

# Golden West Community Service District

---

---



# Operations Manual

## 2017

Hope Leja Administrative Services

---

---

## TABLE OF CONTENTS

<b><u>I. Introduction</u></b>	<b>4</b>
<b><u>II. History of Golden West Community Services District</u></b>	<b>5</b>
<b><u>III. Calendar of Events</u></b>	<b>6</b>
A. Monthly Duty Calendar	6
B. District Duties Deadline Chart	9
<b><u>IV. Meetings and Agendas</u></b>	<b>10</b>
A. Monthly Agenda Content	10
B. Preparation for Board Meeting/Agenda Preparation	13
C. Addressing Non-Agenda Items (Public Comment Period)	14
D. Six Steps to Handling a Motion	15
E. Meeting Minutes	16
F. Punch List	18
<b><u>V. Board of Directors and Staff</u></b>	<b>19</b>
A. Directors Responsibilities	19
B. Directors Attendance at Board Meetings	19
C. Duties and Responsibilities of the Secretary	20
D. Duties and Responsibilities of the General Manager	20
E. Elections	21
F. New Director Orientation	22
G. Statement of Economic Interests	22
<b><u>VI. Strategic Plan</u></b>	<b>24</b>
A. Goals	24
B. Operations	24
C. Financial	24
D. Community Outreach	24
<b><u>VII. Finance</u></b>	<b>25</b>
A. Claim Voucher Preparation	25
B. Deposit Permits	27
C. Schedule of Budget Activities and Budget Development	28
D. Appropriation Limitations	29
E. Parcel Tax Definition	30
F. Direct Charges	30
G. Audit	31
<b><u>VIII. Communications</u></b>	<b>33</b>
A. Process for Noticing Agenized Public Hearings	33
B. Correspondence	33
C. Website Online Compliance	34
D. Website Posting	37

E. Website and Newsletter	37
F. Maintenance of GWCS D Website	39

**IX. Road Construction and Maintenance, Contracting and Procurement** **42**

A. Yearly Schedule for Development of Road Work	42
B. General Manager Responsibilities	43
C. Contract Development Guidelines and Scope of Work	43
D. Golden West Road Maintenance Responsibilities	44

**X. Frequently Referenced Policies, Codes, and Procedures** **45**

A. Conflict of Interest Code	45
B. California Uniform Public Construction Cost Accounting Act	45
C. Ordinance Procedure Checklist	46
D. Policy Development	47
E. Records Retention Policy	48

**XI. Enabling Legislation and Government Codes** **49**

A. Laws Governing Special Districts	49
B. New California Laws of 2017	62

**XII. Resources** **67**

A. Resource List	67
------------------	----

**XIII. Appendices** **68**

Appendix A Golden West CSD Map	69
Appendix B Statement of Facts Form	70
Appendix C Oath of Office	71
Appendix D Conflict of Interest Code	72
Appendix E Statement of Economic Interests (Form 700)	75
Appendix F Payment Claim Voucher	76
Appendix G District Signature Sheet	77
Appendix H Deposit Permit	78
Appendix I Revenue/Expenditure Detail	79
Appendix J General Ledger Detail	82
Appendix K Notice of Budget Hearing	85
Appendix L Budget Resolution	86
Appendix M GWCS D Budget History	87
Appendix N Budget and Comparisons from El Dorado County Auditor	88
Appendix O Resolution and Notice for Appropriations Limitations	89
Appendix P Direct Charge Report Packet	91
Appendix Q Special Tax Accountability Report	96

**DRAFT 6 Final November 2, 2017**

Appendix R	Road Work Contract Template	97
Appendix S	Golden West CSD Road Maintenance Responsibilities, Policy, and Resolution	99
Appendix T	CUPCCAA Contractors Notice	104
Appendix U	Golden West Ordinance Informal Bidding Procedures	105
Appendix V	GWCSO Record Retention Schedule	107

DRAFT



# I. Introduction

The day to day operation of a Community Services District is a complicated endeavor. There are laws, codes, and regulations to follow. Proper procedures and rules abound. How is one to navigate the maze of doctrines and government regulations it takes to run your agency? Having a complete and thorough Operations Manual is a good tool to provide guidance.

This Operations Manual contains information regarding government codes and legislation, select policies and procedures, and best practices for the operation of Golden West CSD. It provides information on board duties, responsibilities, finances, meetings, agenda content, road construction contracts and other guidelines.

This Operations Manual was created to be used by Golden West CSD directors and staff to assist in understanding the complicated workings of the operations of the CSD. It is a valuable resource to answer operations questions when they arise.

This manual is a living document and will change accordingly based on revisions to GWCSO law, policies and operations. Please check periodically to assure you have the most up-to-date information.

DRAFT

## II. History of Golden West Community Services District

The Golden West Community Service District (GWCS D) began life in 1970 as the Golden West Paradise Property Owners Association (GW PPOA). The GW PPOA was made up of units 2 and 5 of the subdivision; unit two being on the east side of Highway 49 and unit 5 on the west side. At that time, the roads shown on the subdivision maps were offered for dedication to the County and accepted with the condition that maintenance and improvements of the roads would be the responsibility of the GW PPOA.

In 1983, a petition was filed with the El Dorado County Local Agency Commission (LAF CO) to form the Golden West Community Service District as a replacement for the GW PPOA. The petition was approved by LAF CO and an election to accept the formation of GWCS D was approved by the El Dorado County Board of Supervisors. The residents approved a ballot measure to form the GWCS D by an overwhelming majority. The responsibility for road maintenance was thus transferred to GWCS D.

The Golden West Community Services District is located 3 miles south of Pleasant Valley Rd on Hwy 49 near the town of El Dorado. The District's boundaries encompass approximately 3,276 acres of the unincorporated area of El Dorado County. There are 453 parcels in the district and an estimated population of 1400. The GWCS D is a part of the Logtown community, an unincorporated area originating in the gold rush era (**See Appendix A Golden West CSD Map**)

The GWCS D is governed by a five-member Board of Directors elected from and by District residents and a contracted General Manager. Its operation is subject to Government Code 61000 and to the Ralph M. Brown Act provisions requiring open meetings. The primary responsibility of this Board is road maintenance and improvement including drainage and weed abatement on the road easements. The District is funded through a \$120 annual parcel tax and a similar but variable "ad valorem" amount based on the property value. The annual revenue of the District is approximately \$115,000.

### Contact Information:

Golden West Community Services District  
P.O. Box 448  
El Dorado, CA 95623  
[www.gwcsd.org](http://www.gwcsd.org)

## III. Calendar of Events

### A. Monthly Duty Calendar

#### What to Do Each Month:

1. Confirm Regular Board meeting room availability. (General Manager)
2. Draft Agenda and attachment documents, post (on website, and in at least 3 areas in the district 72 hours prior to regular board meeting). Prepare agenda packet for all Board members and staff. Best practices dictate that Board President will send agenda/packet to Board members on the Tuesday prior to posting. (Board President, Web Master)
3. Prepare Payment Vouchers (Financial Officer)
4. Prepare minutes (Secretary)
5. Prepare Financial Officer Monthly Report (Financial Officer)

#### January

- Weed spraying bid: Prepare and contact landscape contractors for bid (GM)
- Review Policies & Procedures Manual (Board and/or designated committee)
- Review Record Retention Schedule (should be done every 1-2 years) (Board and/or committee)
- Review Operations Manual (Board and/or committee)
- Pay State Comp Insurance Fund (SCIF) semi-yearly bill (Financial Officer)
- Ethics Training for board and staff (online or live) every other year. Certificate is filed in GW records. (All Board members)
- Discuss Content of GM and Consultant Contracts (Board)
- Update District Email and Mail list (Board Member or GM)

#### February

- Executes General Manager's and Consultant's Contracts
- Remind Board/staff re: 700 forms (statement of Economic Interests) due in April
- LAFCO Approved budget (consent calendar)
- Assess drainage issues and road maintenance concerns from winter storms (GM)
- Weed abatement spraying. (GM)

#### March

- Pay 1+1 Internet bill (Financial Officer)
- SDRMA Insurance Renewal Questionnaire (Financial Officer)
- Begin road and drainage inspections for possible repair. (GM)
- Budget committee meets
- Punch List Review (Board Member, Secretary, or General Manager)

#### April

- Have each director and GM fill out form 700 Statement of Economic Interests by April 1. Email or mail to Elections and keep copy in HR file in records storage.
- Government Compensation report due (Financial Officer)

## DRAFT 6 Final November 2, 2017

- Statement of Information (Facts) due to Secretary of State every two years or when change to board members. (**See Appendix B- Statement of Facts**) (Financial Officer)
- Prepare and submit written or documented estimate proposals of cost and scope for road work to board for approval. (GM)

### May

- Resolution to County for General Election for vacant board positions and any ballot measure. Authorizes county to include the selection of 3 (2) district board members on the November election ballot (even year cycles). County sends a packet. (Board Member)
- Prepare Resolution for the Proposed Budget—posted 2 weeks prior as Notice of Public Hearing on website and Mt Democrat. Must have Resolution (along with budget, comparisons). **See Section VII. Finance on Budget Preparation (C)**. (Financial Officer)
- Approve Roadwork Plan and obtain bids. (GM)

### June

- Appropriations Limitations Resolutions (Gann Prop 4) –Notice of Public Hearing posted 2 weeks prior website, Mt Demo. County provides a packet and formula to determine the figure. Must have Resolution) (Financial Officer)
- Pay portion of LAFCO Operating expenses (journal entry) (Financial Officer)
- SDRMA Invoice for Summery of Coverage (Financial Officer)
- Final inspection of weed abatement program (General Manager)
- Begin to perform smaller contracted work, not to exceed \$45,000. (GM)
- Punch List Review

### July

- Pay State Comp insurance (SCIF) semiannual bill. (Financial Officer)
- Resolution of Collection of Special Assessment Taxes Direct Charges for the FY Fiscal Year (Financial Officer)
- Conflict of Interest Code- Defines Form 700 reporting requirements (reviewed every other year) –County will send notice (Board Member)
- Prepare Direct Charges Special Tax Assessment–due by August 10. Financial officer completes and reports
- Begin to perform informal and formal contracts. (GM)

### August

- Direct charges- due August 10 (Financial Officer)
- Request input for possible amendments to Bylaws for approval at Dec. meeting (Board Member or Committee)
- Begin assessing road and drainage conditions for fall clean up in preparation for winter storms. (GM)
- Final Budget –Resolution for Final Budget Hearing (with new budget & comparisons) (Financial Officer)

### **September**

- Prepare Financial Transaction Report State of California –after receiving from the County the end of year report. (Auditor’s office does this for GWCS D at this time)
- Director Compensation report to state (Financial Officer)
- Current Estimated Property Tax Revenue Notification on Consent Calendar
- Begin audit preparations engagement letter for end of every even year (Financial Officer, GM)
- Bylaws workshop, typically reviewed every 5 years. (Bylaw Committee)
- Punchlist Review (Board Member, Secretary, GM)

### **October**

- Review Bylaws- input from Directors/public to be approved at Dec meeting
- Prepare CalPers Annual report (Financial Officer)

### **November**

- Year End Financial Report and Budget Comparison-signed by President and then gets saved for next year’s Direct Charges (Financial Officer)
- Per CUPCCAA solicit contractors for compilation of Bidders List for next year’s District road work (Board Member or GM)
- State Comp. Insurance Fund (SCIF) Annual report (Financial Officer)
- CSDA membership due (Financial Officer)
- County Wide Elections held- Board member election and ballot measures (Board Member and/or Financial Officer)

### **December**

- Signed agreement with fire station #44 and #49. Add as additional insured with SDRMA (GM)
- New/re-elected board member’s oath of office (Secretary)
- Election of officers: board president, vice-president, financial officer
- Create chair for optional committees (Road, Budget, etc.)
- GWCS D Meeting Schedule for Calendar Year
- Appointment of Board Secretary for upcoming Calendar year
- Approval of amended Bylaws by motion (or Resolution)
- Pay Post Office box 448 annual invoice (Financial Officer)
- Storage Unit 37 Annual payment due (Financial Officer)
- Evaluate roadway system for spring weed abatement (GM)
- Inspect trees and brush along roads for removal or trimming. Submit findings to the Board for possible roadside maintenance contract in the spring (GM)
- Punch List Review

### **As Needed**

- Statement of Facts Roster- filed within 10 days after change in facts (new board member or GM) also filed every other year in April (Financial Officer/GM)
- CSDA, SDRMA, and LAFCO periodically send election ballots- to be placed on agenda for Board to vote.

## B. District Duties Deadline Chart

<b>Golden West CSD Deadline Chart</b>			
<b>Form</b>	<b>Due Date</b>	<b>Notes</b>	<b>Responsible Party</b>
Bill Claim Payment Voucher	monthly	2 weeks before Board meeting	Financial Officer
Financial Officer Report	Monthly	At Board meeting	Financial Officer
Form 700 Conflict of Interest	February 1	Remind Board due in April	Elections Liaison
SDRMA Insurance Renewal	March	Review and Update questionnaire	Financial Officer
Form 700	April 1	Forms due to El Dorado Elections Dept.	Elections Liaison
Govt. Compensation Report	April 30	From State Controller's Office. Place on website	Financial Officer
Appropriations Limit (Gann)	June	Update and submit with budget to EDC Auditor	Financial Officer
Direct Charges	August 10	To Auditors office. Packet w/ instructions sent	Financial Officer
Budget	July/Sept	Preliminary-July, Final Sept. Sent to Auditor	Financial Officer
Biannual Audit	Sept. 1	Sent to Auditor, LAFCO, State Controller Office	Financial Officer
Financial Transaction & Compensation Report	Sept. 29	Auditor Completes this for GWCSO. Sent to State Cont. Office. Post to Website	El Dorado County Auditor's Office
Ethics Training (AB1234)	January in odd years	All directors/staff complied in 2017	All Directors and General Manager
Conflict of Interest Code	July in even years	Biennial Review. Last one done 2016	Elections Liaison
Statement of Facts Roster of Public Agencies	10 days after change	Due to Secretary of States and El Dorado County	Elections Liaison
Catalog of Enterprise system	Update as needed	Created in 2016 on website. No enterprise systems noted on website	Web master
CalPERS	October	Annual Report	Financial Officer
State Comp. Ins. Fund (SCIF)	November	Annual Report	Financial Officer
List of Interested Contractors	November	Annual. CUPCAA requirement.	General Manager or designated Director
Auditor's office Signature sheet	Annual	Signed so Directors can sign documents	Financial Officer

## **IV. Meetings and Agendas**

### **A. Monthly Agenda Content**

#### **Regular Meetings**

- Post the agenda and all documents at least 72 hours prior to the meeting
- Post on GWCSO website and at least 3 accessible areas in the GWCSO
- Agendas may be emailed to the residents on the GWCSO email list

#### **Special Meetings**

- Require a 24-hour notice and posting

#### **Closed Session**

- Can be included on a regular or special meeting agenda.
- Must reference a specific section from the closed session section of the Brown Act or it cannot be an item discussed in closed session, only open session.
- The action must be reported out immediately after the closed session.
- If a potential or actual litigation matter, must have a legal counsel present at the closed session.

#### **Workshops**

- Require a 24-hour notice and posting
- No Action taken at Workshop
- Report at next Regular Meeting

#### **Standing Committee meetings**

- Budget and Road meetings shall be noticed and posted 72 hours prior to meeting

#### **Ad Hoc Committee meetings**

- Meetings for temporary or one-time projects or subjects do not have to be agendized or noticed

#### **Content**

- All agenda items shall be clear, concise, and brief
- Do not use jargon or acronyms that the public cannot understand
- In addition to the usual and normal items shown below by the month, all Agendas will include:
  - Roll Call
  - Approval of Agenda
  - Consent Calendar (see below for content)
  - Directors report
  - General Manager report
  - Financial report
  - Review of Punchlist (Quarterly- June, September, December, March)
  - Legal
  - Correspondence

- Open Public Forum
- Any other items that are requested by General Manager, Directors, County, State, other agencies, or residents shall be included pending approval of the President and/or General Manager
- If a closed session is included on the agenda, to be in compliance, the item must reference the specific section of the Brown act that applies to the closed session item. (Sec. 54954.2, 54954.5, 54956, 54956.7-54957.6)

### **Consent Calendar**

- Contains any of the following
  - Items for the Board to review
  - Prior meeting regular and/or special Minutes
  - County Financial Reports
  - Payment Vouchers
  - CSDA and SDRMA call for nominations
  - Journal entries
  - Notice of Statement of Economic Interest (700 Form)
  - Property tax reports and direct charge reports from the Auditors office
  - Other informational items that do not need a motion or vote
- All items on the Consent Calendar are to be approved by one motion.
- No individual item Board discussion or action is needed unless a Board member, staff, or member of the public requests separate action on a specific item.
- If an item is pulled, the remainder of the consent is approved first and then the item that was pulled is discussed and then voted on.

When a vote is needed for CSDA & SDRMA elections for board positions, that must be an agenda item.

### **January**

- Weed Spray bid
- Road work discussion on priorities for the year and road surveys assigned
- GM road projects
- Discussion of GM and Consultant upcoming contracts

### **February**

- GM report of road projects
- Renewal of General Manager and Consultant Contracts
- Review Weed abatement bids/contract

### **March**

- Consent Calendar --also include form 700, LAFCO Draft Budget
- Review Road contract for spring projects
- Punch List Review



## **April**

- Road work update
- Every other year election items- Board members, ballot measures

## **May**

- Road work update

## **June**

- Public Hearing Appropriations Limitations & Resolution to Adopt
- Road Work Project report
- Public Hearing & Resolution for Preliminary Budget-- must post the Public Hearing in newspaper, on website, and at 3 areas in district 2 weeks prior to meeting. President signs resolution (original goes in record storage) and a copy to County Auditor office with budget
- Audit- engagement letter
- Weed Abatement Project report by GM
- Resolution for Consolidated Elections if there is going to be November election of Directors (county sends packet if director term is ending).
- Resolution for ballot measure for increase in Special Tax if in an election year.
- Road Bids opened for current year work
- Punch List Review

## **July**

- Consent Calendar - SDRMA bill, Journal Entry LAFCO bill, CSDA bill, etc
- Every even numbered year. Conflict of Interest Code -if no changes Board can use prior Code.
- Public Hearing & Resolution –Continuing Collection of Special Taxes (direct charges of \$120 year)
- Road work report

## **August**

- Road work report
- Report of Direct charges consent calendar
- Discuss upcoming bylaws revisions

## **September**

- On consent calendar- Ad valorem property tax for district
- Public Hearing & Resolution for Final Budget-- must post the Public Hearing on website and post in district 2 weeks prior to meeting. President signs resolution (original goes in storage) and a copy to County Auditor office with final budget.
- Roadwork Project report
- Bylaws review
- Punch List Review

## **October**

- Bylaws review
- Roadwork projects report

## November

- El Dorado County Elections

## December

- Administer Oath of Office to new directors if November Election
- Election of officers –president, vice president, and financial officer
- Schedule of meetings for year
- Appointment of Committees-Road chair and Budget Committee chair
- Adopt district bylaw amendments
- Year End Financials and Budget Comparison-Annual Report Accounting of Special Tax-- this must be submitted to County Auditor by January 1
- Appoint Board Meeting Secretary for the upcoming calendar year
- Punch List Review

Any other items that need to be on Agenda that are requested by GM, Directors, County, State, or residents upon approval by GM.

## **B. Preparing for GWCS D Board Meeting and Agenda Preparation**

- General Manager confirms meeting room availability (Fire Station #44 or #49) if conflict then arrange alternative meeting room location.
- General Manager arrives at meeting location early to unlock facility and set up room.
- Check previous 2 year's agenda for that particular month to make sure you include all items.
- Check county regulations for when there is a deadline
  - elections (submit by July)
  - appropriations limitations (June)
  - budget (initial, June or July- then the final -September)
- If there is a guest speaker –s/he presents after approval of agenda and prior to consent calendar.
- The process for submitting Agenda items and Supporting Documents is as follows:
  - All agenda items and attachments must be in the President's GWCS D email box [gwcsd.jwm@gmail.com](mailto:gwcsd.jwm@gmail.com). by 8:00 PM 7days before the meeting. For example, agenda items for a Saturday meeting must be received by 8:00 PM the previous Saturday.
  - Items not received by the cutoff time will not be on the agenda. The only exception is for the county financial statements which are often tardy due to the county. These are "boilerplate" items that occur on every agenda.
  - Agenda items must be properly worded for direct inclusion into the agenda. Vague or poorly worded items will not be included.

- The President will not contact a member regarding an unclear agenda item. It will not be included.
  - President reserves the right to edit agenda items.
  - Verbal requests for an agenda item will not be accepted.
  - Agenda items referencing a missing attachment will not be included.
  - All attachments must be in PDF format.
  - President will not edit attachments. Please be sure attachments are exactly as you wish them to appear on the web.
  - Mal-formatted attachments, along with the corresponding agenda item will not be included.
  - There will no longer be reminders to submit agenda items and attachments.
  - This will be a "single pass process". There will be no draft versions circulated. Only the final agenda will be released.
- Agendas and packets must be posted in 3 accessible locations in the district and on the website 72 hours before the regular meeting.
  - **Suggested Items to Bring to Meeting**
    - Minutes from last meeting & any special meeting
    - Payment claim vouchers (original bills to county, keep copy for district records)
    - County financial statements (revenues & expenditures)
    - Financial report
    - Bring a copy of anything that has to be signed: vouchers, resolutions, SDRMA & CSDA election ballot or resolution, journal entry that LAFCO sends, etc.
    - Recorder
    - Laptop
    - White board

### **C. Addressing Non-Agenized Items (Public Comment Period)**

Action or discussion on items not on the posted agenda is generally prohibited. These are items brought up by the public, another board member, or the General Manager.

Board and General Manager may only:

- Briefly respond to public statements or questions
- Ask a question for clarification
- Make a brief announcement
- Make a brief report on his or her activities
- Provide a reference to the GM or other sources for factual information
- Request the GM to report back to the Board in a subsequent meeting
- The Board may direct the GM to place the matter on a future agenda

Do not engage in dialogue or discussion with the public on a non-agenda item. Thank the person for their input.

No individual personal statements against a director or GM is allowed. The public can state that the District is not doing a good job on a task, but they cannot personally attack anyone on the Board.

## D. Six Steps to Handling a Motion

A motion is a formal proposal by a board member during a meeting so that the board may take a certain action.

A Motion is brought before the board by the following:

1. **The Motion is moved:** a board member seeks recognition from the President. Once s/he is recognized, s/he has the exclusive right to be heard at that time. The director makes the motion “I *move* we allocate \$300 to repair the computers”
2. **The Motion is seconded:** Another board member without needing to be recognized, seconds the motion. This second signifies that the motion should be discussed and voted on by the board.
3. **The Motion is stated:** The board President states the question “It is moved and seconded to allocate \$300 to repair computers” The chair acknowledges the maker of the motion and states “Are you ready for the question?” The motion then belongs to the board.

The Motion is considered by the Directors:

4. **The Motion is debated:** All remarks by the directors are made to the chair (President). The President opens the debate to the public. After the public has its say it is closed to the public and brought back to the board for any other discussion. If none the debate is then closed.
5. **The Motion is put:** The President says, “The motion is to allocate \$300 to repair the computers.”  
All in favor of the motion say ‘Aye’  
All opposed to the motion say ‘No’  
A voice vote is the regular method when a majority vote is required for adoption.  
On some votes (Ordinance, etc.) a roll call is taken for the vote.
6. **Vote is announced:** The chair makes the following statements:
  - “The ‘ayes’ have it. Or the ‘Noes’ have it”
  - “The motion is adopted (passes). Or the motion failed”
  - Then the meeting continues with “The next item of business is....”
  - Motions that are voted on and are not unanimous shall have a roll call taken to determine how each board member voted.

## E. Meeting Minutes

- Minutes are required for all Regular and Special Meetings.
- Minutes are not required for closed sessions or workshops, but must be reported out at the end of the closed session or the following meeting in the case of a workshop.
- Minutes serve several purposes
  - They are a historical record of the boards decisions and actions
  - They are a reminder of who was given assignments
  - They are evidence of deadlines
  - They are a source of information for people who were absent when decisions of the board were made
- Content: The Minutes are the official record of Board actions and contain, at minimum, the following information:
  - I. The date and venue(s) of the Meeting
  - II. The type of Meeting (Regular or Special)
  - III. The time of day at which the Meeting was convened
  - IV. Directors present and absent at the Call of the Roll
  - V. The presence or lack of a Quorum of Directors
    - Directors arriving to or departing from the Meeting, including the time of arrival or departure and whether or not such arrival or departure affected Quorum
    - All Motions made, amended or rescinded by Directors, with attribution by name as to the Director(s) so moving, amending or rescinding and as to the Director(s) Seconding such Motion, amendment or rescission
    - Objections to Consideration of any Motion or Amendment
    - The Names of Directors, votes in favor, votes against and abstentions upon any Motion duly made and seconded, and the success or failure of such Motion to carry the required majority
    - The occurrence of a Public Reading of any document as required by Public Notice (e.g. Ordinances, Bylaws, Budgets)
    - Adjournment of the Meeting, including time of day and whether or not the Meeting is adjourned finally or to another time and/or place.
- The Minutes are a required, publicly visible record of the Board's actions. Minutes may include extensive notations when they illuminate weighty discussion points, interesting suggestions, strenuous objections or important insights in the Board's deliberations and associated public comment.
- Organization
  - The Minutes are produced on District Letterhead with a Caption indicating the Board meeting place and time, and whether that meeting was a Regular or Special meeting.
  - The Minutes are presented in agenda order, with identified paragraph numbers and headings to clearly indicate under which item(s) of the published meeting agenda the

actions described in the Minutes were taken. The Minutes should include paragraphs for all items appearing on the meeting's agenda and in the order in which they appear on the agenda. This correspondence allows straightforward correspondence to be drawn from each agenda item to the record of any action(s) taken. In cases where agenda items are not discussed, or when the Board takes no action, the Minutes should reflect that fact.

- Preparation and Publication

- The Secretary prepares Draft Minutes as required for Board approval, and finalizes Draft Minutes that have been approved by the Board.
- Draft Minutes are to be clearly identified by including the designation "DRAFT" in the Caption and by incorporation of a watermark, page footer, or some other page-by-page notice indicating that the document is a Draft copy, and not yet approved by the Board.
- The Secretary presents the Board with Draft Minutes in accordance with the Board's Policies.
- The Secretary submits Draft Minutes to the Board President, or his designee, a minimum of ten (10) calendar days prior to the next Regular Meeting. The Draft Minutes should include separate Minutes of each Meeting for possible approval by the Board. For example, if a Special Meeting is held between two Regular Meetings, the Draft Minutes of the prior Regular Meeting and the Draft Minutes of the intervening Special Meeting should be submitted for Board consideration at the next Regular Meeting.
- Draft Minutes are accepted, accepted subject to correction, or rejected by action of the Board.
- Draft Minutes approved or accepted by the Board, or approved/accepted subject to correction, are subsequently converted into final form by the Secretary. Conversion to final form consists of making any required corrections to the Minutes document, and removing all disclaimers and/or markings as to an unofficial (i.e. Draft) nature of the document.
- Draft minutes to be sent to the person preparing the punch list.
- Once finalized, the Secretary forwards the Minutes to the Board's General Manager for filing and the webmaster for posting on the website.
- Draft Minutes rejected by the Board are rewritten, as required, and are resubmitted in Draft form for subsequent, formal consideration by the Board.

- Attestation

- Formal Resolutions passed by the Board are certified by attestation of the Secretary. Other actions may also be certified by attestation in cases where such certification is required on a timely basis prior to the publication of approved Meeting Minutes.
- Attestation to the form and adoption of Resolutions is made by the Secretary's signature and by the inclusion, as part of the Resolution, of the Record of the action taken to adopt. The Record includes the number and names of Directors voting for adoption, the number and names of Directors voting against adoption, the number and names of Directors abstaining from the adoption vote, and the number and names of Directors absent at the time the vote was taken.

**F. PUNCH LIST**

- The punch list will be maintained by the secretary or a member of the Board to track suggestions, task assignments and other items relating to the day-to-day operation of the District and to facilitate effective management of the meeting agendas.
- The punch list will be presented quarterly and will consist of the following columns:
  - The date on which the action item was created;
  - Action Items – all items will be considered action items. These are activities to be performed or specifically assigned to the general manager or a board member. There will be a brief description of the action item.
  - Assigned – this column will list the person or persons assigned to the particular action item;
  - Next Action Date: This is a designation as to when the item is expected to be complete or be an agenda item for further discussion and action.
  - Notes: This column will track the action item. The notes column will reflect the progression of a particular action item until it becomes a closed item.

Example:

Date Created	Action Item	Assigned	Next Action Date	Notes
12/10/16	Educate Dir. Kaighn on UPCCAC	White	7/31/17	moved to 9/17

- Maintenance of the Punch List consists of adding (opening) items and being able to see the process to closing.
- Items are added based on the direction of the Board and/or action of the President, or his designee, in preparation of meeting agendas. Action items are added at regular and special meeting per the direction of the Board – usually by consensus or as a result of passage of formal motions.



## **V. Board of Directors and Staff**

### **A. Directors Responsibilities**

#### **President of the Board's Duties and Responsibilities**

- Leads all district meetings in accordance with State policy and the district's locally accepted practices.
- Calls the meeting to order at the appointed time and assures that a quorum is present before determining any matter.
- Presides over all district meetings.
- Announces the business before the board in its proper order.
- Preserves order and decorum.
- When necessary, authenticates by his/her signature all acts, orders, and proceedings of the district.
- Calls for a vote on all properly presented motions.
- Receives input from other board members, General Manager, secretary, consultant and public to assemble topics for the agenda for each meeting.
- Assures that meeting notices and agenda postings are accomplished per the Brown Act.
- Fields and answers correspondence for the district.
- Oversees preparation of the agenda, with input from directors and staff.

#### **Vice President Duties and Responsibilities**

- Is familiar with the duties of the president.
- Presides as chairperson in his/her absence.

#### **Duties of the Financial Officer**

- Supervises the paying of all bills of the district by preparing payment claim vouchers.
- Verifies the district's financial standing and presents financial report at board meetings.
- Deposits the district funds in compliance with State and County Guidelines
- Verifies all financial statements received from the El Dorado County Auditor's office (Revenue and Expenditures, General Ledger).
- Supervises the preparation of the Annual Report.
- Prepares the Annual Budget
- Assists with preparing the annual (biennial) Audit
- Retrieves and logs all correspondence from the District Post office box.
- Prepares the Direct Charge documents for submittal to Auditors office
- Prepares Government Compensation Report for State Controller's office

### **B. Directors Attendance at Board Meetings**

- Directors make a commitment to attend monthly meetings and actively participate as a Board member.
- Directors shall attend all regular and special meetings of the Board unless there is good cause as determined by the Board of Directors, for absence.



- Directors who will be absent for a meeting shall notify the General Manager and Board members as soon as possible, preferably in writing by email.
- Vacancies can occur due to a variety of reasons.
- An office becomes vacant of the incumbent before the expiration of a term, due to any of the following events or any others listed in California Government Code Section 1770:
  - Death
  - Physical or mental incapacitation due to disease, illness, or accident when there is reasonable cause to believe that the incumbent will not be able to perform the duties of his/her office for the remainder of the term
  - Resignation
  - Removal from office
  - Termination of residency within GWCSO District boundaries
  - Absence from the Board meetings for three (3) consecutive months without the permission required by law and beyond the period allowed by law
  - Failure to discharge the duties of his or her office for the period of three consecutive months, except when prevented by sickness, or when absent with prior arrangements made with the Board
  - Conviction of a felony or of any offense involving a violation of his or her official duties
  - Refusal or neglect to file the required oath within the time prescribed.

### **C. Duties and Responsibilities of the Board Secretary**

The main functions of the Board Secretary are to record and substantiate official actions taken by the Board. The Board acts by motion, resolution or ordinance, and the Secretary's responsibilities implementing these actions are to:

- Attend and prepare the minutes of all District Board meetings and is accountable for their accuracy
- Ensure accurate documentation of the specific action taken, when the action was taken and how the action was taken;
- Ensure and attest to the accuracy of the form, content, and approval of documentary actions – resolutions or ordinances – made by the Board.
- The Secretary secondarily provides an information resource for the Board by maintaining 'to-do' lists of actions or events assigned by the Board, and by serving as a component of institutional short-term memory.
- May prepare and update punch list

### **D. Duties and Responsibilities of the General Manager**

General Duties:

- Serves as advisor to the Board of Directors on issues directly related to Board functions.
- Researches information pertinent to the affairs of the District.
- Handles phone calls and email communications.

- Maintains district files, including collection of monthly meeting documents for filing in storage unit.
- Prior to Board approval, General Manager may review bills, invoices and claim vouchers for payment before submittal to the county
- Checks post office box when financial officer is not available.
- Maintains updated contact information of the residents/property owners within the GWCSO.
- Miscellaneous other duties or projects as assigned and agreed upon with the District Board.

#### Meeting Duties:

- Attends all regular, special, and emergency meetings as noticed by the GWCSO.
- Schedules and secures room for regular and special meeting, and workshops.
- Assists the Board President with packets or agendas and may assist with posting agenda or signage prior to the meeting. (72 hours prior to a regular meeting).
- May serve as a member of committees approved and appointed by the Board.

#### Periodic Duties:

- Assists with road project scope of work, including soliciting, and collecting bids and quotes pursuant to the Board's Purchasing and Contracting Policy.
- Monitors road project from planning to completion and final inspection.
- Researches and orders signs, equipment, and applicable supplies necessary for the maintenance of the District maintained roads.
- During a district road emergency, such as road failure or a tree blocking the road, the General Manager will take action to safely secure the area and contact the appropriate agency, services, or contractor to correct to repair the problem.

### E. Elections

- Elections are held every other year in November in even number years.
- Board member Director terms are 4 years.
- If there is a vacated position, the board must appoint a board member to fill it.
  - In most instances, the appointee serves until the next election (see Govt. Code section 1770-1782 for details).
- El Dorado County Elections Department sends the district an information packet in June regarding the upcoming November election. It includes a call for ballot measures and which director position is open.
  - The information packet describes the process of posting a 'Call for nominations', submittal of ballot measures, and resolution procedures.
- Candidates must file for office from approximately mid-July to mid-August. (dates dependent on yearly calendar). Candidates must be registered voters living in the District.
- All newly elected board members are sworn in after the first week of December after the election. Date varies by year. **(See Appendix C- Oath of Office)**
- All newly appointed board members are sworn in after appointment.

- Newly elected/appointed board members cannot act in the capacity of a board director until after taking the oath of office.

## F. New Director Orientation

Upon election or appointment, new directors are encouraged to become familiar with their role and responsibilities in the governance of the district.

The Board President and General Manager will make time available to meet with new directors. New directors are encouraged to meet with these key district members to discuss the functions of the Board of Directors and the nature and operation of the District's activities.

In addition, new directors are provided with copies of the following District documents:

- District Operation Manual
- The Ralph M. Brown Act (open meeting laws)
- Conflict of Interest Code
- Forms and Instructions for Statement of Economic Interests (700 Form)
- The District Budget and adoption process
- Schedule of Upcoming Board meetings
- List of Board Committees and their purpose
- Copy of Bylaws
- Copy of Policies and Procedures
- California Legislative Information Website- Contains Government Code in full:  
<http://leginfo.legislature.ca.gov>
- Copy of the 2016 Golden West CSD Municipal Service Review (See **GWCS D Website or LAFCO Website**)
- Copy of District Map

## G. Statement of Economic Interests (Form 700)

- Form 700 must be filed by beginning of April of each year (2017- April 3) for standing board members. (See **Appendix D-Conflict of Interest Code for District 700 form reporting requirements.**) (See **Appendix E Statement of Economic Interest (700 form)**)
- All incoming new directors and incumbents must file within 30 days of taking office.
- A form must be filed within 30 days upon leaving office.
- When completed, it is filed in the Golden West files, with a copy submitted to the Elections Department.
- To file go to the Fair Political Practices Commission website [www.fppc.ca.gov](http://www.fppc.ca.gov) , fill out the form and print a copy for yourself and the district.
- Detailed instructions are included on the website.
- Items that must be filled out on the 700 cover sheet are as follows:
  - Name
  - Agency name: Golden West Community Services District
  - Your Position: Board Member
  - Jurisdiction of Office: County of Eldorado, Other: Golden West CSD

- Type of Statement: If ongoing board member, fill in annual. Otherwise pick the applicable box: Assuming office, leaving office or other choices.
- Schedule Summary: Read this section of the instructions carefully to determine which, if any, schedules you would need to complete. Then mark the box next to the included Schedules (A-1, A-2, B, C, D, E) or None as applicable. Make sure you write in the total number of pages including the cover page.
- Verification: You may write the address of the district on the form as this is a public record so you may not want your personal address on file. This is acceptable. Include an email address and phone number.
- Sign and Date the document.
- File with the district Liaison
- Failure to file can garner a fine of \$10 per day, up to \$100, in addition to a \$5,000 fine.

DRAFT

## **VI. Strategic Plan**

**Mission Statement:** *“The mission of the Golden West Community Service District is to maintain the dedicated roadways within the District”*

### **A. Goals**

- Develop a long-range plan for roadway improvements
- Develop a routine maintenance schedule
- Implement proactive rather than reactive approach to road maintenance

### **B. Operations**

- Establish traffic based maintenance (resurfacing) schedule for all District roads
- Improve at least one District responsibility side road encroachment each year
- Continue routine maintenance/improvement of ditches and district culverts
- Repair potholes as needed
- Crack seal as needed

### **C. Financial**

- Continue to seek adequate funding for road maintenance and improvement

### **D. Community Outreach**

- Maintain an up to date and user-friendly website
- Seek CSDA Certificate of Excellence
- Issue an annual newsletter highlighting District achievements, needs and future goals

## VII. Finance

The Following duties are carried out by the Financial Officer:

### A. Claim Voucher Preparation

Contact Person for GWCSO is Keely Cleland, EDC Auditor's Office. [keely.cleland@edcgov.us](mailto:keely.cleland@edcgov.us)  
621-5421.

- Finance Officer (FO) receives invoices/bills by USPS or email. Payment vouchers are prepared monthly, prior to the Agenda preparation. Voucher(s) with original bills attached are prepared for the county, and one copy is made for district file. Voucher form is available online. (**Appendix F Payment (Claim)Voucher**). Each Director will be emailed a copy with the Board meeting packet. **KEEP COPIES OF EVERYTHING**. In a special circumstance, a voucher may be prepared out of cycle.
- To complete voucher, open blank voucher form and fill in information. OR, Open old voucher, rename with new date, Save As, and then input new amounts for current voucher. Insert row or delete row (highlight the item above, go to home, click insert)
- Date. The date will autofill on the day the voucher is completed if using blank form. Otherwise, change date to current.
- Coding accuracy is very important for transaction type, index code, object code. Use as reference the Chart of Accounts in the finance binder, the vendor numbers in the finance binder, and prior voucher.
- Description line accommodates up to 50 characters. Do not use # or \*. Each description starts with GWCSO. Use dates and invoice numbers from bills for ease of tracking and confirming billing. e.g. "Legal Services May 2015 Inv. 6109".
- Include date of invoice and account number if there is space. 50 characters is not much, and there will be an error message if description is too long.
- Vouchers will be approved with two director signatures, if directors are on approved signature list. (**Appendix G District Signature Sheet**) In the case of vouchers for road and other contracts, finance person will confirm with GM that work has been completed and bill should be paid.
- If a voucher includes reimbursement for a director, that director should not be one of the signatories on that voucher.
- Completed packets are hand carried to county auditor's office and date stamped to show delivery. Payment to the vendor is usually issued within 7-14 days.

- Voucher backup (bills, invoices) is scanned and emailed to person preparing the agenda for review. Any questions should be asked at next Board meeting.
- An electronic version of the voucher is saved to electronic file (“Request for Pay”).
- Place district's copy of date stamped signed voucher in finance binder for reference.

### **How to Establish a New Vendor**

- The current vendor list is not available online. Keely provides these numbers upon request.
- From time to time, the CSD may want to use a vendor who is not approved by the county. In this case, a new vendor number needs to be obtained.
- Establishing a new vendor requires two steps. All forms are available at auditor's web site. Print out both forms.
- The new vendor completes and signs the vendor form providing social security number or employee id numbers and other pertinent information.
- The CSD completes the request for new vendor form.
- Both forms are delivered to auditor's office and date stamped. **MAKE A COPY OF THE COMPLETED FORMS.**

### **Reporting Information to Board**

- Financial Report: This is a monthly summary of approved budget and financial activity for the month, outstanding bills and balances in each object code.
- Voucher must be signed by two directors and approved by the board before submission to the county Auditor’s office. May be included in the Consent Calendar.
- GM, FO and board members are responsible for checking that the bill is accurate and either previously approved by Board motion, or an ongoing bill (SDRMA, PO box, Storage rental, CSDA, etc.).
- FO/GM/Board members use monthly county printouts and voucher copies to prepare monthly report to Board on current financial status of CSD.
- In order to prepare reports in time for monthly meeting agenda, email or call Keely for these reports at the end of the first week of the month.
- FO checks county information against vouchers to confirm what bills have been paid and what bills are still outstanding. A summary is prepared so that Board members and others have recent information and balances.

- Report reflects summary by object code, and a list of outstanding invoices.
- Report is saved electronically in “FO Report for (month/year)”.
- FO makes five copies for distribution to public at meeting.
- Hard copy of report is filed in finance binder.

### **Claim Voucher For Mileage**

- Use county Mileage & Expense Form or create another document including all the appropriate information: Date, starting location, destination location, mileage, purpose of travel, etc.
- Reimbursement for Mileage is based on IRS Reimbursement for Mileage figures.

### **B. Deposit Permits** (Cash and Checks for Deposit)

- Obtain Deposit form (**Appendix H- Deposit Permit**) from the El Dorado County Auditors website.
- Fill out form, Save As and rename with new month and date.
- Fill in form --showing cash and checks--change dates and amounts--save final document
- Make sure all the checks are signed or stamped
- Print on correct side of NCR paper. There are 5 duplications including the original form- white, green, yellow, pink and gold. It is carbonless paper. Each form goes to a different department- Treasurer (White), Auditor (Green), and 2 to GWCS (Yellow, Pink)
- Deliver document and cash/checks to the Auditor's office and at the counter inform them that you have a deposit.
- Counter person will sign document & remove their page.
- Upon leaving the Auditor's office proceed to the Treasurer's office (2nd door) after turning right from Auditor's office. Make sure you arrive before 11:00 a.m.
- Wait in line at the Treasurer's office and give them the deposits and forms. They will sign and keep their copy(s) and return the pink and yellow copies to you. The deposit has now been completed.



## C. Schedule of Budget Activities and Budget Development

**Think of the budget as the District's plan defined in dollars. The budget tells you at a glance where the District intends to spend its money, and its anticipated costs in each category.** The budget process never really stops, though the District will focus on certain activities in each quarter of the year. The budget runs July 1 through June 30, with revenue and expense experienced each month.

Revenue and expense are reported by County in Revenue/Expense (R/E) Detail (**See Appendix I Revenue and Expenditures Detail**), Revenue/ Expense Summary, General Ledger (G/L) Detail (**See Appendix J- General Ledger Detail**) and General Ledger Summary. These four reports are sent to districts automatically after each month closes. Because GWCS D meets the second Saturday, it is necessary to email the county at month end to request current reports used to prepare finance reports for timely posting prior to meeting.

- Reoccurring Monthly Items Include:
  - Use R/E Detail and GL Detail from the end of previous month to confirm bills paid.
  - Prepare Financial Officer (FO) monthly report.
  - Prepare Bill Vouchers and scanned backups for board meeting.
  - At the end of each month request current county reports to prepare for the following month's meeting.
- January - no additional Items
- February - no additional Items
- March - Schedule Finance Committee meeting to review budget history, current percent of budget expended, projected income and expense for the proposed budget for following year. Take input and revise/update. Prepare single page Preliminary Budget for (next year) with projected income and proposed expense.
- April - Post public notice in Mt. Democrat and at least three boxes in the District announcing that the preliminary budget for the following year will be approved at the May meeting. Specific Language of Notice included for reference. (**See Appendix K- Notice of Budget Hearing**)
- May - Update annual budget history on current county reports. Prepare Preliminary Budget based on projected income, current expense report from county, and input from Finance Committee. For following year, update budget history and prepare Resolution to Approve Preliminary Budget (**See Appendix L- Budget Resolution**)
- June—Last month of fiscal year.
- July—First month of new fiscal year. When preparing voucher, make sure bills are expended from correct fiscal year. Direct Charge Month, which gives you actual Special Tax amount for final budget. Directions for processing Direct Charges available separately in this manual (Direct Charge Annual Process). Update budget history page. Use county



- This document is to be adopted before finalizing the GWCS D's fiscal year budget, the reason being to alert the CSD of limitation so the CSD does not over tax the properties within the District. (See **Appendix O Resolution and Notice for Appropriation Limitations**)
- The Appropriations Limitations packet usually arrives in June from the El Dorado County Auditors office. It contains instructions and the figures necessary to compute.
- A public hearing is required for the Appropriation Limitation. A Notice of Public Hearing should be posted on the website, 3 areas in the district and the Mountain Democrat, 2 weeks prior to meeting.
- Prepare a Resolution for the Appropriation Limitation for the upcoming Year. Place on June agenda for approval. When approved, a copy of the Resolution is sent to the El Dorado County Auditor.

## **E. Parcel Tax Definition**

- The State Controllers Office's definition of Parcel Tax:  
For purposes of reporting under AB 2109, a parcel tax, per Government Code section 12463.2, is defined as a non -ad valorem tax imposed as an incident of property ownership and collected on the annual property tax bill. Generally, the tax is charged on a parcel of property based on either a flat per parcel rate or a variable rate depending on the size, use, and/or number of units on the parcel. A parcel tax includes, but is not limited to, all types of Mello-Roos taxes and special taxes for governmental purposes such as libraries, hospitals, schools, fire protection services, ambulance services, parks or museums.

## **F. Direct Charge Annual Process**

County Contact Person: Sally Zutter, Auditors office/Accounting Division Manager,  
[sally.zutter@edcgov.us](mailto:sally.zutter@edcgov.us)

- Direct charges are non-Ad Valorem amounts levied on a per parcel basis which may encompass annual charges for a variety of items to include: voter approved special taxes, benefit assessments, special assessments, improvement direct charges, charges for services and fees.
- The County Auditor's Office orchestrates the direct charge process annually. This process begins with a letter from them in May announcing the date of availability of files, a checklist of items needed, and the final date for districts to respond (usually a date in August).
- The file of GWCS D Tax Rate Areas (078 082 and 078 084) can be downloaded either at the auditor's office or at the county library. The preferred method is the auditor's office as you

are assured to get the right file and the most current download of Parcel Quest (PQ), the proprietary software needed to manipulate files.

- Bring a laptop or thumb drive (to work there) or to download both PQ and TRA files and work offline. This information should be gathered early, so that there is plenty of time in case there are problems getting the correct files.
- Locate the Direct Charge binder, which includes prior year reporting, forms and files. Follow instructions PAGE by PAGE to delete certain files (there is a list in direct charge binder) and manipulate the files so that they are readable by auditor's office. **(See Appendix P for Direct Charge Report Packet)**
- Once the files are revised, email them to our contact Sally Zutter, Accounting Division Manager. She will review the files and respond promptly with request for correction or a letter stating how many parcels qualified and what the district's total revenue will be from special tax.
- GC 50075-50077.5 requires annual demonstration of appropriate use of special taxes. From time to time this requirement is modified, so pay attention to any new requirements pointed out by county staff. They will let you know when legislation changes.
- Included is a template for the 2015-16 special tax accountability report. **(See Appendix Q Special Tax Accountability Report)** The report is not due until December, but I do it in August right after prior year close.

## G. Audit

Audit is done every 2 years after the close of the even numbered fiscal year. The process usually begins in September after all final reports from the county are received.

Contact the CPA to get the process started. Current CPA is Vaughn Johnson, 4120 Cameron Park Dr., Suite 400, Cameron Park, CA 95682, 530-677-1390. She will provide you with an engagement letter and a list of required documents.

Provide the following to the CPA per her required document list:

- Invoices and all bills
- Minutes of Board meetings during audit time period
- Vendor files & invoices
- Vouchers payable
- Number of parcels and assessment per parcel (\$120)
- Resolutions creating road maintenance taxes/assessments
- List of Board of Directors
- Budget and Amendments
- Statement of Economic Interest (Form 700) filed

- Notice of El Dorado County assess valuation of district and allocation of ad valorem property tax revenues (Report from El Dorado Auditor-Controller's office)
- Resolution for Appropriation Limits (Prop 4)
- Certificates for Insurance coverage (SDRMA)
- New Contracts during the Audit period
- Revenue and Expenditure and General Ledger reports
- Any new Governance
- Resolutions and Ordinances
- Confirmations from attorney and insurance carrier for any claims filed

DRAFT

## VIII. Communications

### A. Process for Noticing Agenized Public Hearings

- There are different requirements for public notices depending on the nature of the proposed action being noticed.
- Ordinances require a minimum of four notices (two for each required reading). The notices must be published once a week starting 15 days before each of two Board of Directors regular meetings where the Ordinance will be read (Government Code Sections 6066 & 50022.3). A notice of content and adoption must also be published within 15 days of adoption (Government Code Section 25124).
- Budgets and Gann Limits are adopted by Resolution and require only one public notice two weeks before meeting at which the item is to be voted on. (Government Code Sections 6061 & 61110)
- All notices are published in the Mountain Democrat and can be submitted by email to: [legals@mtdemocrat.net](mailto:legals@mtdemocrat.net) or delivered in person to the front desk.
- Posting must be submitted by noon 48 hours prior to anticipated publication date.
- A typical notice for the second hearing of an Ordinance is shown below.

Notice is hereby given that the Golden West Community Services District has scheduled a public hearing to be held on February 13, at 10:30 a.m. at Fire Station 49, 501 Main Street, Diamond Springs CA for the second reading of Ordinance 2016-6: "AN ORDINANCE OF GOLDEN WEST COMMUNITY SERVICES DISTRICT TO PROVIDE INFORMAL BIDDING PROCEDURES UNDER THE UNIFORM PUBLIC CONSTRUCTION COST ACCOUNTING ACT (Section 22000, et seq. of the Public Contract Code)". A vote for possible approval of this Ordinance will be held at the above stated meeting. At this hearing the Golden West CSD Board will consider all comments made by interested persons. A copy of the complete Ordinance can be found at <http://www.gwcsd.org/information.php> or by contacting the General Manager at: [Edwhite@gwcsd.org](mailto:Edwhite@gwcsd.org) or by written request to:

Golden West Community Services District  
PO Box 448  
El Dorado, CA 95623

### B. Correspondence

- All GWCSD mail is to be sent to GWCSD Post Office Box 448 El Dorado, CA 95623.
- Electronic correspondence (Email):
  - Use GWCSD email address, ie [johnmacconnell@gwcsd](mailto:johnmacconnell@gwcsd), (not Director's and staff's personal email addresses) for all email correspondence regarding district business.
  - Incoming emails to these addresses will be automatically forwarded to a separate archive gmail mailbox address as well as to the addressee.

- Outgoing emails cannot be sent directly from the District webmail account or the gmail address, but can be blind copied to the District account, i.e. [goldenwestcsd@gmail.com](mailto:goldenwestcsd@gmail.com)
- All official GWCSO business correspondence shall be written on GWCSO official letterhead.
- If GWCSO mail is sent directly to Directors home, it should be transferred to General Manager or Financial officer, and sender should be notified of correct address.
- Post office box is checked at a minimum of 2 times per week.
- Financial officer and/or General Manager responsible for picking up mail.
- Pertinent Mail items should be logged as to when received and item content.
- Invoices and bills are forwarded to Financial Officer for processing on payment vouchers at monthly meeting.
- Road contracts, or any road related items to be turned over to General Manager for review.
- Other important items to be discussed at GWCSO Board meeting should be included on the agenda.

## C. Website Online Compliance

### Open Data Requirement

- AB169 is a California law defining what the term “open data” means, for content posted to an agency website.
- Government Code Section: 6253.10 states If a local agency, maintains an Internet Resource, including, but not limited to, an Internet Web site, Internet Web page, or Internet Web portal, which the local agency describes or titles as “open data,” and the local agency voluntarily posts a public record on that Internet Resource, the local agency shall post the public record in an open format that meets all of the following requirements:
  - Retrievable, downloadable, indexable, and electronically searchable by commonly used Internet search applications.
  - Platform independent and machine readable.
  - Available to the public free of charge and without any restriction that would impede the reuse or redistribution of the public record.
  - Retains the data definitions and structure present when the data was compiled, if applicable.
- If your content doesn't fit the requirements above, then just don't call it “open data”

### Section 508

- Section 508 of the Rehabilitation Act of 1973, is a Federal law requiring that various technology (including websites) be accessible to people with disabilities.
- Section 1194.22 refers to web based intranet and internet information and applications
- Most Web interoperability issues deal with the design of Web pages and how effectively they work with assistive technology (such as screen readers, screen magnifiers, Braille readers, alternate input devices). If these Assistive technologies cannot be employed effectively to convey equivalent information to a user with disabilities if these provisions are not met.



- You can use online testing software (like <http://achecker.ca> ) to check for Section 508 compliance - it will list known issues, and even point out other areas for improvement.

### **Public Records Act**

- Is a law passed by the California State Legislature and signed by the governor in 1968 requiring inspection or disclosure of governmental records to the public upon request, unless exempted by law.
- Consists of California Government Code §§ 6250 through 6270.5. Online requirements come through two recent additions:
  - SB 272 (Hertzberg) - Enterprise System Catalog Required by Government Code Section 6270.5 (a) In implementing this chapter, each local agency, shall create a catalog of enterprise systems. The catalog shall be made publicly available upon request in the office of the person or officer designated by the agency's legislative body. The catalog shall be posted in a prominent location on the local agency's Internet Web site.
- AB 2853 (Gatto) - This Bill (law) amends Government Code Section 6253 to add:
  - In addition to maintaining public records for public inspection during the office hours of the public agency, a public agency may comply with subdivision (a) by posting any public record on its Internet Web site and, in response to a request for a public record posted on the Internet Web site, directing a member of the public to the location on the Internet Web site where the public record is posted. However, if after the public agency directs a member of the public to the Internet Web site, the member of the public requesting the public record requests a copy of the public record due to an inability to access or reproduce the public record from the Internet Web site, the public agency shall promptly provide a copy of the public record pursuant to subdivision (b).
- For the SB 272 Enterprise System Catalog, you can review the law and create a spreadsheet (or other document) of all systems your agency uses that aren't exempt. In the case of GWCS D, we have no such systems, so we just post as such on the website. Make sure to post a link on your website in a prominent location.,
- For AB 2853, if you post anything considered a public record on your website, you may be able to save a lot of time and money by sending PRA requests to your site instead of printing copies.

### **Brown Act**

- Officially known as the Ralph M. Brown Act, authored by Assembly member Ralph M. Brown and passed in 1953, that guarantees the public's right to attend and participate in meetings of local legislative bodies.
- Government Code Section 54954.2 requires website posting of agendas: (a) (1) At least 72 hours before a regular meeting, the legislative body of the local agency, or its designee, shall post an agenda containing a brief general description of each item of business to be transacted or discussed at the meeting, including items to be discussed in closed session. A brief general description of an item generally need not exceed 20 words.
- The agenda shall specify the time and location of the regular meeting and shall be posted in a location that is freely accessible to members of the public and on the local agency's Internet Web site.
- If requested, the agenda shall 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 (42 U.S.C. Sec. 12132), and the federal rules and regulations adopted in implementation thereof.

- The agenda shall include information regarding how, to whom, and when a request for disability-related modification or accommodation, including auxiliary aids or services, may be made by a person with a disability who requires a modification or accommodation in order to participate in the public meeting.
- AB 2257 - Amends the agenda posting requirements for meetings occurring on and after January 1, 2019, of a legislative body of a city, county, city and county, special district that has an Internet Web site, the following provisions shall apply:
  - An online posting of an agenda shall be posted on the primary Internet Web site homepage of a city, county, special district, that is accessible through a prominent, direct link to the current agenda. The direct link to the agenda shall not be in a contextual menu; however, a link in addition to the direct link to the agenda may be accessible through a contextual menu.
  - An online posting of an agenda including, but not limited to, an agenda posted in an integrated agenda management platform, shall be posted in an open format that meets all of the following requirements:
    - Retrievable, downloadable, indexable, and electronically searchable by commonly used Internet search applications.
    - Platform independent and machine readable.
    - Available to the public free of charge and without any restriction that would impede the reuse or redistribution of the agenda.
- Be sure to post the agendas on your website at least 72 hours before each meeting. By 2019 be prepared to post the most recent agenda to the home page or a direct link from the home page.
- All agendas posted 72 hours in advance for regular meetings—including on the district website. (Original Brown Act requirement)

### **Financial Transactions**

- California Government Code Section 53891 and 53893, requiring local government agencies to submit a specific financial transaction report to the State Controller's office by April 30th of each year.
- Upon the completion of the report the legislative body shall either post it in a conspicuous location on its Internet Web site, or cause copies of the report to be prepared and the clerk of the legislative body shall furnish a copy to any person requesting it. A charge not to exceed twenty-five cents (\$0.25) for each copy may be imposed.
- Visit [http://www.sco.ca.gov/ard\\_locinstr\\_districts\\_forms\\_fy1516.html](http://www.sco.ca.gov/ard_locinstr_districts_forms_fy1516.html) and be sure that your agency is complying and submitting the report each year. Make sure to post it on your website.

### **Compensation Report**

- Required by Government Code 53891, each local agency must provide a report of all compensation for the preceding fiscal year, by April 30th.
- Website posting required by Government Code Section 53908: (a) If a local agency, that is required to report to the Controller under Section 53891, maintains an Internet Web site, it

shall post, in a conspicuous location on its Internet Web site, information on the annual compensation of its elected officials, officers, and employees that is submitted to the Controller under Section 53891. (b) A local agency may comply with subdivision (a) by posting, in a conspicuous location on its Internet Web site, a link to the Controller's Government Compensation in California Internet Web site.

- Visit [http://www.sco.ca.gov/ard\\_locinstr\\_gcc\\_reporting\\_spdists.html](http://www.sco.ca.gov/ard_locinstr_gcc_reporting_spdists.html) for instructions, and complete your reports annually. Post the report on your website as well, or post a link to <http://publicpay.ca.gov/> instead.

### **Mobile Friendly**

- Determine if the website passes Google's Mobile-friendliness scanner so that the site appears in search results on mobile devices. To prevent ranking penalties, check out the free scanner at [google.com/webmasters/tools/mobile-friendly/](http://google.com/webmasters/tools/mobile-friendly/)

### **Email best practices**

- Keep in touch with the Districts constituents by utilizing email lists and sending targeted updates to the residents. Proactive communication can make communicating about things like tax increases or infrastructure notifications (road work notifications) more welcome when the time comes.

## **D. Website Posting**

The general rules for posting to the GWCS D website are as follows:

- All documents will be in pdf format
- All Resolutions, Ordinances, and other documents requiring a signature, shall have the signed and dated document posted
- The Homepage will show the date the website was last updated
- All documents posted on the website will have a hardcopy filed in the GWCS D storage unit.

All documents posted on the website will have an alternative backup, such as an external hard drive, cloud, etc.

## **E. Website/Newsletter**

### **Social Media**

1. Logtown/Nextdoor
  - a. Requires membership to post information
  - b. Post meeting notices under Events
  - c. Roadwork notices and other under Safety or General
2. Website
  - a. Purpose: keep the GWCS D informed on Board actions
  - b. Hosted by 1&1: access their dashboard at; <https://www.1and1.com/login>
  - c. Requires user id and password for access
  - d. Account presently in Audrey Keebler's name

- e. Payment is by district credit card or board member's or staff's personal credit card.
3. Wordpress Website: <http://gwcsd.org/>
- a. Requires user id and password to access Wordpress dashboard for editing
  - b. Homepage Posts
    - i. Meeting notices posted min 72 hrs in advance of meeting
    - ii. Other informational (optional) posts as needed
  - c. Pages
    - i. Home
      - 1. About Us
      - 2. Board of Directors
      - 3. Staff
      - 4. Formation Documents
      - 5. Contact Us
    - ii. Meetings
      - 1. Tablepress table used for posting required meeting information
      - 2. Meeting agendas, attachments are posted minimum 72 hours in advance of meeting.
      - 3. Meeting minutes are posted after approval by Board.
    - iii. Policy & Procedures Tab
      - 1. Board Policies
      - 2. Road Policies
      - 3. Bylaws
      - 4. Operations Manual
    - iv. Governance Tab
      - 1. Ordinances
      - 2. Resolutions
    - v. Financial Tab
      - 1. Audits
      - 2. Appropriation Limits
      - 3. Approved Budgets
      - 4. Financial Transaction Report
    - vi. Documents
      - 1. Other misc. documents including Newsletters
    - vii. Road Projects
      - 1. Descriptions/Costs of road projects by year
    - viii. Archives
      - 1. Contains all pre-2014 documents in original format from previous website
4. Newsletters (Optional)
- a. Newsletter may be mailed to all residents once a year.
  - b. Contents
    - i. Budgets
    - ii. Road work descriptions

- iii. Updates on Policies or Ordinance
- c. Costs: printing and mailing > than \$500.00

## F. Maintenance of Website

<http://gwcsd.org/>

### Requirements

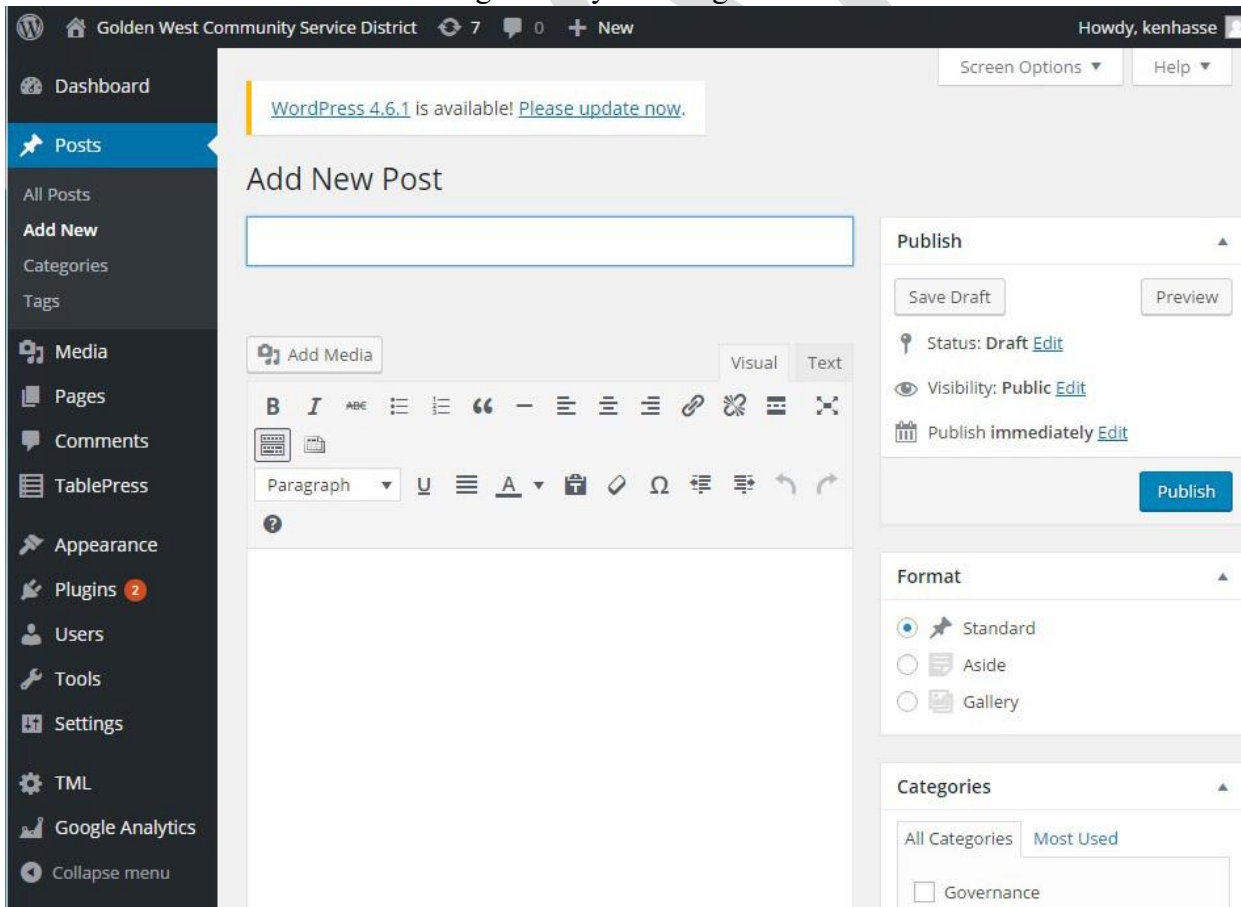
Government code requires that, for Special Districts having a website, meeting notices, and agendas be posted on the website a minimum of 72 hours before the meeting.

### Access

Click “Login” at the bottom right of the home page to enter your User ID and Password. You will be taken to the Wordpress Dashboard where you can access all of the features of Wordpress including Media, Posts, Pages, Tables and other features.

### Posts

The most recent Post is the first thing that you see when you go to gwcsd.org. Posts are generally just simple text entries such as meeting announcements or other timely information. They may contain links to internal or external Pages. To create a new Post select “Add New” from the Posts menu. You can view a list of existing Posts by selecting “All Posts”.



Simply type in a Title and the text of the post in the boxes provided. The text can be enhanced using the tools at center page. Most are explained in dropdowns. You can add media (.jpg or .pdf or other formats) but this is not common in a Post. You can also create or break links (the paperclips). The default view is “Visual” or what you see is what you get, but if you click on the “Text” tab, the .html code will be shown and can be edited. Don’t forget to click “Publish” when you are through to make the post live. Posts can be sorted and selected by Categories so it is always a good idea to select a Category. Only the most recent Post will be shown on the opening page of the website but others can be selected by scrolling backwards. The five most recent Posts are listed in the Widget at the lower right of the pages.

## **Pages**

Pages are created and edited in the same manner as Posts except that once “Published” and linked by the Primary Navigation Menu (PNM) or by other links they are all permanently displayed until removed. Most of the Tabs on the PNM are directed at Pages. Links on these Pages may direct the user to other Pages. A new page must be created each month for Agenda Attachments. Some other Tabs require new pages for each year. To edit an existing page select All Pages from the Dashboard menu and place the cursor over a page title. A submenu will be displayed allow you to “edit”, “quick edit”, “trash” or “view” the page. “All Pages” is also searchable allowing one to select a page if you know its’ title.

## **Menus**

The theme for the GWCSO website allows only one menu; the Primary Navigation Menu. It appears as navigation tabs in the header on all pages. All of these tabs represent Pages except that the Archive Tab will take you to the old website. This menu should not be changed unless a new Tab is needed or an existing Tab needs to be deleted. The PNM can be accessed by selecting Appearance on the Dashboard and then selecting Menus.

## **Tables**

Tables provide a means to organize information such as meeting agendas, attachments and meeting minutes in a systematic manner. Tables must be created in Tablepress and inserted into an existing page via its Shortcode. The Tablepress menu can be found on the Dashboard. Tablepress allows for insertion of additional lines in the table if needed for special meetings. Instruction are provided on the Tablepress page. Agendas are posted in the Agenda column and Minutes in the Minutes column but the Agenda Attachments column contains only a link to the Page where all of the Attachments for the month are listed. Use “Insert Image” to add a document to the table in the same manner as Insert Media. The address and name of the document will be shown in the selected cell on the table as html. For example, here is the entry in the Agenda cell for October 2016.

```
<a href="http://gwcsd.org/wp-content/uploads/2016/10/00-2016_Oct_Agenda_GWCSO_Final.pdf">October 15th Agenda</a>
```

The entry shows the address and name of the up-loaded file. The highlighted portion has been edited to display the desired name in the cell. Although Tablepress allows other file formats, GWCSO documents should always be in a .pdf format.

A new page with a new table is created each year for Board Agendas, Agenda Attachment Pages and Minutes.

### **Media**

Images such as .jpg or .pdf files can be added directly from the Post or Page pages or can be added by selecting Media on the Dashboard. To add media to a Page click Add Media and you will be taken to the Media files page. Select the “Upload Files” tab and then “Select Files” and you will be shown a directory on your computer. Find and select the desired file in your directory then when the file upload is complete click “Insert into page”. Once on the page the image may be moved and adjusted the same as an image file in your word processor.

### **Widgets**

Widgets are small applications or text fields with or without links that can be inserted in certain places in a website. In the GWCSO website they can be inserted in the sidebar or footer and will be shown there on all pages. The Login at lower right is an example of an application widget. The notice and link to the LAFCO MSR is an example of a text widget with a link. Widgets will appear on all pages using the default template and provide a means of providing important information on the Home page and on sidebars and footers or other pages. The widget areas can be accessed by selecting Customize at the top of the home page or from the Appearance menu on the Dashboard.

## **IX. Road Construction and Maintenance, Contracting and Procurement**

### **A. Yearly Schedule for the Development of Road Work**

January-February

- Develop and implement annual weed abatement contract as proposed to the Board.
- Assess drainage issues and road maintenance concerns from winter storms.

February-June

- Follow up of preliminary weed abatement (Feb.) and close out of contract. (Touch up areas as needed and contract final inspection late June.)

March-June

- Inspect roads and drainage systems for possible repair. Focus on pot holes, cracks, failed culverts, over hanging tree branches and bushes.
- Prepare and submit written proposal(s) and cost estimates to the Board for approval. Get bids for work approved.

June-September

- Perform contracted road work.

August-October

- Assess road and drainage conditions for fall clean up in preparation for winter storms.
- Prepare and submit proposal(s) to the Board for approval. Get bids for work approved.

September-October

- Perform contracted road work.

November

- Per CUPCCAA, solicit contractors for compilation of Bidders List for following year's District road work.

November-December

- Evaluate roadway system for spring weed abatement.
- Inspect trees and brush along roads for removal or trimming. Submit findings to the Board for possible roadside maintenance contract in the spring



## **B. GWCS D General Manager Responsibilities**

- Maintain an active record of road maintenance issues submitted to the Board on a monthly basis for open public discussion.
- Prepare work orders/contracts with recommendation(s) from the Board for repairs or general yearly maintenance of the District roadways. Some Board assistance or outside assistance may be needed in development of formal contracts.
- Submit contract(s) to vendors as needed within compliance of CUPCAA and SB-854
- Maintains records of District activities, legal issues, contracts, including compliance notices/certificates of Board members within the storage unit.
- G.M. shall follow up with assurance of all contracts include the authorization signature of the Board President, a secondary Board member and the General Manager.
- Notification shall be presented to the Board of private encroachment concerns and specific direction given to the G.M. for correction of the concern. G.M. shall report at the following monthly Board meeting of the progress or status of the concern.
- Encroachments (any work performed on district roadways enumerated in the road list document) on or along District roads shall be the responsibility of the G.M. Applications for, and final approval of all permits shall be reviewed by the G.M. to insure the project meets District standards. Final permit(s) shall be filed by the G.M. and held in the storage unit.
- G.M. shall be the point of contact with the residents, general public, and LAFCO for all road concerns.
- Maintain daily contact with contractors during road work until completion. Final inspection shall be completed with Board President or Vice President on project site.
- Attendance of all Board meetings or workshops to address concerns, new policies, or review of established policies of the GWCS D.

## **C. Contract Development Guidelines-Scope of Work**

- Assess roads
- Determine road work to be scheduled
- Prepare preliminary work order
- Present to the board for approval
- Develop detailed Road work contract/work order (**See Appendix R- Road Work Contract**)
- Develop Bid package (per Road Policy)
- Solicit bids from list of contractors



- Arrange a bid walk through
- Answer any contractor correspondence regarding contract/road work questions
- Open bids at a board meeting
- Award contract
- Manage/oversee road work
- Develop punch list with contractor
- Contractor satisfy punch list
- Sign off on completed contract
- Communicate with financial officer that project is completed and can be paid

#### **D. Golden West C.S.D. Road Maintenance Responsibilities**

**See Appendix S- Golden West Road Maintenance Responsibilities, Road Policy and Resolution for specifics of road maintenance responsibilities.**

## **X. Frequently Referenced Policies, Codes, and Procedures**

### **A. Conflict of Interest Code**

- The Political Reform Act, Government Code section 81000 et, seq. requires local government agencies to adopt conflict of interest codes (COI). **(See Appendix D- Conflict of Interest Code)**
- Board Directors and others specified in the GWCSO COI (General Manager, Consultants), shall fill out the Statement of Economic Interest form (700) per direction of the GWCSO Conflict of Interest Code.
- The Conflict of Interest Code shall be reviewed every other year in June and changes made as necessary.
  - El Dorado County Elections Department sends and information packet describing the procedure. A resolution is required to adopt or change the COI.

### **B. California Uniform Public Construction Cost Accounting Act(CUPCCAA)**

- CUPCCAA was established in 1983 under Public Contract Code section 22000 et seq
- Allows participating agencies to
  - Raise bidding thresholds
  - Simplify the bidding process for small projects
  - Increase the likelihood of bids received from responsible contractors
- Projects below \$45,000 may be performed by negotiated contract
- Project between \$45,000-\$175,000 are advertised using informal bidding procedures
  - Bidders list
  - Trade journals and exchanges
- Projects greater than \$175,000 are advertised using formal bidding procedures utilizing competitive bids.

#### **Procedure for Establishment and Maintenance of Registered Contractors (bidders list) per Section 22034 of the Public Contract Code**

- During November of each year, send notices to all construction trade journals specified in the CUPCCAA manual, inviting all licensed contractors to submit the name of their firm to GWCSO for inclusion on GWCSO's list of qualified contractors.
  - The notice should require that the contractor provide the name, address, phone number, email, and type of work that the contractor is interested in and currently licensed to do (paving, striping, culverts, drainage, etc.) and class of contractor's license and license number. **(See Appendix T- CUPCCAA Contractors Notice)**

- GWCSO may create a new contractor list starting January 1 of each year, including all contractors who have properly provided GWCSO with the above information. Also, include those contractors that have previously bid on district road work projects.
- This is the list that the GWCSO General Manager will use to contact contractors for the upcoming year's road work projects.

### C. Ordinance Procedure Checklist

- In drafting the ordinance there must be an enacting clause that reads as follows: "The Board of Directors of Golden West Community Services District hereby ordains as follows."  
(See Appendix U Sample Ordinance- Informal Bidding Procedures)
- Every ordinance must be signed by the Chairman of the Board and attested by the clerk (secretary).
- The votes of the members of the Board shall be entered on the ordinance with the name of each Director voting for, against, or abstaining on the ordinance vote.
- All ordinances shall be read in full at the time of their introduction, unless further reading is waived by regular motion adopted by majority vote of the Board. Ordinances cannot be passed within five days of their introduction and first reading. Ordinances may only be adopted at a regular meeting of the Board, and not a special meeting.
- After the introduction and first reading of a proposed ordinance, either the full text of the ordinance, or a summary of the ordinance prepared by an official designated by the Board shall be published in a newspaper of general circulation within the district at least five days prior to the meeting of the Board at which the proposed ordinance is to be adopted.
- In addition, at least five days prior to the meeting of the Board at which the ordinance will be considered for adoption, a certified copy of the full text of the proposed ordinance or a summary of the ordinance, shall be posted in the office of the clerk of the Board.
- Regarding the manner of publication, if a summary of an ordinance is being published, no specific form of publication is necessary. However, the statute technically requires that the publication of the entire text of the ordinance should consist of at least a one-quarter page advertisement published once in a newspaper of general circulation.
- After adoption of the ordinance, either a summary of the ordinance or the full text of the adopted ordinance must **again** be published once in a newspaper of general circulation throughout the District within fifteen days after the date of adoption, with the names of those Board members voting for or against the ordinance.
- In addition, within fifteen days after the adoption of the ordinance, the full certified text of the ordinance must also be posted in the offices of the District sometime within that fifteen-day period and remain posted thereafter for at least one week.

- The Secretary of the Board should document the dates that the ordinance has been published and noting the locations where the ordinance has been posted.
- A proof of publication from the newspaper should be retained in district files.
- If the District fails to publish an ordinance within fifteen days after the date of the adoption, the ordinance will not take effect until thirty days after the date it is eventually published. If the ordinance is published within fifteen days after the date of adoption, it will take effect thirty days after the date of adoption.
- Adopted ordinances should be compiled into the District's ordinance book. The ordinance should be available for examination by the public at the District offices.

#### GWCSO Ordinances

- Ordinance 1, Road Encroachments, August 22, 1985
- Ordinance 1, Road Encroachments, Revised, April 13, 2003
- Ordinance 2, Speed Restrictions, January 17, 1990
- Ordinance 3, Stop Signs, November 3, 1994
- Ordinance 5, Regulating Culverts and Encroachments January 9, 2016
- Ordinance 6, Informal Bidding Procedures, February 13, 2016

## D. Policy Development

Districts should follow the policies of state and local governments, as well as develop internal policies which address the needs of the district.

Individual districts may wish to put into place specific policies which improve the efficiency of the district.

Potential policies include:

- Directors: term limits, attendance requirements, committee requirement, duties of each officer (e.g. President)
- Staff: conduct code, monthly activity reporting, training, duties
- Structure of the District: chain of command, delegation of activities
- Finances: spending authorizations
- Business: internal control, travel, ethics
- Communications: position on key issues, public comment and media
- Committees
- Record Retention
- Policies which are developed should be written and agreed upon by a quorum of the board.
- Policies should be reviewed periodically (e.g. annually) and should be updated as needed to remain effective.
- It is recommended that a copy of all the policies be kept in a separate notebook, file folder, policy handbook, website and/or computer file for easy reference

## **E. Record Retention Policy**

- In March of 2015, GWCSO adopted a Record Retention Policy and Records Retention Schedule. (See Appendix V- GWCSO Record Retention Schedule)
- The purpose of the policy is to provide guidelines to Board and Staff regarding the retention and disposal of GWCSO records.
- The policy provides for the identification, maintenance, and safeguarding of District records.
- The policy also ensures the prompt and accurate retrieval of records and ensures compliance with legal and regulatory requirements.
- The district should periodically review files and dispose of records per Retention Schedule guidelines, every 1-2 years. This task may be carried out by the GM.
- All hard copy documents from meetings including, but not limited to, Resolutions, Ordinances, minutes, and other supporting documents, will be properly filed and stored in GWCSO storage unit.
- Other hard copy documents specified in the Record Retention Policy and Schedule shall also be filed in the storage unit.
- Electronic documents shall be saved per Record Retention Policy and shall be stored on a device determined by the GWCSO Board of Directors.

# XI. Enabling Legislation and Government Codes

## A. Laws Governing Special Districts

### 1. FORMATION AND REORGANIZATION

There are three primary sources of authority for forming and reorganizing special districts. The first is the special district's enabling act. Most types of special districts have a series of statutes specific to that type of special district. These statutes often contain the procedures for creating that type of special district. The second is the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000, which governs the establishment and reorganizations of local governments. Finally, there is the District Organization Law, which provides standardized special district organization and governance procedures for certain types of special districts. This last authority does not apply to Golden West CSD.

- **Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000**

*Government Code §56000, et seq.*

*Government Code §56821, et seq. (procedure for special district change of organization or reorganization)*

This law establishes certain procedures for local government changes of organization. This law also established local agency formation commissions (LAFCO) with numerous powers, including the ability to act on local agency boundary changes and the adoption of spheres of influence for local agencies. The statutory mission of (LAFCO) is to discourage urban sprawl and encourage the orderly formation and development of local agencies.

### 2. GOVERNANCE

Special districts not only serve their communities, they are accountable to them. Various election procedures ensure that communities maintain ultimate control of the districts they create and the decisions that are made. Transparency and accountability help to ensure the electorate is well informed regarding how each special district is performing the people's business. The following sections contain laws governing elections, and laws that ensure special districts remain transparent and accountable.

- **Elections**

The most important way the community can oversee and direct their special districts is through elections. The following are some of the laws that govern when an election can or should be conducted and how those elections are to be conducted.

- **Advisory Elections**

*Elections Code §9603*

Local government agencies are permitted to hold advisory elections in order to allow all or a portion of voters within the jurisdiction to "voice their opinions on substantive issues, or to indicate to the local legislative body approval or disapproval of [a] ballot proposal." Under certain conditions, a local government agency may sponsor an advisory election outside its jurisdiction if the residents of the territory would be affected by a ballot proposal.

- **Consolidations of Election**

*Elections Code §10400, et seq.*

Local government agencies, including special districts, may consolidate their elections with statewide elections. Special districts wishing to consolidate their elections must abide by certain statutory requirements and procedures.

- **Mailed Ballot Elections**

*Elections Code §4000, et seq.*

Elections may be conducted entirely by mail if certain conditions are met. The governing body of the local government agency must authorize the use of mailed ballots for the election, the election must be held on an established mailed ballot election date, and the election must be of a qualifying type.

- **Uniform District Election Law**

*Elections Code §10500, et seq.*

The Uniform District Election Law (UDEL) is the general election law for many special district types. While some special district types may have their own unique election procedures within their enabling act, many enabling acts simply refer and incorporate the election procedures in the UDEL. If a principal act provides that the UDEL shall apply, the UDEL will control where it otherwise conflicts with the principal act. The UDEL does not apply to the election of officers upon formation of a district.

- **Vacancies**

*Government Code §1770, et seq.*

Some special districts have procedures for filling board vacancies contained within the district's enabling act. If not, Government Code §1770, et seq. provides the procedure for filling board vacancies. Section 1770 contains a long list of the conditions that will cause an elected seat to be considered "vacant." Among these conditions is the death of the officeholder, his or her resignation, removal from office, his or her refusal or neglect to file his or her required oath or bond, and the failure to discharge the duties of his or her office except when prevented by sickness or when absent from the state with permission required by law. For most special districts, the specific section providing the procedure for filling vacancies is found at Section 1780. Generally, the procedure requires the district to inform the county elections officials of the vacancy, and the remaining board members may either make an appointment or call an election to fill the vacancy. If the vacancy has not otherwise been filled, the county board of supervisors or city council (depending on the location of the district) can either appoint someone or order the district to call an election to fill the vacancy. This section contains deadlines for the above procedure and other provisions related to how to determine a quorum of the remaining board and the length of the term the board member appointed or elected to fill the vacancy will serve.

- **Transparency and Accountability**

An important characteristic of local government in California is transparency and accountability to the public. These goals are enshrined within the California Constitution and are achieved through various state laws. Among the most familiar of these statutes are



the California Public Records Act and the Ralph M. Brown Act, both of which seek to ensure the public's business is conducted in the sunshine of public scrutiny.

- **Audits**

*Government Code §26909*

Special districts are required to have annual, independent audits conducted by the county auditor or a certified public accountant. This information is filed with the State Controller's Office. The annual audit can be changed to a biennial audit if approved unanimously by the district board and the board of supervisors, under certain restrictions.

- **California Public Records Act**

*Government Code §6250, et seq.*

The purpose of the California Public Records Act (CPRA) is to enable the public to have access to information needed to monitor the functioning of government. The public has a right to inspect public records during the office hours of any government agency and to request and obtain copies of records subject to the payment of fees covering the direct costs of duplication or a statutory fee if applicable. The CPRA contains a number of exemptions for certain classes of documents. These exemptions generally cover documents that are privileged or confidential, or which would infringe on the individual right to privacy. Examples of some common exemptions include documents protected by attorney client privilege, attorney work products, preliminary draft documents not retained by the agency in the ordinary course of business, and personnel records for which the disclosure would constitute an unwarranted invasion of privacy.

- **Ethics Training**

*Government Code §53234, et seq.*

*Government Code §53232.1-5323.2 (authorization of compensation for training)*

Local elected officials and key officials designated by the local board (typically management staff) are required to take ethics training courses if the officials receive compensation or reimbursement in their position with a local government agency. This applies even if the official does not actually receive compensation or reimbursement, but if the district's enabling act simply allows for such compensation or reimbursement. By law, the affected local official must take an ethics training course once every two years, and the district has to establish a written policy on reimbursements.

- **High-Risk Local Government Agency Audit Program**

*Government Code §8546.10*

This law authorizes the State Auditor to establish a high-risk local government agency audit program to identify, audit, and issue reports on any local government entity the State Auditor identifies as being at high risk for the potential of waste, fraud, abuse, or mismanagement, or that has major challenges associated with its economy, efficiency, or effectiveness.



- **Incompatibility of Office Doctrine**

*Government Code §1125, et seq.*

Local officials cannot engage in any employment or activity that is in conflict with their duties as local agency officers or with the duties or responsibilities of the agency by which they are employed. An employee's outside employment may be prohibited if it involves:

- The use of the agency's resources for private advantage, or
- Receiving money or other considerations from anyone other than their local agency for the work they are expected to complete as part of their duties as a local agency employee, or
- The performance of work for compensation in a non-agency capacity where such work will be subject to approval of the agency, or
- Time demands that would interfere with the performance of their duties or make them a less efficient employee.

- **Municipal Service Reviews**

*Government Code §56430*

LAFCOs are required to update local agency spheres of influence every five years. As a prerequisite for a sphere of influence update, the LAFCO must conduct a municipal service review (MSR). An MSR evaluates the services currently provided by local agencies and their potential future growth. Among other things, the MSR must address the jurisdiction's population growth and projections, the adequacy of services and infrastructure of the agency, the financial ability of the agency, and the status of and opportunities for shared facilities. A copy of the GWCSO's MSR from 2016 is available on the El Dorado County LAFCO website, as well as the GWCSO's website.

- **Political Reform Act of 1974**

*Government Code §81000, et seq.*

The Political Reform Act (PRA) was passed by voters via Proposition 9 in 1974. It is designed to ensure elections are fair and that state and local government officials perform their duties impartially and serve all citizens equally. The PRA generally governs political campaign spending and contributions. A variety of ethics rules for state and local government officials are also contained in the PRA. For example, the PRA prohibits an official from the ability to participate in a decision or "use his or her official position to influence" a decision in which the official "knows or has reason to know that he or she has a financial interest." The PRA also created the Fair Political Practices Commission, which is charged with administering the PRA and investigating and prosecuting PRA violations. A knowing or willful violation of the PRA is a misdemeanor and certain violations could result in a fine up to \$10,000 or three times the amount "the person failed to report properly or unlawfully contributed, expended, gave, or received."

- **Ralph M. Brown Act**

*Government Code §54950, et seq.*

The Ralph M. Brown Act (Brown Act) is designed to ensure government actions and deliberations are conducted openly so that the people "may retain control over the instruments they have created." The Brown Act accomplishes this by requiring meetings of local government bodies be conducted during noticed public meetings. Violations of the Brown Act can lead to invalidation of local agency actions, payment of a challenger's

attorney's fees and, in some cases, criminal prosecution. The primary requirement of the Brown Act is that meetings of a local government agency's legislative body be open to the public, allow for public comment and be publicly noticed 72 hours in advance of the meeting. The Brown Act contains procedures for conducting special meetings, emergency meetings, and closed sessions. The Brown Act also limits the ability for a quorum of a legislative body to discuss certain matters outside a noticed public meeting.

### 3. PUBLIC WORKS

Public contracting law covers a wide range of projects, improvements, and maintenance a special district may engage in. Different laws and requirements may apply for different types of projects or expenditures. For example, all public works projects over \$1,000 will require payment of prevailing wage but not all projects will require formal bidding procedures be followed.

- **California Environmental Quality Act (CEQA)**

*Public Resources Code §21000, et seq.*

*Code of Regulations §15000, et seq.*

CEQA is designed to require public agencies to consider environmental protection whenever making a decision regarding proposed projects and activities, and to allow for public participation in that process. If a project is not exempt from CEQA and is determined to have the potential to have a significant environmental impact, the lead agency is required to conduct an initial study of the project. The lead agency will then determine whether to conduct an environmental impact report or a negative declaration. While the scope and process of those documents is somewhat different, both require a period for public comment. CEQA Guidelines are produced by the California Resources Agency and codified in the California Code of Regulations Title 14 §15000, which provides procedures and factors lead agencies should consider when conducting CEQA reviews.

- **Contracting and Bidding**

*Public Contract Code §1100-9203 (generally applicable)*

*Public Contract Code §20100, et seq. (special district-specific)*

The Public Contract Code generally requires public agencies, local governments, and special districts to award contracts to "the lowest responsible bidder." These statutes often contain provisions relating to how bidding for the contract should be advertised, how bidding should be conducted, and in what circumstances the lowest bid can be rejected. The purpose of bidding requirements is to ensure all qualified bidders have "a fair opportunity to enter the bidding process" and to "eliminate favoritism, fraud, and corruption in the awarding of public contracts." Because there are specific bidding statutes applicable to different types of special districts, the projects that must be bid will vary by district type. This variation includes the total project cost and the types of projects that will trigger bidding procedures. Bidding is generally only required when a special district is contracting for construction services or the supply of materials. Contracts for personal services, including architectural, land surveying, and construction project management are not subject to "lowest responsible bidder" requirements. Bidding requirements are generally contained within a district's enabling act. A small number of special district types are not subject to

any bidding requirements because there is no statute imposing them on the district. These districts are free to determine their own contracting procedures through board policy.

- **Excess Property (special districts)**

*Government Code §50568, et seq. and §54220, et seq.*

Each local government agency is required to inventory all property it holds or controls to determine if there is any in excess of the agency's foreseeable needs. A list of excess properties must be made available to the public without charge. The local agency may sell or lease the excess property to certain entities for the purpose of developing affordable housing. The deed must specify that title will revert to the local government agency upon certain conditions. If excess property is not sold for affordable housing purposes, it must be offered for park or open space purposes, school facilities, enterprise zone purposes, or for developing property located within an infill opportunity zone or transit village plan.

- **Prevailing Wage**

*Labor Code §1720, et seq.*

Prevailing wage must be paid for all "public works," which are defined broadly to include any "construction, alteration, demolition, installation, or repair work done under contract and paid for in whole or in part of public funds..." over \$1,000. "Public works" is more fully defined in the Labor Code and contains a number of exceptions. SB 854, passed in 2014, made a number of changes to the prevailing wage law. Most important for awarding entities is the requirement that contractors register with the Department of Industrial Relations (DIR) in order to be eligible to be awarded a public works contract. Awarding entities must notify contractors of the registration requirement in bidding documents. The DIR was tasked with developing a web-based database so that awarding entities can easily determine the registration status of a contractor.

- **Uniform Public Construction Accounting Act**

*Public Contract Code §22000*

In an effort to promote uniformity of the cost accounting standards and bidding procedures on construction work performed or contracted by local agencies, the Legislature established the Uniform Public Construction Accounting Act (UPCAA) as an alternative method for the bidding of public works projects by public entities. Public agencies can take advantage of increased bidding thresholds and other benefits provided by the UPCAAs if it elects to follow the cost accounting procedures contained in the *Cost Accounting Policies and Procedures Manual* of the California Uniform Construction Cost Accounting Commission. The procedures generally are used to estimate project costs to determine whether bidding is required and to record actual project costs when the project is performed by the agency's own workforce. The *Cost Accounting Policies and Procedures Manual* includes sample forms. The alternative bidding thresholds are:

- Public Projects \$45,000 or less – negotiated contract or by purchase order.
- Public Projects \$45,001-\$175,000 – informal bidding procedures set forth in UPCAAs.
- Public Projects greater than \$175,000 – formal bidding procedures.

#### 4. REVENUE AND FINANCE

The primary sources of revenue for special districts are *ad valorem* property taxes, special taxes, assessments, fees, and bonds. The California Constitution and various statutes play a large role in permitting as well as limiting districts' abilities to receive and utilize revenue from these sources. This guide will first address the fundamental statutes and constitutional provisions relating to these revenue sources. Next, we'll look at some of the laws that relate or restrict how special districts may spend revenues. Finally, this guide will highlight other important statutes related to special district revenue and financing.

- **Fundamental Revenue Provisions**

A number of California State Constitution provisions and other statutes form the basic foundation of special district finance. These include laws that govern how property tax is collected and distributed, limits on property tax increases, and the methods by which special taxes can be assessed.

- **Ad Valorem Property Tax**

*California Constitution Article XIII A and XIII A*

The term "ad valorem" is derived from Latin meaning "to the value" or "based on value." Ad valorem property taxes are taxes based upon the value of property. Proposition 13 limited the amount of tax that can be levied to 1 percent of the property's value. Proposition 13 also gave the State the authority to distribute this revenue, which it has done through formulas contained in Assembly Bill 8 (1979) and subsequent legislation. The value of property is assessed upon a change in ownership and adjusted upward each year by a rate not to exceed 2 percent to account for inflation. Ad valorem property taxes are a fundamental source of funding for most local governments and the primary source of revenue for many special districts.

- **Assembly Bill 8 (1979)**

*Revenue and Taxation Code §95, et seq.*

This is the primary statute used to implement the constitutional changes created by Proposition 13. AB 8 contains a formula, which is used to distribute each county's 1 percent *ad valorem* property tax among the local government agencies in the county. The proportionate share is generally based upon the property taxes each local government agency received prior to 1978. AB 8 was also designed to provide some relief to local government agencies struggling due to the effects of the passage of Proposition 13.

- **Assessments**

*California Constitution Article XIII D*

A special district may finance the maintenance and operation of public systems that include, but are not limited to, drainage, flood control, and street lighting. Assessments are involuntary charges on property owners, who pay for these public works based on the benefit their properties receive from the improvements through increased property values. Assessments include special, benefit, and maintenance assessments, and special assessment taxes. Assessments are subject to a weighted election.

- **Education Revenue Augmentation Fund (ERAF)**

*Revenue and Taxation Code §96, et seq.*

Starting in 1992, in response to the state's budget woes, the Legislature implemented the first ERAF, shifting property tax revenue from local governments to schools, thus relieving the state of some of its fiscal responsibility to fund schools. A second shift (ERAF II) was implemented in 1993, but took less from local governments and exempted health and safety agencies. Both are still ongoing. In 2004, in a compromise with the local governments, a third shift (ERAF III) was allowed to take place, but only for two years, and significant restrictions were placed on the state's ability to raid local government funding through Proposition 1A.

- **Fees**

*California Constitution Article XIII D*

A fee is a charge to an individual or a business for a service provided directly to the individual or business. Non-property related fees are not subject to majority vote requirements. Property related fees may not be extended, imposed, or increased without first complying with the procedural requirements of Proposition 218. There are also substantive requirements that property related fees must comply with, the most important of which is the fee imposed must not exceed the proportional cost of the service attributable to the parcel or person charged.

- **Proposition 1A (2004)**

*California Constitution Articles XI §15, XIII §25.5 and XIIB §6*

Proposition 1A amended the California Constitution to limit the ability of state government to shift tax revenue from local governments, as was done for the 1992-93 and 1993-94 ERAF shifts. Proposition 1A was a compromise between local governments and the state. This measure allowed a final shift (ERAF III) lasting two years, and created strict limitations for future shifts. CSDA was part of the coalition (LOCAL) that worked to pass Proposition 1A.

- **Proposition 13 (1978)**

*California Constitution Article XIII A*

Proposition 13, officially named the "People's Initiative to Limit Property Taxation", was the first in a series of propositions directed at altering the way state and local governments levy and collect taxes. The primary feature of Proposition 13 was its limit on *ad valorem* property taxes contained in Section 1(a) of the measure: "The maximum amount of any ad valorem tax on real property shall not exceed one percent (1 percent) of the full cash value of such property..." Prior to Proposition 13 local governments generally had the authority to establish their own property tax rates. Proposition 13 transferred this authority to the State, which became responsible for allocating property tax revenue among local governments. It did this through Assembly Bill 8 (1979) and subsequent legislation. Finally, Proposition 13 eliminated the practice of annually assessing property value. Instead, Proposition 13 provides that property can only be reassessed upon a change of ownership, but also allows for assessed values to be increased based on an annual inflation factor not to exceed 2 percent.



- **Proposition 62 (1986)**

*Government Code §53720, et seq.*

Proposition 62 provided further requirements for the adoption of special taxes by local agencies. This proposition prohibits a local agency from imposing a tax for specific purposes (a “special tax”) unless it is approved by two-thirds of the voters, or a tax for general purpose (a “general tax”), unless it is approved by a majority of the voters.

- **Proposition 218 (1996)**

*California Constitution Articles XIII C and XIID*

Proposition 218, officially named the “Right to Vote on Taxes Act,” made several changes to the California Constitution affecting the ability of special districts and local governments to assess taxes, assessments, and fees. This proposition established the initiative power allowing voters to reduce or repeal any local tax, assessment, fee, or charge. A new category of fee was created called “property related fees and charges” and required that such fees be no more than the cost of providing the service the fee is for. Proposition 218 also established a number of other procedural requirements for levying assessments and imposing new, or increasing existing, property related fees and charges.

- **Special Taxes**

*California Constitution Articles XIII A §4 and XII C §2*

*Government Code §50075, et seq., 53970, et seq.*

A special tax is a property tax imposed for a specific, or “special” purpose. Special taxes are taxes – not fees, charges, or special assessments – and as such the amount of the tax is not limited to the relative benefit each property owner will receive. Unlike the 1 percent ad valorem property tax, which is based on property value, these taxes are typically levied on parcels based either on square footage or as a flat charge. A local government may impose, extend, or increase a special tax only if the proposal is submitted to the electorate and approved by a two-thirds vote. Special taxes may be reduced or repealed by popular initiative. All taxes imposed by a special district are inherently special taxes (as opposed to general taxes) because districts are service specific and can only use funds for those specific purposes.

- **Spending**

Special districts are limited in the way they spend public funds and the amounts that may be spent. Special districts are also subject to various reporting requirements to ensure the public can hold districts accountable for the prudent spending of public funds.

- **Appropriations Limit (Gann Limit)**

*California Constitution Article XIII B*

*Government Code §7900, et seq.*

The Appropriations Limit (often referred to as the “Gann Limit”) provides a limit (or ceiling) on local government agency appropriations of tax proceeds. This limit is based on the amount of appropriations in the 1978-79 “base year” and is adjusted each year for population growth and cost-of-living factors. The limit applies to proceeds from taxes, investment earnings on taxes, and fees and charges. If the agency’s proceeds are in excess of the limit, excess amounts are to be turned over to the state to be used for school funding. Special districts are specifically included in the definition of “local government[s]” subject

to the appropriations limit. However, there is an exception for “any special district which existed on January 1, 1978, and which did not as of the 1977-78 fiscal year levy an ad valorem tax on property in excess of 12 1/2 cents per \$100 of assessed value.” There is also an exception for districts that are funded entirely from proceeds other than taxes.

- **Bond Oversight**

*Government Code §53410, et seq.*

Any local bond that is subject to voter approval, and provides for the sale of bonds by a special district, must be transparent. A special district must file a report that indicates the purpose of the bond and the account into which the proceeds will be submitted, as well as an annual report on how bond proceeds were actually spent.

- **Compensation**

Compensation of special district board members, commissioners, and trustees varies by principal act, as do any provisions related to increases in compensation. Check the district principal act for procedures for a specific district type.

- **Gift of Public Funds**

*California Constitution Article XVI §6*

The California Constitution prohibits the giving, lending, and gifting of public money to any person, association, or corporation. However, the prohibition on “gifts” has been interpreted to exclude expenditures that incidentally benefit a private recipient, and which promote a valid and substantial public purpose within the authorized mission of the public agency appropriating the funds. Whether a certain expenditure falls within the prohibition of gifts of public funds can depend on the nature of the expenditure, the nature of the claimed public purpose, and the extent the expenditure will contribute to that purpose.

- **Special Taxes Oversight**

*Government Code §50075.1, §50075.3, and §50075.5*

Local officials are required to issue annual reports on how they spend special tax revenues. The report includes the amount of funds collected and spent, as well as the status of projects for which the special tax was implemented.

- **Other Revenue Provisions**

The following contains various laws which provide alternative revenue avenues available to special districts. These include statutorily authorized investment funds, general and revenue bond provisions, and Mello-Roos financing.

- **Benefit Assessment Act of 1982**

*Government Code §54703, et seq.*

This law provides a mechanism for financing the maintenance and operation of public systems such as drainage, flood control, and street lighting. Since it is considered a benefit assessment, the Act is not subject to Proposition 13 limitations. However, a district that uses this mechanism must first prepare a written report, hold a noticed public hearing, and obtain a majority vote through an assessment balloting procedure of the affected property owners.

- **CalTRUST**

*Government Code §6500, et seq.*

CalTRUST is a joint powers agency that offers special districts and other local agencies a convenient method for pooling investments with other local government agencies with three options – money market, short-term and medium-term accounts. Total assets in the CalTRUST investment pool total over \$2 billion, nearly a third of which are from special district investments.

- **Enhanced Infrastructure Financing Districts**

*Government Code §53398.50, et seq.*

Enhanced Infrastructure Financing Districts can be created by municipalities in partnership with other local agencies (except school-related agencies) to invest tax increment revenues in local infrastructure projects. Tax increment is the future incremental growth in property tax revenues. Special districts may “opt-in” by pledging part or all of their tax increment to these infrastructure projects.

- **General Obligation Bonds and Revenue Bonds**

*Government Code §53400, et seq.; Various Provisions*

General obligation bonds are issued by special districts and other local and state governments to finance a variety of infrastructure projects and services. There are a variety of statutes that create authority for the issuance of bonds – some principal acts for district types contain bond provisions and various other statutes grant bond authority for different uses and with different conditions. General obligation bonds are backed by all of an agency’s revenues whereas revenue bonds are backed by a specifically identified revenue source.

- **Interest Rate Limit on Local Bonds**

*Government Code §53530, et seq.*

State law limits the interest rate on local bonds. Although authority is provided to local agencies to issue bonds bearing interest at the coupon rate or as determined by the legislative body in its discretion, the interest rate may not exceed 12 percent per year, unless some higher rate is permitted by law.

- **Investment of Funds**

*California Constitution Article XI §11*

*Government Code §53600, et seq.*

The California Constitution provides that the Legislature may authorize local government agencies to invest funds in certain specified vehicles. The Legislature has provided that local government agency surplus funds may be invested, with certain conditions and limitations.

- **Local Agency Investment Fund**

*Government Code §16429.1, et seq.*

The Local Agency Investment Fund is a trust in the custody of the State Treasurer. Local government agencies may deposit money not required for immediate needs into the fund for investment purposes. This fund gives special districts the opportunity to participate in a major portfolio, utilizing the investment expertise of the Treasurer’s Office, at no additional cost to taxpayers.



- **Mello-Roos Community Facilities Act**

*Government Code §53311, et seq.*

The Mello-Roos Community Facilities Act provides a method for special districts and other local government agencies to finance major capital improvements and some types of services. The act authorizes the creation of Community Facilities Districts which can levy special taxes subject to two-thirds voter approval or by land owner votes, weighted by acreage owned, if there are less than 12 registered voters within the district.

- **Mark-Roos Local Bond Pooling Act of 1985** *Government Code §6584, et seq.*

The Mark-Roos Bond Pooling Act allows local government agencies to enter into a joint powers agreement creating a Joint Powers Authority, which can issue Mark-Roos bonds and loan the proceeds to the local government agencies. The purpose of this act is to allow local government agencies to take advantage of the lower borrowing costs associated with bond pools.

- **Securitized Limited Obligation Notes**

*Government Code §53835, et seq.*

Special districts may issue securitized limited obligation notes (SLONs) and borrow up to \$2 million to be paid back from designated revenues over a ten year period. SLONs are a more secure and less expensive alternative to promissory notes and do not require voter approval. However, a special district must secure its SLONs by pledging a dedicated stream of revenues. It takes a four-fifths vote of a district's government board to issue SLONs. The authorization for the issuance of SLONs ends December 31, 2019.

- **Surplus Land (sold by the state)**

*Government Code §11011.1*

State departments that are selling surplus land (as defined) must first make that land available to local jurisdictions, including special districts, to purchase at fair market value.

- **State Mandated Local Programs**

*California Constitution Article XIII B §6*

*Government Code §17500, et seq.*

The California Constitution, as amended by Proposition 1A, requires local governments to be reimbursed for the cost of mandated new programs or higher levels of service. The Commission on State Mandates was established to determine if new laws impose reimbursable state mandated programs. If the Commission finds that a mandate is reimbursable, this automatically triggers a requirement that the state government either reimburse or suspend the mandate. If a mandate is suspended, the associated requirement for local government agencies becomes optional for the fiscal year, and no money will be allocated to local governments for reimbursements for that fiscal year.

## 5. SPECIAL DISTRICT PRINCIPAL ACTS

Principal acts are statutes established for an entire category of special districts. Local voters create and govern special districts under the authority of these acts. Each special district type (for example, flood control, public utilities, or community services districts) has its own principal act. The following describes GWCS D's special district type, the location of the associated principal act, and other relevant information about the district type.

- Community Services District, Govt. Code Section 61000 et.seq.
- Provides road construction and maintenance services
- Elected by resident voter to 4-year terms
- 5 Directors

## 6. ADDITIONAL RESOURCES

The following is a list of some additional publications and resources, which cover in greater depth the topics addressed in this guide.

- **FORMATION AND ORGANIZATION**
  - Guide to Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (2002), Assembly Local Government Committee
  - It's Time to Draw the Line: A Citizen's Guide to LAFCO (May 2003), Senate Local Government Committee
- **GENERAL INFORMATION**
  - Hawkins Report, (1974), Local Government Reform Task Force
  - Special Districts: Relics of the Past or Resources for the Future? (May 2000), Little Hoover Commission
  - What's So Special About Special Districts (October 2010), Senate Local Government Committee
- **GOVERNANCE**
  - A Local Official's Guide to Ethics Laws (2005), Institute for Local Government
  - Integrity and Accountability: Exploring Special Districts' Governance (November 2003), Senate Local Government Committee
  - Open & Public IV: A Guide to the Ralph Brown Act (2007), League of California Cities
  - Open, Ethical Leadership: AB 1234 Compliance Training for Special Districts, California Special Districts Association
  - Political Reform Act (2007), Fair Political Practices Commission
  - Summary of the California Public Records Act (2004), California Attorney General's Office
  - The Brown Act: Open Meetings for Local Legislative Bodies (2003), California Attorney General's Office

- **INDEPENDENT SPECIAL DISTRICT TYPE SPECIFIC**
  - A New Law for a New Mission: SB 515 and the Fire Protection District Law of 1987 (October 1987), Senate Local Government Committee
  - Community Services, Community Needs (March 2006), Senate Local Government Committee
  - For Years to Come: A Legislative History of SB 341 and the “Public Cemetery District Law” (August 2004), Senate Local Government Committee
  - Parks, Progress and Public Policy: A Legislative History of Senate Bill 707 and the “Recreation and Park District Law” (October 2001), Senate Local Government Committee
  - Science, Service, and Statutes: A Legislative History of Senate Bill 1588 and the “Mosquito Abatement and Vector Control District Law” (September 2003), Senate Local Government Committee
- **PUBLIC WORKS**
  - Guide to CEQA, Solano Press Books
- **REVENUE AND FINANCE**
  - Assessing The Benefits of Benefit Assessment, 2nd Edition (December 2004), Senate Local Government
  - Property Taxes: Why Some Local Governments Get More Than Others (August 1996), Legislative Analyst’s Office
  - Proposition 26 Guide for Special Districts, (2013), California Special Districts Association
  - Proposition 218 Guide for Special Districts, (2013), California Special Districts Association
  - Special District Reserve Guidelines, (2013), California Special Districts Association
  - The State Appropriations Limit (April 2000), Legislative Analyst’s Office
  - Understanding Proposition 218 (December 2006), Legislative Analyst’s Office

The above information was reproduced from CSDA website.

## **B. New California Laws for 2017**

### **1. This first law became effective in January 2014, but has an effect on board actions:**

- **SB 751 (Yee) – Amending Section 54953 To Require Reporting of Actions Taken And The Vote Of Each Member Present**

SB 751 added subsection (c)(2) to Section 54953. Under this new provision, legislative bodies of local agencies must publicly report: (1) any action taken and (2) the vote or abstention on each action taken by each member present for the action at a meeting. The bill is effective January 1, 2014. In order to comply with these requirements, legislative bodies must verify the vote or abstention of each member, and publicly announce the action taken and the vote or abstention of each member in attendance. This information should also be noted in the minutes. As a practical matter, votes may need to be taken by roll call or in another manner that allows verification of the vote of each member in order to comply with the requirements of SB 751.

The Brown Act already requires legislative bodies to report individual votes on actions taken during teleconferenced meetings and on certain actions taken in closed session. SB

751 will extend this requirement to actions taken in open session in any meeting of a legislative body subject to the Brown Act. The legislative history of the bill indicates that its purpose is to improve the ability of the public and others who monitor legislative meetings of local agencies to know how members voted on a particular action.

## 2. New Laws of 2017 Part I: Parcel Taxes and Property Related Fees

This article leads off a series of e-News articles focusing on new laws that will impact special districts. Assembly Bill 2476 (Daly) and Assembly Bill 2801 (Gallagher) were signed into law on September 9, 2016, and August 30, 2016, respectively. Beginning January 1, 2017, these two bills will create new procedural and record-keeping requirements for special districts when levying parcel taxes or property-related fees.

- **Assembly Bill 2476 (Daly)**

AB 2476 adds section 54930 to the Government Code and requires a local agency to provide notice of a new parcel tax to an owner of a parcel affected by the new tax if that owner does not reside within the jurisdictional boundaries of the taxing entity. The notice must contain certain information, including: 1.) the amount or rate of the parcel tax in sufficient detail to allow the property owner to calculate the amount of the tax to be levied against the owner's property; 2.) the method and frequency for collecting the tax; and 3.) the telephone number and address of an individual, office, or organization that interested persons may contact to receive additional information. The form of the notice is included in the legislation.

AB 2476 is a state-mandated local program due to the fact that it imposes new duties upon local officials, which normally requires reimbursement for reasonable costs from the State. However, because AB 2476 authorizes local agencies to be reimbursed for reasonable costs of compliance with proceeds of the subject parcel tax, such agencies are not entitled to reimbursement from the State.

- **Assembly Bill 2801 (Gallagher)**

California Constitution Article XIII D, Section 6 (commonly referred to as Proposition 218) generally requires that any local agency proposing to increase or impose a new property-related fee must provide written notice by mail to the record owner of each parcel upon which the fee will be imposed and hold a public hearing not less than 45 days after the mailing of the notice. If a majority of property owners send written protests to the new fee or increase, the fee may not be imposed. The Proposition 218 Omnibus Implementation Act (Government Code Section 53750, et seq.) prescribes certain procedures and parameters for local jurisdictions to comply with Article XIII D, including that one written protest per parcel, filed by an owner or tenant of the parcel, is counted in calculating a majority protest to a proposed new or increased property-related fee.

AB 2801 amends Government Code Section 53755 and requires that any written protests submitted to a local agency be retained by the local agency for a minimum period of two years following the date of the public hearing. Local agencies that impose property-related fees should consider amending their records retention schedules to reflect this new requirement.

Similar to AB 2476, AB 2801 is a state-mandated local program because it increases duties of local officials. The Commission on State Mandates is determining whether AB 2801 will

contain costs mandated by the State. If so, local agencies will be entitled to reimbursement for such costs from the State.

### 3. New Laws of 2017 Part 2: Debt Reporting

This article is the second in a multi-part e-News series focusing on new laws that will impact special districts in 2017.

- **Senate Bill 1029 (Hertzberg)** was signed into law on September 12. Beginning January 1, 2017, this bill will require the state to track and report on all new state and local government debt until it is fully repaid or redeemed.

#### Senate Bill 1029 (Hertzberg)

SB 1029 amended Government Code Section 8855(i), which requires California's state and local public agencies to submit a Report of Proposed Debt Issuance (RPDI) to the California Debt and Investment Advisory Commission (CDIAC) no later than 30 days prior to the issuance of any debt.

Local agencies will now have to certify on the RPDI that they have adopted debt policies that include specific statutorily required elements and that the proposed issuance is consistent with those policies.

Additionally, SB 1029 added Section 8855(k) to the Government Code. The new section includes a requirement for state and local agencies to submit a Debt Accountability Report (DAR) to CDIAC on the status of any debt for which it has submitted a Report of Final Sale (RFS) on or after January 21, 2017. The DAR shall cover the reporting period of July 1 to June 30 and it must be submitted to CDIAC no later than January 31 of each year; with the initial reports due no later than January 31, 2018

### 4. New Laws of 2017 Part 3: Special District Audits

This article is the third in a multi-part eNews series focusing on new laws that will impact special districts in 2017. CSDA sponsored Assembly Bill 2613 (Achadjian) was signed into law on August 22. Beginning January 2017, this bill authorizes special districts to replace their required annual audit with an annual financial compilation or an agreed-upon procedures engagement if certain conditions are met.

- **Assembly Bill 2613 (Achadjian)**

AB 2613 amended Government Code Section 26909, beginning January 1, 2017, to authorize a special district with annual revenues of \$150,000 or less to replace its annual audit with an annual financial compilation or with an agreed upon procedures engagement. AB 2613 provides smaller special districts with options to reduce the overall costs associated with audit regulations while still maintaining appropriate financial oversight. Specifically, AB 2613 authorizes additional alternatives to the annual audit requirements for special districts that both process their financial transactions through the county's financial system and have annual revenues below \$150,000. Special districts that meet these two requirements may, upon unanimous request of the governing board of the special district and with unanimous approval of the board of supervisors, replace their annual audit, for up to five consecutive years, with an agreed-upon procedures engagement, or an annual financial compilation performed by the county auditor. They must complete an annual audit after five years.



Both of these new options for small districts utilizing their county's financial system will reduce the time needed for auditors to perform their work, thereby reducing billable hours and lowering the overall costs of meeting the state's auditing requirements. The bill prohibits a district from using this alternative for more than five consecutive years without having an annual audit, which will, coupled with the requirement to receive unanimous approval from the board of supervisors who will likely seek input from the county auditor, maintain appropriate financial oversight.

Interested districts should review all current policies and any potential covenants or restrictions with other parties to ensure there are no outside requirements for an audit before making any changes.

#### **5. New Laws of 2017 Part 4: New Brown Act Website Requirement**

This article is the fourth in a multi-part eNews series focusing on new laws that will impact special districts in 2017. Assembly Bill 2257 (Maienschein) was signed into law on September 9. Beginning on January 1, 2019, this bill requires online posting of an agenda for a meeting of a legislative body of a city, county, city and county, special district, school district, or political subdivision that has a website. It must be posted on the local agency's primary website homepage and accessible through a prominent, direct link, as specified.

- **Assembly Bill 2257 (Maienschein)**

The Ralph M. Brown Act (Gov. Code, §§ 5495, et seq.) requires special districts and other public agencies to post regular meeting agendas at a location that is freely accessible to members of the public and on their website, if they have one. Until recently, the Legislature had left the particular manner of posting and agenda format to the discretion of the agency. Beginning on January 1, 2019, however, public agencies' meeting agendas must conform to the requirements of AB 2257 (Maienschein), which regulates where on an agency's website an agenda can be posted and the electronic format of the agenda itself.

##### Agenda Format

Currently, no particular format is required for meeting agendas posted on agency websites. Many agencies use PDF or WORD files, while others use different formats or embed the content of the agenda directly within the website. AB 2257 does not directly restrict what file types may be used but does require that, whatever the format, the agenda must be posted in an open format that meets the following requirements:

- Retrievable, downloadable, indexable, and electronically searchable by commonly used Internet search applications.
- Machine readable and able to be opened by a variety of software on different platforms.
- Available to the public free of charge and without any restriction that would impede the reuse or redistribution of the agenda.

##### Agenda's Location on the Agency Website

AB 2257 also now requires the current agenda be accessible through a "prominent, direct link" on the agency's website homepage. This means that, when clicked, the link on the homepage will immediately display the current agenda. The direct link to the current agenda cannot solely be in a contextual (i.e. "drop down") menu. Such a link in a contextual menu is only permissible as an addition to the direct link on the homepage. This means that

agendas that are currently linked through a "Governance" or "Board" page, must be modified.

Use of "Integrated Agenda Management Platforms"

As an alternative to a direct link to the current agenda, an agency can instead have a direct link to an "integrated agenda management platform." AB 2257 defines this type of platform as an "Internet Web site of a [public agency] dedicated to providing the entirety of the agenda information for the legislative body of the [public agency]." As with a direct link to the current agenda, the direct link to the integrated agenda management platform must be on the homepage itself and not in a contextual menu. The integrated agenda management platform may contain past meeting agendas but the current agenda must be the first available at the top.

The new agenda requirements created by AB 2257 go into effect January 1, 2019. Special districts should evaluate the placement of a prominent direct link to the current agenda or integrated agenda management platform on their homepages and consider any necessary modifications to their website program to meet the technical requirements created by AB 2257.

## **6. New Laws of 2017 Part 5: Public Contract Change Orders**

This article is the fifth in a multi-part e-News series focusing on new laws that will impact special districts in 2017.

- **Assembly Bill 626 (Chiu)** was signed into law on September 29. This bill establishes a claim resolution process applicable to any claim by a contractor in connection with a public works project for contracts entered into or after January 1, 2017.

Assembly Bill 626 (Chiu)

Beginning January 1, 2017, public agencies must follow a new process for resolving contractor change orders on public works projects. The process applies to all claims for (1) time extensions, (2) payments for additional work, and (3) payments of disputed amounts. There is also a mechanism for subcontractors to make their claims through the contractor. For contracts entered on or after January 1, 2017, agencies must do the following:

- Review a claim and issue a written statement within 45 days as to what portions are disputed and undisputed;
- Pay undisputed portions within 60 days (late payments bear interest at 7%);
- If requested, schedule a settlement conference to negotiate disputed portions;
- Issue a statement of items remaining in dispute within 10 days after the conference;
- Pay remaining undisputed portions within 60 days, following the conference;
- Enter non-binding mediation regarding issues that remain in dispute; and
- State the text of AB 626 provisions, or summarize them, in project plans or specifications.

The new resolution scheme, set forth in Public Contract Code § 9204, has strict timing requirements for each of these steps. Unless renewed, the statutes in AB 626 expire on December 31, 201

The above information was reproduced from CSDA E News.

## **XII. Resources**

### **Resource List**

1. California Government Code: Title 1, General 100-7914; Title 3, Government Counties 23000-33205; Title 5 Local Agencies 50001-57550; Title 6 Districts 58000-62208, [www.Leginfo.legislature.ca.gov](http://www.Leginfo.legislature.ca.gov)
2. California Special Districts Association: Laws Governing Special Districts, [www.CSDA.gov](http://www.CSDA.gov)
3. CSDA E-News
4. Fair Political Practices Commission website, [www.fppc.ca.gov](http://www.fppc.ca.gov)
5. El Dorado County Auditor-Controller, Treasurer [www.edgov.us](http://www.edgov.us)
6. Office of State Controller [www.sco.ca.gov](http://www.sco.ca.gov)
7. California Uniform Public Construction Cost Accounting Commission, [www.sco.ca.gov/ard\\_cuccac.html](http://www.sco.ca.gov/ard_cuccac.html)
8. Streamline, [www.getstreamline.com](http://www.getstreamline.com)
9. Cameron Estates Community Services District, [www.cameronetates.net](http://www.cameronetates.net)
10. Golden West CSD, Archives, website, [www.gwcsd.org](http://www.gwcsd.org)
11. Ken Hasse, Vice President, Golden West CSD
12. Marc Regelbrugge, former Secretary, Golden West CSD
13. Audrey Keebler, Financial Officer, Golden West CSD
14. Edwin White, General Manager, Golden West CSD



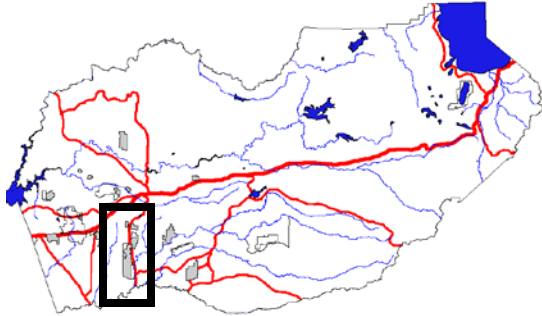
## **XIII. Appendices**

Appendix A	Golden West CSD Map	69
Appendix B	Statement of Facts Form	70
Appendix C	Oath of Office	71
Appendix D	Conflict of Interest Code	72
Appendix E	Statement of Economic Interests (Form 700)	75
Appendix F	Payment Claim Voucher	76
Appendix G	District Signature Sheet	77
Appendix H	Deposit Permit	78
Appendix I	Revenue/Expenditure Detail	79
Appendix J	General Ledger Detail	82
Appendix K	Notice of Budget Hearing	85
Appendix L	Budget Resolution	86
Appendix M	GWCSO Budget History	87
Appendix N	Budget and Comparisons from El Dorado County Auditor	88
Appendix O	Resolution and Notice for Appropriations Limitations	89
Appendix P	Direct Charge Report Packet	91
Appendix Q	Special Tax Accountability Report	96
Appendix R	Road Work Contract Template	97
Appendix S	Golden West CSD Road Maintenance Responsibilities, Policy, and Resolution	99
Appendix T	CUPCCAA Contractors Notice	104
Appendix U	Golden West Ordinance Informal Bidding Procedures	105
Appendix V	GWCSO Record Retention Schedule	107





Sample  
**APPROVED**

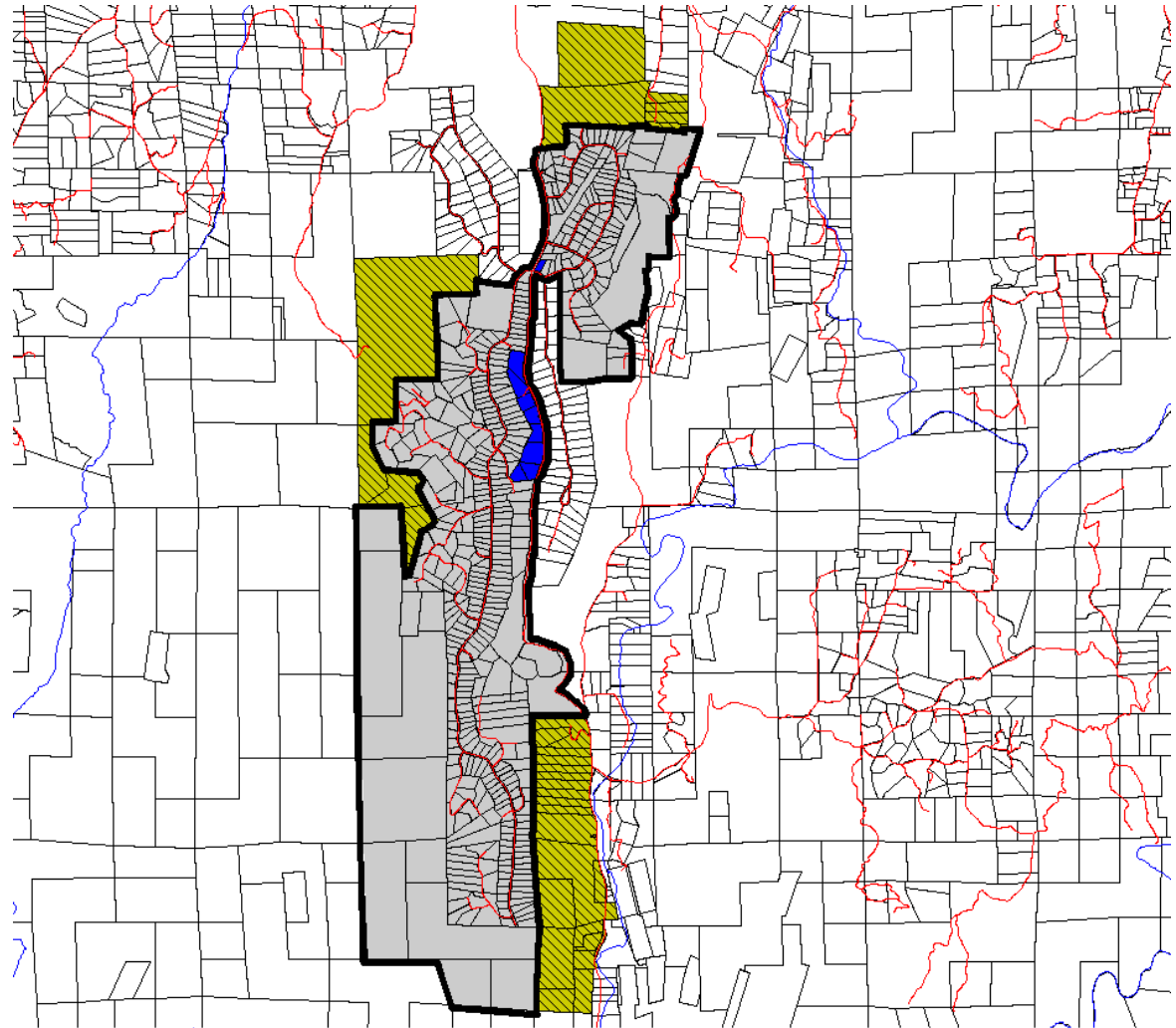
**Exhibit A**

Area of Interest:



Legend:

-  Service Area
-  2007 Sphere of Influence line
-  Areas to be detached from sphere of influence
-  Areas to remain in the sphere of influence



**Golden West Community Services District**



State of California Secretary of State

STATEMENT OF FACTS ROSTER OF PUBLIC AGENCIES FILING (Government Code section 53051)

(Office Use Only)

Instructions:

- 1. Complete and mail to: Secretary of State, P.O. Box 942870, Sacramento, CA 94277-2870 (916) 653-3984
2. A street address must be given as the official mailing address or as the address of the presiding officer.
3. Complete addresses as required.
4. If you need additional space, attach information on an 8 1/2" X 11" page, one sided and legible.

New Filing [ ] Update [ ]

Legal name of Public Agency: \_\_\_\_\_

Nature of Update: \_\_\_\_\_

County: \_\_\_\_\_

Official Mailing Address: \_\_\_\_\_

Name and Address of each member of the governing board:

Chairman, President or other Presiding Officer (Indicate Title): \_\_\_\_\_

Name: \_\_\_\_\_ Address: \_\_\_\_\_

Secretary or Clerk (Indicate Title): \_\_\_\_\_

Name: \_\_\_\_\_ Address: \_\_\_\_\_

Members:

Name: \_\_\_\_\_ Address: \_\_\_\_\_

Name: \_\_\_\_\_ Address: \_\_\_\_\_

Name: \_\_\_\_\_ Address: \_\_\_\_\_

Name: \_\_\_\_\_ Address: \_\_\_\_\_

Name: \_\_\_\_\_ Address: \_\_\_\_\_

RETURN ACKNOWLEDGMENT TO: (Type or Print)

NAME [ ]

\_\_\_\_\_ Date

ADDRESS [ ]

\_\_\_\_\_ Signature

CITY/STATE/ZIP [ ]

\_\_\_\_\_ Typed Name and Title

# Sample

## CERTIFICATE OF ELECTION AND OATH OF OFFICE

STATE OF CALIFORNIA }  
County of El Dorado } SS.

I, the undersigned Registrar of Voters of El Dorado County, having jurisdiction over the conduct of the \_\_\_\_\_ Election held in and for the \_\_\_\_\_ on the \_\_\_\_\_ do hereby certify that at the election \_\_\_\_\_ was elected to the office of \_\_\_\_\_ for the district, as appears by the official record of the results of the election, on file in my office.

IN WITNESS WHEREOF, I have affixed my hand and official seal this \_\_\_\_\_  
William E. Schultz, Recorder-Clerk-Registrar of Voters.

By \_\_\_\_\_  
(Deputy)



STATE OF CALIFORNIA }  
County of El Dorado } SS.

### OATH OF OFFICE

I, \_\_\_\_\_, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties upon which I am about to enter.

\_\_\_\_\_  
(Candidate's Signature)

Subscribed and sworn to before me, this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
(Signature of Person Administering Oath)

\_\_\_\_\_  
(Title)

(Term \_\_\_\_\_)

**RECORDING REQUESTED BY  
WHEN RECORDED MAIL TO:**

**Golden West Community Services District  
P.O. Box 448  
El Dorado, CA 95623**

SPACE ABOVE THIS LINE RESERVED FOR RECORDER'S USE

**GOLDEN WEST COMMUNITY SERVICES DISTRICT**

**RESOLUTION NO. 16-09 A Resolution Repealing Resolution No. 15-01 and Adopting Conflict of Interest Code**

WHEREAS, The Political Reform Act, Government Code §81000 et seq., requires state and local government agencies to adopt and promulgate conflict of interest codes.

WHEREAS, The existing District conflict of interest code was adopted in 2015 and no longer represents district needs; and

WHEREAS, Section 61045 subsections (f) and (g) of the Government Code (Gov. Code) require the District Board of Directors to adopt a rules and procedures; and

WHEREAS, The District adopted Board Rules and Procedure Policy through Resolution No. 14-003; and

NOW, THEREFORE, BE IT RESOLVED that District Resolution 15-01 is repealed.

IT IS FURTHER RESOLVED, that Attachment 1 Board Rules and Procedures Amendment 2 is hereby added to the District's Board Rules and Procedures Policy as Section 3 – Conflict of Interest Code.

**PASSED AND ADOPTED** by the Golden West Community Services District on this 13<sup>th</sup> day of August 2016.

AYES: Board Member(s)

NOES: Board Member(s)

ABSTAIN: Board Member(s)

\_\_\_\_\_ John W. MacConnell, President of the Board of Directors

ATTEST:  
\_\_\_\_\_ Marc E. Regelbrugge, Secretary of the Board of Directors

# Sample

## Attachment 1 GWCSC Board Rules and Procedures Policy Amendment 2

### Chapter 3 - CONFLICT OF INTEREST CODE

#### Section 1 - Introduction

The Political Reform Act, Government Code §81000 et seq., requires state and local government agencies to adopt and promulgate conflict of interest codes. The Fair Political Practices commission has adopted a regulation, 2 Cal. Code of Regs. §18730, which contains the terms of a standard conflict of interest code. It can be incorporated by reference into a local conflict of interest code, and may be amended by the FPPC after public notice and hearing to conform to amendments to the Political Reform Act. Therefore the terms of 2 Cal. Code of Regs. §18730 and any amendment to it duly adopted by the FPPC are hereby incorporated herein by this reference and, along with the Appendix of Designated Positions and Disclosure Categories set forth below, constitute the conflict of interest code of the Golden West Community Service District. This conflict of interest code supersedes all prior codes, which are hereby rescinded.

Designated employees and contractors shall file their original signed statement of economic interests with the Golden West Community Service District. Statements are public records and will be made available for public inspection and reproduction.

#### Section 2 - Appendix of Designated Positions and Disclosure Categories

The designated employees and contractors, who have been determined to make or participate in making decisions that may foreseeably have a material effect on an economic interest, are:

1. Members of the Board of Directors
2. General Manager
3. Consultants\*

The disclosure category for the designated positions is: all interests in real property in the district, and all investments, business positions and income (including gifts, loans and travel payments) from sources that directly contract with the CSD.

\*Consultants are those persons defined in Title 2, California code of Regulation, §18701(a)(2) who contract with the district to provide services. The General Manager may determine in writing that a particular consultant, although occupying a designated position, is hired to perform a range of duties that is limited in scope and thus is not required to comply fully with the disclosure requirement described in this code. Such determination shall include a description of the consultant's duties and, based upon the description, a statement of the extent of disclosure requirements. The General Manager's determination is a public record and shall be retained for public inspection in the same manner and location as this conflict of interest code. The definition of consultant in 2 CCR §18701(a)(2) is:

*"Consultant" means any individual who, pursuant to a contract with a state or local government agency:*

*(A) Makes a governmental decision whether to:*

*(i) Approve a rate, rule or regulation;*

*(ii) Adopt or enforce a law;*

# Sample

*(iii) Issue, deny, suspend, or revoke any permit, license, application, certificate, approval, order, or similar authorization or entitlement;*

*(iv) Authorize the agency to enter into, modify, or renew a contract provided it is the type of contract that requires agency approval;*

*(v) Grant agency approval to a plan, design, report, study, or similar item;*

*(vii) Adopt, or grant agency approval of, policies standards or guidelines for the agency, or for any subdivision thereof; or*

*(B) Serves in a staff capacity with the agency and in that capacity participates in making a governmental decision as defined in regulation 18702.2 or performs the same or substantially all the same duties for the agency that would otherwise be performed by an individual holding a position specified in the agency's Conflict of Interest Code under Government Code section 87302."*

The above local conflict of interest code was adopted by the Board of Directors of the Golden West Community Service District at a regular meeting of the board held on the 13<sup>th</sup> day of August 2016.

STATEMENT OF ECONOMIC INTERESTS  
COVER PAGE

Please type or print in ink.

NAME OF FILER (LAST) (FIRST) (MIDDLE)

1. Office, Agency, or Court

Agency Name (Do not use acronyms)

Division, Board, Department, District, if applicable Your Position

► If filing for multiple positions, list below or on an attachment. (Do not use acronyms)

Agency: Position:

2. Jurisdiction of Office (Check at least one box)

- State Judge or Court Commissioner (Statewide Jurisdiction)
Multi-County County of
City of Other

3. Type of Statement (Check at least one box)

- Annual: The period covered is January 1, 2016, through December 31, 2016.
-or- The period covered is through December 31, 2016.
Assuming Office: Date assumed
Candidate: Election year and office sought, if different than Part 1:
Leaving Office: Date Left
-or- The period covered is January 1, 2016, through the date of leaving office.
-or- The period covered is through the date of leaving office.

4. Schedule Summary (must complete) ► Total number of pages including this cover page:

Schedules attached

- Schedule A-1 - Investments - schedule attached
Schedule A-2 - Investments - schedule attached
Schedule B - Real Property - schedule attached
Schedule C - Income, Loans, & Business Positions - schedule attached
Schedule D - Income - Gifts - schedule attached
Schedule E - Income - Gifts - Travel Payments - schedule attached

-or- None - No reportable interests on any schedule

5. Verification

MAILING ADDRESS STREET CITY STATE ZIP CODE
(Business or Agency Address Recommended - Public Document)

DAYTIME TELEPHONE NUMBER E-MAIL ADDRESS
( )

I have used all reasonable diligence in preparing this statement. I have reviewed this statement and to the best of my knowledge the information contained herein and in any attached schedules is true and complete. I acknowledge this is a public document.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date Signed Signature
(month, day, year) (File the originally signed statement with your filing official.)



# Sample

Vouchers Payables CV1    Outside District						PLEASE INDICATE CHECK DISTRIBUTION				
District Name:		AUDITOR USE ONLY				METHOD IN THE SPACE BELOW:			<b>AUDITOR USE ONLY</b>	
Date: 11/2/2017		Copy:		Copied By		Copy Date		BATCH DATE:		
Prepared By:		Scan:		Scanned By		Scan Date				CODED BY:
Contact Phone:		Audit:		Audited By		Audit Date		<b>Document Total:    \$0.00</b>		
<p><i>THE ARTICLES FOR SERVICES DESCRIBED BY THE INVOICE(S) ATTACHED AND LISTED BELOW WERE APPROVED AND ARE INCLUDED IN THE DISTRICT BUDGET THAT HAS BEEN ADOPTED BY THE BOARD OF DIRECTORS AND WERE NECESSARY FOR USE BY THE DISTRICT AND HAVE BEEN DELIVERED OR PERFORMED AND THAT NO PRIOR CLAIM HAS BEEN PRESENTED FOR SAID ARTICLES OR SERVICES. I FURTHER CERTIFY I AM AUTHORIZED BY THE BOARD OF DIRECTORS TO APPROVE PAYMENT REQUESTS TO THE AUDITOR-CONTROLLER FOR THE ATTACHED INVOICE(S).</i></p>										
<b>SEE ATTACHED</b>										
Authorizing signatures:								Date:		
LINE NO.	TRANS CODE	INDEX CODE	SUB OBJECT	AMOUNT	DESCRIPTION (LIMIT 50 CHARACTERS)	VENDOR NUMBER	VENDOR SUFFIX	SINGLE CHECK	VENDOR NAME	
1										CV#
2										CV#
3										CV#
4										CV#
5										CV#
6										CV#
7										CV#
8										CV#
9										CV#
10										CV#
11										CV#
12										CV#
13										CV#
14										CV#
15										CV#

EL DORADO COUNTY

AUDITOR / CONTROLLER'S OFFICE

DATE

DISTRICT INDEX CODE NUMBER (S)

DISTRICT NAME

THE FOLLOWING PERSON AND/OR PEOPLE HAVE THE AUTHORITY TO SIGN ALL CLAIM VOUCHERS AND REQUEST JOURNAL ENTRIES FOR THIS DISTRICT

NAME - (PLEASE TYPE)

SIGNATURE

---

---

---

---

---

---

---

---

---

---

---

---

---

---

NUMBER OF SIGNATURES REQUIRED TO PROCESS

SIGNATURES ONLY OF AUTHORIZING BOARD MEMBERS

---

---

---

---

---

---

---

---

# Sample

EL DORADO COUNTY

## DEPOSIT PERMIT

TREASURER HAS RECEIVED A DEPOSIT FROM \_\_\_\_\_

DATE 11/02/17

DEPARTMENT OR AGENCY NAME \_\_\_\_\_

BY \_\_\_\_\_

ON ACCOUNT OF:

DEPOSITOR NUMBER \_\_\_\_\_

DEPARTMENT / VENDOR NUMBER \_\_\_\_\_

NUMBER OF LINES	0
-----------------------	---

TRANS. * CODE TOTAL	0
---------------------------	---

\* TRANSACTION CODE NUMBER \*

- \* 100 = USE WITH A REVENUE SUB OBJECT ( 0100 THRU 2100 )
- \* 101 = USE WITH AN EXPENDITURE SUB OBJECT ( 3000 THRU 6044 )
- \* 102 = DEPOSIT INTO A TRUST FUND

COIN	
CURRENCY	
CHECKS	
OFF - SITE	
DIRECT DEPOSIT / WIRE	

<b>TOTAL DEPOSIT</b>	<b>0.00</b>
--------------------------	-------------

S F X	TRANS CODE NO *	INDEX CODE NUMBER	SUB OBJECT NUMBER	USER CODE NUMBER	DESCRIPTION (50 CHARACTERS MAX.)	AMOUNT
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						

JOE HARN, C.P.A. AUDITOR / CONTROLLER

C.L. RAFFETY, TREASURER / TAX COLLECTOR

BY \_\_\_\_\_

BY \_\_\_\_\_

DATE \_\_\_\_ / \_\_\_\_ / \_\_\_\_

DATE \_\_\_\_ / \_\_\_\_ / \_\_\_\_

**DP #**

CERTIFIED INTO THE  
COUNTY TREASURY  
UNDER SECTION 27008  
GOVERNMENT CODE

BATCH DATE	
CODED BY	

DISTRIBUTION: WHITE - AUDITOR / GREEN - TREASURY / YELLOW - DEPARTMENT / PINK - DEPOSITOR / GOLD - AUDITOR

# Sample

## 801116 Golden West - Community Service Districts

**Revenues and Expenditures**

Details For the Accounting Period ended: July 31, 2016

	Estimated / Budget	Actual Amount	Balance
<b>801116 Golden West - Community Service Districts</b>			
<b>Revenue</b>			
<b>1 Taxes</b>			
<b>100 Prop Tax: Curr Secured</b>			
7/26/2016 BI2017000273 01 Fy2016/17 Adopted Budget	67,595.00	0.00	
100 Prop Tax: Curr Secured	<u>67,595.00</u>	<u>0.00</u>	<u>67,595.00</u>
<b>175 Tax: Special Tax</b>			
7/26/2016 BI2017000274 01 Fy2016/17 Adopted Budget	55,080.00	0.00	
175 Tax: Special Tax	<u>55,080.00</u>	<u>0.00</u>	<u>55,080.00</u>
1 Taxes	<u>122,675.00</u>	<u>0.00</u>	<u>122,675.00</u>
<b>4 Revenue from Use of Money and Property</b>			
<b>400 Rev: Interest</b>			
8/3/2016 IN2017000005 25 Interest On Investment Pool 1 For 07/2016 (JULY)	0.00	114.43	
400 Rev: Interest	<u>0.00</u>	<u>114.43</u>	<u>-114.43</u>
4 Revenue from Use of Money and Property	<u>0.00</u>	<u>114.43</u>	<u>-114.43</u>
<b>22 Fund Balance</b>			
<b>1 Fund Balance</b>			
7/26/2016 BI2017000272 01 Fy2016/17 Adopted Budget	285,170.00	0.00	
1 Fund Balance	<u>285,170.00</u>	<u>0.00</u>	<u>285,170.00</u>
22 Fund Balance	<u>285,170.00</u>	<u>0.00</u>	<u>285,170.00</u>
Total Revenue	<u>407,845.00</u>	<u>114.43</u>	<u>407,730.57</u>
<b>Expense</b>			
<b>40 Services and Supplies</b>			
<b>4100 Insurance: Premium</b>			
7/26/2016 BI2017000295 01 Fy2016/17 Adopted Budget	2,000.00	0.00	
4100 Insurance: Premium	<u>2,000.00</u>	<u>0.00</u>	<u>2,000.00</u>
<b>4191 Maintenance: Roads</b>			
7/26/2016 BI2017000296 01 Fy2016/17 Adopted Budget	359,890.00	0.00	
4191 Maintenance: Roads	<u>359,890.00</u>	<u>0.00</u>	<u>359,890.00</u>
<b>4197 Maintenance Building: Supplies</b>			
7/26/2016 BI2017000297 01 Fy2016/17 Adopted Budget	200.00	0.00	
4197 Maintenance Building: Supplies	<u>200.00</u>	<u>0.00</u>	<u>200.00</u>
<b>4220 Memberships</b>			
7/26/2016 BI2017000298 01 Fy2016/17 Adopted Budget	800.00	0.00	
4220 Memberships	<u>800.00</u>	<u>0.00</u>	<u>800.00</u>
<b>4260 Office Expense</b>			
7/26/2016 BI2017000299 01 Fy2016/17 Adopted Budget	1,000.00	0.00	
4260 Office Expense	<u>1,000.00</u>	<u>0.00</u>	<u>1,000.00</u>
<b>4300 Professional &amp; Specialized Services</b>			
7/26/2016 BI2017000300 01 Fy2016/17 Adopted Budget	30,000.00	0.00	
4300 Professional & Specialized Services	<u>30,000.00</u>	<u>0.00</u>	<u>30,000.00</u>
<b>4303 Road Maint &amp; Construction</b>			
7/26/2016 BI2017000301 01 Fy2016/17 Adopted Budget	500.00	0.00	

# Sample

## 801116 Golden West - Community Service Districts

**Revenues and  
Expenditures**

Details For the Accounting Period ended: July 31, 2016

	Estimated / Budget	Actual Amount	Balance
4303 Road Maint & Construction	500.00	0.00	500.00
<b>4304 Agency Administration Fee</b>			
7/25/2016 JE201700077 01 Fy 16/17 Lafco Billing Gc56381-Golden West Csd	0.00	100.44	
7/26/2016 BI2017000302 01 Fy2016/17 Adopted Budget	105.00	0.00	
4304 Agency Administration Fee	105.00	100.44	4.56
<b>4313 Legal Services</b>			
7/26/2016 BI2017000303 01 Fy2016/17 Adopted Budget	10,000.00	0.00	
4313 Legal Services	10,000.00	0.00	10,000.00
<b>4400 Publication &amp; Legal Notices</b>			
7/26/2016 BI2017000304 01 Fy2016/17 Adopted Budget	500.00	0.00	
4400 Publication & Legal Notices	500.00	0.00	500.00
<b>4420 Rent &amp; Lease: Equipment</b>			
7/26/2016 BI2017000305 01 Fy2016/17 Adopted Budget	100.00	0.00	
4420 Rent & Lease: Equipment	100.00	0.00	100.00
<b>4440 Rent &amp; Lease: Building &amp; Improvements</b>			
7/26/2016 BI2017000306 01 Fy2016/17 Adopted Budget	1,000.00	0.00	
4440 Rent & Lease: Building & Improvements	1,000.00	0.00	1,000.00
<b>4500 Special Dept Expense</b>			
7/26/2016 BI2017000307 01 Fy2016/17 Adopted Budget	500.00	0.00	
4500 Special Dept Expense	500.00	0.00	500.00
<b>4602 Mileage: Employee Private Auto</b>			
7/26/2016 BI2017000308 01 Fy2016/17 Adopted Budget	750.00	0.00	
4602 Mileage: Employee Private Auto	750.00	0.00	750.00
<b>4604 Mileage: Volunteer Private Auto</b>			
7/26/2016 BI2017000309 01 Fy2016/17 Adopted Budget	500.00	0.00	
4604 Mileage: Volunteer Private Auto	500.00	0.00	500.00
40 Services and Supplies	407,845.00	100.44	407,744.56
Total Expense	407,845.00	100.44	407,744.56
801116 Golden West - Community Service Districts	0.00	13.99	13.99

# Sample

## 801116 Golden West - Community Service Districts

### Revenues and Expenditures

Details For the Accounting Period ended: July 31, 2016

		Estimated / Budget	Actual Amount	Balance
<b>Report Total</b>	Revenue	407,845.00	114.43	407,730.57
	Expense	407,845.00	100.44	407,744.56
		<u>0.00</u>	<u>13.99</u>	<u>13.99</u>

# Sample

## 611-001 CSD: GOLDEN WEST

**General Ledger**

**Details for the Accounting Period Ended: July 31, 2016**

	Debit	Credit	Balance
<b>611-001 CSD: GOLDEN WEST</b>			
<b>ASSETS</b>			
<b>100 Equity In Pooled Cash</b>			
7/1/2016 BB4077 Beg Bal	286,783.87	0.00	286,783.87
7/21/2016 CK2017003650 01 Gwcsd Legal Notice 2295 2016-17 Budget	0.00	16.88	286,766.99
7/21/2016 CK2017003651 01 Gwcsd Prof Serv Bd Consultant Inv 22 June 16	0.00	577.50	286,189.49
7/21/2016 CK2017003652 01 Gwcsd Consultant Mileage June 16	0.00	13.23	286,176.26
7/21/2016 CK2017003653 01 Gwcsd Prof Serv Gm Inv 06302016-021	0.00	300.00	285,876.26
7/21/2016 CK2017003654 01 Gwcsd Gm Mileage June	0.00	16.20	285,860.06
7/21/2016 CK2017003655 01 Gwcsd Gm Reimb Postage	0.00	12.94	285,847.12
7/25/2016 JE201700077 01 Fy 16/17 Lafco Billing Gc56381-Golden West Csd	0.00	100.44	285,746.68
7/28/2016 CK2017005187 01 Gwcsd Replenish Petty Cash Receipts	0.00	135.50	285,611.18
7/28/2016 CK2017005188 01 Gwcsd Replenish Petty Cash Shortage	0.00	39.65	285,571.53
8/3/2016 IN2017000005 25 Interest On Investment Pool 1 For 07/2016 (JULY)	114.43	0.00	285,685.96
<b>100 Equity In Pooled Cash</b>	<u>286,898.30</u>	<u>1,212.34</u>	<u>285,685.96</u>
<b>102 Imprest (PETTY) Cash</b>			
7/1/2016 BB4078 Beg Bal	300.00	0.00	300.00
<b>102 Imprest (PETTY) Cash</b>	<u>300.00</u>	<u>0.00</u>	<u>300.00</u>
<b>160 Land</b>			
7/1/2016 BB4079 Beg Bal	65,000.00	0.00	65,000.00
<b>160 Land</b>	<u>65,000.00</u>	<u>0.00</u>	<u>65,000.00</u>
<b>164 Equipment</b>			
7/1/2016 BB4080 Beg Bal	8,351.31	0.00	8,351.31
<b>164 Equipment</b>	<u>8,351.31</u>	<u>0.00</u>	<u>8,351.31</u>
<b>165 Accumulated Depreciation: Equipment</b>			
7/1/2016 BB4081 Beg Bal	-8,351.31	0.00	-8,351.31
<b>165 Accumulated Depreciation: Equipment</b>	<u>-8,351.31</u>	<u>0.00</u>	<u>-8,351.31</u>
<b>ASSETS</b>	<u>352,198.30</u>	<u>1,212.34</u>	<u>350,985.96</u>
<b>LIABILITIES</b>			
<b>201 Vouchers Payable</b>			
7/1/2016 BB4082 Beg Bal	0.00	1,111.90	-1,111.90
7/31/2016 MT801116201701 Month Total	1,111.90	0.00	0.00
<b>201 Vouchers Payable</b>	<u>1,111.90</u>	<u>1,111.90</u>	<u>0.00</u>
<b>LIABILITIES</b>	<u>1,111.90</u>	<u>1,111.90</u>	<u>0.00</u>
<b>FUND BALANCE</b>			
<b>313 Fund Balance Reserved: Imprest Cash</b>			
7/1/2016 BB4083 Beg Bal	0.00	300.00	-300.00
<b>313 Fund Balance Reserved: Imprest Cash</b>	<u>0.00</u>	<u>300.00</u>	<u>-300.00</u>
<b>350 Fund Balance Unreserved Undesignated</b>			
7/1/2016 BB4084 Beg Bal	0.00	285,671.97	-285,671.97
<b>350 Fund Balance Unreserved Undesignated</b>	<u>0.00</u>	<u>285,671.97</u>	<u>-285,671.97</u>
<b>395 Investment In General Fixed Assets</b>			
7/1/2016 BB4085 Beg Bal	0.00	65,000.00	-65,000.00
<b>395 Investment In General Fixed Assets</b>	<u>0.00</u>	<u>65,000.00</u>	<u>-65,000.00</u>
<b>400 Budget Clearing Account</b>			
7/26/2016 BI2017000272 01 Fy2016/17 Adopted Budget	0.00	285,170.00	-285,170.00



# Sample

## 611-001 CSD: GOLDEN WEST

**General Ledger**

**Details for the Accounting Period Ended: July 31, 2016**

			Debit	Credit	Balance
7/26/2016	BI2017000273 01	Fy2016/17 Adopted Budget	0.00	67,595.00	-352,765.00
7/26/2016	BI2017000274 01	Fy2016/17 Adopted Budget	0.00	55,080.00	-407,845.00
7/26/2016	BI2017000295 01	Fy2016/17 Adopted Budget	2,000.00	0.00	-405,845.00
7/26/2016	BI2017000296 01	Fy2016/17 Adopted Budget	359,890.00	0.00	-45,955.00
7/26/2016	BI2017000297 01	Fy2016/17 Adopted Budget	200.00	0.00	-45,755.00
7/26/2016	BI2017000298 01	Fy2016/17 Adopted Budget	800.00	0.00	-44,955.00
7/26/2016	BI2017000299 01	Fy2016/17 Adopted Budget	1,000.00	0.00	-43,955.00
7/26/2016	BI2017000300 01	Fy2016/17 Adopted Budget	30,000.00	0.00	-13,955.00
7/26/2016	BI2017000301 01	Fy2016/17 Adopted Budget	500.00	0.00	-13,455.00
7/26/2016	BI2017000302 01	Fy2016/17 Adopted Budget	105.00	0.00	-13,350.00
7/26/2016	BI2017000303 01	Fy2016/17 Adopted Budget	10,000.00	0.00	-3,350.00
7/26/2016	BI2017000304 01	Fy2016/17 Adopted Budget	500.00	0.00	-2,850.00
7/26/2016	BI2017000305 01	Fy2016/17 Adopted Budget	100.00	0.00	-2,750.00
7/26/2016	BI2017000306 01	Fy2016/17 Adopted Budget	1,000.00	0.00	-1,750.00
7/26/2016	BI2017000307 01	Fy2016/17 Adopted Budget	500.00	0.00	-1,250.00
7/26/2016	BI2017000308 01	Fy2016/17 Adopted Budget	750.00	0.00	-500.00
7/26/2016	BI2017000309 01	Fy2016/17 Adopted Budget	500.00	0.00	0.00
<b>400 Budget Clearing Account</b>			407,845.00	407,845.00	0.00
<b>402 Legislative Revision</b>					
7/26/2016	BI2017000272 01	Fy2016/17 Adopted Budget	285,170.00	0.00	285,170.00
7/26/2016	BI2017000273 01	Fy2016/17 Adopted Budget	67,595.00	0.00	352,765.00
7/26/2016	BI2017000274 01	Fy2016/17 Adopted Budget	55,080.00	0.00	407,845.00
<b>402 Legislative Revision</b>			407,845.00	0.00	407,845.00
<b>411 Actual Revenues</b>					
8/3/2016	IN2017000005 25	Interest On Investment Pool 1 For 07/2016 (JULY)	0.00	114.43	-114.43
<b>411 Actual Revenues</b>			0.00	114.43	-114.43
<b>423 Transfers: CAO</b>					
7/26/2016	BI2017000295 01	Fy2016/17 Adopted Budget	0.00	2,000.00	-2,000.00
7/26/2016	BI2017000296 01	Fy2016/17 Adopted Budget	0.00	359,890.00	-361,890.00
7/26/2016	BI2017000297 01	Fy2016/17 Adopted Budget	0.00	200.00	-362,090.00
7/26/2016	BI2017000298 01	Fy2016/17 Adopted Budget	0.00	800.00	-362,890.00
7/26/2016	BI2017000299 01	Fy2016/17 Adopted Budget	0.00	1,000.00	-363,890.00
7/26/2016	BI2017000300 01	Fy2016/17 Adopted Budget	0.00	30,000.00	-393,890.00
7/26/2016	BI2017000301 01	Fy2016/17 Adopted Budget	0.00	500.00	-394,390.00
7/26/2016	BI2017000302 01	Fy2016/17 Adopted Budget	0.00	105.00	-394,495.00
7/26/2016	BI2017000303 01	Fy2016/17 Adopted Budget	0.00	10,000.00	-404,495.00
7/26/2016	BI2017000304 01	Fy2016/17 Adopted Budget	0.00	500.00	-404,995.00
7/26/2016	BI2017000305 01	Fy2016/17 Adopted Budget	0.00	100.00	-405,095.00
7/26/2016	BI2017000306 01	Fy2016/17 Adopted Budget	0.00	1,000.00	-406,095.00
7/26/2016	BI2017000307 01	Fy2016/17 Adopted Budget	0.00	500.00	-406,595.00
7/26/2016	BI2017000308 01	Fy2016/17 Adopted Budget	0.00	750.00	-407,345.00
7/26/2016	BI2017000309 01	Fy2016/17 Adopted Budget	0.00	500.00	-407,845.00
<b>423 Transfers: CAO</b>			0.00	407,845.00	-407,845.00
<b>431 Expenditures</b>					
7/25/2016	JE201700077 01	Fy 16/17 Lafco Billing Gc56381-Golden West Csd	100.44	0.00	100.44
<b>431 Expenditures</b>			100.44	0.00	100.44
<b>FUND BALANCE</b>			815,790.44	1,166,776.40	-350,985.96
<b>611-001 CSD: GOLDEN WEST</b>			1,169,100.64	1,169,100.64	0.00

# Sample

## 611-001 CSD: GOLDEN WEST

### General Ledger

Details for the Accounting Period Ended: July 31, 2016

		Debit	Credit	Balance
<b>Report Total</b>	Total Debits and Credits	<u>1,169,100.64</u>	<u>1,169,100.64</u>	<u>0.00</u>

GOLDEN WEST COMMUNITY SERVICES DISTRICT  
PO BOX 448  
EL DORADO, CA 95623

NOTICE OF PUBLIC HEARING

Notice is hereby given that the Board of Directors of the Golden West Community Services District will hold a public hearing to adopt the 2016-17 annual budget.

The budget is limited to carry-over and annual revenues. Total budget expenditures will not exceed \$407, 310.

The budget will be available for review and public comment at the August 13, 2016 Board of Directors meeting. This meeting will be held at Station 44, Quartz Drive, El Dorado, CA 95623 starting at 10:30 a.m.

---

Audrey B. Keebler  
Finance Officer, GWCS D

---

30 July 2016

## GOLDEN WEST COMMUNITY SERVICES DISTRICT

### RESOLUTION NO. 15-05

A Resolution Adopting A Preliminary Budget for Fiscal Year 2015-16

WHEREAS, Section 61110 of the Government Code requires the Board of Directors to publicly notice a preliminary or final budget by July 1, and

**WHEREAS**, the Board of Directors conducted a public hearing on the 2015-16 Budget for the **Golden West Community Services District** on Saturday, 13 May 2015; and,

**WHEREAS**, the District Board of Directors has noticed the public through a local paper that it will consider for adoption the Fiscal Year 2015-16 Budget at its July 11, 2015 meeting; and,

**WHEREAS**, the proposed budget is limited to carry-over and annual revenue; and,

WHEREAS, the total budget expenditures will not exceed \$316, 087.50 including a contingency appropriation of \$15, 000;

**NOW THEREFORE, IT IS HEREBY RESOLVED** that the Golden West Community Services District Board of Directors approves and appropriates the Fiscal Year 2015-16 Budget Attachment 1.

**IT IS FURTHER RESOLVED** that the Final Fiscal Year 2015-16 budget be transmitted to the El Dorado County Auditor.

The foregoing resolution was passed and adopted by the Board of Directors of the **Golden West Community Services District** at a meeting of said Board held on the 11<sup>th</sup> day of July, 2015 by the following vote:

AYES:  
NOES:  
ABSENT:

---

Chairman of Board of Directors

ATTEST:

---

Marc Regelbrugge, GWCSO Secretary

# Sample

<b>GWCS D Budget History</b>	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
<b>REVENUE</b>								
<b>Starting Funds/Carryover</b>	234791	243222	254782	202,071	187256	315229 D	285170	
<b>Road Fees Expected</b>	54200	54200	54200	54200	54200	55080	55080	
50% Dec 15, 50% April 30								
<b>Ad Valorum Expected</b>	60000	57600	60813	60813	60183	67595	67595	
50% Dec 15, 45% Apr 30, 5% Jun 1								
<b>Revenue Total</b>	<b>348991</b>	<b>355022 A</b>	<b>369795</b>	<b>317084</b>	<b>301639 C</b>	<b>437904</b>	<b>407845</b>	
<b>EXPENSES</b>								
4100 Insurance SDRMA	2500	2500	2500	2500	2500	2500	2000	
4191 Road Maintenance	302471	309102	324275 B	258494	231499	358404	350390	
4197 Maint/Supplies							200	
4220 Membership CSDA	600	600	600	600	600	701	800	
4220 LAFCO Fees	120	120	120	190	190	99	0	
4260 Office Expense	8000	8000	8000	8000	1300	1000	1000	
4300 Prof/Spec Services	3500	2000	2000	2000	21250	30000	30000	
4303 Road Maint						1000	500	
4304 Agency Admin Fees						100	105	
4313 Professional/Legal Svcs	5000	5000	5000	18000	15000	25000	10000	
4400 Pub/Legal Notices					1500	1000	500	
4420 Rents/Leases (PO Box)						100	100	
4440 Rents/Leases (Storage Unit)					800	1000	1000	
4602 Mileage/Consultants						1000	750	
4604 Mileage/Volunteers	1500	2000	2000	2000	2000	1000	500	
7700 Contingency Fund	25000	25000	2500	25000	25000	15000	10000	
<b>Expense Total</b>	<b>348691</b>	<b>354322</b>	<b>346995</b>	<b>316784</b>	<b>301639</b>	<b>437904</b>	<b>407845</b>	
differs from printed budget	A							
carryover interpolated	B							
matches Gann Limit per R Miller	C							
GL Det Pooled Equity	D							

# Sample

State Controller Schedules  
County Budget Act  
January 2010 Edition, Revision #1

El Dorado County  
Independent Special Districts  
Financing Sources and Uses by Budget Unit by Object  
Fiscal Year 2016-2017

Schedule 15

Fund# 611

**Golden West CSD**

Detail by Revenue Category and Expenditure Object	2014-15 Actual	2015-16 Actual <input checked="" type="checkbox"/> Estimated	2016-17 District Requested	2016-17 Adopted by District Board
1	2	3	4	5
0100 Prop Tax - Current Secured	\$ 62,057	\$ 65,467	\$ 67,595	\$ 67,595
0110 Prop Tax - Current Unsecured	1,348	1,334		
0120 Prop Tax - Prior Secured	31	(21)		
0130 Prop Tax - Prior Unsecured	21	36		
0140 Supplemental Prop Tax - Current	767	782		
0150 Supplemental Prop Tax - Prior	348	377		
0175 Direct Assessment	55,242	54,293	55,080	55,080
<b>Taxes</b>	<b>\$ 119,815</b>	<b>\$ 122,268</b>	<b>\$ 122,675</b>	<b>\$ 122,675</b>
0360 Penalties and Cost Delinquent Taxes	\$ 232	\$ 30	\$ 0	\$ 0
<b>Fines, Forfeitures and Penalties</b>	<b>\$ 232</b>	<b>\$ 30</b>	<b>\$ 0</b>	<b>\$ 0</b>
0400 Interest	\$ 811	\$ 1,324	\$ 0	\$ 0
<b>Revenue from Use of Money and Property</b>	<b>\$ 811</b>	<b>\$ 1,324</b>	<b>\$ 0</b>	<b>\$ 0</b>
0820 State Homeowners Property Tax Relief	\$ 667	\$ 679	\$ 0	\$ 0
0880 State - Other	1,954			
<b>Intergovernmental Revenue - State</b>	<b>\$ 2,621</b>	<b>\$ 679</b>	<b>\$ 0</b>	<b>\$ 0</b>
1940 Miscellaneous Revenue	\$ 0	\$ 9	\$ 0	\$ 0
<b>Miscellaneous Revenues</b>	<b>\$ 0</b>	<b>\$ 9</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Total Revenue</b>	<b>\$ 123,478</b>	<b>\$ 124,310</b>	<b>\$ 122,675</b>	<b>\$ 122,675</b>
3060 Workers' Comp Insurance	\$ (31)	\$ 0	\$ 0	\$ 0
<b>Salaries and Employee Benefits</b>	<b>\$ (31)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
4100 Insurance Premiums	\$ 3,255	\$ 1,099	\$ 2,000	\$ 2,000
4191 Maintenance - Roads	34,498	116,811	359,890	359,890
4197 Building Supplies	200	200	200	200
4220 Memberships	488	620	800	800
4260 Office Expenses	410	503	1,000	1,000
4300 Professional and Specialized Services	14,688	24,523	30,000	30,000
4303 Maintenance Roads	475		500	500
4304 Agency Adm Fees			105	105
4313 Prof & Spec Serv - Legal	18,005	4,465	10,000	10,000
4400 Publications and Legal Notices	458	1,011	500	500
4420 Rents & Leases Equipment	92	98	100	100
4440 Rents & Leases - Bldg & Improvements	964	960	1,000	1,000
4500 Special Departmental Expense	84		500	500
4602 Private Auto Mileage	821	736	750	750
4604 Aging - Private Mlg Volunteer	250		500	500
<b>Services and Supplies</b>	<b>\$ 74,489</b>	<b>\$ 151,025</b>	<b>\$ 407,845</b>	<b>\$ 407,845</b>
<b>Total Expenditures/Appropriations</b>	<b>\$ 74,458</b>	<b>\$ 151,025</b>	<b>\$ 407,845</b>	<b>\$ 407,845</b>
<b>Net Cost</b>	<b>\$ (49,020)</b>	<b>\$ 26,716</b>	<b>\$ 285,170</b>	<b>\$ 285,170</b>

**GOLDEN WEST COMMUNITY SERVICES DISTRICT**

**RESOLUTION NO. 2017-01**

WHEREAS, the Board of Directors conducted a hearing on the appropriations limitations for the Golden West Community Services District on Saturday, June 10, 2017; and,

WHEREAS, the hearing was advertised and noticed as required by law; and,

WHEREAS, the Board received testimony and other evidence regarding the appropriation limitation to be established for the Golden West Community Services District.

NOW THEREFORE, IT IS HEREBY RESOLVED by the Board of Directors of the Golden West Community Services District that the appropriation limit for the 2017-18 fiscal year, as described in Article XIII B of the State Constitution and implemented by Chapter 1205, Statutes of 1980 is

the sum of 335, 305.62, computed as follows:

$$\begin{array}{rclcl}
 \$ 335, 305.62 & & X & 1.0416 & = & \$ 349, 254.33 \\
 (2016-17 appropriation limit) & & & (factor) & & (2017-18 appropriation limit)
 \end{array}$$

The foregoing resolution was passed and adopted by the Board of Directors of the Golden West Community Services District at a meeting of said Board held on the 10<sup>th</sup> day of June, 2017 by the following vote:

AYES:  
NOES:  
ABSENT:

\_\_\_\_\_, Chairman of Board of Directors, GWCS D

ATTESTED:

\_\_\_\_\_, Secretary, GWCS D



**GOLDEN WEST COMMUNITY SERVICES DISTRICT**

**NOTICE OF PUBLIC HEARING**

**NOTICE IS HEREBY GIVEN** that a public hearing will be held on the 10<sup>th</sup> day of June, 2017

at the hour of 10:30 am at Fire Station 44, 6109 Quartz Drive, El Dorado, CA 95623 for the purpose of establishing, by Resolution 2017-01, the appropriation limits for the 2017-18 fiscal year for the **Golden West Community Services District** described in Article XIII B of the State Constitution.

The proposed appropriation limit is **\$ 349, 254.33**.

At the same meeting a hearing will be held to adopt, by Resolution 2017-02, a preliminary budget for the 2017-18 fiscal year for the **Golden West Community Services District**.

At said hearing the Golden West Community Services District Board will consider all comments by interested persons.

Date: 29 May 2017

Signature: Judith B. Reuber  
Finance Officer

Board of Directors of Golden West Community Services District.

To place levies on the tax roll, please identify the district's direct charge type and then complete the information in that row. Submit the signed document (only the applicable page need be submitted). One sheet per direct charge code number.

Golden West Community Services District

14 July 2016

521

District Name

Date

Direct Charge Code # (1 per page)

Audrey B. Keebler

Finance Officer, GWCS

*Audrey B. Keebler*

Print Name of Authorized Person Certifying this Form

Title of Authorized Person Certifying this Form

Signature of Authorized Person Certifying this Form

Category	DIRECT CHARGE TYPE	Enabling legislation (may include specific and additional requirements regarding who/what/when/how the levy is authorized)	District submits documents authorizing execution of the enabling legislation	Are Documents already on file with Auditor?	Are any Documents already on file current & accurate?	Authorization to appear on the tax roll?	District submits documents authorizing Auditor to place on tax roll	Are Documents already on file with Auditor?	Are any Documents already on file current & active?
Special Taxes	Voter Approved Special Tax GOV\$50075 et seq.	<input type="checkbox"/> Airport Districts PUC\$22909 <input type="checkbox"/> City Property Hospitals Managed by Board of Hospital Trustees GOV\$37617 <input type="checkbox"/> Community College GOV\$50079.1 <input checked="" type="checkbox"/> Community Services Districts GOV\$61121 <input type="checkbox"/> County GOV\$23027 <input type="checkbox"/> County Advertising GOV\$26100 <input type="checkbox"/> County Agriculture & Fairs GOV\$25904 <input type="checkbox"/> County Airports GOV\$26020 <input type="checkbox"/> County Highway SHC\$1550.2 <input type="checkbox"/> County Local Health Departments HSC\$101350 <input type="checkbox"/> County Mosquito Abatement & Vector Control GOV\$25842.5 & HSC\$2081 <input type="checkbox"/> County Parks & Recreation GOV\$25558 <input type="checkbox"/> County Service Areas GOV\$25215.2 <input type="checkbox"/> County Transportation & Airports GOV\$26020 <input type="checkbox"/> County Veterans Institutions MVC\$1121 <input type="checkbox"/> County/City Veterans Buildings/etc MVC\$1262 <input type="checkbox"/> County Water Districts WAT\$31653 <input type="checkbox"/> Fire Protection Districts HSC\$13911 <input type="checkbox"/> Harbor Districts HNC \$6092.5 <input type="checkbox"/> Hospital Districts GOV\$53730.01 <input type="checkbox"/> Irrigation Districts WAT\$22078.5 <input type="checkbox"/> Memorial Districts MVC\$1192.5 <input type="checkbox"/> Mosquito Abatement & Vector Control Districts HSC\$2081 <input type="checkbox"/> Municipal Utility Districts PUC\$12891.5 <input type="checkbox"/> Municipal Water Districts WAT\$72090.5 <input type="checkbox"/> Pest Abatement Districts HSC\$2871.8 <input type="checkbox"/> Police Protection Districts HSC\$20110 <input type="checkbox"/> Port Districts HNC \$6364 <input type="checkbox"/> Public Cemetery Districts HSC\$9081(a) <input type="checkbox"/> Public Library GOV\$53717 <input type="checkbox"/> Public Utility Districts PUC\$16641.5 <input type="checkbox"/> Public Works Sidewalks GOV\$40471 <input type="checkbox"/> Recreation & Park Districts PRC\$5789.1 <input type="checkbox"/> Regional Park/Park & Open Space/Open Space Districts PRC\$5566 <input type="checkbox"/> Resort Improvement District PRC\$13161.5 <input type="checkbox"/> Resource Conservation District PRC\$9513 <input type="checkbox"/> Other, please contact Auditor's Office	Copy of sample ballot showing wording submitted to voters AND Copy of certified election results (certified by Elections department) declaring ballot measure passed	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No, it's attached <input type="checkbox"/> N/A	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	GOV\$50077(b)	Attested copy of resolution or ordinance	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No, it's attached <input type="checkbox"/> N/A	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A



Direct Charge Levy Process  
Proposition 218 Certification Form

C  
O  
M  
P  
L  
E  
T  
E


- The District's direct charge is an **assessment** that is:
  - Not subject to Proposition 218 because it is grandfathered (certain assessments existing prior to 7/1/1997 with no changes to methodology).
  - Not subject to Proposition 218 because it is a 1915 PACE (Property Assessed Clean Energy) Bond, part of a Voluntary Assessment Program, which is explicitly excluded from Proposition 218 requirements (SHC §5898.31).
  - Subject to Proposition 218 and is in compliance with applicable sections of the State Constitution Articles XIII C & XIII D.
  - Subject to Proposition 218 and is not in compliance with applicable sections of the State Constitution Articles XIII C & XIII D.
  
- The District's direct charge is a **fee or charge** or a **delinquent fee or charge** that is:
  - Not subject to Proposition 218 because it is grandfathered (certain fees or charges existing prior to 7/1/1997 with no changes to methodology).
  - Not subject to Proposition 218 for another reason (provide brief explanation).  
\_\_\_\_\_
  - Subject to Proposition 218 and is in compliance with applicable sections of the State Constitution Articles XIII C & XIII D.
  - Subject to Proposition 218 and is not in compliance with applicable sections of the State Constitution Articles XIII C & XIII D.
  
- The District's direct charge is a **special tax** that is subject to Proposition 218 and is:
  - In compliance with applicable sections of the State Constitution Articles XIII C & XIII D.
  - Not in compliance with applicable sections of the State Constitution Articles XIII C & XIII D.
  
- The District's direct charge is an **abatement** that is:
  - Not subject to Proposition 218.
  - Subject to Proposition 218 and is in compliance with applicable sections of the State Constitution Articles XIII C & XIII D.
  - Subject to Proposition 218 and is not in compliance with applicable sections of the State Constitution Articles XIII C & XIII D.
  
- Other: \_\_\_\_\_

Golden West CSD  
District Name

521  
Direct Charge Code Number(s) (or attach list)

Audrey B. Keebler  
Print Name of Authorized Person Certifying this Form

Finance Officer, GWCS D  
Title of Authorized Person Certifying this Form

  
Signature of Authorized Person Certifying this Form

14 July 2016  
Date Form Certified





El Dorado County, Auditor-Controller, Property Tax Division

360 Fair Lane, Placerville CA 95667

(530) 621-5470

Direct Charge Levy Process

Secured/Unsecured Tax Roll Certification Form

3 of 3

COMPLETE

- The District's levy is a delinquent fee/charge/abatement (see chart above). Check any that apply. If more than one applies, submit multiple sets of electronic data files (contact Auditor prior to submission).
  - The levy is subject to the criteria where any property sold<sup>1</sup> or encumbered<sup>2</sup> "prior to December 10 of the current calendar year" is eligible only for the unsecured roll. Check any that apply. If more than one applies, submit multiple sets of electronic data files (contact Auditor prior to submission).
    - The District hereby certifies the property levied has not been sold<sup>1</sup> or encumbered<sup>2</sup> prior to delivery to the Auditor and may be placed on the secured tax roll. In addition, the District agrees to complete and submit a Direct Charge Correction Form to the Auditor by March 1 to move the levy to the unsecured roll on any property sold<sup>1</sup> or encumbered<sup>2</sup> by December 10.
    - The District hereby certifies the property levied has been sold<sup>1</sup> or encumbered<sup>2</sup> prior to delivery to the Auditor and is eligible only for the unsecured tax roll.
  - The levy is subject to the criteria where any property sold<sup>1</sup> or encumbered<sup>2</sup> "during the year prior to the date on which the first installment of the general taxes that include the charges appears on the assessment roll<sup>3,4</sup>" is eligible only for the unsecured roll. Check any that apply. If more than one applies, submit multiple sets of data.
    - The District hereby certifies the property levied has not been sold<sup>1</sup> or encumbered<sup>2</sup> prior to delivery to the Auditor and may be placed on the secured tax roll. In addition, the District agrees to complete and submit a Direct Charge Correction Form to the Auditor by March 1 to move the levy to the unsecured roll on any property sold<sup>1</sup> or encumbered<sup>2</sup> by during the year prior to the date on which the first installment of the general taxes that include the charges appears on the assessment roll<sup>3,4</sup>.
    - The District hereby certifies the property levied has been sold<sup>1</sup> or encumbered<sup>2</sup> prior to delivery to the Auditor and is eligible only for the unsecured tax roll.
  - The levy is subject to the criteria where any property sold<sup>1</sup> or encumbered<sup>2</sup> "in the year preceding the date on which the 1st installment of real property taxes which evidence the charges appears on the roll<sup>3</sup>" is not eligible to be placed on the secured or unsecured tax rolls. The district hereby certifies the property levied has not been sold<sup>1</sup> or encumbered<sup>2</sup> since August/September of the prior year through to the time the levy is delivered to the Auditor and may be placed on the secured tax roll. In addition, the District agrees to complete and submit a Direct Charge Correction Form to the Auditor by March 1 to remove the levy on any property that is sold<sup>1</sup> or encumbered<sup>2</sup> between the time delivered to the Auditor and the time the charge appears on the roll.
- The District's levy is a Benefit Assessment District Act of 1982 (BAD) assessment. Check any that apply. If more than one applies, submit multiple sets of electronic data files (contact Auditor prior to submission).
  - The BAD assessment has been levied on the property in previous year(s). The district hereby certifies the property levied is eligible to be placed on the secured tax roll.
  - The BAD assessment is being levied on the property for the 1<sup>st</sup> time. The district hereby certifies the property levied has not been sold<sup>1</sup> or encumbered<sup>2</sup> prior to delivery to the Auditor and may be placed on the secured tax roll. In addition, the District agrees to complete and submit a Direct Charge Correction Form to the Auditor by March 1 to move the levy to the unsecured roll on any property sold<sup>1</sup> or encumbered<sup>2</sup> by December 10.
  - The BAD assessment is being levied on the property for the 1<sup>st</sup> time. The district hereby certifies the property levied has been sold<sup>1</sup> or encumbered<sup>2</sup> prior to delivery to the Auditor and is eligible only for the unsecured tax roll.
- The District's levy is an Escaped Direct Charge. Check any that apply. If more than one applies, submit multiple sets of electronic data files (contact Auditor prior to submission).
  - The district hereby certifies the property levied has not been sold<sup>1</sup> or encumbered<sup>2</sup> subsequent to July 1 of the year of escape and prior to the correction being entered on the current roll and is eligible to be placed on the secured tax roll.
  - The district hereby certifies the property levied has been sold<sup>1</sup> or encumbered<sup>2</sup> subsequent to July 1 of the year of escape and prior to the correction being entered on the current roll and is eligible to be placed only on the unsecured tax roll.
- Others not eligible for secured tax roll. Please contact the Auditor-Controller's Property Tax Division prior to submitting the direct charge levies.
- The District's levy is not one of the types shown above. The District hereby certifies the property levied is eligible, under the laws of the State of California, to be placed on the secured tax roll.

Golden West CSD

District Name

521

Direct Charge Code Number(s) (or attach list)

Audrey B. Keebler

Print Name of Authorized Person Certifying this Form

Finance Officer, GWCSO

Title of Authorized Person Certifying this Form

*Audrey B. Keebler*

Signature of Authorized Person Certifying this Form

14 July 2016

Date Form Certified



**El Dorado County, Auditor-Controller, Property Tax Division  
360 Fair Lane, Placerville CA 95667 (530) 621-5470**

## Direct Charge Levy Process Direct Charge Information Sheet as of May 2, 2016

**B  
A  
C  
K  
G  
R  
O  
U  
N  
D**

The information on this form is used to ensure accuracy related to the direct charge levy, contact information, revenue distribution, etc. Review, Validation, and Submission of this information is necessary each year by **August 10**. The district may also update this information anytime throughout the year by submitting an updated form.

**I  
N  
S  
T  
R  
U  
C  
T  
I  
O  
N  
S**

- Review the Background and Instructions information on this page.
- Locate and print the page(s) with the district's direct charge(s).
- Review and validate the information below.
- Notate any necessary changes. Use a colored pen OR highlight typed changes. If completing the form presents an ADA situation, contact the Auditor-Controller, Property Tax Division for an alternate format.
- Sign and date the form(s) related only to the specific district's direct charges.
- Retain a copy for your records.
- Submit the completed form to the Auditor-Controller, Property Tax Division by **August 10**, along with the other required forms. Submissions may be made via mail, fax, or email.

**V  
A  
L  
I  
D  
A  
T  
E  
&  
N  
O  
T  
A  
T  
E  
C  
H  
A  
N  
G  
E  
S**

*Direct Charge #:* **521**  
*District name:* **Golden West CSD**  
*Type & Description:* **Special Tax - Election of 8/7/84 for Primarily Maintaining Certain Roads within District Boundaries**  
*Category:* **Special Taxes**  
*Contact:* **Audrey Keebler**  
**P.O. Box 448**  
**El Dorado, CA 95623**

*District Email Address:* **akeebler@comcast.net**  
*District Contact – Day Number:* **530/620-6844**  
*District Contact – Alternate Number#:*  
*District FAX Number:*

*Consultant Name:*  
*Consultant Address:*  
*Consultant City/State/Zip:*  
*Consultant Phone:*  
*Consultant FAX:*  
*Consultant Email Address:*

*Phone Number on Tax Bill:* **530/620-6844**  
*Description on Tax Bill (22 Digits max):* **GOLDN WST CSD RD MAINT**

*FAMIS G/L Index Code:* **801116**  
*FAMIS Revenue Subobject:* **0175**  
*Alternate (10) OR Non-alternate (20) Plan:* **20**  
*1915/Mello-Roos Judicial Foreclosure:* **N**  
*Additional Code References:*  
*Accounts Receivable Status:* **521**  
**Active**

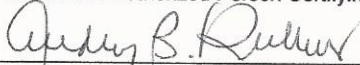
*Property Tax Division Staff Assignment:* **Sally**  
*Property Tax Division Staff Email:* **sally.zutter@edcgov.us**  
*Property Tax Division Staff Phone Number:* **530/621-5480**

**C  
O  
M  
P  
L  
E  
T  
E**

By placing the district's direct charges on the current year secured tax roll, the district hereby agrees that it has read and understood the requirements and fees for direct charges and agrees to the terms stated therein for all direct charges submitted.

**Audrey B. Keebler**

Print Name of Authorized Person Certifying this Form



Signature of Authorized Person Certifying this Form

**Finance Officer, GWCSO**

Title of Authorized Person Certifying this Form

**14 July 2016**

Date Form Certified

# Sample

## Golden West Community Services District PO Box 448, El Dorado, CA 95623

Summary of 2015-16 Fiscal Year

The following information is provided in accordance with Government Code Sections 50075-50077.5:

**PURPOSE:** The purpose of the Special Tax is upkeep and maintenance of designated district roads.

**INCOME:** Income received through the Special Tax was \$55, 080.

**DEPOSIT:** This sum was placed in the district depositor's account #801 011 (index code 801 116).

**EXPENSE:** The following road maintenance was completed for 2015-16.

1	Weed Abatement	4166
2	Tree Trimming and Cleanup	6708
3	Road Maintenance and Materials	41906
4	Road Work Supervision and Engineering	2300

Special Tax money expended for road upkeep and maintenance was \$55, 080.

There are no other pending projects as identified under Subdivision (a) of GC Section 50075.1.

I certify that this is a true summary of a report given to the GWCS D Board of Directors for approval on 13 August 2016.

\_\_\_\_\_  
Audrey B. Keebler, GWCS D Finance Officer

\_\_\_\_\_  
Date

Attest:

\_\_\_\_\_  
Marc Regelbrugge, GWCS D Secretary

\_\_\_\_\_  
Date



**Golden West Community Service District**

P.O. Box 448, El Dorado, CA. 95623

www.gwcsd.org



Date Approved

**Contract No. Y/M/D PROJECT NAME  
TO  
CONTRACTOR NAME**

**STATEMENT OF WORK:**

Brief description of work

**LOCATION OF WORK:**

Location of work within GWCSD / Unit#2, #5

**DESCRIPTION OF WORK/PROPOSAL**

See Attachment: Full description of work

**TRAFFIC CONTROL:**

Shall be the responsibility of the contractor

**Performance and Final Clean Up:**

See Attachment

**GWCSD TERMS AND CONDITIONS DATED JANUARY 29, 2013**

**(GWCSD\_T\_and\_C.pdf)**

Included by Reference.

**CERTIFICATE OF KNOWLEDGE – LABOR CODE SECTION 3700**

**(Labor\_Code\_3700.pdf):**

Included by Reference

Copy to be signed and returned to GWCSD prior to beginning work.

**CERTIFICATE OF KNOWLEDGE – LABOR CODE SECTION 1725.5 –SB- 854**

**(Labor\_Code\_1725.5 – SB-854 .pdf)**

Included by Reference

Copy to be signed and returned to GWCSD prior to beginning of work.

**ADDITIONAL INSURED (Additional\_Insured\_Req.pdf):**

GWCSO Contract No. Y/M/D project name

Included by Reference

**CERTIFICATE OF LIABILITY INSURANCE:**

Contractor to provide to GWCSO prior to beginning work.

IN WITNESSWHEREOF, the parties hereto have executed this Agreement on the dates indicated below, the latest of which shall be deemed to be the effective date of this Agreement.

District: **GOLDEN WEST COMMUNITY SERVICES DISTRICT**

Signature\_\_\_\_\_ DATE\_\_\_\_\_

Print Name\_\_\_\_\_

Title\_\_\_\_\_

Signature\_\_\_\_\_ DATE\_\_\_\_\_

Print Name\_\_\_\_\_

Title\_\_\_\_\_

Signature\_\_\_\_\_ DATE\_\_\_\_\_

Print Name\_\_\_\_\_

Title\_\_\_\_\_

**CONTRACTOR NAME**

Signature\_\_\_\_\_ DATE\_\_\_\_\_

Print Name\_\_\_\_\_

Title\_\_\_\_\_



El Dorado, County Recorder  
William Schultz Co Recorder Office  
DOC- 2015-0032003-00  
Tuesday, JUL 14, 2015 10:35:31  
Ttl Pd \$30.00 Nbr-0001696213  
MMF / C1 / 1-5

**RECORDING REQUESTED BY**

**WHEN RECORDED MAIL TO:**

**Golden West Community Services District  
P.O. Box 448  
El Dorado, CA 95623**

SPACE ABOVE THIS LINE RESERVED FOR RECORDER'S USE

**GOLDEN WEST COMMUNITY SERVICES DISTRICT**  
**RESOLUTION NUMBER 15-02**

**A RESOLUTION DEFINING THE ROADWAYS AND ROADWAY SEGMENTS THAT ARE MAINTAINED BY THE GOLDEN WEST COMMUNITY SERVICES DISTRICT.**

WHEREAS, all elected bodies require defined policies to direct their officers to develop procedures and provide services within the powers invested to them by the people they represent, and;

WHEREAS, the Golden West Community Services District is responsible for providing road improvements and maintenance under LAFCO Resolution L-83-43 and as authorized under California's Government Code Section 61.60C, subdivisions (j) and (k): and,

WHEREAS, the members of the Golden West Community Services District have determined that the attached exhibit set forth accurately defines the policies needed to fulfill the responsibility of the Board and the will of the people;

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE GOLDEN WEST COMMUNITY SERVICES DISTRICT DOES RESOLVE THAT THE EXHIBIT ENTITLED "GWCS D ROAD MAINTENANCE RESPONSIBILITIES", Version 1.3, dated March 9, 2013, SHALL BE ADOPTED AS THE OFFICIAL AND COMPLETE LIST OF ROADWAYS MAINTAINED BY THE GOLDEN WEST COMMUNITY SERVICES DISTRICT.

# Sample

**PASSED AND ADOPTED** by the Golden West Community Services District on this 9th day of May 2015.

AYES: Board Member(s) *Kentzisse, Conaugh A. Lindberg,  
Miana J. Raigher, John MacConnell*

NOES: Board Member(s)

ABSTAIN: Board Member(s)

*John MacConnell*  
\_\_\_\_\_, President of the Board of Directors

ATTEST:

*Jan Rylly*  
\_\_\_\_\_, Secretary of Board of Directors



# Sample

Attachment 1

## Golden West Community Service District

P.O. Box 448, El Dorado, CA. 95623

www.gwcsd.org



March 9, 2013

Version 1.3

### GWCSD Road Maintenance Responsibilities

This document details the extents of GWCSD's road maintenance responsibilities. If a roadway or roadway segment is not on this list, the GWCSD is NOT responsible for its maintenance. Only public<sup>1</sup> roads, or dedicated public segments of easements are maintained by the GWCSD. It is not legal to use public funds for maintenance of private roads or easements.

The process of adding roadways to GWCSD's responsibility is beyond the scope of this document.

Roads that are public in total are:

Dolomite Drive

Galena Drive to and including the cul-de-sac

Manganite Street

Crystal Boulevard with the exception of approximately 825 feet of Crystal Boulevard measured from the west edge of Highway 49 which is owned and maintained by the County of El Dorado as designated at the time of adoption of this District.

Roads that have public segments connecting to Highway 49, Dolomite Drive or Crystal Boulevard and which have road extensions with easements on private property are (listed alphabetically):

Amalgam Street

Barite Street

Calcite Drive

Ferrite Street

Galena Drive

Mica Street

Oak Ridge Circle North

Oak Ridge Circle South

Obrizo Street

Ore Court

Pyrite Street

Sam Hill Mine Court (Antimonite Way on Map)

Sodalite Street

Talcite Street

# Sample

The exact length of road segments that are in the public domain to the point of demarcation to private easement roads is as stipulated on the recorded Maps of Golden West Paradise Subdivision Unit No. 2 and Unit No.5. The dimensions below are provided for convenience use, and may result in minor discrepancies from the subdivision maps, but shall hold for the purposes of this document

---

## Unit No. 2

---

<b>Public Road Name</b>	<b>Distance From Specified Roadway</b>
Ore Court	90 feet from adjoining edge of Highway 49
Pyrite Street	590 feet from center of Dolomite Dr.
Sam Hill Mine Court (*Antimonite Way)	330 feet from center of Dolomite Dr.

---

## Unit No. 5

---

<b>Public Road Name</b>	<b>Distance from Crystal Boulevard Centerline</b>
Ferrite Street	335 feet
Sodalite Street, N	625 feet
Sodalite Street, S	1025 feet
Oak Ridge Circle, N	50 feet
Oak Ridge Circle, S	52 feet
Obrizo Street	520 feet
Calcite Drive	1,320 feet
Cinnabar Street (*Mica Road)	555 feet
Unnamed road (*between lots 149 and 150)	257 feet
Talcite Street	795 feet
Mica Street	338 feet
Amalgam Street	900 feet
Barite Street	425 feet

(\* indicates road names on Unit 2 & 5 Subdivision Recorded Maps)

---

<sup>1</sup> Public roads are, as a minimum, roads that have been deeded to El Dorado County and formally accepted by the GWCS D Board of Directors after a public hearing.

# Sample

## Revision History:

March 9, 2013

March 9, 2013

Modified last sentence of first paragraph.  
Modified footnote defining "Public Roads"

Version = 1.3  
File = GWCSRD\_Rds\_V1d3.doc  
by: J.W. MacConnell

March 7, 2013

Added footnote defining "Public Roads"

Version = 1.2  
File = GWCSRD\_Rds\_V1d2.doc  
by: J.W. MacConnell

January 29, 2013

Modified logo image to a .GIF file to reduce PDF file size.

Version = 1.1  
File = GWCSRD\_Rds\_V1d1.doc  
by: J.W. MacConnell

January 28, 2013

First version written using data and excerpts from preliminary  
Version 4 of the GWCSRD Road Policy currently being written by Bernard  
Carlson.

Version = 1  
File = GWCSRD\_Rds\_V1.doc  
by: J.W. MacConnell



# Sample

## **NOTICE – ROAD CONSTRUCTION/MAINTENANCE CONTRACTORS**

**February 26, 2016**

Per State of California, Public Contracts Code, Uniform Public Construction Cost Accounting Act, the Golden West Community Services District is required to maintain a list of licensed contractors who wish to do business with the District.

**All licensed Contractors specializing in any aspect of Road Construction and Maintenance: pot hole repair, road striping, crack sealing, slurry sealing, culverts, etc., who wish to be considered for informal bids with Golden West Community Services District are requested to please submit a letter stating the following:**

Business Name  
Contact person  
Address to Send Notices  
Telephone Number/FAX  
Email address  
Contractor License Number and Class of License  
Type of Work Contractor is Interested and Currently Licensed to do  
Department of Industrial Relations Registration Number

Letters will be accepted on an ongoing basis, but prompt response to this notice is encouraged. Letters should be addressed to or emailed to:

Golden West Community Services District, Attention: Edwin White  
P.O. Box 448  
El Dorado, CA 95623  
530-919-1691  
oneenigma@att.net

The list will be retained in an Interested Bid List for the current and future road improvement and maintenance projects.

# Sample

ORDINANCE No. 2016-6  
AN ORDINANCE OF THE GOLDEN WEST  
COMMUNITY SERVICES DISTRICT  
TO PROVIDE INFORMAL BIDDING PROCEDURES  
UNDER THE UNIFORM PUBLIC CONSTRUCTION  
COST ACCOUNTING ACT  
(Section 22000 et seq. of the Public Contract Code)

The Board of Directors of the Golden West Community Services District ordains as follows:

1. Informal Bid Procedures. Public projects, as defined by the Uniform Public Construction Cost Accounting Act ("Act") and in accordance with the limits listed in Section 22032 of the Public Contract Code, may be let to contract by informal procedures as set forth in Section 22032 et seq. of the Public Contract Code.
2. Contractors List. A list of contractors shall be developed and maintained in accordance with the provisions of Section 22034 of the Public Contract Code and criteria promulgated from time to time by the California Uniform Construction Cost Accounting Commission ("CUCCAC").
3. Notice Inviting Informal Bids. Where a public project is to be performed which is subject to the provisions of this Ordinance, a notice inviting informal bids shall be mailed, e-mailed or faxed to all contractors for the category of work to be bid, as shown on the list developed in accordance with Section 2 above (Contractors List), and to all construction trade journals as specified by the CUCCAC in accordance with Section 22036 of the Public Contract Code. Additional contractors and/or construction trade journals may be notified at the discretion of the Board of Directors, provided however:
  - (a) If there is no list of qualified contractors maintained by the Golden West Community Services District for the particular category of work to be performed, the notice inviting informal bids shall be sent only to the construction trade journals specified by the CUCCAC.
  - (b) If the product or service is proprietary in nature such that it can be obtained only from a certain contractor or contractors, the notice inviting informal bids may be sent exclusively to such contractor or contractors.
4. Award of Contracts. The Board of Directors is authorized to award informal contracts pursuant to the provisions of this Ordinance and the requirements of the Act.

# Sample

This Ordinance shall take effect and be in force thirty (30) days from the date of its passage, and before the expiration of fifteen (15) days after its passage, it or a summary of it, shall be published once, with the names of the members of the Board of Directors voting for and against the same in the Mountain Democrat, a newspaper of general circulation published in the County of El Dorado.

PASSED, APPROVED and ADOPTED by the Board of Directors of the Golden West Community Services District, County of El Dorado, State of California, this 13<sup>th</sup> day of February 2016, by the following vote:

AYES:	DIRECTORS:
NOES:	DIRECTORS:
ABSTAIN:	DIRECTORS:
ABSENT:	DIRECTORS:

\_\_\_\_\_, President  
Board of Directors  
Golden West Community Services District

Attest:

\_\_\_\_\_, Clerk and ex officio  
Secretary, Board of Directors  
Golden West Community Services District

<u>Type of Record</u>	<u>Retention Time</u>	<u>Remarks</u>
<b><u>1. ADMINISTRATION</u></b>		
<b>Agendas/Supporting Documents</b>	10 years	In Binders
<b>Agreements/Leases</b>		
El Dorado Storage	Yearly	save + 5 years after current year
Post Office	Yearly	save + 5 years after current year
<b>Correspondence</b>		
<b>Emails</b>		No hardcopies in files
Non official District record	30 days	If not official document, may be deleted (determined by subject matter)
Official District record	30 days after saved	If classified as official document, save as hard or soft copy
<b>Faxes</b>		No hardcopies in files
Non official District record	30 days	If not classified as official document, may be destroyed
Official District record	Save per this guideline	Record should be saved as determined by subject matter.
<b>Correspondence</b>		
Non official District record	30 days	If not classified as official business, may be destroyed
Official District record	Save per this guideline	Record should be saved as outlined by this document
<b>Telephone/ logs/recorded messages</b>	Until resolved	Delete messages that have been addressed/resolved, phone logs not required
<b>Elections</b>		
Ballot measures- successful	Permanent	Property related fees
Ballot measures- unsuccessful	Election + 2 years	
Conflict of Interest statement	Until superseded- 2 years	The district must update this document every 2 years
Election Notes	Election + 2 years	
Ethics Training	Termination + 6 years	
Letters of Intent	Termination + 6 years	
Letters of Resignation	Termination + 6 years	
Oath of Office	Termination + 6 years	
Director 700 forms	Termination + 7 years	Required every year
Statement of Facts	Superceded	Submitted yearly
<b>Equipment</b>		
Receipts	5 years	
List of Inventory	Current	Old inventory list destroyed when new inventory completed
<b>Insurance</b>		
<b>SDRMA-Liability</b>	Current + 2 years	
Claims/Incident Report	Claim + 7 years	
Insurance Policy	Current + 2 years	

Notices/Memos	Current year	
<b><u>State Fund Workers Comp.</u></b>	Current + 2 years	
Audit Report	7 years	
Claims	Permanent	
<b>Minutes</b>		
Paper/Soft copy minutes	Permanent	In Binders
Digital/Tape Recording of Minutes	30 days	After the approval of minutes, but can consider keeping longer
<b>Permits</b>		
Encroachment Ordinance	Permanent	
Encroachments	Permanent	
<b>Newsletters</b>	Permanent	For historical perspective of district
<b>Outside Agencies</b>		
<b><u>CSDA</u></b>		
Election documents	Current year	
Policies relevent to GWCS D	Permanent until superseded	
Other correspondance	Current +2 years	
<b><u>El Dorado County</u></b>		
<b><u>Auditor/Controller</u></b>		
Notices/Memos	Until obsolete/changed	
Polices relevent to GWCS D	Until obsolete/changed	
<b><u>Grand Jury</u></b>		
Reports	10 years	1993-1994, and 2002 Grand Jury Reports
<b><u>Planning/Development</u></b>		
Notices/Memos	Current +2 years	
Meeting Notification	Current +2 years	
Adjacent development projects	Keep until obsolete	
<b><u>EID</u></b>		
Agreements/permits	Permanent	
Contracts	Permanent	
Notices/Memos	Current + 2 years	
<b><u>Federal Government</u></b>		
Documents	Current + 7 years	
Notices/Memos	Current + 2 years	
<b><u>Fire Safe Council</u></b>		
Agreements	Superseded or terminatied	

Notices/Memos	Current + 2 years	
<b><u>LAFCO</u></b>		
Budget	Current + 3 years	
Elections	Current year	
Notices/Memos	Current +2 years	
Municipal Services Review	Superseded	Required every 5 years
Relevant Policies for GWCS D	Superseded	
<b><u>State of California</u></b>		
Documents	Current + 7 years	
Notices/Memos	Current + 2 years	
<b>Records Management</b>		
Records Destruction Authorization	Superseded+5 years	
Records Retention Schedule	Superseded+5 years	
<b>Resident Information</b>	2 years after change	Destroyed 2 years after resident leaves GWCS D
<b>Vendors</b>		
<b><u>Attorney</u></b>		
Attorney informaton	Termination + 5 years	
Attorney Conflict of Interest	Current Year	
Notices/Memos/Correspondence	5 years	unless continued value
Invoices	7 years	
<b><u>CPA</u></b>		
CPA information	Termination + 5 years	
Audit information	Audit + 4 years	back up audit documents
Accountant Invoices	7 years	
<b><u>Website- 1+1 Internet</u></b>		
Invoices	5 years	
Notifications/Correspondance	2 years	
<b><u>2. ROAD MAINTENANCE</u></b>		
<b>Road Construction</b>		Filed by year 1994-2015, plus Dolomite, Galena, Talcite
Bid Proposals- not accepted	year of proposal + 2 years	
Bid Proposals- accepted	Completed+ 5 years	
Contracts for Road work	Permanent	Kept with contract package
Unspecified contract documents	Permanent	Kept with contract package
Legal notices for project	Completed+ 5 years	
List of contractors/vendors	Completed+ 5 years	

Maps and Plats	Permanent	
Permits	Permanent	Kept with contract package
Plans/Drawings	Permanent	If utilized in a project-keep with package
Contractor Correspondence	Completed+ 5 years	
<b>Road Construction Litigation</b>		
Delta Litigation	Settlement + 10 years	Legal correspondence in binder
<b>Signage</b>		
Receipts	5 years	
List of Inventory	Current	Old inventory list destroyed when new inventory completed
<b>Tree Trimming</b>		2013, 2015 contracts
Bid Proposals- not accepted	year of proposal + 2 years	
Bid Proposals- accepted	7 years	Kept with contract package
Contracts for Tree trimming	7 years	Kept with contract package
Unspecified documents	7 years	Kept with contract package
List of contractors	5 years	
<b>Weed Control</b>		2009-2015 contracts
Bid Proposals- not accepted	year of proposal + 2 years	
Bid Proposals- accepted	7 years	Kept with contract package
Contracts for weed spraying	7 years	Kept with contract package
Unspecified documents	7 years	Kept with contract package
List of contractors	5 years	
<b><u>3. DISTRICT ORGANIZATION</u></b>		
<b>Adjacent Properties</b>	Permanent	Cook Ranch, Maric
<b>Annexation</b>	Permanent	
<b>Authorities of District</b>	Permanent	
<b>Bylaws</b>		
<b>CC&amp;Rs</b>	Expiration + 10 years	
<b>Codes: Government: CSD</b>	Superseded + 5 years	CSD Law
<b>Codes: Other pertinent codes</b>	Superseded + 5 years	Labor Code, Elections, Public Contract Code, Etc.
<b>Easements</b>	Permanent	
<b>Formation Documents</b>	Permanent	
<b>Pre Formation Documents</b>	Permanent	
<b>Legal Opinions</b>	10 years	
<b>Maps</b>	Permanent	
<b>Mica Fire Road</b>	Permanent	1985-2010



<b>Ordinances</b>		
Current/Active	Permanent	Unless revised, then keep 5 years after revised, repealed, or invalid
Inactive	5 years after revised	or repealed,invalid, unenforceable
<b>Parcel Information/documents</b>	Permanent	
Pertaining to sale/transfers	Year of transaction + 2 years	
<b>Policies/Procedures</b>	Permanent	Unless revised, then keep 5 years. In binders
Policy: Road	Superseded + 5 years	Variations of outdated policies
<b>Real Property</b>		Common Area
Acquisition/Deposition	Closed/completed + 10	supporting documents re sale, purchase
Deeds	Permanent	
Maps	Permanent	
<b>Resolutions</b>		In Binder
Current/Active	Permanent	Unless revised then keep 5 years after revised, repealed or invalid
Inactive	5 years after revised	or repealed,invalid, unenforceable
<b><u>4. FINANCE</u></b>		
<b>Audit</b>	Permanent	Indepen. auditor analysis Years 1985-1993, 1994-2001, 2002-2007, 2008-2014
<b>Budget - annual</b>	Permanent	1985-2014
Annual Financial Report	Audit + 4 years	Required by county for special tax assessments
Appropriation Limitations Prop. 4	Audit + 4 years	
<b>Claim Vouchers</b>	Audit + 4 years	Monthly bills/invoices/supporting documents 2006-2013
<b>County Financial Reports</b>		Accounts payable/receivable/deposits 2006-2015
Monthly Rev/Exp/Ledger	Audit + 4 years	
Fiscal Year End Rev/Exp/Ledger	Permanent	
<b>Credit Card</b>	Last payment + 7 years	
<b>Deposit permits</b>	Audit + 4 years	
<b>Direct charges/Annual Tax Roll</b>		County provides accounting of Direct charges for year 2006-2014
Annual tax roll statement	10 years	
Direct Charge documents	10 years	
<b>Grants</b>	Closed/completed + 4 yrs	FEMA
<b>Petty Cash</b>	Audit + 4 years	Accounting of Petty Cash flow and balance
<b>Property Tax Documents</b>	10 years	County provides accounting of district property tax
<b>State Financial Transaction Report</b>	20 years	State mandated
<b>State Mandated Reimbursements</b>	7 years	State reimbursed costs for meeting materials
<b>State Prop, 1A Mandatory Loan</b>	Audit + 4 years	One time loan to State from Special Districts
<b><u>5. HUMAN RESOURCES</u></b>		

<b>Directors</b>		
Education	Termination + 1 year	
Personal Information	Termination + 6 years	
Job Description	Superseded/Revised	
<b>Employees</b>		
Job Description	Superseded/Revised	
Payroll	Audit + 4 years	
<b>General Manager</b>		Courtney Swart, Ed White
Personal Information	Termination + 6 years	
Job Description	Superseded/Revised	
Notices/Grievances	Termination + 6 years	
<b><u>Independent Contractors</u></b>		
Consultant		Hope Leja
Contract/Scope of Work	7 years after termination	
District Engineer		George Sanders
Contract/Scope of Work	7 years after termination	
Agendas		In binder
Minutes		In binder
Resolutions		In binder
Delta Legal Correspondence		In binder
Director Information		In binder
Policy and Procedure Manual		In binder
<b>Resources:</b>		
Federal:		
1. Records and Information Management Self Evaluation Guide, National Archives and Records Administration		
2. Disposition of Federal Records: A Records Management Handbook , 2000 Web edition		
State:		
1. Records Management Handbook, CA State Archives July 21,2014		
2. Recommended General Retention Schedule for Administrative or Common Use Records for Statewide Use.		
3. Email Retention Instructions CA State SCO, April 2003		
4. General Retention Schedule for Fiscal Records CA State SCO		
5. Secretary of State Local Government Records Management Guidelines February 2006		
Local: 1. Cameron Estates CSD Record Retention Schedule 2010		