

**AMADOR LOCAL AGENCY  
FORMATION COMMISSION,  
CALIFORNIA**

**FINANCIAL STATEMENTS  
TOGETHER WITH  
INDEPENDENT AUDITOR'S REPORT  
FOR THE YEAR ENDED  
JUNE 30, 2019**

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**AMADOR LOCAL AGENCY FORMATION COMMISSION**  
**Annual Financial Report**  
**For the Year Ended June 30, 2019**

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## **INTRODUCTORY SECTION**

- **List of Officials**

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**AMADOR LOCAL AGENCY FORMATION COMMISSION**

**List of Officials**

**For the Year Ended June 30, 2019**

**Board of Commissioners**

Pat Crew	Chairman
Jim Vinciguerra	Vice Chairman
Dominic Atlan	Commissioner
Tim Murphy	Commissioner
Brian Oneto	Commissioner
Byron Damiani	Alternate Commissioner
Jon Colburn	Alternate Commissioner
Richard Forster	Alternate Commissioner

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## **FINANCIAL SECTION**

- **Independent Auditor's Report**
- **Basic Financial Statements**
- **Required Supplementary Information**

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**INDEPENDENT AUDITOR'S REPORT**

To the Board of Commissioners  
Amador Local Agency Formation Commission  
Jackson, California

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and the major fund of Amador Local Agency Formation Commission, California (Commission), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

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

**Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

To the Board of Commissioners  
Amador Local Agency Formation Commission  
Jackson, California

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Commission as of June 30, 2019, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Emphasis of Matter**

As more fully described in Note 6A to the financial statements, subsequent to June 30, 2019 citizens and the economies of the United States and other countries have been significantly impacted by the coronavirus (COVID-19) pandemic. While it is premature to accurately predict how the coronavirus will ultimately affect the Commission's operations because the disease's severity and duration are uncertain, we expect the 2020 financial results too will be significantly impacted and the implications beyond 2020, while unclear, could also be adversely impacted. Our opinion is not modified with respect to this matter and no pandemic implications are accounted for in these financial statements.

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Other Information*

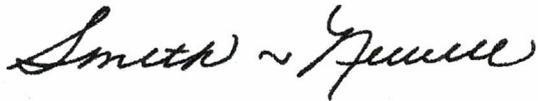
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Commission's basic financial statements. The introductory section is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

To the Board of Commissioners  
Amador Local Agency Formation Commission  
Jackson, California

**Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated June 16, 2020, on our consideration of the Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Commission's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Commission's internal control over financial reporting and compliance.



Smith & Newell CPAs  
Yuba City, California  
June 16, 2020

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**Management's Discussion and Analysis  
(Unaudited)**

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**AMADOR LOCAL AGENCY FORMATION COMMISSION  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended June 30, 2019**

The Amador Local Agency Formation Commission was formed in 1963. The Commission's Board consists of five regular and three alternate members.

As management of the Commission, we offer readers of our financial statements this narrative overview and analysis of the financial activities for the year ended June 30, 2019.

**Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the Commission's basic financial statements. The Commission's basic financial statements comprise of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains other required supplementary information in addition to the basic financial statements themselves.

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

The *statement of net position* presents information on all of the Commission's assets and liabilities, with the difference between the two reported as net position.

The *statement of activities* presents information showing how the Commission's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in the statement for some items that will only result in cash flows in future fiscal periods. (i.e. earned but unused vacation leave).

The government-wide financial statements can be found on pages 7 and 8 of this report.

**Fund Financial Statements.** A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Commission, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Fund financial statements report essentially the same functions as those reported in the government-wide financial statements. However, unlike the government-wide financial statements, fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balance provide a reconciliation to facilitate the comparison between the governmental funds and government-wide statements. The fund financial statements can be found on pages 9 through 12 of this report.

**Notes to the Basic Financial Statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 13 through 20 of this report.

**Required Supplementary Information.** In accordance with generally accepted accounting principles, the Commission presents required supplementary information other than the Management's Discussion and Analysis, including the Commission budgetary comparison information. The Commission adopts an annual appropriated budget for its General fund. The budgetary comparison schedules demonstrate

**AMADOR LOCAL AGENCY FORMATION COMMISSION  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended June 30, 2019**

compliance with the budget. Required Supplementary Information can be found on pages 21 and 22 of this report.

**Government-Wide Financial Analysis**

The Commission presents its financial statements under the reporting model required by the Governmental Accounting Standards Board Statement No. 34 (GASB 34), *Basic Financial Statements – and Management's Discussion and Analysis (MD&A) – for State and Local Governments*. A comparative analysis of government-wide data is included with the prior fiscal year.

Net position may serve over time as a useful indicator of a government's financial position. In the case of the Commission, assets exceed liabilities by \$141,409 at the close of the most recent fiscal year. The most significant portion of the Commission's net position is its cash in the amount of \$141,409.

The Commission's net position decreased overall by approximately 5 percent during the current fiscal year. This decrease is explained in the government financial analysis, which follows.

**Governmental Activities**

Table 1  
Governmental Net Position at June 30

	<u>2019</u>	<u>(Unaudited) 2018</u>
Cash and investments	\$ 141,409	\$ 148,987
<b>Total Assets</b>	<u>141,409</u>	<u>148,987</u>
Current liabilities	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>
Unrestricted	141,409	148,987
<b>Total Net Position</b>	<u>\$ 141,409</u>	<u>\$ 148,987</u>

Table 2  
Changes in Governmental Net Position at June 30

	<u>2019</u>	<u>(Unaudited) 2018</u>
<b>Revenues:</b>		
Program revenues:		
Charges for service	\$ 4,305	\$ 4,000
Grants and contributions	57,126	57,126
General Revenues:		
Interest and Investment Earnings	2,350	1,507
<b>Total Revenues</b>	<u>63,781</u>	<u>62,633</u>
Program Expenses:		
General Government	71,359	58,500
<b>Total Expenses</b>	<u>71,359</u>	<u>58,500</u>
Change in Net Position	<u>(7,578)</u>	<u>4,133</u>
Net Position - Beginning	<u>148,987</u>	<u>144,854</u>
Net Position - Ending	<u>\$ 141,409</u>	<u>\$ 148,987</u>

**AMADOR LOCAL AGENCY FORMATION COMMISSION  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended June 30, 2019**

**Financial Analysis of the Commission's Governmental Funds**

As noted earlier, the Commission uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

For the year ended June 30, 2019, the Commission reported an ending fund balance of \$141,409, a decrease of \$7,578 from the prior year. This decrease represents the amount of expenditures in excess of revenues for the year ended June 30, 2019.

Amador LAFCO Comparison		
	<u>FY 2018-2019</u>	<u>(Unaudited) FY 2017-2018</u>
Total revenues	\$ 63,781	\$ 62,633
Total expenditures	<u>71,359</u>	<u>58,500</u>
Excess of revenue over expenditures	(7,578)	4,133
Fund Balance - Beginning	<u>148,987</u>	<u>144,854</u>
Fund Balance - Ending	<u>\$ 141,409</u>	<u>\$ 148,987</u>

Total expenditures increased from \$58,500 to \$71,359, an increase of approximately \$12,859 from the prior year.

**Economic Factors and Next Year's Budget**

The following economic factors were considered in preparing the Commission's financial plan for fiscal year 2018-19:

- Minimal staff salary and benefit increases.
- Ever increasing state and federal mandated requirements.

**Request for Information**

This financial report is designed to provide a general overview of the Commission's finances for all those interested. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Roseanne Chamberlain, Executive Officer, Amador LAFCO, PO Box 22-1292, Sacramento, CA 95822.

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## **Basic Financial Statements**

- **Government-Wide Financial Statements**

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**AMADOR LOCAL AGENCY FORMATION COMMISSION**  
**Statement of Net Position**  
**June 30, 2019**

	<b>Total Governmental Activities</b>
<b>ASSETS</b>	
Cash and investments	<u>\$ 141,409</u>
<b>Total Assets</b>	<u>141,409</u>
<b>LIABILITIES</b>	
Accounts payable	<u>-</u>
<b>Total Liabilities</b>	<u>-</u>
<b>NET POSITION</b>	
Unrestricted	<u>141,409</u>
<b>Total Net Position</b>	<u><u>\$ 141,409</u></u>

The notes to the basic financial statements are an integral part of this statement.

**AMADOR LOCAL AGENCY FORMATION COMMISSION**  
**Statement of Activities**  
**For the Year Ended June 30, 2019**

<u>Functions/Programs</u>	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities	
Governmental activities:					
General government	\$ 71,359	\$ 4,305	\$ 57,126	\$ -	\$ (9,928)
<b>Total Governmental Activities</b>	71,359	4,305	57,126	-	(9,928)
<b>Total</b>	\$ 71,359	\$ 4,305	\$ 57,126	\$ -	(9,928)
<b>General revenues:</b>					
Interest and investment earnings					2,350
<b>Total General Revenues</b>					2,350
<b>Change in Net Position</b>					(7,578)
<b>Net Position - Beginning</b>					148,987
<b>Net Position - Ending</b>					\$ 141,409

The notes to the basic financial statements are an integral part of this statement.

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## **Basic Financial Statements**

- **Fund Financial Statements**

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**AMADOR LOCAL AGENCY FORMATION COMMISSION**  
**Balance Sheet**  
**Governmental Fund**  
**June 30, 2019**

	<u>General Fund</u>
<b>ASSETS</b>	
Cash and investments	\$ 141,409
<b>Total Assets</b>	<u>\$ 141,409</u>
<b>LIABILITIES</b>	
Accounts payable	\$ -
<b>Total Liabilities</b>	<u>-</u>
<b>FUND BALANCE</b>	
Unassigned	141,409
<b>Total Fund Balance</b>	<u>141,409</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ 141,409</u>

The notes to the basic financial statements are an integral part of this statement.

**AMADOR LOCAL AGENCY FORMATION COMMISSION**  
**Reconciliation of the Governmental Fund Balance**  
**Sheet to the Government-Wide Statement of**  
**Net Position - Governmental Activities**  
**June 30, 2019**

<b>Total Fund Balance - Total Governmental Fund</b>	\$ 141,409
No adjustments were needed to reconcile the total fund balance of the governmental fund to the net position of governmental activities.	<u>-</u>
<b>Net Position of Governmental Activities</b>	<u><u>\$ 141,409</u></u>

The notes to the basic financial statements are an integral part of this statement.

**AMADOR LOCAL AGENCY FORMATION COMMISSION**  
**Statement of Revenues, Expenditures**  
**and Changes in Fund Balance**  
**Governmental Fund**  
**For the Year Ended June 30, 2019**

	<u>General Fund</u>
<b>REVENUES</b>	
Use of money and property	\$ 2,350
Intergovernmental	57,126
Charges for services	<u>4,305</u>
<b>Total Revenues</b>	<u>63,781</u>
<b>EXPENDITURES</b>	
General government	<u>71,359</u>
<b>Total Expenditures</b>	<u>71,359</u>
<b>Net Change in Fund Balance</b>	(7,578)
<b>Fund Balance - Beginning</b>	<u>148,987</u>
<b>Fund Balance - Ending</b>	<u><u>\$ 141,409</u></u>

The notes to the basic financial statements are an integral part of this statement.

**AMADOR LOCAL AGENCY FORMATION COMMISSION**  
**Reconciliation of the Statement of Revenues, Expenditures**  
**and Changes in Fund Balance of the Governmental Fund to the**  
**Government-Wide Statement of Activities - Governmental Activities**  
**For the Year Ended June 30, 2019**

<b>Net Change in Fund Balance - Total Governmental Fund</b>	\$ (7,578)
No adjustments were needed to reconcile the net change in fund balance to the change in net position of governmental activities.	<u>-</u>
<b>Change in Net Position of Governmental Activities</b>	<u><u>\$ (7,578)</u></u>

The notes to the basic financial statements are an integral part of this statement.

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## **Basic Financial Statements**

- **Notes to Basic Financial Statements**

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**AMADOR LOCAL AGENCY FORMATION COMMISSION**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2019**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

The Amador Local Agency Formation Commission (Commission) was created in 1963 by the California Legislature to encourage the orderly formation and development of local agencies, promote the efficient extension of municipal services, and protect against the premature conversion of agricultural and open-space lands. In 2001, following the enactment of the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000, the Commission became an independent agency separate from the County of Amador. As of June 30, 2019, there are 5 cities, 19 independent special districts and 5 County service areas under the Commission in Amador County.

The Commission is comprised of five regular and three alternate members. Each member is appointed pursuant to California Government Code Section 56000 et. seq. and represents one of the following three interests:

- **County Members:** Two regular and one alternate member represent the County of Amador. These members are Board of Supervisors. Appointments are made by the Board of Supervisors.
- **City Members:** Two regular and one alternate member represent five cities in the County of Amador. The members are mayors or council members. Appointments are made by the City Selection Committee.
- **Public Members:** One regular and one alternate member represent the general public. Appointments are made by the County and City members on the Commission.

Generally accepted accounting principles require government financial statements to include the primary government and its component units. Component units of a governmental entity are legally separate entities for which the primary government is considered to be financially accountable and for which the nature and significance of their relationship with the primary government are such that exclusion would cause the combined financial statements to be misleading. The primary government is considered to be financially accountable if it appoints a majority of an organization's governing body and is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the primary government.

**Component Units**

Based on the application of the criteria set forth by the Governmental Accounting Standards Board, management has determined that there are no component units of the Commission.

**B. Basis of Presentation**

**Government-Wide Financial Statements**

The statement of net position and statement of activities display information on all the activities of the Commission. These statements include the financial activities of the overall Commission. These statements report the governmental activities of the Commission, which are normally supported by member agency contributions. The Commission had no business-type activities at June 30, 2019.

**AMADOR LOCAL AGENCY FORMATION COMMISSION**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2019**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. Basis of Presentation (Continued)**

**Government-Wide Financial Statements (Continued)**

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Commission's governmental activities. Commission expenses are those that are specifically associated with a program or function and; therefore, are clearly identifiable to a particular function. Program revenues include 1) charges paid by the recipients of goods and services offered by the program, 2) operating grants and contributions, and 3) capital grants and contributions. Taxes and other items not properly included among program revenues are presented instead as general revenues.

**Fund Financial Statements**

Fund financial statements of the Commission are organized into one fund which is considered to be a separate accounting entity. The fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues and expenditures. The fund of the Commission is organized into the governmental category and is considered a major fund.

The Commission reports the following major governmental fund:

- The General fund is used to account for all revenues and expenditures necessary to carry out basic governmental activities of the Commission.

**C. Basis of Accounting and Measurement Focus**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the Commission gives (or receives) value without directly receiving (or giving) equal value in exchange, include member agency contributions, grants, entitlements, and donations. Under the accrual basis, revenue from member agency contributions is recognized in the fiscal year for which the taxes are levied. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Member agency contributions, grants, use of money and property, and charges for services are considered susceptible to accrual and are accrued when their receipt occurs within sixty days after the end of the fiscal year. Expenditures are generally recorded when a liability is incurred as under accrual accounting. However, debt service expenditures as well as expenditures related to claims and judgements are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of governmental long-term debt and acquisitions under capital leases are reported as other financing sources.

**D. Non-Current Governmental Assets/Liabilities**

Non-current governmental assets and liabilities, such as capital assets and long-term liabilities, are reported in the governmental activities column in the government-wide statement of net position.

**AMADOR LOCAL AGENCY FORMATION COMMISSION**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2019**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**E. Investments**

The Commission pools all cash and investments, other than cash in a bank account, with the County of Amador. The Amador County Treasury is an external investment pool for the Commission and the Commission is considered an involuntary participant. The Commission's share in this pool is displayed in the accompanying financial statements as cash and investments.

Participant's equity in the investment pool is determined by the dollar amount of participant deposits, adjusted for withdrawals and distributed investment income. Investment income is determined on an amortized cost basis. Interest payments, accrued interest, accreted discounts, amortized premiums, and realized capital gains and losses, net of administrative fees, are apportioned to pool participants every quarter. This method differs from the fair value method used to value investments in the financial statements as unrealized gains or losses are not apportioned to pool participants. During the fiscal year ended June 30, 2019, the County of Amador Treasury has not entered into any legally binding guarantees to support the value of participant equity in the investment pool.

**F. Inventory**

Inventories are recorded as expenditures at the time the inventory is purchased rather than when consumed. Records are not maintained of inventory and supplies on hand, although these amounts are not considered material.

**G. Capital Assets**

Capital assets are recorded at historical cost, or estimated historical cost if actual historical cost is unavailable. Contributed capital assets are recorded at their acquisition value at the date of donation.

Capital assets used in operations are depreciated or amortized using the straight-line method over the assets' estimated useful lives in the government-wide financial statements.

At June 30, 2019, the Commission did not own any capital assets.

**H. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. At June 30, 2019, the Commission did not have any deferred outflows of resources.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. At June 30, 2019, the Commission did not have any deferred inflows of resources.

**AMADOR LOCAL AGENCY FORMATION COMMISSION**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2019**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**I. Estimates**

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

**J. Implementation of Governmental Accounting Standards Board (GASB) Statements**

The following Governmental Accounting Standards Board (GASB) Statements have been implemented, if applicable, in the current financial statements.

**Statement No. 83**, Certain Asset Retirement Obligations (AROs). This statement enhances the comparability of financial statements among governments by establishing uniform criteria for governments to recognize and measure certain AROs including obligations that may not have been previously reported. This statement also enhances the decision-usefulness of the information provided to financial statement users by requiring disclosures related to those AROs.

**Statement No. 88**, Certain Disclosures Related to Debt, including Direct Borrowing, and Direct Placements. This statement improves financial reporting by providing users of financial statements with essential information that currently is not consistently provided. In addition, information about resources to liquidate debt and the risk associated with changes in terms associated with debt will be disclosed as a result, users will have better information to understand the effects of debt on a government's future resource flows.

**K. Future Accounting Pronouncements**

The following GASB Statements will be implemented in future financial statements:

Statement No. 84 "Fiduciary Activities"	The requirements of this statement are effective for periods beginning after December 15, 2018. (FY 19/20)
Statement No. 87 "Leases"	The requirements of this statement are effective for periods beginning after December 15, 2019. (FY 20/21)
Statement No. 90 "Majority Equity Interests"	The requirements of this statement are effective for periods beginning after December 15, 2018. (FY 19/20)
Statement No. 91 "Conduit Debt Obligations"	The requirements of this statement are effective for periods beginning after December 15, 2020. (FY 21/22)

**NOTE 2: CASH AND INVESTMENTS**

**A. Financial Statement Presentation**

As of June 30, 2019, the Commission's cash and investments consisted of the following:

Cash and Investments:	
Amador County Treasurer's Pool	\$ 141,409
Total Cash and Investments	<u>\$ 141,409</u>

**AMADOR LOCAL AGENCY FORMATION COMMISSION**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2019**

**NOTE 2: CASH AND INVESTMENTS (CONTINUED)**

**B. Investments**

The Commission does not have a formal investment policy. At June 30, 2019, all investments of the Commission were in the County of Amador investment pool. Under the provisions of the County's investment policy and the California Government Code, the County may invest or deposit in the following:

- United States Treasury Obligations
- United States Agency Obligations
- Supranational Obligations
- Local Agency Investment Fund (LAIF)
- California Asset Management Program (CAMP)
- CalTrust
- Certificates of Deposit
- Bankers' Acceptances
- Commercial Paper
- Negotiable Certificates of Deposit
- Medium Term Corporate Notes
- Repurchase Agreements
- Mutual Funds
- Passbook Savings Accounts/Demands Deposits/Checking Accounts

Fair Value of Investments - The Commission measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy as follows:

- Level 1: Quoted prices for identical investments in active markets;
- Level 2: Observable inputs other than quoted market prices; and,
- Level 3: Unobservable inputs

The Commission's position in external investment pools is in itself regarded as a type of investment and looking through to the underlying investments of the pool is not appropriate. Therefore, the Commissions' investments in external investment pools are not recognized in the three-tiered fair value hierarchy described above.

At June 30, 2019, the Commission had the following recurring fair value measurements:

Investment Type	Fair Value	Fair Value Measurements Using		
		Level 1	Level 2	Level 3
Investments by Fair Value Level				
None	\$ -	\$ -	\$ -	\$ -
Total Investments Measured at Fair Value	-	\$ -	\$ -	\$ -
Investments in External Investment Pool				
Amador County Treasurer's Pool	141,409			
Total Investments	\$ 141,409			

**AMADOR LOCAL AGENCY FORMATION COMMISSION**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2019**

**NOTE 2: CASH AND INVESTMENTS (CONTINUED)**

**B. Investments (Continued)**

Interest Rate Risk - Interest rate risk is the risk of loss due to the fair value of an investment falling due to interest rates rising. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. To limit exposure to fair value losses resulting from increases in interest rates, the County's investment policy limits investment maturities to a term appropriate to the need for funds so as to permit the County to meet all projected obligations.

Credit Risk - Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The County's investment policy sets specific parameters by type of investment to be met at the time of purchase. As of June 30, 2019, the Commission's investments were all held with the County of Amador investment pool which is not rated by a nationally recognized statistical rating organization.

Custodial Credit Risk - Custodial credit risk for investments is the risk that, in the event of the failure of a depository financial institution, the Commission will not be able to recover its deposits or collateral securities that are in the possession of an outside party. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investments in securities through the use of mutual funds or government investment pools.

Concentration of Credit Risk - Concentration of credit risk is the risk of loss attributed to the magnitude of the Commission's investment in a single issuer of securities. When investments are concentrated in one issuer, this concentration presents a heightened risk of potential loss. State law and the investment policy of the County contain limitations on the amount that can be invested in any one issuer. All investments of the Commission are in the Amador County investment pool which contains a diversification of investments.

**C. Investments in External Pool**

Amador County Pooled Investment Fund - The Amador County Pooled Investment Fund is a pooled investment fund program governed by the County which monitors and reviews the management of public funds maintained in the investment pool in accordance with the County investment policy and the California Government Code. The Board of Supervisors review and approve the investment policy annually. The County Treasurer prepares and submits a comprehensive investment report to the Board of Supervisors every month. The report covers the type of investments in the pool, maturity dates, par value, actual cost and fair value. Investments in the Amador County Pooled Investment Fund are highly liquid as deposits and withdrawals can be made at any time without penalty. The Pool does not impose a maximum investment limit. Required disclosure information regarding categorization of investments and other deposit and investment risk disclosures can be found in the County's financial statements. The County of Amador's financial statements may be obtained by contacting the County of Amador Auditor-Controller's office at 810 Court St. 2<sup>nd</sup> Floor, West Wing, Jackson, CA 95642.

**AMADOR LOCAL AGENCY FORMATION COMMISSION**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2019**

**NOTE 3: NET POSITION**

The government-wide financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted and unrestricted.

- **Net investment in capital assets** - consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.
- **Restricted net position** - consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- **Unrestricted net position** - all other net position that does not meet the definition of “restricted” or “net investment in capital assets”.

**Net Position Flow Assumption**

When a government funds outlays for a particular purpose from both restricted and unrestricted resources, a flow assumption must be made about the order in which the resources are considered to be applied. When both restricted and unrestricted net position are available, it is considered that restricted resources are used first, followed by the unrestricted resources.

**NOTE 4: FUND BALANCE**

As prescribed by GASB Statement No. 54, governmental funds report fund balance in classifications based primarily on the extent to which the Commission is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. As of June 30, 2019, fund balance for the governmental fund is made up of the following:

- **Nonspendable fund balance** - amounts that cannot be spent because they are either (a) not in spendable form, or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example: inventories and prepaid amounts.
- **Restricted fund balance** - amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
- **Committed fund balance** - amounts that can only be used for the specific purposes determined by formal action of the Commission’s highest level of decision-making authority. The Board of Commissioners is the highest level of decision-making authority for the Commission that can, by Board action, commit fund balance. Once adopted, the limitation imposed remains in place until a similar action is taken to remove or revise the limitation. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period.
- **Assigned fund balance** - amounts that are constrained by the Commission’s intent to be used for specific purposes. The intent can be established at either the highest level of decision-making, or by a body or an official designated for that purpose.

**AMADOR LOCAL AGENCY FORMATION COMMISSION**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2019**

**NOTE 4: FUND BALANCE (CONTINUED)**

- **Unassigned fund balance** - the residual classification for the Commission's General fund that includes all amounts not contained in the other classifications.

The fund balance for the governmental fund as of June 30, 2019, was distributed as follows:

	General Fund
Unassigned	\$ 141,409
Total	\$ 141,409

**Fund Balance Flow Assumption**

When a government funds outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance), a flow assumption must be made about the order in which the resources are considered to be applied. When both restricted and unrestricted fund balance are available, it is considered that restricted fund balance is depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

**Fund Balance Policy**

The Board of Commissioners has not approved a fund balance policy which establishes procedures for reporting fund balance classifications and establishes a hierarchy of fund balance expenditures.

**NOTE 5: RISK MANAGEMENT**

The Commission is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Commission purchases coverage from an insurance company. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**NOTE 6: OTHER INFORMATION**

**A. Subsequent Events**

In December 2019, a novel strain of coronavirus has spread around the world resulting in business and social disruption. The coronavirus was declared a Public Health Emergency of International Concern by the World Health Organization on January 30, 2020. The operations and business results of the Commission could potentially be adversely affected by this global pandemic. The extent to which the coronavirus may impact business activity or investment results will depend on future developments, which are highly uncertain and cannot be predicted, including new information which may emerge concerning the severity of the coronavirus and the actions required to contain the coronavirus. The Commission has not included any contingencies in the financial statements specific to this issue.

Management has evaluated events subsequent to June 30, 2019 through June 16, 2020, the date on which the financial statements were available for issuance. Management has determined no subsequent events requiring disclosure have occurred.

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**Required Supplementary Information  
(Unaudited)**

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**AMADOR LOCAL AGENCY FORMATION COMMISSION**  
**Required Supplementary Information**  
**Budgetary Comparison Schedule**  
**General Fund**  
**For the Year Ended June 30, 2019**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Use of money and property	\$ 1,700	\$ 1,200	\$ 2,350	\$ 1,150
Intergovernmental	57,126	57,126	57,126	-
Charges for services	25,000	25,000	4,305	(20,695)
<b>Total Revenues</b>	<u>83,826</u>	<u>83,326</u>	<u>63,781</u>	<u>(19,545)</u>
<b>EXPENDITURES</b>				
General government	<u>161,826</u>	<u>161,826</u>	<u>71,359</u>	<u>90,467</u>
<b>Total Expenditures</b>	<u>161,826</u>	<u>161,826</u>	<u>71,359</u>	<u>90,467</u>
<b>Net Change in Fund Balances</b>	(78,000)	(78,500)	(7,578)	70,922
<b>Fund Balances - Beginning</b>	<u>148,987</u>	<u>148,987</u>	<u>148,987</u>	<u>-</u>
<b>Fund Balances - Ending</b>	<u>\$ 70,987</u>	<u>\$ 70,487</u>	<u>\$ 141,409</u>	<u>\$ 70,922</u>

**AMADOR LOCAL AGENCY FORMATION COMMISSION**  
**Required Supplementary Information**  
**Note to Budgetary Comparison Schedule**  
**For the Year Ended June 30, 2019**

**NOTE 1: BUDGETARY BASIS OF ACCOUNTING**

Formal budgetary integration is employed as a management control device during the year. The Commission presents a comparison of annual budget to actual results for the General fund. The amounts reported on the budgetary basis are generally on a basis consistent with accounting principles generally accepted in the United States of America (GAAP).

The following procedures are performed by the Commission in establishing the budgetary data reflected in the financial statements:

- (1) The Board of Commissioners reviews the recommended budget at regularly scheduled meetings, which are open to the public. The Board also conducts a public hearing on the recommended budget to obtain comments from interested persons.
- (2) Prior to July 1, the budget is adopted through the passage of a resolution.
- (3) From the effective date of the budget, the amounts stated therein, as recommended expenditures become appropriations to the Commission. The Board may amend the budget by motion during the fiscal year.

The Commission does not use encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation.

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**OTHER REPORT**

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

To the Board of Commissioners  
Amador Local Agency Formation Commission  
Jackson, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of Amador Local Agency Formation Commission, California (Commission) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements, and have issued our report thereon dated June 16, 2020.

**Internal Control Over Financial Reporting**

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

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

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

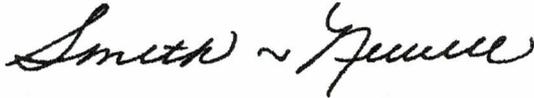
To the Board of Commissioners  
Amador Local Agency Formation Commission  
Jackson, California

### **Compliance and Other Matters**

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

### **Purpose of this Report**

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



Smith & Newell CPAs  
Yuba City, California  
June 16, 2020

Approved By Client: RyChamberDate: 6/16/20

Index [GACP 7]

**ALG-CX-13.1: Governmental Disclosure Checklist**Governmental Unit: AMADOR LAFCO  
Prepared by: ABFinancial Statement Date: 06/30/19  
Date: 4/14/2020**Explanatory Comments**

The following is a list of common disclosure requirements for financial statements of governmental units as required by generally accepted accounting principles. The disclosures are equally appropriate (to the extent applicable) to the financial statements of a single fund, department, or agency of a governmental unit. Note that this is a disclosure checklist, not a GAAP application checklist; accordingly, GAAP measurement and presentation questions are not included. Consideration has been given to the following documents:

**Governmental Accounting Standards Board**

Codification of Governmental Accounting and Financial Reporting Standards (GASB Cod.) (References to GASB Cod. Secs. refer to the June 30, 2018, *Codification of Governmental Accounting and Financial Reporting Standards*).

Governmental Accounting Standards Board Statements (GASBS)

Interpretations (GASBI)

Technical Bulletins (GASBTB)

Comprehensive Implementation Guide (QA) (June 2018 edition)

**Note:** The 2018 *Comprehensive Implementation Guide* includes questions and answers and glossary definitions from annual GASB implementation guides, as well as the effects on those questions and answers and glossary definitions of all standards that are effective as of June 30, 2018. The questions and answers in implementation guides through GASB Implementation Guide No. 2018-1, *Implementation Guidance Update—2018*, have been incorporated into the June 2018 GASB *Comprehensive Implementation Guide*. Therefore, the question numbers in this checklist for questions and answers from implementation guides through Implementation Guide No. 2018-1 refer to the *Comprehensive Implementation Guide*. Questions and answers and glossary definitions from those implementation guides that are included in the *Comprehensive Implementation Guide* retain their authoritative status as Category B guidance.

**AICPA**

Audit and Accounting Guide, *State and Local Governments* (SLG)

Statements of Position of the Accounting Standards Division (SOP)

**Update Information**

This checklist has been updated through January 31, 2019.

This checklist incorporates all recent GASB Statements through GASBS No. 90, *Majority Equity Interests—an amendment of GASB Statements No. 14 and No. 61* ([link](#)).

Some checklist questions do not cite a specific authoritative reference but indicate that the disclosure is "generally accepted." Many governments disclose this information even though a specific requirement in authoritative literature cannot be identified.

This checklist is divided into two parts: Part I—Most Frequent Disclosures, and Part II—Other Disclosures.

**Disclosure requirements unique to the separate financial statements of external investment pools, disclosure requirements unique to public entity risk pools, and disclosure requirements unique to the Single Audit schedule of expenditures of federal awards are presented in other checklists. Complete those checklists in addition to this checklist when applicable.**

This checklist is directed toward disclosures required by GAAP in the basic financial statements and does not include the additional disclosures applicable only to a comprehensive annual financial report (CAFR). This disclosure checklist does not include all of the suggested disclosures included in the GFOA's *Governmental Accounting, Auditing, and Financial Reporting (GAAFR)*.

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**AGENDA ITEM # 10**

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**TO:** ALL COMMISSIONERS, ALTERNATES  
**FROM:** ROSEANNE CHAMBERLAIN, EXECUTIVE OFFICER  
**SUBJECT:** POLICY FOR RETAINING FUNDS IN THE COUNTY INVESTMENT POOL  
**DATE:** MEETING OF JULY 16, 2020

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**BACKGROUND:**

The recently completed audit of LAFCO financials contained elsewhere in this agenda noted that it would be appropriate to have an adopted policy designating which investments and/or other financial instruments may be used for LAFCO funds. LAFCO assets are entirely cash assets. Historically, all funds have been held by the Amador County Treasurer in the county investment pool.

**DISCUSSION:**

The historic arrangements have been satisfactory. The county investment pool pays interest at market rates. Financial transactions are completed easily without high costs.

**RECOMMENDATION:**

The Executive Officer recommends the following policy be adopted:

- 2.5 LAFCO cash assets shall be held in the county treasury in the county investment pool.

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**AGENDA ITEM # 11**

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**TO:** ALL COMMISSIONERS, ALTERNATES  
**FROM:** ROSEANNE CHAMBERLAIN, EXECUTIVE OFFICER  
**SUBJECT:** EXTENSION OF TIME FOR LAFCO PROJECTS #298 AND #324 TO ALLOW COMPLETION OF MAPPING  
**DATE:** MEETING OF JULY 16, 2020

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**BACKGROUND:**

LAFCO approved the Bowers Annexation (Project #298) to the city of Sutter Creek on October 17, 2019. The Pine Grove CSD Service Area Annexation (Project #324) was approved August 15, 2019. Both projects are complete and ready to record except for the final map and legal description. Unless the commission grants an extension of time, the boundary changes may be deemed terminated if the final documents, including map and legal description, are not recorded within 12 months of commission approval.

**DISCUSSION:**

The applicants for both projects have contracted with Toma and Associates to prepare their maps and legal description. Those maps must meet the requirements of the county recorder's office before the certificate of completion can be recorded. The State Board of Equalization also has specifications that must be included in the map and legal before the boundary change can be filed. The maps are also reviewed by the county surveyor to ensure these technical requirements are satisfied.

Government Code Section 57001 specifies that any boundary change is deemed terminated unless recorded and finalized within 12 months of the date of the commission's approval. This section states:

If a certificate of completion for a change of organization or reorganization has not been filed within one year after the commission approves a proposal for that proceeding, the proceeding shall be deemed terminated unless prior to the expiration of that year the commission authorizes an extension of time for that completion. The extension may be for any period deemed reasonable to the commission for completion of necessary prerequisite actions by any party.

**RECOMMENDATION:**

Grant an additional six-month extension from the date of approval of LAFCO Project #298 and Project #324 to allow sufficient time for the maps and legal descriptions to be completed and reviewed by the county surveyor.

July 7, 2020

**To:** Local Agency Formation Commission  
Members and Alternate Members

**From:** Shiva Frentzen, Committee Chair  
CALAFCO Board Election Committee  
CALAFCO Board of Directors



**RE: IMPORTANT UPDATE - Elections for 2020/2021 CALAFCO Board of Directors**

As you know, nominations are now open for the fall elections of the CALAFCO Board of Directors. Please refer to the announcement and nomination packet sent out to you on June 19, 2020 for details on which seats are open and other important information.

In that announcement we advised you that if we are unable to have an in-person annual conference due to the COVID-19 pandemic, the elections will be conducted by all mail ballot. *As the in-person annual conference has been cancelled, the 2020 Board of Directors elections will be an electronic ballot procedure.*

- ✓ We will use the timelines outlined in CALAFCO policies as detailed in the June 19 announcement with some slight modifications as provided below.
- ✓ CALAFCO still needs the name of your voting delegate. Please also provide their title and email address as the ballot will be emailed directly to your voting delegate. The voting delegate will also cast votes on behalf of your LAFCo at whatever virtual annual business meeting we may have.

Since there will be no caucus, there is no ability to nominate a candidate from the floor. All nominations must come from the nomination packets submitted and acknowledged as received by the deadline of September 22, 2020 at 5:00 p.m.

***Please inform your Commission that the CALAFCO Election Committee is accepting nominations until Tuesday, September 22, 2020 at 5:00 p.m. and that this is the only way to get your name on the ballot and be considered for election.***

The election committee and CALAFCO staff will meet virtually the morning of October 22 for purposes of tabulating the results and certifying the election. All election documents will be available for member LAFCo inspection upon request.

- **June 19** – Nomination Announcement and packet sent to LAFCo membership and posted on the CALAFCO website.
- **September 22** – Completed Nomination packet due
- **September 22** – Voting delegate name and email address due to CALAFCO
- **October 7** – Distribution of the Election Committee Report (includes all completed/submitted nomination papers)
- **October 7** – Distribution of ballots by email to voting delegate
- **October 21** - Ballots due to CALAFCO by 4:00 p.m. – **NO LATE BALLOTS WILL BE ACCEPTED**
- **October 22** – Elections tabulated by the Elections Committee and an announcement made to the membership

Please direct any questions you have about the election process to Executive Director Pamela Miller at [pmiller@calafco.org](mailto:pmiller@calafco.org) or by calling her at 916-442-6536; or to the Election Committee Chair Shiva Frentzen at [sfrentzen@calafco.org](mailto:sfrentzen@calafco.org) or by calling her at 530-621-5390.

**CALAFCO Board Members 2019-20***(as of June 19, 2020)*

<b>Board Member Name</b>	<b>LAFCo - Region</b>	<b>Type (Term Expires)</b>
Cheryl Brothers	Orange - <i>Southern</i>	City (2020)
Bill Connelly - <b>Treasurer</b>	Butte - <i>Northern</i>	County (2021)
David Couch	Humboldt - <i>Northern</i>	District (2021)
Shiva Frentzen	El Dorado - <i>Central</i>	County (2020)
Blake Inscore	Del Norte - <i>Northern</i>	City (2020)
Gay Jones	Sacramento - <i>Central</i>	District (2020)
Michael Kelley – <b>Vice Chair</b>	Imperial - <i>Southern</i>	County (2021)
Michael McGill - <b>Chair</b>	Contra Costa - <i>Coastal</i>	District (2020)
Jo MacKenzie	San Diego - <i>Southern</i>	District (2021)
Margie Mohler	Napa - <i>Coastal</i>	City (2021)
Tom Murray	San Luis Obispo - <i>Coastal</i>	Public (2021)
Anita Paque - <b>Secretary</b>	Calaveras - <i>Central</i>	Public (2021)
Jane Parker	Monterey - <i>Coastal</i>	County (2020)
Daniel Parra	Fresno - <i>Central</i>	City (2021)
Josh Susman	Nevada - <i>Northern</i>	Public (2020)
David West	Imperial - <i>Southern</i>	Public (2020)