financial audits for the three years prior to the current year
7. Contracts
 - a. Current request for proposal and bidding opportunities
 - b. Instructions on how to submit a bid or proposal
8. Public Records
 - a. What is the best way for the public to request public records?
9. Revenue Sources
 - a. Summary of fees received: fees for services, if any
 - b. Summary of revenue sources: bonds, taxes, loans and/or grants (*The public should be able to understand how the agency is funded, generally speaking*)
10. Agency Specific Criteria
 - a. Municipalities: Downloadable permit applications, and zoning ordinances
 - b. Special Districts: Authorizing statute/enabling act (Principal Act or Special Act) and board member ethics training certificates
 - c. Joint Powers Authorities: A copy of the joint powers agreement as filed and adopted (with any updates)

Consent 8.

LAFCO

Meeting Date: 01/29/2026

Information

SUBJECT

Designate a voting delegate and alternate for the February 23, 2026, CALAFCO Special Business Meeting

RECOMMENDED ACTION

Designate the Executive Officer as the voting delegate and Deputy Executive Officer as the alternate, if needed.

REASONS FOR RECOMMENDED ACTION

CALAFCO has scheduled a virtual Special Business Meeting on February 23, 2026, from 10:00 a.m. to 11:30 a.m. to vote on proposed amendments to its Bylaws regarding its Board structure as part of the Association's broader transformation effort and in direct response to member feedback.

BACKGROUND

According to the Yolo LAFCo Administrative Policies and Procedures, "the most senior Regular Commissioner attending the conference will be the voting member." If no regular commissioner attends the CALAFCO conference, the Executive Officer will be the voting member. Since the Special Business Meeting is not occurring at a conference, as is typical, staff can serve in this role. Otherwise, Commissioner Frerichs is the most senior member.

Attachments

No file(s) attached.

Form Review

Inbox

Christine Crawford (Originator)
Christine Crawford (Originator)
Form Started By: Christine Crawford
Final Approval Date: 01/20/2026

Reviewed By

Christine Crawford
Christine Crawford

Date

01/08/2026 04:13 PM
01/20/2026 11:04 AM
Started On: 01/08/2026 03:50 PM

LAFCO

Meeting Date: 01/29/2026

Information

SUBJECT

Correspondence

RECOMMENDED ACTION

Review and file the following correspondence:

- A. LAFCo DEIR Comments -- Village Farms Davis
 - B. LAFCo DEIR Comments -- Willowgrove
 - C. Colantuono Highsmith Whatley, PC Newsletter
 - D. RD 307 Audit Compliance Memo
 - E. CALAFCO 101 Webinar Flyer
-

Attachments

- Att A - Village Farms DEIR Comments
 - Att B - Willowgrove DEIR Comments
 - Att C - Colantuono Highsmith Whatley, PC Newsletter
 - Att D - RD 307 Audit Memo
 - Att E - CALAFCO Webinar Flyer
-

Form Review

Inbox

Christine Crawford
Form Started By: Desirae Leverett
Final Approval Date: 01/14/2026

Reviewed By

Christine Crawford

Date

01/14/2026 04:18 PM
Started On: 01/07/2026 02:42 PM

YOLO
LOCAL
AGENCY
FORMATION
COMMISSION



COMMISSION
CHAIR
BILL BIASI
Councilmember
City of Winters

December 15, 2025

OSCAR VILLEGAS
VICE CHAIR
Supervisor - 1st District

Dara Dungworth, Principal Planner
City of Davis Community Development
23 Russell Boulevard
Davis, CA 95616
[via email]

LUCAS FRERICHS
Supervisor - 2nd District

PAMELA MILLER
Public Member

Re: Comments on the Partially Recirculated Village Farms Davis Project Draft
Environmental Impact Report (DEIR) SCH# 2023110006

GLORIA PARTIDA
Councilmember
City of Davis

Dear Ms. Dungworth:

ALTERNATES
SHEILA ALLEN
Supervisor - 4th District

Thank you for consulting with Yolo LAFCo for the Partially Recirculated Village Farms Davis Project DEIR. As you are aware, LAFCo is a Responsible Agency for the project and would use the EIR to consider a sphere of influence amendment and annexation to implement the Project.

TANIA GARCIA-CADENA
Councilmember
City of Woodland

ERIK VINK
Public Member

The Partially Recirculated Draft EIR focuses on impacts related to utilities and service systems, specifically related to wastewater treatment capacity. The Partially Recirculated Draft EIR identifies significant impacts related to wastewater treatment capacity, which have been determined to remain significant and unavoidable even after implementation of the mitigation measures set forth in the Partially Recirculated Draft EIR.

STAFF

CHRISTINE M. CRAWFORD, AICP
Executive Officer

Please be advised, in accordance with Government Code Section 56668(k), a required factor LAFCo must consider in the review of a future annexation application includes the ability of the City to provide municipal services, including the sufficiency of revenues for those services following annexation. Accordingly, a Plan for Services submitted with the application will need to include information about the Project's impact to the City's remaining wastewater treatment capacity, a plan for infrastructure improvements required, and how those services will be financed (§56653). We anticipate the City's wastewater treatment study underway will be able to provide this information.

JD TREBEC
Deputy Executive Officer

DESIRAE LEVERETT
Administrative Specialist /Clerk

COUNSEL
ERIC MAY

625 Court Street, Suite 107
Woodland CA 95695

(530) 666-8048
lafco@yolocounty.org

www.yololafco.org

Thank you again for consulting with Yolo LAFCo. If you have any questions, please feel free to contact me.

Best regards,

Christine M. Crawford, AICP

YOLO
LOCAL
AGENCY
FORMATION
COMMISSION



December 19, 2025

Eric Lee, Senior Planner
City of Davis Community Development
23 Russell Boulevard
Davis, CA 95616
[via email]

COMMISSION
CHAIR
BILL BIASI
Councilmember
City of Winters

OSCAR VILLEGAS
VICE CHAIR
Supervisor – 1st District

LUCAS FRERICHS
Supervisor – 2nd District

PAMELA MILLER
Public Member

GLORIA PARTIDA
Councilmember
City of Davis

ALTERNATES
SHEILA ALLEN
Supervisor – 4th District

TANIA GARCIA-CADENA
Councilmember
City of Woodland

ERIK VINK
Public Member

STAFF
CHRISTINE M. CRAWFORD, AICP
Executive Officer

JD TREBEC
Deputy Executive Officer

DESIRAE LEVERETT
Administrative Specialist /Clerk

COUNSEL
ERIC MAY

625 Court Street, Suite 107
Woodland CA 95695

(530) 666-8048
lafco@yolocounty.org

www.yololafco.org

Re: Comments on the Willowgrove Project Draft Environmental Impact Report (DEIR) SCH# 2024070522

Dear Eric:

Thank you for consulting with the Yolo Local Agency Formation Commission (LAFCo) on the Willowgrove Project DEIR. As you are aware, Yolo LAFCo is a Responsible Agency for the project and would use the EIR to consider a sphere of influence amendment and annexation to implement the Project. Please see LAFCo staff comments below:

Agricultural Resources

The DEIR indicates impacts to agricultural land will be significant and unavoidable. We appreciate the language in MM 4.2-1 that agricultural conservation easements must conform with the policies and requirements of (LAFCo), including a Land Evaluation and Site Assessment (LESA) score that is a maximum of 10 percent below that of the project site.

Municipal Services and Utilities

Please be advised, in accordance with Government Code Section 56668(k), a required factor LAFCo must consider in the review of any future annexation application includes the ability of the City to provide municipal services, including the sufficiency of revenues for those services following annexation. Accordingly, a Plan for Services submitted with the application will need to include information about the Project's impact to the City's municipal services and utilities and its plan to provide adequate services, in general.

The DEIR identifies wastewater treatment capacity specifically as a significant and unavoidable impact because the City is currently studying engineering options and funding. The Plan for Services will need to include a plan for infrastructure improvements required and how those services will be financed (§56653). We anticipate the City's wastewater treatment study is underway and the City will be able to provide this information.

Thank you again for consulting with Yolo LAFCo. If you have any questions, please feel free to contact me.

Best regards,

Christine M. Crawford, AICP

COLANTUONO
HIGHSMITH
WHATLEY, PC

December 11, 2025

BULLETIN

Update on Public Law

A Proposition 218 Victory for Municipal Tiered Water Rates and Enforcement of the “Pay Under Protest” Rule

By Holly O. Whatley, Esq.

The latest legal development on tiered water rates came on December 8, 2025, when we prevailed at the Second District of the California Court of Appeal in a published decision in *Dreher v. City of Los Angeles*, a putative class action challenge to the City of Los Angeles’ residential water rates. In *Dreher*, the court addressed two pivotal issues: Whether Health & Safety Code Section 5472’s payment under protest requirement applies to municipal water rates, and whether the City of Los Angeles’s four-tiered residential water rates comply with Proposition 218’s proportionality requirements. In a welcome win for municipal water providers, the Court of Appeal ruled in the City’s favor on both points.

The City’s Tiered Water Rates Comply with Proposition 218

The City has four primary sources of water supply and in 2016 developed a rate study to support four usage tiers, with Tier 1 allotted 8 HCF per month for basic, indoor water needs, and increasing allotments for Tiers 2, 3 and 4. The City’s rate formula allocates the cheapest source of water to Tier 1’s forecast demand until the supply is exhausted, and then allocates the next lowest cost water until Tier 1’s remaining demand is satisfied, before allocating that source to Tier 2’s forecast demand, supplementing that tier’s forecast demand with the third lowest source, and so on until each tier’s forecast demand is satisfied. Plaintiffs argued

this rate structure could not meet Proposition 218’s proportionality without tracking which parcels actually used which sources of supply.

The Court of Appeal rejected Plaintiffs’ argument, holding that “The Constitution does not require the City to trace the flow of water from each source of supply to each parcel, molecule by molecule.” Citing *Capistrano*, the Court found Proposition 218 does not require an exact measure of the cost of service for each individual parcel. Departing from the conclusion in the recent *Patz v. City of San Diego* case, the Second District ruled “We read nothing in section 6(b)(3) that would require a water agency to trace drops of water from source of supply to parcel. . . .”

It further departed from *Patz* by finding that using water budgets to establish the tier breakpoints is not, in and of itself, unconstitutional provided the agency calculates the proportional costs of service within each tier. The Court also held the City could consider conservation goals and parcel characteristics in setting water budgets, so long as rates remain proportional.

Finally, the Court determined the City’s allocation of peak pumping and storage costs across the tiers complied with Proposition 218. The City’s formula allocated to all four tiers the base pumping and storage costs that did not vary based on demand. The incremental costs of pumping and storage linked to peak demand were allocated to Tiers 3

and 4. Again citing *Capistrano*, the Court noted that Proposition 218 protects lower water users from paying rates higher than the cost to serve them because those rates cover capital costs their consumption levels do not make necessary. That rationale supports the trial court's ruling, which the Court of Appeal left undisturbed.

In short, the Court found the City had met its burden under Proposition 218 by calculating the unit cost of each water source, forecasting demand within each tier, and using formulas to allocate costs proportionally as customers move into higher tiers of usage. The record supported the City's methodology, including its allocation of portions of peak pumping and storage costs to higher tiers.

Health & Safety Code section 5472 Applies to Municipal Water Rate Refund Claims

At trial, Plaintiffs also challenged the City's low-income subsidy adjustment (LISA), which covered the City's cost to provide rate assistance to low-income customers. The trial court found the LISA violated Proposition 218, but ruled that Health & Safety Code section 5472's payment under protest requirement barred Plaintiffs from recovering any refunds attributable to the LISA individually or even on behalf of all customers. Plaintiffs challenged that ruling on appeal, arguing section 5472 applied to sanitation and sewer charges but not to municipal water service charges.

On an issue of first impression as applied to municipal water charges, the Court of Appeal applied the plain statutory language in section 5472 to reject Plaintiffs' claim. Section 5472 applies by its plain terms to water service, those water service charges were approved by the required two-thirds vote of the City Council and the City is a "covered entity" within the statutory scheme. Following a comprehensive analysis of the legislative history, the Court determined nothing in that history demonstrated a contrary purpose to that indicated in the statute's plain language.

The Court also rejected Plaintiffs' arguments that section 5472 provides an inadequate remedy for Proposition 218 violations and that the Government Claims Act applies instead. The Court found no support for either claim, instead it found section 5472 provides an adequate remedy but Plaintiffs failed to comply with the payment under protest provisions before challenging the rates. Ratepayers must give written notice of protest at the time of payment to preserve their right to seek a refund in court and such refund requests are limited to the individual ratepayer, who may not seek refunds on behalf of a class.

Conclusion

Dreher helpfully clarifies that municipal ratepayers seeking refunds must comply with Section 5472's payment under protest requirement, and that cities may use tiered rate structures that allocate costs, including peak pumping and storage costs, based on usage and parcel characteristics, provided they are supported by data and formulas demonstrating proportionality. The ruling affirms the City's compliance with Proposition 218 and provides meaningful guidance for other agencies designing tiered rates in California.

Plaintiffs will likely seek Supreme Court review so stay tuned for further updates!

For more information on this topic, please contact Holly at HWhatley@chwlaw.us or 213.542.5700.

Colantuono, Highsmith & Whatley is a law firm with six offices around California that represents public agencies throughout the state. Its municipal law practice includes public revenues, land use, housing, CEQA, LAFCO matters, public safety liability defense, and associated appeals and trial court litigation. We are committed to providing advice that is helpful, understandable, and fairly priced.

<https://chwlaw.us>



County of Yolo

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- Financial Leadership
- Budget & Financial Planning
- Treasury & Finance

- Tax & Revenue Collection
- Accounting & Financial Reporting
- Internal Audit

December 16, 2025

Peter Dwyer, Jr. and Members of the Board
Reclamation District No. 307
PO Box 518
Clarksburg, CA 95612

Subject: Required Audit for Reclamation District No. 307

Dear Mr. Dwyer and Members of the Board:

Government Code (GC) § 26909 requires that every special district receive an audit of the accounts and records of the district on an annual basis. Further, GC § 26909 (a) states that the county auditor shall either make or contract with a certified public accountant or public accountant to make the annual audit of the special district, and that any costs incurred by the county auditor in making the audit shall be charged to the special district.

Following a recent Municipal Service Review conducted by the Yolo County Local Area Formation Commission (LAFCo), the LAFCo Commission was notified that Reclamation District No. 307 (RD 307 or District) has not obtained an audit in many years and is out of compliance with GC § 26909. On July 24, 2025, the LAFCo Commission passed a motion to request the Yolo County Chief Financial Officer (serving in capacity as County Auditor) to make or contract with a public accountant to make an annual audit of the accounts and records of RD 307 and charge the costs against the District's funds per GC § 26909.

While we recognize that RD 307 uses the County's financial system, the District is a separate legal entity and is not included in the County's financial statements or annual audit.

As such, in accordance with the request from the LAFCo Commission and GC § 26909, my office will be contracting with a CPA firm to conduct an audit of RD 307 for the 2024-25 fiscal year. While the exact cost of this audit is not yet known, it is estimated be between \$10,000 - \$20,000. Once timing and costs are determined, DFS will communicate with RD 307 to coordinate efforts to begin the audit. It is anticipated that DFS will provide supporting documentation and financial reports readily available for auditing purposes as requested by the auditors. However, RD 307 staff and board members will need to address questions from the auditor specific to the business operations and internal controls of the District.

The timeframe for completion of the audit will depend on the level of cooperation and responsiveness by the District and DFS. Prolonged audit timelines could result in higher audit fees for the District. We believe cooperation and collaboration between our offices and the auditors is essential in order to make this a successful audit.

Please feel free to reach out to our office if you have any questions or would like to discuss.

Sincerely,

A handwritten signature in black ink, appearing to read "Tom Haynes", followed by a horizontal line.

Tom Haynes, Chief Financial Officer

TH:BA

Join Us!

CALAFCO-U LAFCO 101 Webinar

Wednesday,
February 25, 2026
10:00-11:30 a.m.



Let us help streamline your onboarding process!

CALAFCO is launching its first CALAFCO-U session of 2026 with LAFCO 101, an accessible, practical introduction to LAFCO fundamentals. This webinar is ideal for commissioners starting their terms in January and new staff needing a solid foundation.

What Participants Will Learn

- ✓ Why LAFCO Exists
- ✓ LAFCO's Legal Foundations
- ✓ What Falls Under LAFCO Authority
- ✓ LAFCO's Planning Role
- ✓ The LAFCO Process in Plain Language
- ✓ Practical Tips

Instructors



Paula de Sousa — Partner, Best Best & Krieger LLP. Paula is a statewide expert in LAFCO law, legal counsel for several LAFCOs and CALAFCO, and lead author of multiple CALAFCO white papers.



Joe Serrano — Executive Officer, Santa Cruz LAFCO & Deputy Executive Officer, CALAFCO. Joe brings 17 years of hands-on LAFCO experience across several counties.

COST

Free to CALAFCO
Members*

Non-members: \$125**

Registration

Sign-up through
www.calafco.org

Questions?

Contact CALAFCO at
info@calafco.org

California Association of
Local Agency Formation Commissions

CALAFCO

SUPPORTING SUSTAINABLE
COMMUNITY GROWTH

*CALAFCO Members include staff or commissioners of dues-paying LAFCOs.

**Registration for non-members is limited to California local and state agency representatives.

LAFCO

Meeting Date: 01/29/2026

Information

SUBJECT

Study session to discuss the reorganization plan for the Elkhorn Fire Protection District (no action will be taken)

RECOMMENDED ACTION

Receive staff presentation, accept public comment, and provide input as desired.

REASONS FOR RECOMMENDED ACTION

The Elkhorn Fire Protection District (FPD) submitted an application for dissolution on September 26, 2024. The application was limited to dissolution, with the understanding that LAFCo has the authority to amend proposals and determine the most appropriate method for reorganizing the governance of fire protection within the Elkhorn FPD territory.

On October 31, 2024, staff presented a recommended approach for reorganizing Elkhorn FPD, under which the Cities of Woodland and West Sacramento would provide fire protection services. At that time, rather than fully dissolving the FPD, staff recommended that Elkhorn FPD be retained as a dependent district governed directly by the Board of Supervisors, with its territory limited to the West Sacramento service area. Woodland's service territory was proposed to be annexed into Springlake FPD. The Commission expressed concurrence with this approach.

Importantly, under both the previous plan and this recommended revised plan discussed herein, the fire protection service areas from the Cities of Woodland and West Sacramento would not change. The cities would continue to deliver services within their respective service areas as they do today via mutual aid. The proposed changes to the reorganization plan relate to governance and organizational structure, not frontline service delivery.

Since October 2024, subsequent developments outside Springlake FPD have prompted a broader consideration of the number of fire protection districts across the county and the extent of authority delegated to local fire commissions for dependent districts. These developments have reinforced the importance of governance structures that provide clear accountability, leadership to support needed funding for services, strong oversight, and effective coordination across agencies.

Recent events in the broader region have underscored how critical it is that fire agencies have clear and streamlined governance, are well-coordinated, and equipped to manage increasingly complex and high-risk activities. While no governance structure can eliminate all risk, thoughtful and streamlined organizational design materially improves oversight, communication, and operational preparedness.

In this context, a combined fire protection district offers meaningful advantages. A unified district creates the potential to function as a hub for shared services--particularly in areas such as fire prevention, inspections, training, and administrative support--where scale and consistency improve effectiveness and reliability. Such a structure also positions the district to support neighboring jurisdictions through cooperative service arrangements, enhancing regional outcomes without diminishing local service delivery.

Additionally, the creation of a single, unified district establishes a stable foundation that can accommodate future collaboration, or consolidation should surrounding agencies determine that such actions are in the public interest. Even where further consolidation is neither immediate nor certain, this approach sends an important signal: it demonstrates a willingness to modernize governance structures to better align with contemporary fire service demands.

For these reasons, staff recommends reorganizing Elkhorn FPD, Springlake FPD, and CSA 9 into a single fire protection district rather than proceeding with a two-district structure. This approach better advances the overall fire protection district governance strategy by establishing a durable foundation for potential future consolidations and by creating a district capable of serving as a shared-services resource for rural fire protection districts as needs arise.

BACKGROUND

Fire protection services within the Springlake FPD territory are already provided by multiple agencies, including the Cities of Davis and Woodland and UC Davis. Adding the City of West Sacramento as an additional service provider within a combined district would therefore not represent a fundamental change in service delivery, but rather the continuation of an already divided service scheme under a more unified and streamlined governance structure.

Staff's recommended revision to the proposal plan is illustrated in the attached maps, which will be presented at the meeting for discussion and to address any questions from the Commission.

Attachments

Att A - Proposal Plans Comparison

Form Review

Inbox

Christine Crawford (Originator)
Christine Crawford (Originator)
Form Started By: Christine Crawford
Final Approval Date: 01/20/2026

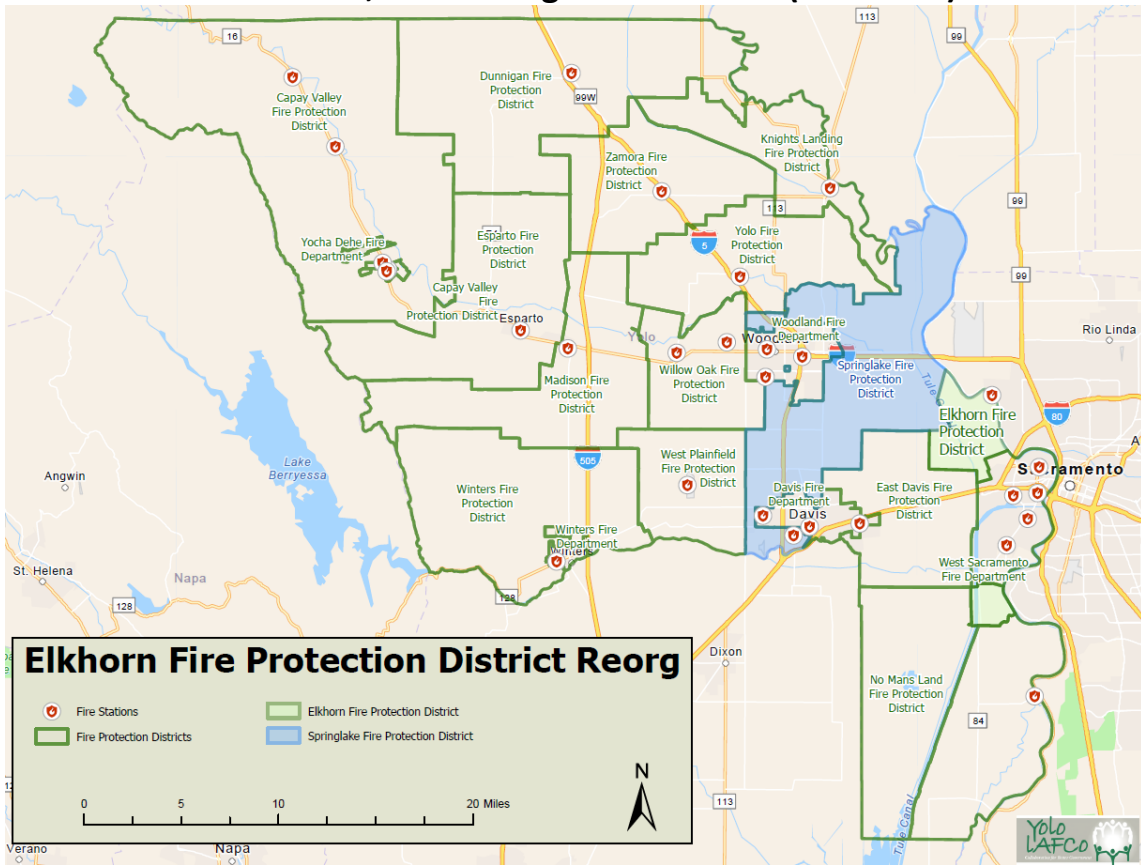
Reviewed By

Christine Crawford
Christine Crawford

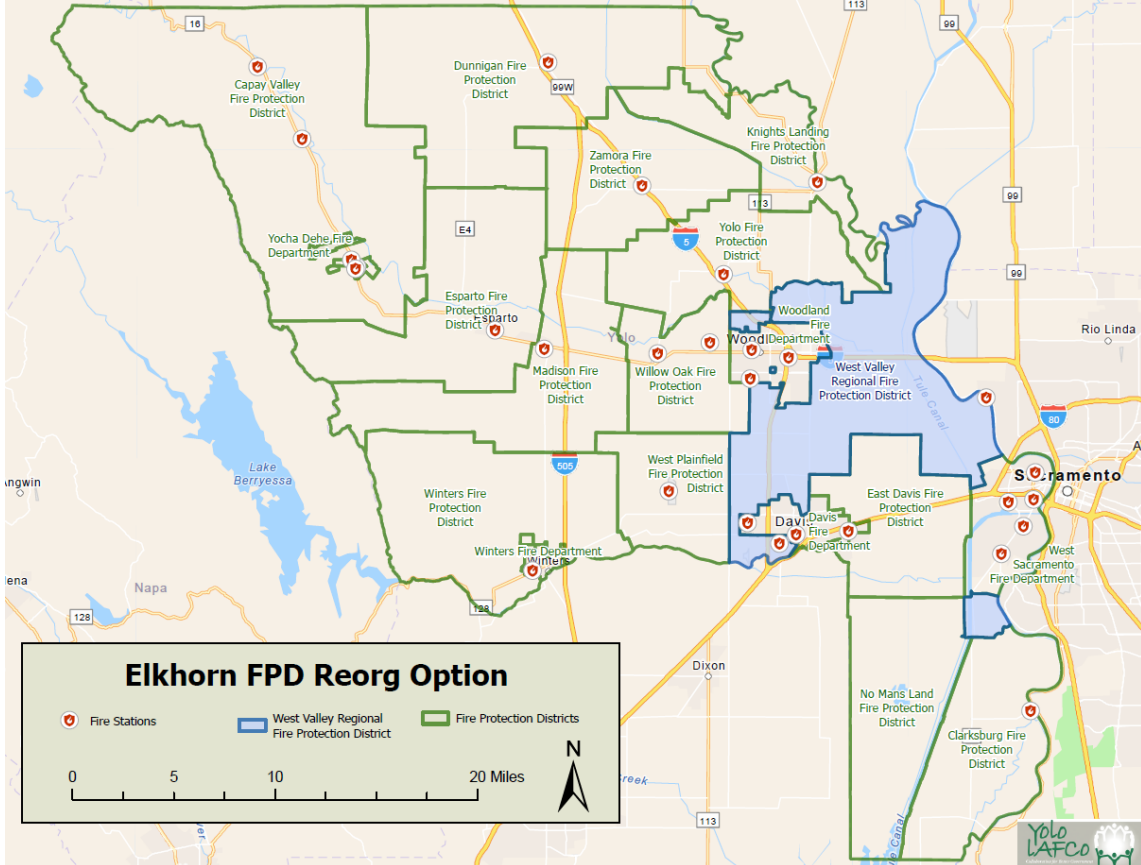
Date

01/15/2026 08:35 AM
01/20/2026 04:59 PM
Started On: 01/08/2026 04:34 PM

October 31, 2024 Reorganization Plan (CURRENT)



January 29, 2026 Recommended Reorganization Plan Change (PROPOSED)



LAFCO

Executive Officer Report 11.

Meeting Date: 01/29/2026

Information

SUBJECT

Executive Officer's Report: A report by the Executive Officer on recent events relevant to the Commission and an update of staff activity for the month.

- a. Long Range Planning Calendar
 - b. CALAFCO Legislative Update
-

Attachments

Att A - Long Range Planning Calendar
Att B - CALAFCO Legislative Update

Form Review

Form Started By: Desirae Leverett
Final Approval Date: 01/15/2026

Started On: 01/15/2026 09:44 AM



Long Range Meeting Calendar – Tentative Items

January 29, 2026

Meeting Date	Tentative Agenda Items
Feb 2026	<ul style="list-style-type: none"> • Welcome new LAFCo members • Elect a new Chair and Vice Chair • Strategic Plan 6.4: Consider updates to LAFCo’s Ag Conservation Policies (continued item) • Consider increase to EO salary range based on survey by County HR • LAFCo FY 2025 Financial Statement
Mar 2026	<ul style="list-style-type: none"> • 2-Yr Strategic Planning Workshop (9:00 am – 12:00 pm)
Apr 2026	<ul style="list-style-type: none"> • Elkhorn FPD Reorganization Public Hearing (LAFCo 24-02) • LAFCo Work Plan for FY 2026/27 • FY 25/26 Q3 Financial Update • Draft LAFCo Budget for FY 2026/27
May 2026	<ul style="list-style-type: none"> • Elkhorn FPD Reorganization Protest Hearing (LAFCo 24-02) • Rural Water and Sewer Services Governance Study Session (LAFCo 25-03) • Final LAFCo Budget for FY 2026/27
Jun 2026	<ul style="list-style-type: none"> • Agricultural Irrigation Services MSR (LAFCo 25-05)
Jul 2026	<ul style="list-style-type: none"> • Rural Water and Sewer Services MSR (LAFCo 25-03)

New Applications Received Since Last Meeting

Date Received	Application Name
	None



CALAFCO Legislative Summary

LAFCo Meeting January 29, 2026

CALAFCO is currently tracking 19 bills as of January 14, 2026. However, 10 of these bills were either chaptered or vetoed last year and 9 bills have been carried over as two-year bills as listed below.

The Legislative session has just begun, and CALAFCO tracking chart below has not changed significantly since last fall. None of these bills pose a concern to Yolo LAFCo.

<p>1. AB 259 (Rubio, Blanca D) Open meetings: local agencies: teleconferences.</p>	<p>The bill extends the sunset date of the alternative Brown Act meeting procedures established in AB 2449 from 1/1/2026 to 1/1/2030. Jul 17 – Failed deadline – 2-year bill CALAFCO Position: Watch</p>
<p>2. AB 351 (McKinnor D) Campaign contributions: agency officers.</p>	<p>This bill changes the threshold amount from \$500 to \$1500 and requires the commission, effective January 1, 2027, and every other year thereafter, to adjust the contribution limits to reflect increases/decreases in the CPI, rounding the adjustment to the nearest \$10. Apr 30 – Failed to pass committee. Reconsideration granted. CALAFCO Position: None at this time</p>
<p>3. AB 356 (Patel D) Health care districts: County of San Diego.</p>	<p>Not applicable – Yolo County has no healthcare districts. Jul 17 – Failed deadline – 2-year bill CALAFCO Position: Support</p>
<p>4. AB 568 (Macedo R) Tule East Groundwater Sustainability Agency Act</p>	<p>This bill would create the Tule East Groundwater Sustainability Agency and would establish the agency’s initial boundaries. Gut and amended on 6/24 and amended again 7/18, this bill replaces AB 1044 which is flagged as a 2-year bill. Sep 11 - Concurrence CALAFCO Position: None at this</p>
<p>5. AB 810 (Irwin D) Local government: internet websites and email addresses.</p>	<p>The bill expands the list of local agencies (adding to cities and counties) that are required to use “.gov” or “.ca.gov” domain names for websites and email addresses, to include special districts, school districts, joint powers authorities (JPAs), and other political subdivisions. These changes will apply to LAFCo and must be implemented by 1/1/29. [Yolo LAFCo is already working with County IT to convert our domain name] May 23 – Hearing postponed. This bill is now a 2-year bill. CALAFCO Position: Watch with concerns</p>
<p>6. AB 1044 (Macedo R) Tulare Basin Groundwater Sustainability Agency Act.</p>	<p>This bill authorizes the formation of the Tulare Basin Groundwater Sustainability Agency. The intent of the bill is to form a new GSA to cover, at a minimum, territory covered by</p>

	<p>the now defunct Eastern Tule GSA JPA. This bill appears to have been gut/amended into AB 568</p> <p>As of June 9, 2025, this bill has been moved to the inactive file at the request of the author.</p> <p>CALAFCO Position: None at this time</p>
<p>7. AB 1156 (Wicks D) Solar-use easements: suspension of Williamson Act contracts: terms of easement</p>	<p>The bill revises the conditions under which the land subject to a Williamson Act contract may be subject to a solar-use easement.</p> <p>The bill revises authorization for the DOC to determine that a parcel is eligible for suspension upon the request of the landowner, instead of a request from a county or city, and would require the DOC to additionally make that determination in consultation with any applicable groundwater sustainability agency or services.</p> <p>The bill revises the eligibility criteria for a parcel to be deemed eligible under these provisions by (1) additionally authorizing land for which there are or will be insufficient surface water or groundwater to support commercially viable irrigated agricultural use; (2) deleting the requirement that the land not be located on lands designated as prime farmland, unique farmland, or farmland of statewide importance; and (3) additionally requiring that the land meet certain additional requirements relating to the land’s historical use as cropland and whether it is encumbered by a conservation easement or enrolled in a land conservation program, as specified. The bill also requires the DOC to issue its determination of eligibility within 120 days following submission of a completed application package, and would deem any application not rejected within this 120-day period to be approved.</p> <p>This bill removes the authority for a county or city to require mitigation measures on or beyond the land that is subject to a solar-use easement. The bill also removes the requirement that a landowner post a performance bond or other securities in relation to a term easement or self-renewing easement.</p> <p>Sep 11, Failed deadline – now a 2-year bill.</p> <p>CALAFCO Position: None at this time</p>
<p>8. SB 239 (Arreguín D) Open meetings: teleconferencing: subsidiary body.</p>	<p>This bill adds a subsidiary body, as defined, to the list of entities authorized to use alternative telecom provisions including advisory bodies that are not authorized to take final action on legislation, regulations, contracts, licenses, grants, permits, or other entitlements.</p> <p>June 5 – Failed deadline, 2-year bill.</p> <p>CALAFCO Position: None at this time</p>
<p>9. SB 462 (Cortese D) California Farmland Conservancy Program: conservation easements: funding.</p>	<p>This bill established the California Farmland Conservancy Program Fund in the Department of Conservation and authorizes the program to offer financial assistance, including grants or contracts, for projects and activities on agricultural lands that support agricultural conservation and sustainable land management.</p> <p>May 23 – Held in committee and under submission.</p> <p>CALAFCO Position: None at this time</p>