



## **Solano Local Agency Formation Commission**

675 Texas St. Ste. 6700 • Fairfield, California 94533  
(707) 439-3897  
[www.solanolafco.com](http://www.solanolafco.com)

Solano County Government Center  
Board of Supervisors Chambers  
675 Texas Street  
Fairfield, CA 94533

February 10, 2025 10:00 A.M.

**ATTENTION:** This meeting is in person and open to the public.

### **AGENDA**

**1. CALL TO ORDER AND SALUTE TO THE FLAG**

**2. OATH OF OFFICE**

Administering the Oath of Office for newly appointed Commissioner, Mayor John Carli

**3. ROLL CALL**

**4. COMMISSION OFFICER APPOINTMENTS**

Appointment of Chair (County Supervisor)  
Appointment of Vice Chair (Public Member)  
Re-appointment of Public Member – Alternate Commissioner Batchelor

**5. CHANGES AND APPROVAL OF THE AGENDA**

**6. PUBLIC COMMENT**

Opportunity for the public to speak to the Commission on any subject matter within the Commission's jurisdiction but not appearing on today's agenda.

**7. PUBLIC COMMENT ON CONSENT ITEMS**

Each speaker shall have 3 minutes to address any or all items under Consent.

**8. CONSENT ITEMS**

- A. Meeting Minutes – December 10, 2024
- B. Financial Reports – December 2024 – January 2025

**Commissioners**

John Vasquez, Chair • Nancy Shopay, Vice Chair • Mitch Mashburn • Steve Bird • John Carli

**Alternate Commissioners**

Alma Hernandez • Wanda Williams • Jack Batchelor

**Staff**

Rich Seithel, Executive Officer • Christina Love, Deputy Executive Officer • Aaron Norman, Analyst II • Tyra Hays, Project Specialist • Jeffrey Lum, Project Specialist • Mala Subramanian, Lead Legal Counsel

**9. PUBLIC HEARING**

None.

**10. BUSINESS ITEMS**

- A. LAFCO Committee Appointments for 2025** – Solano LAFCO By Laws state that the Chair may appoint committees from the membership as they see necessary. Staff recommends an ad hoc committee for the proposed FY 25/26 Budget.
- B. Fiscal Year 2024/25 Mid-Year Report** – Commission will receive a mid-year status report of Fiscal Year 2024/25 Budget with end of the year projections. Commission will also receive a status update of the Fiscal Year 2024/25 Workplan.
- C. Project No. 2025-01: Biennial Audit for Fiscal Years 2022/23 and 2023/24, James Marta & Company, LLP Audit Proposal for Services** – Request that Commission receive the Audit Proposal letter from James Marta & Company LLP and authorize the Executive Officer to sign an Engagement Agreement contract to commence work.

**11. CORRESPONDENCE**

None.

**12. EXECUTIVE OFFICER UPDATES**

The Executive Officer will briefly provide the Commission status updates on major ongoing tasks and inform the Commission of any known upcoming projects.

- Personnel: Interviews to fill vacant Office Administrator/Clerk position
- Fire District Reorganization
- Future project inquiries
  - City of Vacaville and EPS
  - City of Suisun and Plan West
  - Developer in Fairfield and EPS
  - Developer in Dixon
- 2025 Relocation
- CALAFCO

**13. CLOSED SESSION**

None.

**14. REPORT OF CLOSED SESSION**

None.

**15. ADJOURNMENT**

Materials related to an item on this agenda are available for public inspection at the LAFCO office at 675 Texas St. Ste. 6700 Fairfield, CA during normal business hours and on LAFCO's website

at [www.solanolafco.com](http://www.solanolafco.com). **Please note: LAFCO meetings are recorded and posted on the Commission's website.**

Any person who has contributed \$250 or more to a Commissioner or Alternate is obligated to disclose the contribution to the Commissioner or Alternate or LAFCO staff.

In compliance with the Americans with Disabilities Act, if you are a disabled person and you need a disability-related modification or accommodation to participate in this meeting, please contact the LAFCO staff at (707) 439-3898 by email to [clove@solanolafco.com](mailto:clove@solanolafco.com). Requests must be made as early as possible and at least two business days before the start of the meeting.

Non-confidential materials related to an item on this agenda submitted to the Commission after distribution of the agenda packet will be e-mailed to you upon request. You may request materials by emailing [clove@solanolafco.com](mailto:clove@solanolafco.com).



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### STAFF REPORT

DATE: February 10, 2025  
TO: Local Agency Formation Commission  
FROM: Rich Seithel, Executive Officer  
SUBJECT: **LAFCO Commission Officer Appointments for 2025**

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#### Recommendation:

1. APPOINT 2024 Vice Chair as 2025 Chair.
2. NOMINATE and APPOINT the Public Member with voting authority as 2025 Vice Chair.
3. RE-APPOINT Jack Batchelor as the Alternate Public Member.

#### Executive Summary:

##### Chair and Vice-Chair

Solano LAFCO By-Laws, Article III, Section 1, states:

- *The rotation of the chair is as follows: city, county, public member.*
- *The officers of the Commission shall be rotated with rotations to begin and end at the first meeting of each calendar year.*
- *The rotation of the vice-chair is staggered so that the appointed vice-chair is the member who is to be appointed as chair the following calendar year.*

In accordance with the By-Laws:

- 2024 Vice Chair Vasquez (county member) is appointed 2025 Chair, and
- The 2024 voting public member, Nancy Shopay is appointed the 2025 Vice Chair.

##### Alternate Public Member

LAFCO By-Laws Article II states that the term of office for each public member, after the initial appointments, shall be four (4) years. Public Members may be re-appointed to additional terms by the voting commissioners.

Public Member Alternate Commissioner Jack Batchelor is eligible to be reappointed until February 2029.

#### Conclusion:

2025 Chair is John Vasquez and the 2025 Vice Chair is Nancy Shopay.

Alternate Public Member Jack Batchelor should be re-appointed through February 2029.

##### Commissioners

John Vasquez, Chair • Nancy Shopay, Vice Chair • Mitch Mashburn • Steve Bird • John Carli

##### Alternate Commissioners

Alma Hernandez • Wanda Williams • Jack Batchelor

##### Staff

Rich Seithel, Executive Officer • Christina Love, Deputy Executive Officer • Aaron Norman, Analyst II • Tyra Hays, Project Specialist • Jeffrey Lum, Project Specialist • Mala Subramanian, Lead Legal Counsel



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December 9, 2024 10:00 A.M.

### **MINUTES**

(Audio record available on Solano LAFCO's website)

#### **1. CALL TO ORDER AND SALUTE TO THE FLAG**

10:00 A.M.

#### **2. ROLL CALL**

Present:

Commissioners: Ron Kott – Chair, John Vasquez – Vice Chair,  
Mitch Mashburn, Steven Bird, Nancy Shopay,  
Alternate Commissioners: Alma Hernandez, Jack Batchelor

Not Present:

Commissioners:  
Alternate Commissioners: Wanda Williams

Staff:

Rich Seithel, Executive Officer; Christina Love, Deputy Executive Officer; Aaron Norman, Analyst II; Tyra Hasdovic, Project Specialist; Jeffrey Lum, Project Specialist; Mala Subramanian, Lead Legal Counsel

#### **3. CHANGES AND APPROVAL OF THE AGENDA**

No changes.

Vice Chair Vasquez moved to approve. Commissioner Bird seconded.

AYES: Vasquez, Kott, Mashburn, Bird, Shopay  
NOES: None  
ABSENT: Williams  
ABSTAIN: None

#### **Commissioners**

Ron Kott, Chair • John Vasquez, Vice-Chair • Nancy Shopay • Mitch Mashburn • Steve Bird

#### **Alternate Commissioners**

Alma Hernandez • Wanda Williams • Jack Batchelor

#### **Staff**

Rich Seithel, Executive Officer • Christina Love, Deputy Executive Officer • Aaron Norman, Analyst II • Tova Guevara, Office Administrator/Clerk • Tyra Hays, Project Specialist • Jeffrey Lum, Project Specialist • Mala Subramanian, Lead Legal Counsel

**4. PUBLIC COMMENT**

None.

**5. PUBLIC COMMENT ON CONSENT ITEMS**

None.

**6. CONSENT ITEMS**

Vice Chair Vasquez moved to approve. Commissioner Bird seconded.

AYES: Vasquez, Kott, Mashburn, Bird, Shopay  
NOES: None  
ABSENT: Williams  
ABSTAIN: None

**7. PUBLIC HEARING**

None.

**8. BUSINESS ITEMS**

**A. Solano LAFCO Meeting Schedule 2025**

Staff presented the proposed meeting schedule for calendar year 2025 for simple motion.

AYES: Vasquez, Kott, Mashburn, Bird, Shopay  
NOES: None  
ABSENT: Williams  
ABSTAIN: None

**B. Sphere of Influence Status Report and Discussion**

Staff presented a detailed powerpoint about spheres of influence for education and discussion. Commissioners thanked staff for the presentation with few comments. No public comments.

No action required, this was an informational item.

**9. CORRESPONDENCE**

None.

**10. EXECUTIVE OFFICER UPDATES**

The Executive Officer will briefly provide the Commission status updates on major ongoing tasks and inform the Commission of any known upcoming projects.

- Personnel: new hire Jeffrey Lum as Project Specialist

- MSRs
  - SID: met with consultant and district to verify information
  - Cemetery Districts: working on gathering more information to answer questions
- Holiday Get-Together after December Meeting: immediately following meeting
- 2025 Relocation: worked with County to finalize design, and with Xfinity and Comcast BVE to ensure necessary wiring is included in the construction designs

**11. CLOSED SESSION**

None.

**12. REPORT OF CLOSED SESSION**

None.

**13. ADJOURNMENT**

11:13 A.M.

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John Vasquez, Chair  
Presiding Officer Solano Local Agency Formation  
Commission

ATTEST:

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Christina Love, Deputy Executive Officer

\*\* Solano County\*\* 01/31/25 [M O N T H L Y S T A T U S] 58% of Fiscal Year Page 1  
WED, FEB 05, 2025, 12:01 PM --req: CLOVE-----leg: GL CP--loc: EXTERNAL--job:7923309 J060-----prog: GL569 <1.16>---report id: GLSMSR01

SORT ORDER: SECTION within BUREAU within DIVISION within DEPTWNT within SUBOBJ within CATEGORY within FUND

SELECT ACCOUNT KEY: 3450

| Fund    | Fund Description               | Budget       | Adjustments | Mo Actual  | YTD Actual | Encumbrance | Balance     | Pct.  |
|---------|--------------------------------|--------------|-------------|------------|------------|-------------|-------------|-------|
| 345     | LAFCO                          |              |             |            |            |             |             |       |
| 0050    | DUE FROM OTHER FUNDS           | 0.00         | 0.00        | -60,217.57 | 371,488.83 | 0.00        | -371,488.83 | 9999% |
| 0050    | DUE FROM OTHER FUNDS           | 0.00         | 0.00        | -60,217.57 | 371,488.83 | 0.00        | -371,488.83 | 9999% |
| 1000    | SALARIES AND EMPLOYEE BENEFITS |              |             |            |            |             |             |       |
| 0001110 | SALARY/WAGES REGULAR           | 784,545.00   | 0.00        | 58,526.07  | 372,567.43 | 0.00        | 411,977.57  | 47%   |
| 0001210 | RETIREMENT-EMPLOYER            | 100,008.00   | 0.00        | 6,875.40   | 47,170.93  | 0.00        | 52,837.07   | 47%   |
| 0001212 | DEFERRED COMP-COUNTY MATC      | 780.00       | 0.00        | 55.00      | 325.00     | 0.00        | 455.00      | 42%   |
| 0001220 | FICA-EMPLOYER                  | 11,376.00    | 0.00        | 864.41     | 5,541.71   | 0.00        | 5,834.29    | 49%   |
| 0001230 | HEALTH INS-EMPLOYER            | 130,648.00   | 0.00        | 4,357.08   | 40,780.27  | 0.00        | 89,867.73   | 31%   |
| 0001231 | VISION CARE INSURANCE          | 1,028.00     | 0.00        | 45.76      | 384.78     | 0.00        | 643.22      | 37%   |
| 0001240 | COMPENSATION INSURANCE         | 4,100.00     | 0.00        | 0.00       | 3,968.97   | 0.00        | 131.03      | 97%   |
| 0001241 | LT DISABILITY INSURANCE E      | 2,658.00     | 0.00        | 172.92     | 1,476.66   | 0.00        | 1,181.34    | 56%   |
| 0001250 | UNEMPLOYMENT INSURANCE         | 1,800.00     | 0.00        | 784.79     | 945.79     | 0.00        | 854.21      | 53%   |
| 0001260 | DENTAL INS-EMPLOYER            | 7,198.00     | 0.00        | 277.20     | 2,844.00   | 0.00        | 4,354.00    | 40%   |
| 0001270 | ACCRUED LEAVE CTO PAYOFF       | 15,000.00    | 0.00        | 0.00       | 4,097.36   | 0.00        | 10,902.64   | 27%   |
| 0001290 | LIFE INSURANCE-EMPLOYER        | 5,959.00     | 0.00        | 243.24     | 1,819.31   | 0.00        | 4,139.69    | 31%   |
| 1000    | SALARIES AND EMPLOYEE BEN      | 1,065,100.00 | 0.00        | 72,201.87  | 481,922.21 | 0.00        | 583,177.79  | 45%   |
| 2000    | SERVICES AND SUPPLIES          |              |             |            |            |             |             |       |
| 0002021 | COMMUNICATION-TELEPHONE S      | 1,000.00     | 0.00        | 95.84      | 516.40     | 0.00        | 483.60      | 52%   |
| 0002026 | CELL PHONE ALLOWANCE           | 2,100.00     | 0.00        | 150.00     | 1,012.50   | 0.00        | 1,087.50    | 48%   |
| 0002028 | TELEPHONE SERVICES             | 9,720.00     | 0.00        | 458.27     | 2,986.90   | 0.00        | 6,733.10    | 31%   |
| 0002051 | LIABILITY INSURANCE            | 9,089.00     | 0.00        | 0.00       | 8,458.13   | 0.00        | 630.87      | 93%   |
| 0002140 | MAINTENANCE-BLDGS & IMPRO      | 500.00       | 0.00        | 0.00       | 102.68     | 0.00        | 397.32      | 21%   |
| 0002170 | MEMBERSHIPS                    | 11,700.00    | 0.00        | 0.00       | 10,107.00  | 0.00        | 1,593.00    | 86%   |
| 0002180 | BOOKS & SUBSCRIPTIONS          | 500.00       | 0.00        | 0.00       | 0.00       | 0.00        | 500.00      |       |
| 0002200 | OFFICE EXPENSE                 | 8,760.00     | 0.00        | 287.02     | 2,931.51   | 0.00        | 5,828.49    | 33%   |
| 0002201 | EQUIPMENT UNDER \$1,500        | 3,000.00     | 0.00        | 164.34     | 294.06     | 0.00        | 2,705.94    | 10%   |
| 0002202 | CONT ASSETS COMPUTER RELA      | 7,500.00     | 0.00        | 1,512.58   | 1,512.58   | 1,512.58    | 4,474.84    | 40%   |



SELECT ACCOUNT KEY: 3450

| Fund | Fund Description               | Object Description                 | Budget     | Adjustments | Mo Actual | YTD Actual | Encumbrance | Balance    | Pct.  |
|------|--------------------------------|------------------------------------|------------|-------------|-----------|------------|-------------|------------|-------|
| 345  | LAFCO                          | =====                              |            |             |           |            |             |            |       |
|      |                                | 0002204 COMPUTER RELATED ITEMS:<\$ | 1,350.00   | 0.00        | 0.00      | 0.00       | 0.00        | 1,350.00   |       |
|      |                                | 0002205 POSTAGE                    | 600.00     | 0.00        | 0.00      | 6.05       | 0.00        | 593.95     | 1%    |
|      |                                | 0002235 ACCOUNTING & FINANCIAL SE  | 35,000.00  | 0.00        | 0.00      | 1,844.74   | 0.00        | 33,155.26  | 5%    |
|      |                                | 0002239 LEGAL SERVICE              | 15,000.00  | 0.00        | 1,139.00  | 10,942.66  | 0.00        | 4,057.34   | 73%   |
|      |                                | 0002245 CONTRACTED SERVICES        | 90,000.00  | 0.00        | 0.00      | 0.00       | 0.00        | 90,000.00  |       |
|      |                                | 0002250 OTHER PROFESSIONAL SERVIC  | 18,400.00  | 0.00        | 464.18    | 16,025.28  | 0.00        | 2,374.72   | 87%   |
|      |                                | 0002266 CENTRAL DATA PROCESSING S  | 62,000.00  | 0.00        | 0.00      | 36,896.57  | 0.00        | 25,103.43  | 60%   |
|      |                                | 0002271 SOFTWARE SUBSCRIPTION/SBI  | 4,200.00   | 0.00        | 400.37    | 1,375.37   | 0.00        | 2,824.63   | 33%   |
|      |                                | 0002280 PUBLICATIONS AND LEGAL NO  | 1,000.00   | 0.00        | 0.00      | 522.81     | 0.00        | 477.19     | 52%   |
|      |                                | 0002285 LEASE EXPENSE-COPIERS/MFD  | 0.00       | 0.00        | 0.00      | 907.09     | 0.00        | -907.09    | 9999% |
|      |                                | 0002310 EDUCATION & TRAINING       | 12,550.00  | 0.00        | 0.00      | 3,600.00   | 0.00        | 8,950.00   | 29%   |
|      |                                | 0002335 TRAVEL EXPENSE             | 8,000.00   | 0.00        | 0.00      | 4,023.35   | 0.00        | 3,976.65   | 50%   |
|      |                                | 0002339 MANAGEMENT BUSINESS EXPEN  | 2,000.00   | 0.00        | 118.72    | 998.06     | 0.00        | 1,001.94   | 50%   |
|      |                                | 0002354 CAR ALLOWANCE              | 7,900.00   | 0.00        | 600.00    | 4,350.00   | 0.00        | 3,550.00   | 55%   |
|      |                                | 0002355 PERSONAL MILEAGE           | 0.00       | 0.00        | 0.00      | 517.24     | 0.00        | -517.24    | 9999% |
| 2000 | SERVICES AND SUPPLIES          |                                    | 311,869.00 | 0.00        | 5,390.32  | 109,930.98 | 1,512.58    | 200,425.44 | 36%   |
| 3000 | OTHER CHARGES                  |                                    |            |             |           |            |             |            |       |
|      |                                | 0003233 LEASE EXPENSE - LT LEASE-  | 34,000.00  | 0.00        | 0.00      | 0.00       | 0.00        | 34,000.00  |       |
|      |                                | 0003235 LEASE EXPENSE - LT LEASE-  | 11,000.00  | 0.00        | 1,825.86  | 4,883.46   | 0.00        | 6,116.54   | 44%   |
| 3000 | OTHER CHARGES                  |                                    | 45,000.00  | 0.00        | 1,825.86  | 4,883.46   | 0.00        | 40,116.54  | 11%   |
| 9200 | LICENSES, PERMITS & FRANCHISE  |                                    |            |             |           |            |             |            |       |
|      |                                | 0009229 LICENSES & PERMITS-OTHER   | 50,000.00  | 0.00        | 35,500.00 | 35,500.00  | 0.00        | 14,500.00  | 71%   |
| 9200 | LICENSES, PERMITS & FRANCI     |                                    | 50,000.00  | 0.00        | 35,500.00 | 35,500.00  | 0.00        | 14,500.00  | 71%   |
| 9400 | REVENUE FROM USE OF MONEY/PROP |                                    |            |             |           |            |             |            |       |
|      |                                | 0009401 INTEREST INCOME            | 10,000.00  | 0.00        | 19,200.48 | 36,488.90  | 0.00        | -26,488.90 | 365%  |
| 9400 | REVENUE FROM USE OF MONEY      |                                    | 10,000.00  | 0.00        | 19,200.48 | 36,488.90  | 0.00        | -26,488.90 | 365%  |

\*\* Solano County\*\* 01/31/25 [M O N T H L Y S T A T U S] 58% of Fiscal Year Page 3  
 WED, FEB 05, 2025, 12:01 PM --req: CLOVE-----leg: GL CP--loc: EXTERNAL--job:7923309 J060-----prog: GL569 <1.16>---report id: GLSMSR01

SORT ORDER: SECTION within BUREAU within DIVISION within DEPTWMT within SUBOBJ within CATEGORY within FUND  
 SELECT ACCOUNT KEY: 3450

| Fund    | Fund Description           | Object Description | Budget       | Adjustments | Mo Actual  | YTD Actual   | Encumbrance | Balance    | Pct. |
|---------|----------------------------|--------------------|--------------|-------------|------------|--------------|-------------|------------|------|
| 345     | LAFCO                      |                    |              |             |            |              |             |            |      |
| 9500    | INTERGOVERNMENTAL REVENUES |                    |              |             |            |              |             |            |      |
| 0009511 | OTHER GOVERNMENTAL AGENCI  |                    | 951,963.00   | 0.00        | 0.00       | 951,963.00   | 0.00        | 0.00       | 100% |
| 9500    | INTERGOVERNMENTAL REVENUE  |                    | 951,963.00   | 0.00        | 0.00       | 951,963.00   | 0.00        | 0.00       | 100% |
|         | Total Revenue              |                    | 1,011,963.00 | 0.00        | 54,700.48  | 1,023,951.90 | 0.00        | -11,988.90 | 101% |
|         | Total Expense              |                    | 1,421,969.00 | 0.00        | 79,418.05  | 596,736.65   | 1,512.58    | 823,719.77 | 42%  |
|         |                            |                    |              |             | -24,717.57 | 427,215.25   |             |            |      |

\*\* Solano County\*\* 01/31/25 [M O N T H L Y D E T A I L] 58% of Fiscal Year Page 1  
 WED, FEB 05, 2025, 12:02 PM --req: CLOVE-----leg: GL CP--loc: EXTERNAL--job:7923311 J061-----prog: GL571 <1.13>---report id: GLMDET01

SORT ORDER: SUBOBJ within CATEGORY within KEY within DEPTMNT within FUND

SELECT ACCOUNT KEY: 3450

| Fund    | Fund Description               | Dept.       | Ref.     | Date     | AutoID | Job | Dept. Description | Key  | Key Description | Actual     | Encumbrance | Balance | Pct. |
|---------|--------------------------------|-------------|----------|----------|--------|-----|-------------------|------|-----------------|------------|-------------|---------|------|
| 345     | LAFCO                          | 3450        | LAFCO    |          |        |     |                   | 3450 | LAFCO           |            |             |         |      |
| 0050    | DUE FROM OTHER FUNDS           |             |          |          |        |     |                   |      |                 |            |             |         |      |
| 0001025 | INTRAFUND CLEARING             |             |          |          |        |     |                   |      |                 |            |             |         |      |
|         | AutoID: JV027570               | Job: 78     | 01/01/25 | 25005021 | -      | JE  |                   |      |                 | -406.08    |             |         |      |
|         | AutoID: IA25202                | Job: 78     | 01/01/25 | 25005086 | -      | JE  |                   |      |                 | 19,606.56  |             |         |      |
|         | AutoID: AP156314               | Job: 786649 | 01/07/25 | TTLOH    | -      | OH  |                   |      |                 | -2,054.63  |             |         |      |
|         | AutoID: JV027455               | Job: 78     | 01/09/25 | 25004754 | -      | JE  |                   |      |                 | -14.72     |             |         |      |
|         | AutoID: JV027431               | Job: 78     | 01/10/25 | PSDATA   | -      | JE  |                   |      |                 | -37,449.12 |             |         |      |
|         | AutoID: AP157207               | Job: 78799  | 01/14/25 | TTLOH    | -      | OH  |                   |      |                 | -912.93    |             |         |      |
|         | AutoID: AP157223               | Job: 78799  | 01/14/25 | TTLOH    | -      | OH  |                   |      |                 | -1,139.00  |             |         |      |
|         | AutoID: JV027508               | Job: 78     | 01/16/25 | 25004816 | -      | JE  |                   |      |                 | -95.84     |             |         |      |
|         | AutoID: JV027538               | Job: 78     | 01/21/25 | 25004915 | -      | JE  |                   |      |                 | -449.46    |             |         |      |
|         | AutoID: AP157984               | Job: 78932  | 01/21/25 | TTLOH    | -      | OH  |                   |      |                 | -274.01    |             |         |      |
|         | AutoID: AP158486               | Job: 78998  | 01/23/25 | TTLOH    | -      | OH  |                   |      |                 | -13.01     |             |         |      |
|         | AutoID: JV027562               | Job: 78     | 01/24/25 | PSDATA   | -      | JE  |                   |      |                 | -35,502.75 |             |         |      |
|         | AutoID: JV027643               | Job: 79     | 01/28/25 | 25005246 | -      | JE  |                   |      |                 | -1,512.58  |             |         |      |
| 0001025 | INTRAFUND CLEARING             |             |          |          |        |     |                   |      |                 |            |             |         |      |
| 0050    | DUE FROM OTHER FUNDS           |             |          |          |        |     |                   |      |                 |            |             |         |      |
| 1000    | SALARIES AND EMPLOYEE BENEFITS |             |          |          |        |     |                   |      |                 |            |             |         |      |
| 0001110 | SALARY/WAGES REGULAR           |             |          |          |        |     |                   |      |                 |            |             |         |      |
|         | PeopleSoft Payroll Postin      | 01/10/25    | PSDATA   | -        | JE     |     |                   |      |                 | 29,983.72  |             |         |      |
|         | PeopleSoft Payroll Postin      | 01/24/25    | PSDATA   | -        | JE     |     |                   |      |                 | 28,542.35  |             |         |      |
| 0001110 | SALARY/WAGES REGULAR           |             |          |          |        |     |                   |      |                 |            |             |         |      |
|         | PeopleSoft Payroll Postin      | 01/10/25    | PSDATA   | -        | JE     |     |                   |      |                 | 372,567.43 |             |         |      |
| 0001210 | RETIREMENT-EMPLOYER            |             |          |          |        |     |                   |      |                 |            |             |         |      |
|         | PeopleSoft Payroll Postin      | 01/10/25    | PSDATA   | -        | JE     |     |                   |      |                 | 40,295.53  |             |         |      |
|         | PeopleSoft Payroll Postin      | 01/24/25    | PSDATA   | -        | JE     |     |                   |      |                 | 3,496.65   |             |         |      |
|         | PeopleSoft Payroll Postin      | 01/24/25    | PSDATA   | -        | JE     |     |                   |      |                 | 3,378.75   |             |         |      |
| 0001210 | RETIREMENT-EMPLOYER            |             |          |          |        |     |                   |      |                 |            |             |         |      |
|         | PeopleSoft Payroll Postin      | 01/10/25    | PSDATA   | -        | JE     |     |                   |      |                 | 47,170.93  |             |         |      |
| 0001212 | DEFERRED COMP-COUNTY MATCH     |             |          |          |        |     |                   |      |                 |            |             |         |      |
|         | PeopleSoft Payroll Postin      | 01/10/25    | PSDATA   | -        | JE     |     |                   |      |                 | 270.00     |             |         |      |
|         | PeopleSoft Payroll Postin      | 01/24/25    | PSDATA   | -        | JE     |     |                   |      |                 | 30.00      |             |         |      |
|         | PeopleSoft Payroll Postin      | 01/24/25    | PSDATA   | -        | JE     |     |                   |      |                 | 25.00      |             |         |      |

SORT ORDER: SUBOBJ within CATEGORY within KEY within DEPTWNT within FUND

SELECT ACCOUNT KEY: 3450

| Fund    | Fund Description                               | Dept. | Dept. Description | Key  | Key Description | Actual    | Encumbrance | Balance   | Pct. |
|---------|--|-------|-------------------|------|-----------------|-----------|-------------|-----------|------|
| 345     | LAFCO  | 3450  | LAFCO             | 3450 | LAFCO           |           |             |           |      |
| 0001212 | DEFERRED COMP-COUNTY MATCH                     |       |                   | 0.00 |                 | 325.00    | 0.00        | 455.00    | 42%  |
| 0001220 | FICA-EMPLOYER                                  |       | 11,376.00         | 0.00 |                 | 4,677.30  | 0.00        | 6,698.70  | 41%  |
|         | PeopleSoft Payroll Postin 01/10/25 PSDATA - JE |       |                   |      |                 | 437.08    |             |           |      |
|         | PeopleSoft Payroll Postin 01/24/25 PSDATA - JE |       |                   |      |                 | 427.33    |             |           |      |
| 0001220 | FICA-EMPLOYER                                  |       | 11,376.00         | 0.00 |                 | 5,541.71  | 0.00        | 5,834.29  | 49%  |
| 0001230 | HEALTH INS-EMPLOYER                            |       | 130,648.00        | 0.00 |                 | 36,423.19 | 0.00        | 94,224.81 | 28%  |
|         | PeopleSoft Payroll Postin 01/10/25 PSDATA - JE |       |                   |      |                 | 2,176.88  |             |           |      |
|         | PeopleSoft Payroll Postin 01/24/25 PSDATA - JE |       |                   |      |                 | 2,180.20  |             |           |      |
| 0001230 | HEALTH INS-EMPLOYER                            |       | 130,648.00        | 0.00 |                 | 40,780.27 | 0.00        | 89,867.73 | 31%  |
| 0001231 | VISION CARE INSURANCE                          |       | 1,028.00          | 0.00 |                 | 339.02    | 0.00        | 688.98    | 33%  |
|         | PeopleSoft Payroll Postin 01/10/25 PSDATA - JE |       |                   |      |                 | 19.58     |             |           |      |
|         | PeopleSoft Payroll Postin 01/24/25 PSDATA - JE |       |                   |      |                 | 26.18     |             |           |      |
| 0001231 | VISION CARE INSURANCE                          |       | 1,028.00          | 0.00 |                 | 384.78    | 0.00        | 643.22    | 37%  |
| 0001240 | COMPENSATION INSURANCE                         |       | 4,100.00          | 0.00 |                 | 3,968.97  | 0.00        | 131.03    | 97%  |
| 0001240 | COMPENSATION INSURANCE                         |       | 4,100.00          | 0.00 |                 | 3,968.97  | 0.00        | 131.03    | 97%  |
| 0001241 | LT DISABILITY INSURANCE ER                     |       | 2,658.00          | 0.00 |                 | 1,303.74  | 0.00        | 1,354.26  | 49%  |
|         | PeopleSoft Payroll Postin 01/10/25 PSDATA - JE |       |                   |      |                 | 86.46     |             |           |      |
|         | PeopleSoft Payroll Postin 01/24/25 PSDATA - JE |       |                   |      |                 | 86.46     |             |           |      |
| 0001241 | LT DISABILITY INSURANCE ER                     |       | 2,658.00          | 0.00 |                 | 1,476.66  | 0.00        | 1,181.34  | 56%  |
| 0001250 | UNEMPLOYMENT INSURANCE                         |       | 1,800.00          | 0.00 |                 | 161.00    | 0.00        | 1,639.00  | 9%   |
|         | PeopleSoft Payroll Postin 01/10/25 PSDATA - JE |       |                   |      |                 | 633.23    |             |           |      |
|         | PeopleSoft Payroll Postin 01/24/25 PSDATA - JE |       |                   |      |                 | 151.56    |             |           |      |

\*\* Solano County\*\* 01/31/25 [M O N T H L Y D E T A I L] 58% of Fiscal Year Page 3  
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SORT ORDER: SUBOBJ within CATEGORY within KEY within DEPTWNT within FUND

SELECT ACCOUNT KEY: 3450

| Fund    | Fund Description                                 | Dept. | Date | Ref. | Budget       | Adjustments | Key  | Key Description | Actual     | Encumbrance | Balance    | Pct. |
|---------|--|-------|------|------|--------------|-------------|------|-----------------|------------|-------------|------------|------|
| 345     | LAFCO  | 3450  |      |      | LAFCO        |             | 3450 | LAFCO           |            |             |            |      |
| 0001250 | UNEMPLOYMENT INSURANCE                           |       |      |      | 1,800.00     | 0.00        |      |                 | 945.79     | 0.00        | 854.21     | 53%  |
| 0001260 | DENTAL INS-EMPLOYER                              |       |      |      | 7,198.00     | 0.00        |      |                 | 2,566.80   | 0.00        | 4,631.20   | 36%  |
|         | PeopleSoft Payroll Postin 01/10/25 PSDATA - JE   |       |      |      |              |             |      |                 | 88.90      |             |            |      |
|         | PeopleSoft Payroll Postin 01/24/25 PSDATA - JE   |       |      |      |              |             |      |                 | 188.30     |             |            |      |
| 0001260 | DENTAL INS-EMPLOYER                              |       |      |      | 7,198.00     | 0.00        |      |                 | 2,844.00   | 0.00        | 4,354.00   | 40%  |
| 0001270 | ACCRUED LEAVE CTO PAYOFF                         |       |      |      | 15,000.00    | 0.00        |      |                 | 4,097.36   | 0.00        | 10,902.64  | 27%  |
| 0001270 | ACCRUED LEAVE CTO PAYOFF                         |       |      |      | 15,000.00    | 0.00        |      |                 | 4,097.36   | 0.00        | 10,902.64  | 27%  |
| 0001290 | LIFE INSURANCE-EMPLOYER                          |       |      |      | 5,959.00     | 0.00        |      |                 | 1,576.07   | 0.00        | 4,382.93   | 26%  |
|         | PeopleSoft Payroll Postin 01/10/25 PSDATA - JE   |       |      |      |              |             |      |                 | 121.62     |             |            |      |
|         | PeopleSoft Payroll Postin 01/24/25 PSDATA - JE   |       |      |      |              |             |      |                 | 121.62     |             |            |      |
| 0001290 | LIFE INSURANCE-EMPLOYER                          |       |      |      | 5,959.00     | 0.00        |      |                 | 1,819.31   | 0.00        | 4,139.69   | 31%  |
| 1000    | SALARIES AND EMPLOYEE BENEFITS                   |       |      |      | 1,065,100.00 | 0.00        |      |                 | 481,922.21 | 0.00        | 583,177.79 | 45%  |
| 2000    | SERVICES AND SUPPLIES                            |       |      |      |              |             |      |                 |            |             |            |      |
| 0002021 | COMMUNICATION-TELEPHONE SYSTEM                   |       |      |      | 1,000.00     | 0.00        |      |                 | 420.56     | 0.00        | 579.44     | 42%  |
|         | COMM Billing - December 2 01/16/25 25004816 - JE |       |      |      |              |             |      |                 | 95.84      |             |            |      |
| 0002021 | COMMUNICATION-TELEPHONE SYSTEM                   |       |      |      | 1,000.00     | 0.00        |      |                 | 516.40     | 0.00        | 483.60     | 52%  |
| 0002026 | CELL PHONE ALLOWANCE                             |       |      |      | 2,100.00     | 0.00        |      |                 | 862.50     | 0.00        | 1,237.50   | 41%  |
|         | PeopleSoft Payroll Postin 01/10/25 PSDATA - JE   |       |      |      |              |             |      |                 | 75.00      |             |            |      |
|         | PeopleSoft Payroll Postin 01/24/25 PSDATA - JE   |       |      |      |              |             |      |                 | 75.00      |             |            |      |
| 0002026 | CELL PHONE ALLOWANCE                             |       |      |      | 2,100.00     | 0.00        |      |                 | 1,012.50   | 0.00        | 1,087.50   | 48%  |
| 0002028 | TELEPHONE SERVICES                               |       |      |      | 9,720.00     | 0.00        |      |                 | 2,528.63   | 0.00        | 7,191.37   | 26%  |
|         | COMCAST ACCT:708824085 1 01/07/25 859289 - OH    |       |      |      |              |             |      |                 | 250.95     |             |            |      |
|         | COMCAST A:8155 30 030 191 01/07/25 859290 - OH   |       |      |      |              |             |      |                 | 207.32     |             |            |      |

SORT ORDER: SUBOBJ within CATEGORY within KEY within DEPTMNT within FUND

SELECT ACCOUNT KEY: 3450

| Fund    | Fund Description                                 | Dept. | Ref.  | Date | Budget    | Adjustments | Actual    | Encumbrance | Balance  | Pct. |
|---------|--|-------|-------|------|-----------|-------------|-----------|-------------|----------|------|
| 345     | LAFCO  | 3450  | LAFCO |      | 9,720.00  | 0.00        | 2,986.90  | 0.00        | 6,733.10 | 31%  |
| 0002028 | TELEPHONE SERVICES                               |       |       |      |           |             |           |             |          |      |
| 0002051 | LIABILITY INSURANCE                              |       |       |      | 9,089.00  | 0.00        | 8,458.13  | 0.00        | 630.87   | 93%  |
| 0002051 | LIABILITY INSURANCE                              |       |       |      | 9,089.00  | 0.00        | 8,458.13  | 0.00        | 630.87   | 93%  |
| 0002140 | MAINTENANCE-BLDGS & IMPROVE                      |       |       |      | 500.00    | 0.00        | 102.68    | 0.00        | 397.32   | 21%  |
| 0002140 | MAINTENANCE-BLDGS & IMPROVE                      |       |       |      | 500.00    | 0.00        | 102.68    | 0.00        | 397.32   | 21%  |
| 0002170 | MEMBERSHIPS                                      |       |       |      | 11,700.00 | 0.00        | 10,107.00 | 0.00        | 1,593.00 | 86%  |
| 0002170 | MEMBERSHIPS                                      |       |       |      | 11,700.00 | 0.00        | 10,107.00 | 0.00        | 1,593.00 | 86%  |
| 0002180 | BOOKS & SUBSCRIPTIONS                            |       |       |      | 500.00    | 0.00        | 0.00      | 0.00        | 500.00   |      |
| 0002180 | BOOKS & SUBSCRIPTIONS                            |       |       |      | 500.00    | 0.00        | 0.00      | 0.00        | 500.00   |      |
| 0002200 | OFFICE EXPENSE                                   |       |       |      | 8,760.00  | 0.00        | 2,644.49  | 0.00        | 6,115.51 | 30%  |
|         | UBEO BUSINESS S ACCT: SL1 01/21/25 4756116 - OH  |       |       |      |           |             | 274.01    |             |          |      |
|         | ODP BUSINESS SO ACCT: 895 01/23/25 859923 - OH   |       |       |      |           |             | 13.01     |             |          |      |
| 0002200 | OFFICE EXPENSE                                   |       |       |      | 8,760.00  | 0.00        | 2,931.51  | 0.00        | 5,828.49 | 33%  |
| 0002201 | EQUIPMENT UNDER \$1,500                          |       |       |      | 3,000.00  | 0.00        | 129.72    | 0.00        | 2,870.28 | 4%   |
|         | US BANK A:4246 0445 5569 01/07/25 859288 - OH    |       |       |      |           |             | 164.34    |             |          |      |
| 0002201 | EQUIPMENT UNDER \$1,500                          |       |       |      | 3,000.00  | 0.00        | 294.06    | 0.00        | 2,705.94 | 10%  |
| 0002202 | CONT ASSETS COMPUTER RELATED                     |       |       |      | 7,500.00  | 0.00        | 0.00      | 1,512.58    | 5,987.42 | 20%  |
|         | OCT NOV DEC 2024 RESALE E 01/28/25 25005246 - JE |       |       |      |           |             | 1,512.58  |             |          |      |
| 0002202 | CONT ASSETS COMPUTER RELATED                     |       |       |      | 7,500.00  | 0.00        | 1,512.58  | 1,512.58    | 4,474.84 | 40%  |
| 0002204 | COMPUTER RELATED ITEMS: <\$500                   |       |       |      | 1,350.00  | 0.00        | 0.00      | 0.00        | 1,350.00 |      |

SORT ORDER: SUBOBJ within CATEGORY within KEY within DEPTMNT within FUND

SELECT ACCOUNT KEY: 3450

| Fund    | Fund Description                                 | Dept. | Dept. Description | Key  | Key Description | Actual | Encumbrance | Balance   | Pct. |
|---------|--|-------|-------------------|------|-----------------|--------|-------------|-----------|------|
| 345     | LAFCO  | 3450  | LAFCO             | 3450 | LAFCO           | 0.00   | 0.00        | 1,350.00  |      |
| 0002204 | COMPUTER RELATED ITEMS:<\$500                    |       | 1,350.00          | 0.00 | 0.00            | 0.00   | 0.00        | 1,350.00  |      |
| 0002205 | POSTAGE  |       | 600.00            | 0.00 | 6.05            | 0.00   | 0.00        | 593.95    | 1%   |
| 0002205 | POSTAGE  |       | 600.00            | 0.00 | 6.05            | 0.00   | 0.00        | 593.95    | 1%   |
| 0002235 | ACCOUNTING & FINANCIAL SERVICE                   |       | 35,000.00         | 0.00 | 1,844.74        | 0.00   | 0.00        | 33,155.26 | 5%   |
| 0002235 | ACCOUNTING & FINANCIAL SERVICE                   |       | 35,000.00         | 0.00 | 1,844.74        | 0.00   | 0.00        | 33,155.26 | 5%   |
| 0002239 | LEGAL SERVICE                                    |       | 15,000.00         | 0.00 | 9,803.66        | 0.00   | 0.00        | 5,196.34  | 65%  |
|         | BEST BEST & KRI SVCS MATT 01/14/25 1016729 - OH  |       |                   |      | 1,139.00        |        |             |           |      |
| 0002239 | LEGAL SERVICE                                    |       | 15,000.00         | 0.00 | 10,942.66       | 0.00   | 0.00        | 4,057.34  | 73%  |
| 0002245 | CONTRACTED SERVICES                              |       | 90,000.00         | 0.00 | 0.00            | 0.00   | 0.00        | 90,000.00 |      |
| 0002245 | CONTRACTED SERVICES                              |       | 90,000.00         | 0.00 | 0.00            | 0.00   | 0.00        | 90,000.00 |      |
| 0002250 | OTHER PROFESSIONAL SERVICES                      |       | 18,400.00         | 0.00 | 15,561.10       | 0.00   | 0.00        | 2,838.90  | 85%  |
|         | CALPERS JAN-25 01/09/25 25004754 - JE            |       |                   |      | 14.72           |        |             |           |      |
|         | OCT CAMS LAFCO MAPCHECK S 01/21/25 25004915 - JE |       |                   |      | 449.46          |        |             |           |      |
| 0002250 | OTHER PROFESSIONAL SERVICES                      |       | 18,400.00         | 0.00 | 16,025.28       | 0.00   | 0.00        | 2,374.72  | 87%  |
| 0002266 | CENTRAL DATA PROCESSING SVCE                     |       | 62,000.00         | 0.00 | 36,896.57       | 0.00   | 0.00        | 25,103.43 | 60%  |
| 0002266 | CENTRAL DATA PROCESSING SVCE                     |       | 62,000.00         | 0.00 | 36,896.57       | 0.00   | 0.00        | 25,103.43 | 60%  |
| 0002271 | SOFTWARE SUBSCRIPTION/SBITA ST                   |       | 4,200.00          | 0.00 | 975.00          | 0.00   | 0.00        | 3,225.00  | 23%  |
|         | US BANK A:4246 0445 5569 01/07/25 859288 - OH    |       |                   |      | 400.37          |        |             |           |      |
| 0002271 | SOFTWARE SUBSCRIPTION/SBITA ST                   |       | 4,200.00          | 0.00 | 1,375.37        | 0.00   | 0.00        | 2,824.63  | 33%  |
| 0002280 | PUBLICATIONS AND LEGAL NOTICES                   |       | 1,000.00          | 0.00 | 522.81          | 0.00   | 0.00        | 477.19    | 52%  |

SORT ORDER: SUBOBJ within CATEGORY within KEY within DEPTMNT within FUND

SELECT ACCOUNT KEY: 3450

| Fund    | Fund Description                               | Dept. | Date  | Ref. | Budget     | Adjustments | Actual     | Encumbrance | Balance    | Pct.  |
|---------|--|-------|-------|------|------------|-------------|------------|-------------|------------|-------|
| 345     | LAFCO  | 3450  | LAFCO |      | 1,000.00   | 0.00        | 522.81     | 0.00        | 477.19     | 52%   |
| 0002280 | PUBLICATIONS AND LEGAL NOTICES                 |       |       |      |            |             |            |             |            |       |
| 0002285 | LEASE EXPENSE-COPIERS/MFD'S ST                 |       |       |      | 0.00       | 0.00        | 907.09     | 0.00        | -907.09    | 9999% |
| 0002285 | LEASE EXPENSE-COPIERS/MFD'S ST                 |       |       |      | 0.00       | 0.00        | 907.09     | 0.00        | -907.09    | 9999% |
| 0002310 | EDUCATION & TRAINING                           |       |       |      | 12,550.00  | 0.00        | 3,600.00   | 0.00        | 8,950.00   | 29%   |
| 0002310 | EDUCATION & TRAINING                           |       |       |      | 12,550.00  | 0.00        | 3,600.00   | 0.00        | 8,950.00   | 29%   |
| 0002335 | TRAVEL EXPENSE                                 |       |       |      | 8,000.00   | 0.00        | 4,023.35   | 0.00        | 3,976.65   | 50%   |
| 0002335 | TRAVEL EXPENSE                                 |       |       |      | 8,000.00   | 0.00        | 4,023.35   | 0.00        | 3,976.65   | 50%   |
| 0002339 | MANAGEMENT BUSINESS EXPENSE                    |       |       |      | 2,000.00   | 0.00        | 879.34     | 0.00        | 1,120.66   | 44%   |
|         | US BANK A:4246 0445 5569 01/07/25 859288 - OH  |       |       |      |            |             | 118.72     |             |            |       |
| 0002339 | MANAGEMENT BUSINESS EXPENSE                    |       |       |      | 2,000.00   | 0.00        | 998.06     | 0.00        | 1,001.94   | 50%   |
| 0002354 | CAR ALLOWANCE                                  |       |       |      | 7,900.00   | 0.00        | 3,750.00   | 0.00        | 4,150.00   | 47%   |
|         | PeopleSoft Payroll Postin 01/10/25 PSDATA - JE |       |       |      |            |             | 300.00     |             |            |       |
|         | PeopleSoft Payroll Postin 01/24/25 PSDATA - JE |       |       |      |            |             | 300.00     |             |            |       |
| 0002354 | CAR ALLOWANCE                                  |       |       |      | 7,900.00   | 0.00        | 4,350.00   | 0.00        | 3,550.00   | 55%   |
| 0002355 | PERSONAL MILEAGE                               |       |       |      | 0.00       | 0.00        | 517.24     | 0.00        | -517.24    | 9999% |
| 0002355 | PERSONAL MILEAGE                               |       |       |      | 0.00       | 0.00        | 517.24     | 0.00        | -517.24    | 9999% |
| 2000    | SERVICES AND SUPPLIES                          |       |       |      | 311,869.00 | 0.00        | 109,930.98 | 1,512.58    | 200,425.44 | 36%   |
| 3000    | OTHER CHARGES                                  |       |       |      |            |             |            |             |            |       |
| 0003233 | LEASE EXPENSE - LT LEASE-BLDG                  |       |       |      | 34,000.00  | 0.00        | 0.00       | 0.00        | 34,000.00  |       |
| 0003233 | LEASE EXPENSE - LT LEASE-BLDG                  |       |       |      | 34,000.00  | 0.00        | 0.00       | 0.00        | 34,000.00  |       |
| 0003235 | LEASE EXPENSE - LT LEASE-CP,MF                 |       |       |      | 11,000.00  | 0.00        | 3,057.60   | 0.00        | 7,942.40   | 28%   |
|         | UBEO WEST LLC AGREE:020-1 01/07/25 859291 - OH |       |       |      |            |             | 912.93     |             |            |       |
|         | UBEO WEST LLC AGREE:020-1 01/14/25 859600 - OH |       |       |      |            |             | 912.93     |             |            |       |



\*\* Solano County\*\* 01/31/25 [M O N T H L Y D E T A I L] 58% of Fiscal Year Page 7  
 WED, FEB 05, 2025, 12:02 PM --req: CLOVE-----leg: GL CP--loc: EXTERNAL--job:7923311 J061-----prog: GL571 <1.13>---report id: GLMDET01

SELECT ACCOUNT KEY: 3450

| Fund                 | Fund Description                                 | Dept.    | Dept. Description | Key          | Key Description | Actual       | Encumbrance | Balance    | Pct. |
|----------------------|--|----------|-------------------|--------------|-----------------|--------------|-------------|------------|------|
| 345                  | LAFCO  | 3450     | LAFCO             | 3450         | LAFCO           |              |             |            |      |
| Object               | Description                                      | Date     | Ref.              | Budget       | Adjustments     | Actual       | Encumbrance | Balance    | Pct. |
| 0003235              | LEASE EXPENSE - LT LEASE-CP,MF                   |          |                   | 11,000.00    | 0.00            | 4,883.46     | 0.00        | 6,116.54   | 44%  |
| 3000                 | OTHER CHARGES                                    |          |                   | 45,000.00    | 0.00            | 4,883.46     | 0.00        | 40,116.54  | 11%  |
| 9200                 | LICENSES, PERMITS & FRANCHISE                    |          |                   |              |                 |              |             |            |      |
| 0009229              | LICENSES & PERMITS-OTHER                         |          |                   | 50,000.00    | 0.00            | 0.00         | 0.00        | 50,000.00  |      |
|                      | COMPLETED PROJECTS-5                             | 01/09/25 | 25004667 - JE     |              |                 | 35,500.00    |             |            |      |
| 0009229              | LICENSES & PERMITS-OTHER                         |          |                   | 50,000.00    | 0.00            | 35,500.00    | 0.00        | 14,500.00  | 71%  |
| 9200                 | LICENSES, PERMITS & FRANCHISE                    |          |                   | 50,000.00    | 0.00            | 35,500.00    | 0.00        | 14,500.00  | 71%  |
| 9400                 | REVENUE FROM USE OF MONEY/PROP                   |          |                   |              |                 |              |             |            |      |
| 0009401              | INTEREST INCOME                                  |          |                   | 10,000.00    | 0.00            | 17,288.42    | 0.00        | -7,288.42  | 173% |
|                      | 2425 Q2 TreasFees INTAPP3 01/01/25 25005021 - JE |          |                   |              |                 | -406.08      |             |            |      |
|                      | Oct - Dec 2024 Int Apprtn 01/01/25 25005086 - JE |          |                   |              |                 | 19,606.56    |             |            |      |
| 0009401              | INTEREST INCOME                                  |          |                   | 10,000.00    | 0.00            | 36,488.90    | 0.00        | -26,488.90 | 365% |
| 9400                 | REVENUE FROM USE OF MONEY/PROP                   |          |                   | 10,000.00    | 0.00            | 36,488.90    | 0.00        | -26,488.90 | 365% |
| 9500                 | INTERGOVERNMENTAL REVENUES                       |          |                   |              |                 |              |             |            |      |
| 0009511              | OTHER GOVERNMENTAL AGENCIES                      |          |                   | 951,963.00   | 0.00            | 951,963.00   | 0.00        | 0.00       | 100% |
| 0009511              | OTHER GOVERNMENTAL AGENCIES                      |          |                   | 951,963.00   | 0.00            | 951,963.00   | 0.00        | 0.00       | 100% |
| 9500                 | INTERGOVERNMENTAL REVENUES                       |          |                   | 951,963.00   | 0.00            | 951,963.00   | 0.00        | 0.00       | 100% |
| Key Total - Revenue  |  |          |                   | 1,011,963.00 | 0.00            | 1,023,951.90 | 0.00        | -11,988.90 | 101% |
| Key Total - Expense  |  |          |                   | 1,421,969.00 | 0.00            | 596,736.65   | 1,512.58    | 823,719.77 | 42%  |
|                      |  |          |                   |              |                 | 427,215.25   |             |            |      |
| Dept Total - Revenue |  |          |                   | 1,011,963.00 | 0.00            | 1,023,951.90 | 0.00        | -11,988.90 | 101% |
| Dept Total - Expense |  |          |                   | 1,421,969.00 | 0.00            | 596,736.65   | 1,512.58    | 823,719.77 | 42%  |
|                      |  |          |                   |              |                 | 427,215.25   |             |            |      |
| Fund Total - Revenue |  |          |                   | 1,011,963.00 | 0.00            | 1,023,951.90 | 0.00        | -11,988.90 | 101% |
| Fund Total - Expense |  |          |                   | 1,421,969.00 | 0.00            | 596,736.65   | 1,512.58    | 823,719.77 | 42%  |
|                      |  |          |                   |              |                 | 427,215.25   |             |            |      |

\*\* Solano County\*\* 12/31/24 [M O N T H L Y S T A T U S ] 50% of Fiscal Year Page 1  
 WED, FEB 05, 2025, 12:06 PM --req: CLOVE-----leg: GL CP--loc: EXTERNAL--job:7923319 J063-----prog: GL569 <1.16>---report id: GLSMSR01

SORT ORDER: SECTION within BUREAU within DIVISION within DEPTWMT within SUBOBJ within CATEGORY within FUND

SELECT ACCOUNT KEY: 3450

| Fund    | Fund Description               | Budget       | Adjustments | Mo Actual  | YTD Actual | Encumbrance | Balance     | Pct.  |
|---------|--------------------------------|--------------|-------------|------------|------------|-------------|-------------|-------|
| 345     | LAFCO                          |              |             |            |            |             |             |       |
| 0050    | DUE FROM OTHER FUNDS           | 0.00         | 0.00        | -82,961.18 | 431,706.40 | 0.00        | -431,706.40 | 9999% |
| 0050    | DUE FROM OTHER FUNDS           | 0.00         | 0.00        | -82,961.18 | 431,706.40 | 0.00        | -431,706.40 | 9999% |
| 1000    | SALARIES AND EMPLOYEE BENEFITS |              |             |            |            |             |             |       |
| 0001110 | SALARY/WAGES REGULAR           | 784,545.00   | 0.00        | 56,268.51  | 314,041.36 | 0.00        | 470,503.64  | 40%   |
| 0001210 | RETIREMENT-EMPLOYER            | 100,008.00   | 0.00        | 5,276.29   | 40,295.53  | 0.00        | 59,712.47   | 40%   |
| 0001212 | DEFERRED COMP-COUNTY MATC      | 780.00       | 0.00        | 55.00      | 270.00     | 0.00        | 510.00      | 35%   |
| 0001220 | FICA-EMPLOYER                  | 11,376.00    | 0.00        | 837.32     | 4,677.30   | 0.00        | 6,698.70    | 41%   |
| 0001230 | HEALTH INS-EMPLOYER            | 130,648.00   | 0.00        | 6,730.56   | 36,423.19  | 0.00        | 94,224.81   | 28%   |
| 0001231 | VISION CARE INSURANCE          | 1,028.00     | 0.00        | 58.96      | 339.02     | 0.00        | 688.98      | 33%   |
| 0001240 | COMPENSATION INSURANCE         | 4,100.00     | 0.00        | 0.00       | 3,968.97   | 0.00        | 131.03      | 97%   |
| 0001241 | LT DISABILITY INSURANCE E      | 2,658.00     | 0.00        | 183.82     | 1,303.74   | 0.00        | 1,354.26    | 49%   |
| 0001250 | UNEMPLOYMENT INSURANCE         | 1,800.00     | 0.00        | 161.00     | 161.00     | 0.00        | 1,639.00    | 9%    |
| 0001260 | DENTAL INS-EMPLOYER            | 7,198.00     | 0.00        | 514.80     | 2,566.80   | 0.00        | 4,631.20    | 36%   |
| 0001270 | ACCRUED LEAVE CTO PAYOFF       | 15,000.00    | 0.00        | 0.00       | 4,097.36   | 0.00        | 10,902.64   | 27%   |
| 0001290 | LIFE INSURANCE-EMPLOYER        | 5,959.00     | 0.00        | 274.10     | 1,576.07   | 0.00        | 4,382.93    | 26%   |
| 1000    | SALARIES AND EMPLOYEE BEN      | 1,065,100.00 | 0.00        | 70,360.36  | 409,720.34 | 0.00        | 655,379.66  | 38%   |
| 2000    | SERVICES AND SUPPLIES          |              |             |            |            |             |             |       |
| 0002021 | COMMUNICATION-TELEPHONE S      | 1,000.00     | 0.00        | 178.54     | 420.56     | 0.00        | 579.44      | 42%   |
| 0002026 | CELL PHONE ALLOWANCE           | 2,100.00     | 0.00        | 150.00     | 862.50     | 0.00        | 1,237.50    | 41%   |
| 0002028 | TELEPHONE SERVICES             | 9,720.00     | 0.00        | 424.54     | 2,528.63   | 0.00        | 7,191.37    | 26%   |
| 0002051 | LIABILITY INSURANCE            | 9,089.00     | 0.00        | 0.00       | 8,458.13   | 0.00        | 630.87      | 93%   |
| 0002140 | MAINTENANCE-BLDGS & IMPRO      | 500.00       | 0.00        | 0.00       | 102.68     | 0.00        | 397.32      | 21%   |
| 0002170 | MEMBERSHIPS                    | 11,700.00    | 0.00        | 0.00       | 10,107.00  | 0.00        | 1,593.00    | 86%   |
| 0002180 | BOOKS & SUBSCRIPTIONS          | 500.00       | 0.00        | 0.00       | 0.00       | 0.00        | 500.00      |       |
| 0002200 | OFFICE EXPENSE                 | 8,760.00     | 0.00        | 704.59     | 2,644.49   | 0.00        | 6,115.51    | 30%   |
| 0002201 | EQUIPMENT UNDER \$1,500        | 3,000.00     | 0.00        | 0.00       | 129.72     | 0.00        | 2,870.28    | 4%    |
| 0002202 | CONT ASSETS COMPUTER RELA      | 7,500.00     | 0.00        | 0.00       | 0.00       | 1,512.58    | 5,987.42    | 20%   |

\*\* Solano County\*\* 12/31/24 [M O N T H L Y S T A T U S ] 50% of Fiscal Year Page 2  
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SELECT ACCOUNT KEY: 3450

| Fund    | Fund Description               | Budget     | Adjustments | Mo Actual | YTD Actual | Encumbrance | Balance    | Pct.  |
|---------|--------------------------------|------------|-------------|-----------|------------|-------------|------------|-------|
| 345     | LAFCO                          |            |             |           |            |             |            |       |
| 0002204 | COMPUTER RELATED ITEMS:<\$     | 1,350.00   | 0.00        | 0.00      | 0.00       | 0.00        | 1,350.00   |       |
| 0002205 | POSTAGE                        | 600.00     | 0.00        | 6.05      | 6.05       | 0.00        | 593.95     | 1%    |
| 0002235 | ACCOUNTING & FINANCIAL SE      | 35,000.00  | 0.00        | 0.00      | 1,844.74   | 0.00        | 33,155.26  | 5%    |
| 0002239 | LEGAL SERVICE                  | 15,000.00  | 0.00        | 4,341.18  | 9,803.66   | 0.00        | 5,196.34   | 65%   |
| 0002245 | CONTRACTED SERVICES            | 90,000.00  | 0.00        | 0.00      | 0.00       | 0.00        | 90,000.00  |       |
| 0002250 | OTHER PROFESSIONAL SERVIC      | 18,400.00  | 0.00        | 2,112.36  | 15,561.10  | 0.00        | 2,838.90   | 85%   |
| 0002266 | CENTRAL DATA PROCESSING S      | 62,000.00  | 0.00        | 3,670.76  | 36,896.57  | 0.00        | 25,103.43  | 60%   |
| 0002271 | SOFTWARE SUBSCRIPTION/SBI      | 4,200.00   | 0.00        | 195.00    | 975.00     | 0.00        | 3,225.00   | 23%   |
| 0002280 | PUBLICATIONS AND LEGAL NO      | 1,000.00   | 0.00        | 0.00      | 522.81     | 0.00        | 477.19     | 52%   |
| 0002285 | LEASE EXPENSE-COPIERS/MFD      | 0.00       | 0.00        | 0.00      | 907.09     | 0.00        | -907.09    | 9999% |
| 0002310 | EDUCATION & TRAINING           | 12,550.00  | 0.00        | 0.00      | 3,600.00   | 0.00        | 8,950.00   | 29%   |
| 0002335 | TRAVEL EXPENSE                 | 8,000.00   | 0.00        | 0.00      | 4,023.35   | 0.00        | 3,976.65   | 50%   |
| 0002339 | MANAGEMENT BUSINESS EXPEN      | 2,000.00   | 0.00        | 217.80    | 879.34     | 0.00        | 1,120.66   | 44%   |
| 0002354 | CAR ALLOWANCE                  | 7,900.00   | 0.00        | 600.00    | 3,750.00   | 0.00        | 4,150.00   | 47%   |
| 0002355 | PERSONAL MILEAGE               | 0.00       | 0.00        | 0.00      | 517.24     | 0.00        | -517.24    | 9999% |
| 2000    | SERVICES AND SUPPLIES          | 311,869.00 | 0.00        | 12,600.82 | 104,540.66 | 1,512.58    | 205,815.76 | 34%   |
| 3000    | OTHER CHARGES                  |            |             |           |            |             |            |       |
| 0003233 | LEASE EXPENSE - LT LEASE-      | 34,000.00  | 0.00        | 0.00      | 0.00       | 0.00        | 34,000.00  |       |
| 0003235 | LEASE EXPENSE - LT LEASE-      | 11,000.00  | 0.00        | 0.00      | 3,057.60   | 0.00        | 7,942.40   | 28%   |
| 3000    | OTHER CHARGES                  | 45,000.00  | 0.00        | 0.00      | 3,057.60   | 0.00        | 41,942.40  | 7%    |
| 9200    | LICENSES, PERMITS & FRANCHISE  |            |             |           |            |             |            |       |
| 0009229 | LICENSES & PERMITS-OTHER       | 50,000.00  | 0.00        | 0.00      | 0.00       | 0.00        | 50,000.00  |       |
| 9200    | LICENSES, PERMITS & FRAN       | 50,000.00  | 0.00        | 0.00      | 0.00       | 0.00        | 50,000.00  |       |
| 9400    | REVENUE FROM USE OF MONEY/PROP |            |             |           |            |             |            |       |
| 0009401 | INTEREST INCOME                | 10,000.00  | 0.00        | 0.00      | 17,288.42  | 0.00        | -7,288.42  | 173%  |
| 9400    | REVENUE FROM USE OF MONEY      | 10,000.00  | 0.00        | 0.00      | 17,288.42  | 0.00        | -7,288.42  | 173%  |

\*\* Solano County\*\* 12/31/24 [M O N T H L Y S T A T U S] 50% of Fiscal Year Page 3  
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 SORT ORDER: SECTION within BUREAU within DIVISION within DEPTWMT within SUBOBJ within CATEGORY within FUND

SELECT ACCOUNT KEY: 3450

| Fund    | Fund Description           | Object Description | Budget       | Adjustments | Mo Actual  | YTD Actual | Encumbrance | Balance    | Pct. |
|---------|----------------------------|--------------------|--------------|-------------|------------|------------|-------------|------------|------|
| 345     | LAFCO                      |                    |              |             |            |            |             |            |      |
| 9500    | INTERGOVERNMENTAL REVENUES |                    |              |             |            |            |             |            |      |
| 0009511 | OTHER GOVERNMENTAL AGENCI  |                    | 951,963.00   | 0.00        | 0.00       | 951,963.00 | 0.00        | 0.00       | 100% |
| 9500    | INTERGOVERNMENTAL REVENUE  |                    | 951,963.00   | 0.00        | 0.00       | 951,963.00 | 0.00        | 0.00       | 100% |
|         | Total Revenue              |                    | 1,011,963.00 | 0.00        | 0.00       | 969,251.42 | 0.00        | 42,711.58  | 96%  |
|         | Total Expense              |                    | 1,421,969.00 | 0.00        | 82,961.18  | 517,318.60 | 1,512.58    | 903,137.82 | 36%  |
|         |                            |                    |              |             | -82,961.18 | 451,932.82 |             |            |      |

\*\* Solano County\*\* 12/31/24 [M O N T H L Y D E T A I L] 50% of Fiscal Year Page 1  
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SORT ORDER: SUBOBJ within CATEGORY within KEY within DEPTMNT within FUND

SELECT ACCOUNT KEY: 3450

| Fund    | Fund Description               | Dept.     | Ref.        | Date          | Dept. Description | Key  | Key Description | Budget | Adjustments | Actual     | Encumbrance | Balance     | Pct.  |
|---------|--------------------------------|-----------|-------------|---------------|-------------------|------|-----------------|--------|-------------|------------|-------------|-------------|-------|
| 345     | LAFCO                          | 3450      | LAFCO       |               |                   | 3450 | LAFCO           |        |             |            |             |             |       |
| 0050    | DUE FROM OTHER FUNDS           |           |             |               |                   |      |                 |        |             |            |             |             |       |
| 0001025 | INTRAFUND CLEARING             |           |             |               |                   |      |                 |        |             |            |             |             |       |
|         | AutoID:AP153167                | Job:78136 | 12/05/24    | TTLOH - OH    |                   |      |                 | 0.00   | 0.00        | 514,667.58 | 0.00        | -514,667.58 | 9999% |
|         | AutoID:AP153140                | Job:78137 | 12/05/24    | TTLOH - OH    |                   |      |                 |        |             | -412.80    |             |             |       |
|         | AutoID:AP153443                | Job:78168 | 12/09/24    | TTLOH - OH    |                   |      |                 |        |             | -430.58    |             |             |       |
|         | AutoID:JV027066                | Job:78    | 12/09/24    | 25003722 - JE |                   |      |                 |        |             | -424.54    |             |             |       |
|         | AutoID:AP153771                | Job:78192 | 12/10/24    | TTLOH - OH    |                   |      |                 |        |             | -13.47     |             |             |       |
|         | AutoID:AP153884                | Job:78219 | 12/11/24    | TTLOH - OH    |                   |      |                 |        |             | -1,050.00  |             |             |       |
|         | AutoID:AP153873                | Job:78219 | 12/11/24    | TTLOH - OH    |                   |      |                 |        |             | -274.01    |             |             |       |
|         | AutoID:JV027102                | Job:78    | 12/11/24    | 25003753 - JE |                   |      |                 |        |             | -150.00    |             |             |       |
|         | AutoID:JV026966                | Job:78    | 12/12/24    | 25003327 - JE |                   |      |                 |        |             | -6.05      |             |             |       |
|         | AutoID:AP154139                | Job:78249 | 12/12/24    | TTLOH - OH    |                   |      |                 |        |             | -89.29     |             |             |       |
|         | AutoID:JV027099                | Job:78    | 12/13/24    | PSDATA - JE   |                   |      |                 |        |             | -4,341.18  |             |             |       |
|         | AutoID:JV250040                | Job:78    | 12/26/24    | 25004061 - JE |                   |      |                 |        |             | -34,847.56 |             |             |       |
|         | AutoID:JV027243                | Job:78    | 12/26/24    | 25004071 - JE |                   |      |                 |        |             | -3,670.76  |             |             |       |
|         | AutoID:JV027235                | Job:78    | 12/27/24    | PSDATA - JE   |                   |      |                 |        |             | -898.89    |             |             |       |
|         | AutoID:JV027292                | Job:78    | 12/30/24    | 25004353 - JE |                   |      |                 |        |             | -36,262.80 |             |             |       |
|         | AutoID:JV027292                | Job:78    | 12/30/24    | 25004353 - JE |                   |      |                 |        |             | -89.25     |             |             |       |
| 0001025 | INTRAFUND CLEARING             |           |             |               |                   |      |                 |        |             |            |             |             |       |
| 0050    | DUE FROM OTHER FUNDS           |           |             |               |                   |      |                 |        |             |            |             |             |       |
| 1000    | SALARIES AND EMPLOYEE BENEFITS |           |             |               |                   |      |                 |        |             |            |             |             |       |
| 0001110 | SALARY/WAGES REGULAR           |           |             |               |                   |      |                 |        |             |            |             |             |       |
|         | PeopleSoft Payroll Postin      | 12/13/24  | PSDATA - JE |               |                   |      |                 | 0.00   | 0.00        | 431,706.40 | 0.00        | -431,706.40 | 9999% |
|         | PeopleSoft Payroll Postin      | 12/27/24  | PSDATA - JE |               |                   |      |                 | 0.00   | 0.00        | 431,706.40 | 0.00        | -431,706.40 | 9999% |
| 0001110 | SALARY/WAGES REGULAR           |           |             |               |                   |      |                 |        |             |            |             |             |       |
|         | PeopleSoft Payroll Postin      | 12/13/24  | PSDATA - JE |               |                   |      |                 | 0.00   | 0.00        | 257,772.85 | 0.00        | 526,772.15  | 33%   |
|         | PeopleSoft Payroll Postin      | 12/27/24  | PSDATA - JE |               |                   |      |                 | 0.00   | 0.00        | 27,726.16  | 0.00        | 470,503.64  | 40%   |
| 0001210 | RETIREMENT-EMPLOYER            |           |             |               |                   |      |                 |        |             |            |             |             |       |
|         | PeopleSoft Payroll Postin      | 12/13/24  | PSDATA - JE |               |                   |      |                 | 0.00   | 0.00        | 314,041.36 | 0.00        | 64,988.76   | 35%   |
|         | PeopleSoft Payroll Postin      | 12/27/24  | PSDATA - JE |               |                   |      |                 | 0.00   | 0.00        | 28,542.35  | 0.00        | 59,712.47   | 40%   |
| 0001210 | RETIREMENT-EMPLOYER            |           |             |               |                   |      |                 |        |             |            |             |             |       |

\*\* Solano County\*\* 12/31/24 [M O N T H L Y D E T A I L] 50% of Fiscal Year Page 2  
WED, FEB 05, 2025, 12:07 PM --req: CLOVE-----leg: GL CP--loc: EXTERNAL--job:7923320 J064-----prog: GL571 <1.13>---report id: GLMDET01

SORT ORDER: SUBOBJ within CATEGORY within KEY within DEPTMNT within FUND

SELECT ACCOUNT KEY: 3450

| Fund    | Fund Description                               | Dept. | Ref.  | Budget     | Adjustments | Actual    | Encumbrance | Balance    | Pct. |
|---------|--|-------|-------|------------|-------------|-----------|-------------|------------|------|
| 345     | LAFCO  | 3450  | LAFCO | 780.00     | 0.00        | 215.00    | 0.00        | 565.00     | 28%  |
| 0001212 | DEFERRED COMP-COUNTY MATCH                     |       |       |            |             |           |             |            |      |
|         | PeopleSoft Payroll Postin 12/13/24 PSDATA - JE |       |       |            |             | 30.00     |             |            |      |
|         | PeopleSoft Payroll Postin 12/27/24 PSDATA - JE |       |       |            |             | 25.00     |             |            |      |
| 0001212 | DEFERRED COMP-COUNTY MATCH                     |       |       | 780.00     | 0.00        | 270.00    | 0.00        | 510.00     | 35%  |
| 0001220 | FICA-EMPLOYER                                  |       |       | 11,376.00  | 0.00        | 3,839.98  | 0.00        | 7,536.02   | 34%  |
|         | PeopleSoft Payroll Postin 12/13/24 PSDATA - JE |       |       |            |             | 407.89    |             |            |      |
|         | PeopleSoft Payroll Postin 12/27/24 PSDATA - JE |       |       |            |             | 429.43    |             |            |      |
| 0001220 | FICA-EMPLOYER                                  |       |       | 11,376.00  | 0.00        | 4,677.30  | 0.00        | 6,698.70   | 41%  |
| 0001230 | HEALTH INS-EMPLOYER                            |       |       | 130,648.00 | 0.00        | 29,692.63 | 0.00        | 100,955.37 | 23%  |
|         | PeopleSoft Payroll Postin 12/13/24 PSDATA - JE |       |       |            |             | 3,127.04  |             |            |      |
|         | PeopleSoft Payroll Postin 12/27/24 PSDATA - JE |       |       |            |             | 3,603.52  |             |            |      |
| 0001230 | HEALTH INS-EMPLOYER                            |       |       | 130,648.00 | 0.00        | 36,423.19 | 0.00        | 94,224.81  | 28%  |
| 0001231 | VISION CARE INSURANCE                          |       |       | 1,028.00   | 0.00        | 280.06    | 0.00        | 747.94     | 27%  |
|         | PeopleSoft Payroll Postin 12/13/24 PSDATA - JE |       |       |            |             | 29.48     |             |            |      |
|         | PeopleSoft Payroll Postin 12/27/24 PSDATA - JE |       |       |            |             | 29.48     |             |            |      |
| 0001231 | VISION CARE INSURANCE                          |       |       | 1,028.00   | 0.00        | 339.02    | 0.00        | 688.98     | 33%  |
| 0001240 | COMPENSATION INSURANCE                         |       |       | 4,100.00   | 0.00        | 3,968.97  | 0.00        | 131.03     | 97%  |
|         | PeopleSoft Payroll Postin 12/13/24 PSDATA - JE |       |       |            |             | 3,968.97  |             |            |      |
|         | PeopleSoft Payroll Postin 12/27/24 PSDATA - JE |       |       |            |             | 3,968.97  |             |            |      |
| 0001240 | COMPENSATION INSURANCE                         |       |       | 4,100.00   | 0.00        | 3,968.97  | 0.00        | 131.03     | 97%  |
| 0001241 | LT DISABILITY INSURANCE ER                     |       |       | 2,658.00   | 0.00        | 1,119.92  | 0.00        | 1,538.08   | 42%  |
|         | PeopleSoft Payroll Postin 12/13/24 PSDATA - JE |       |       |            |             | 91.91     |             |            |      |
|         | PeopleSoft Payroll Postin 12/27/24 PSDATA - JE |       |       |            |             | 91.91     |             |            |      |
| 0001241 | LT DISABILITY INSURANCE ER                     |       |       | 2,658.00   | 0.00        | 1,303.74  | 0.00        | 1,354.26   | 49%  |
| 0001250 | UNEMPLOYMENT INSURANCE                         |       |       | 1,800.00   | 0.00        | 0.00      | 0.00        | 1,800.00   |      |
|         | PeopleSoft Payroll Postin 12/13/24 PSDATA - JE |       |       |            |             | 109.47    |             |            |      |
|         | PeopleSoft Payroll Postin 12/27/24 PSDATA - JE |       |       |            |             | 51.53     |             |            |      |

\*\* Solano County\*\* 12/31/24 [M O N T H L Y D E T A I L] 50% of Fiscal Year Page 3  
WED, FEB 05, 2025, 12:07 PM --req: CLOVE-----leg: GL CP--loc: EXTERNAL--job:7923320 J064-----prog: GL571 <1.13>---report id: GLMDET01

SORT ORDER: SUBOBJ within CATEGORY within KEY within DEPTMNT within FUND

SELECT ACCOUNT KEY: 3450

| Fund    | Fund Description                                | Dept. | Department Description | Key          | Key Description | Actual     | Encumbrance | Balance    | Pct. |
|---------|---|-------|------------------------|--------------|-----------------|------------|-------------|------------|------|
| 345     | LAFCO   | 3450  | LAFCO                  | 3450         | LAFCO           |            |             |            |      |
| Object  | Description                                     | Date  | Ref.                   | Budget       | Adjustments     | Actual     | Encumbrance | Balance    | Pct. |
| 0001250 | UNEMPLOYMENT INSURANCE                          |       |                        | 1,800.00     | 0.00            | 161.00     | 0.00        | 1,639.00   | 9%   |
| 0001260 | DENTAL INS-EMPLOYER                             |       |                        | 7,198.00     | 0.00            | 2,052.00   | 0.00        | 5,146.00   | 29%  |
|         | PeopleSoft Payroll Postin 12/13/24 PSDATA - JE  |       |                        |              |                 | 276.80     |             |            |      |
|         | PeopleSoft Payroll Postin 12/27/24 PSDATA - JE  |       |                        |              |                 | 238.00     |             |            |      |
| 0001260 | DENTAL INS-EMPLOYER                             |       |                        | 7,198.00     | 0.00            | 2,566.80   | 0.00        | 4,631.20   | 36%  |
| 0001270 | ACCRUED LEAVE CTO PAYOFF                        |       |                        | 15,000.00    | 0.00            | 4,097.36   | 0.00        | 10,902.64  | 27%  |
| 0001270 | ACCRUED LEAVE CTO PAYOFF                        |       |                        | 15,000.00    | 0.00            | 4,097.36   | 0.00        | 10,902.64  | 27%  |
| 0001290 | LIFE INSURANCE-EMPLOYER                         |       |                        | 5,959.00     | 0.00            | 1,301.97   | 0.00        | 4,657.03   | 22%  |
|         | PeopleSoft Payroll Postin 12/13/24 PSDATA - JE  |       |                        |              |                 | 137.05     |             |            |      |
|         | PeopleSoft Payroll Postin 12/27/24 PSDATA - JE  |       |                        |              |                 | 137.05     |             |            |      |
| 0001290 | LIFE INSURANCE-EMPLOYER                         |       |                        | 5,959.00     | 0.00            | 1,576.07   | 0.00        | 4,382.93   | 26%  |
| 1000    | SALARIES AND EMPLOYEE BENEFITS                  |       |                        | 1,065,100.00 | 0.00            | 409,720.34 | 0.00        | 655,379.66 | 38%  |
| 2000    | SERVICES AND SUPPLIES                           |       |                        |              |                 |            |             |            |      |
| 0002021 | COMMUNICATION-TELEPHONE SYSTEM                  |       |                        | 1,000.00     | 0.00            | 242.02     | 0.00        | 757.98     | 24%  |
|         | COMM Billing - October 2 12/12/24 25003327 - JE |       |                        |              |                 | 89.29      |             |            |      |
|         | COMM Billing - November 12/30/24 25004353 - JE  |       |                        |              |                 | 89.25      |             |            |      |
| 0002021 | COMMUNICATION-TELEPHONE SYSTEM                  |       |                        | 1,000.00     | 0.00            | 420.56     | 0.00        | 579.44     | 42%  |
| 0002026 | CELL PHONE ALLOWANCE                            |       |                        | 2,100.00     | 0.00            | 712.50     | 0.00        | 1,387.50   | 34%  |
|         | PeopleSoft Payroll Postin 12/13/24 PSDATA - JE  |       |                        |              |                 | 75.00      |             |            |      |
|         | PeopleSoft Payroll Postin 12/27/24 PSDATA - JE  |       |                        |              |                 | 75.00      |             |            |      |
| 0002026 | CELL PHONE ALLOWANCE                            |       |                        | 2,100.00     | 0.00            | 862.50     | 0.00        | 1,237.50   | 41%  |
| 0002028 | TELEPHONE SERVICES                              |       |                        | 9,720.00     | 0.00            | 2,104.09   | 0.00        | 7,615.91   | 22%  |
|         | COMCAST A:8155 30 030 191 12/09/24 858068 - OH  |       |                        |              |                 | 180.71     |             |            |      |
|         | COMCAST A:708824085 12/2 12/09/24 858069 - OH   |       |                        |              |                 | 243.83     |             |            |      |

SELECT ACCOUNT KEY: 3450

| Fund    | Fund Description                                 | Dept. | Dept. Description | Key  | Key Description | Actual   | Encumbrance | Balance | Pct. |
|---------|--|-------|-------------------|------|-----------------|----------|-------------|---------|------|
| 345     | LAFCO  | 3450  | LAFCO             | 3450 | LAFCO           |          |             |         |      |
| 0002028 | TELEPHONE SERVICES                               |       | 9,720.00          | 0.00 | 2,528.63        | 0.00     | 7,191.37    | 26%     |      |
| 0002051 | LIABILITY INSURANCE                              |       | 9,089.00          | 0.00 | 8,458.13        | 0.00     | 630.87      | 93%     |      |
| 0002051 | LIABILITY INSURANCE                              |       | 9,089.00          | 0.00 | 8,458.13        | 0.00     | 630.87      | 93%     |      |
| 0002140 | MAINTENANCE-BLDGS & IMPROVE                      |       | 500.00            | 0.00 | 102.68          | 0.00     | 397.32      | 21%     |      |
| 0002140 | MAINTENANCE-BLDGS & IMPROVE                      |       | 500.00            | 0.00 | 102.68          | 0.00     | 397.32      | 21%     |      |
| 0002170 | MEMBERSHIPS                                      |       | 11,700.00         | 0.00 | 10,107.00       | 0.00     | 1,593.00    | 86%     |      |
| 0002170 | MEMBERSHIPS                                      |       | 11,700.00         | 0.00 | 10,107.00       | 0.00     | 1,593.00    | 86%     |      |
| 0002180 | BOOKS & SUBSCRIPTIONS                            |       | 500.00            | 0.00 | 0.00            | 0.00     | 500.00      |         |      |
| 0002180 | BOOKS & SUBSCRIPTIONS                            |       | 500.00            | 0.00 | 0.00            | 0.00     | 500.00      |         |      |
| 0002200 | OFFICE EXPENSE                                   |       | 8,760.00          | 0.00 | 1,939.90        | 0.00     | 6,820.10    | 22%     |      |
|         | UBEO BUSINESS S ACCT: SL1 12/05/24 4717373 - OH  |       |                   |      | 430.58          |          |             |         |      |
|         | UBEO BUSINESS S ACCT: SL1 12/11/24 4725785 - OH  |       |                   |      | 274.01          |          |             |         |      |
| 0002200 | OFFICE EXPENSE                                   |       | 8,760.00          | 0.00 | 2,644.49        | 0.00     | 6,115.51    | 30%     |      |
| 0002201 | EQUIPMENT UNDER \$1,500                          |       | 3,000.00          | 0.00 | 129.72          | 0.00     | 2,870.28    | 4%      |      |
| 0002201 | EQUIPMENT UNDER \$1,500                          |       | 3,000.00          | 0.00 | 129.72          | 0.00     | 2,870.28    | 4%      |      |
| 0002202 | CONT ASSETS COMPUTER RELATED                     |       | 7,500.00          | 0.00 | 0.00            | 1,512.58 | 5,987.42    | 20%     |      |
| 0002202 | CONT ASSETS COMPUTER RELATED                     |       | 7,500.00          | 0.00 | 0.00            | 1,512.58 | 5,987.42    | 20%     |      |
| 0002204 | COMPUTER RELATED ITEMS:<\$500                    |       | 1,350.00          | 0.00 | 0.00            | 0.00     | 1,350.00    |         |      |
| 0002204 | COMPUTER RELATED ITEMS:<\$500                    |       | 1,350.00          | 0.00 | 0.00            | 0.00     | 1,350.00    |         |      |
| 0002205 | POSTAGE  |       | 600.00            | 0.00 | 0.00            | 0.00     | 600.00      |         |      |
|         | POSTAGE CHARGES FOR NOVEM 12/11/24 25003753 - JE |       |                   |      | 6.05            |          |             |         |      |



\*\* Solano County\*\* 12/31/24 [M O N T H L Y D E T A I L] 50% of Fiscal Year Page 5  
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SORT ORDER: SUBOBJ within CATEGORY within KEY within DEPTMNT within FUND

SELECT ACCOUNT KEY: 3450

| Fund    | Fund Description                                | Dept. | Ref.  | Budget    | Adjustments | Key  | Key Description | Actual    | Encumbrance | Balance   | Pct. |
|---------|---|-------|-------|-----------|-------------|------|-----------------|-----------|-------------|-----------|------|
| 345     | LAFCO   | 3450  | LAFCO | 600.00    | 0.00        | 3450 | LAFCO           | 6.05      | 0.00        | 593.95    | 1%   |
| 0002205 | POSTAGE   |       |       |           |             |      |                 |           |             |           |      |
| 0002235 | ACCOUNTING & FINANCIAL SERVICE                  |       |       | 35,000.00 | 0.00        |      |                 | 1,844.74  | 0.00        | 33,155.26 | 5%   |
| 0002235 | ACCOUNTING & FINANCIAL SERVICE                  |       |       | 35,000.00 | 0.00        |      |                 | 1,844.74  | 0.00        | 33,155.26 | 5%   |
| 0002239 | LEGAL SERVICE                                   |       |       | 15,000.00 | 0.00        |      |                 | 5,462.48  | 0.00        | 9,537.52  | 36%  |
|         | BEST BEST & KRI SVCS MATT 12/12/24 1011239 - OH |       |       |           |             |      |                 | 3,919.50  |             |           |      |
|         | BEST BEST & KRI SVCS MATT 12/12/24 1011240 - OH |       |       |           |             |      |                 | 36.80     |             |           |      |
|         | BEST BEST & KRI SVCS MATT 12/12/24 1015205 - OH |       |       |           |             |      |                 | 384.88    |             |           |      |
| 0002239 | LEGAL SERVICE                                   |       |       | 15,000.00 | 0.00        |      |                 | 9,803.66  | 0.00        | 5,196.34  | 65%  |
| 0002245 | CONTRACTED SERVICES                             |       |       | 90,000.00 | 0.00        |      |                 | 0.00      | 0.00        | 90,000.00 |      |
| 0002245 | CONTRACTED SERVICES                             |       |       | 90,000.00 | 0.00        |      |                 | 0.00      | 0.00        | 90,000.00 |      |
| 0002250 | OTHER PROFESSIONAL SERVICES                     |       |       | 18,400.00 | 0.00        |      |                 | 13,448.74 | 0.00        | 4,951.26  | 73%  |
|         | CALPERS DEC-24 12/09/24 25003722 - JE           |       |       |           |             |      |                 | 13.47     |             |           |      |
|         | JOHN M VASQUEZ STIPEND LA 12/10/24 858125 - OH  |       |       |           |             |      |                 | 150.00    |             |           |      |
|         | JACK BATCHELOR STIPEND LA 12/10/24 858126 - OH  |       |       |           |             |      |                 | 150.00    |             |           |      |
|         | RONALD A KOTT STIPEND LAF 12/10/24 858127 - OH  |       |       |           |             |      |                 | 150.00    |             |           |      |
|         | MITCHELL H MASH STIPEND L 12/10/24 858128 - OH  |       |       |           |             |      |                 | 150.00    |             |           |      |
|         | WANDA WILLIAMS STIPEND LA 12/10/24 858129 - OH  |       |       |           |             |      |                 | 150.00    |             |           |      |
|         | STEVEN BIRD STIPEND LAFCO 12/10/24 858130 - OH  |       |       |           |             |      |                 | 150.00    |             |           |      |
|         | ALMA HERNANDEZ STIPEND LA 12/10/24 858131 - OH  |       |       |           |             |      |                 | 150.00    |             |           |      |
|         | NANCY SHOPAY STIPEND LAF 12/11/24 858147 - OH   |       |       |           |             |      |                 | 150.00    |             |           |      |
|         | SEPT CAMS LAFCO MAPCHECK 12/26/24 25004071 - JE |       |       |           |             |      |                 | 898.89    |             |           |      |
| 0002250 | OTHER PROFESSIONAL SERVICES                     |       |       | 18,400.00 | 0.00        |      |                 | 15,561.10 | 0.00        | 2,838.90  | 85%  |
| 0002266 | CENTRAL DATA PROCESSING SVCE                    |       |       | 62,000.00 | 0.00        |      |                 | 33,225.81 | 0.00        | 28,774.19 | 54%  |
|         | CDP FY 24-25 December) 12/26/24 25004061 - JE   |       |       |           |             |      |                 | 3,670.76  |             |           |      |
| 0002266 | CENTRAL DATA PROCESSING SVCE                    |       |       | 62,000.00 | 0.00        |      |                 | 36,896.57 | 0.00        | 25,103.43 | 60%  |

SORT ORDER: SUBOBJ within CATEGORY within KEY within DEPTMNT within FUND

SELECT ACCOUNT KEY: 3450

| Fund    | Fund Description                               | Dept. | Date  | Ref. | Budget    | Adjustments | Actual   | Encumbrance | Balance  | Pct.  |
|---------|--|-------|-------|------|-----------|-------------|----------|-------------|----------|-------|
| 345     | LAFCO  | 3450  | LAFCO |      |           |             |          |             |          |       |
| 0002271 | SOFTWARE SUBSCRIPTION/SBITA ST                 |       |       |      | 4,200.00  | 0.00        | 780.00   | 0.00        | 3,420.00 | 19%   |
|         | US BANK A:4246 0445 5569 12/05/24 858015 - OH  |       |       |      |           |             | 195.00   |             |          |       |
| 0002271 | SOFTWARE SUBSCRIPTION/SBITA ST                 |       |       |      | 4,200.00  | 0.00        | 975.00   | 0.00        | 3,225.00 | 23%   |
| 0002280 | PUBLICATIONS AND LEGAL NOTICES                 |       |       |      | 1,000.00  | 0.00        | 522.81   | 0.00        | 477.19   | 52%   |
| 0002280 | PUBLICATIONS AND LEGAL NOTICES                 |       |       |      | 1,000.00  | 0.00        | 522.81   | 0.00        | 477.19   | 52%   |
| 0002285 | LEASE EXPENSE-COPIERS/MFD'S ST                 |       |       |      | 0.00      | 0.00        | 907.09   | 0.00        | -907.09  | 9999% |
| 0002285 | LEASE EXPENSE-COPIERS/MFD'S ST                 |       |       |      | 0.00      | 0.00        | 907.09   | 0.00        | -907.09  | 9999% |
| 0002310 | EDUCATION & TRAINING                           |       |       |      | 12,550.00 | 0.00        | 3,600.00 | 0.00        | 8,950.00 | 29%   |
| 0002310 | EDUCATION & TRAINING                           |       |       |      | 12,550.00 | 0.00        | 3,600.00 | 0.00        | 8,950.00 | 29%   |
| 0002335 | TRAVEL EXPENSE                                 |       |       |      | 8,000.00  | 0.00        | 4,023.35 | 0.00        | 3,976.65 | 50%   |
| 0002335 | TRAVEL EXPENSE                                 |       |       |      | 8,000.00  | 0.00        | 4,023.35 | 0.00        | 3,976.65 | 50%   |
| 0002339 | MANAGEMENT BUSINESS EXPENSE                    |       |       |      | 2,000.00  | 0.00        | 661.54   | 0.00        | 1,338.46 | 33%   |
|         | US BANK A:4246 0445 5569 12/05/24 858015 - OH  |       |       |      |           |             | 217.80   |             |          |       |
| 0002339 | MANAGEMENT BUSINESS EXPENSE                    |       |       |      | 2,000.00  | 0.00        | 879.34   | 0.00        | 1,120.66 | 44%   |
| 0002354 | CAR ALLOWANCE                                  |       |       |      | 7,900.00  | 0.00        | 3,150.00 | 0.00        | 4,750.00 | 40%   |
|         | PeopleSoft Payroll Postin 12/13/24 PSDATA - JE |       |       |      |           |             | 300.00   |             |          |       |
|         | PeopleSoft Payroll Postin 12/27/24 PSDATA - JE |       |       |      |           |             | 300.00   |             |          |       |
| 0002354 | CAR ALLOWANCE                                  |       |       |      | 7,900.00  | 0.00        | 3,750.00 | 0.00        | 4,150.00 | 47%   |
| 0002355 | PERSONAL MILEAGE                               |       |       |      | 0.00      | 0.00        | 517.24   | 0.00        | -517.24  | 9999% |
| 0002355 | PERSONAL MILEAGE                               |       |       |      | 0.00      | 0.00        | 517.24   | 0.00        | -517.24  | 9999% |

\*\* Solano County\*\* 12/31/24 [M O N T H L Y D E T A I L] 50% of Fiscal Year Page 7  
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SORT ORDER: SUBOBJ within CATEGORY within KEY within DEPTMNT within FUND

SELECT ACCOUNT KEY: 3450

| Fund                 | Fund Description               | Dept. | Dept. Description | Key  | Key Description | Actual   | Encumbrance | Balance | Pct. |
|----------------------|--------------------------------|-------|-------------------|------|-----------------|----------|-------------|---------|------|
| 345                  | LAFCO                          | 3450  | LAFCO             | 3450 | LAFCO           |          |             |         |      |
| 2000                 | SERVICES AND SUPPLIES          |       | 311,869.00        | 0.00 | 104,540.66      | 1,512.58 | 205,815.76  | 34%     |      |
| 3000                 | OTHER CHARGES                  |       |                   |      |                 |          |             |         |      |
| 0003233              | LEASE EXPENSE - LT LEASE-BLDG  |       | 34,000.00         | 0.00 | 0.00            | 0.00     | 34,000.00   |         |      |
| 0003233              | LEASE EXPENSE - LT LEASE-BLDG  |       | 34,000.00         | 0.00 | 0.00            | 0.00     | 34,000.00   |         |      |
| 0003235              | LEASE EXPENSE - LT LEASE-CP,MF |       | 11,000.00         | 0.00 | 3,057.60        | 0.00     | 7,942.40    | 28%     |      |
| 0003235              | LEASE EXPENSE - LT LEASE-CP,MF |       | 11,000.00         | 0.00 | 3,057.60        | 0.00     | 7,942.40    | 28%     |      |
| 3000                 | OTHER CHARGES                  |       | 45,000.00         | 0.00 | 3,057.60        | 0.00     | 41,942.40   | 7%      |      |
| 9200                 | LICENSES, PERMITS & FRANCHISE  |       |                   |      |                 |          |             |         |      |
| 0009229              | LICENSES & PERMITS-OTHER       |       | 50,000.00         | 0.00 | 0.00            | 0.00     | 50,000.00   |         |      |
| 0009229              | LICENSES & PERMITS-OTHER       |       | 50,000.00         | 0.00 | 0.00            | 0.00     | 50,000.00   |         |      |
| 9200                 | LICENSES, PERMITS & FRANCHISE  |       | 50,000.00         | 0.00 | 0.00            | 0.00     | 50,000.00   |         |      |
| 9400                 | REVENUE FROM USE OF MONEY/PROP |       |                   |      |                 |          |             |         |      |
| 0009401              | INTEREST INCOME                |       | 10,000.00         | 0.00 | 17,288.42       | 0.00     | -7,288.42   | 173%    |      |
| 0009401              | INTEREST INCOME                |       | 10,000.00         | 0.00 | 17,288.42       | 0.00     | -7,288.42   | 173%    |      |
| 9400                 | REVENUE FROM USE OF MONEY/PROP |       | 10,000.00         | 0.00 | 17,288.42       | 0.00     | -7,288.42   | 173%    |      |
| 9500                 | INTERGOVERNMENTAL REVENUES     |       |                   |      |                 |          |             |         |      |
| 0009511              | OTHER GOVERNMENTAL AGENCIES    |       | 951,963.00        | 0.00 | 951,963.00      | 0.00     | 0.00        | 100%    |      |
| 0009511              | OTHER GOVERNMENTAL AGENCIES    |       | 951,963.00        | 0.00 | 951,963.00      | 0.00     | 0.00        | 100%    |      |
| 9500                 | INTERGOVERNMENTAL REVENUES     |       | 951,963.00        | 0.00 | 951,963.00      | 0.00     | 0.00        | 100%    |      |
| Key Total - Revenue  |                                |       | 1,011,963.00      | 0.00 | 969,251.42      | 0.00     | 42,711.58   | 96%     |      |
| Key Total - Expense  |                                |       | 1,421,969.00      | 0.00 | 517,318.60      | 1,512.58 | 903,137.82  | 36%     |      |
| Dept Total - Revenue |                                |       | 1,011,963.00      | 0.00 | 969,251.42      | 0.00     | 42,711.58   | 96%     |      |
| Dept Total - Expense |                                |       | 1,421,969.00      | 0.00 | 517,318.60      | 1,512.58 | 903,137.82  | 36%     |      |

SORT ORDER: SUBOBJ within CATEGORY within KEY within DEPTMNT within FUND

SELECT ACCOUNT KEY: 3450

| Fund                 | Fund Description | Dept. | Department Description | Key         | Key Description | Actual     | Encumbrance | Balance    | Pct. |
|----------------------|------------------|-------|------------------------|-------------|-----------------|------------|-------------|------------|------|
| 345                  | LAFCO            | 3450  | LAFCO                  | 3450        | LAFCO           |            |             |            |      |
| Object Description   |                  | Date  | Budget                 | Adjustments |                 |            |             |            |      |
| Fund Total - Revenue |                  |       | 1,011,963.00           | 0.00        |                 | 969,251.42 | 0.00        | 42,711.58  | 96%  |
| Fund Total - Expense |                  |       | 1,421,969.00           | 0.00        |                 | 517,318.60 | 1,512.58    | 903,137.82 | 36%  |
|                      |                  |       |                        |             |                 | 451,932.82 |             |            |      |



## Solano Local Agency Formation Commission

675 Texas St. Ste. 6700 • Fairfield, California 94533  
(707) 439-3897  
[www.solanolafco.com](http://www.solanolafco.com)

### STAFF REPORT

DATE: February 10, 2025  
TO: Local Agency Formation Commission  
FROM: Rich Seithel  
SUBJECT: **LAFCO Committee Appointments for 2025**

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#### Recommendation:

Chair APPOINTS committees from the membership for 2025.

#### Executive Summary:

Per the Commission's By-Laws Article IV, the Chair or Vice Chair may form committees and appoint members to committees as they deem advisable. Ad hoc committees may be created to provide input on specific project for a short-term period, typically not to exceed 1 year. Whereas Standing Committees are open-ended with no defined time period and are generally established to address procedural questions or on-going matters.

The following committees were comprised of the following members in 2024:

Personnel Standing Committee: Commissioners Vasquez and Shopay

Solano LAFCO By-Laws Article V, Section 3 requires the Commission to conduct an annual performance evaluation of the Executive Officer. The review previously required either a Personnel Committee or the Chairperson to conduct the evaluation. However, the By-Laws were amended in 2024 such that the review shall be coordinated through the Chair. Therefore, the need for a Personnel Committee has been eliminated.

The Chair will initiate the Executive Officer's performance review in preparation for the April closed session hearing.

FY 2024/25 Budget Ad Hoc: Commissioners Kott and Mashburn

Commission has been appointing a City Mayor and a County Supervisor to meet with staff for provide direction and input on the draft proposed fiscal year budget prior to the public hearing, held in April.

Appointments for the FY 2025/26 Budget Ad Hoc (new project) are sought.

#### Commissioners

John Vasquez, Chair • Nancy Shopay, Vice Chair • Mitch Mashburn • Steve Bird • John Carli

#### Alternate Commissioners

Alma Hernandez • Wanda Williams • Jack Batchelor

#### Staff

Rich Seithel, Executive Officer • Christina Love, Deputy Executive Officer • Aaron Norman, Analyst II • Tyra Hays, Project Specialist • Jeffrey Lum, Project Specialist • Mala Subramanian, Lead Legal Counsel

Additionally, in 2024, staff suggested the following Ad Hoc committees to advise on Fiscal Year 24/25 Workplan tasks:

Policy Ad Hoc: Commissioners Williams and Mashburn

LAFCO's Fiscal Year 24/25 Workplan included updating several LAFCO policies. Staff anticipates that the policy updates identified as high priority will be completed within the fiscal year.

Therefore, staff is not seeking or recommending renewing this ad-hoc committee for FY 25/26.

Fire District Reorganization Ad Hoc: Commissioners Kott and Vasquez

The fire district reorganization project is ongoing. Staff recognizes the helpful contribution and input from the ad hoc committee and believes they provided sufficient guidance and direction. The committee's term is timing out at the end of this fiscal year. Therefore, staff recommend closing this as hoc committee.



## Solano Local Agency Formation Commission

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**STAFF REPORT**

DATE: February 10, 2025  
 TO: Local Agency Formation Commission  
 FROM: Rich Seithel, Executive Officer  
 SUBJECT: **Fiscal Year 2024/25 Mid-Year Report**

**RECOMMENDATION:**

RECEIVE the FY 2024/25 Mid-Year report.

**DISCUSSION:**

The fiscal year (FY) 2024/25 Mid-Year (MY) Report provides an overview of LAFCO’s expenses and revenues through December 31, 2024, and a brief 2024/25 Workplan status review.

The Commission adopted a \$1,432,466 FY 2024/25 operating budget on June 10, 2024. At the encouragement and direction of the Commission, staff returned August 12, 2024 to propose a budget adjustment to fund an additional employee in support of the Workplan. The Adjusted Final Budget was \$1,432,466. (Attachment A is a table depicting the Adjusted Final Budget by line item, Mid-Year Actuals, comparison of the two, and Year-End projections.)

**I. Approved Budget:**

The \$1,432,466 FY 2024/25 Adjusted Final Budget categories include:

**Table 1: Mid-Year at a Glance**

| Budget Categories                       | FY 2024/25<br>Adjusted Final<br>Budget | FY 2024/25<br>Actuals as of<br>Dec. 31, 2024 | % of Total<br>Approved |
|---|--|--|------------------------|
| Salaries and Benefits (1000)            | \$1,065,100                            | \$409,720                                    | 38%                    |
| Services and Supplies (2000)            | \$311,869                              | \$104,541                                    | 34%                    |
| Other Expenses (3000)                   | \$55,497                               | \$13,555                                     | 24%                    |
| <b>Total Expenditures</b>               | <b>\$1,432,466</b>                     | <b>\$527,816</b>                             | <b>37%</b>             |
| Licenses, Permits, and Franchise (9200) | \$50,000                               | \$35,500                                     | 71%                    |
| Revenue from Use of Money (9400)        | \$10,000                               | \$17,288                                     | 173%                   |
| Intergovernmental Revenues (9500)       | \$951,963                              | \$951,963                                    | 100%                   |
| Fund Balance Appropriation              | \$420,504                              | \$420,504                                    | 100%                   |
| <b>Total Revenue</b>                    | <b>\$1,432,467</b>                     | <b>\$1,425,255</b>                           | <b>99%</b>             |

(Amounts are rounded up/down to the nearest whole dollar and whole percentage.)

Commissioners

John Vasquez, Chair • Nancy Shopay, Vice Chair • Mitch Mashburn • Steve Bird • John Carli

Alternate Commissioners

Alma Hernandez • Wanda Williams • Jack Batchelor

Staff

Rich Seithel, Executive Officer • Christina Love, Deputy Executive Officer • Aaron Norman, Analyst II • Tyra Hays, Project Specialist • Jeffrey Lum, Project Specialist • Mala Subramanian, Lead Legal Counsel

**II. Mid-Year Analysis:**

At Mid-Year (December 31, 2024), Solano LAFCO’s expenses totaled \$527,816 (37%) and revenues totaled \$1,425,255 (99%) of the Adjusted Final Budget.

Halfway through the year, expenses and revenues are typically expected to be at or close to 50% of an approved budget. However, it may be that subobject categories are under or over the expected 50% mark.

The following table discusses subobject categories where actuals were notably lower or higher than otherwise anticipated at Mid-Year.

| Subobject Category  | Discussion   | MY% |
|---|--|-----|
| <i>Salaries and Benefits (1000 series): 38% at mid-year (\$409,720)</i>   |  |     |
| Salaries and Benefits   | The budget anticipated salaries, health insurance, and other benefits for a staff of six. However, the new Project Specialist position was not filled until November, two employees opted out of health insurance, one employee was out on disability for four months, another employee was out on disability for one month, and one employee resigned which has resulted in a vacated position. | 38% |
| <i>Services and Supplies (2000 series): 32% at mid-year (\$118,095)</i>   |  |     |
| Telephone Services (2028)   | The budget anticipated compensating the County for the phone connection services. The budget also anticipated an increase in phone expenses for additional staff and for relocation expenses. Invoices have not been received from General Services or DoIT yet.   | 26% |
| Liability Insurance (2051)  | This is a one-time annual payment that is paid in the first quarter.   | 93% |
| Memberships (2170)  | These are one-time annual payments for CALAFCO and California Special District Association memberships that are paid in the first quarter. GFOA membership pending.  | 86% |
| Books & Subscriptions (2180)  | This is to purchase 2025 publications of policy books (CEQA handbooks and CKH handbooks).  | 0%  |
| Office Expense (2200)<br>Equipment Expense (2201)<br>Computer Expense (2202, 2204)<br>Maintenance – Bldgs & Improv (2140) | These funds are budgeted to help cover the cost of what is needed for the office relocation and to complete an office for addition of staff.<br><br>However, the relocation has not occurred yet, and the vacant position has delayed the need for new office supplies.  | 14% |



| Subobject Category  | Discussion   | MY%  |
|---|--|------|
| Contracted Services (2245)<br>Project-Related Expenses (2205, 2280) | The Adjusted Final Budget includes an existing contract with Milani for the Solano Irrigation District (SID) Municipal Service Review (MSR), however the contractor has not submitted invoices yet.<br><br>Additionally, costs for public notices for MSRs and SOIs are included in anticipation of the public hearings for the draft documents.   | .5%  |
| Other Professional Services (2250)                                  | The County Surveyor's time spent reviewing legal descriptions and maps for recording is charged here. LAFCO has implemented a cost recovery process for these expenses when a project is approved. However, this process is new and started early 2024, therefore many of the charges this fiscal year are the County recovering past charges from closed projects.                                      | 85%  |
| Education & Training (2310)<br>Travel Expenses (2335, 2355)         | The Adjusted Final Budget anticipated 8 attendees for the 2024 CALAFCO Conference in Yosemite, with the purchase of tickets and hotel. Five members attended.<br><br>The Budget also includes the 2025 Staff Workshop which is scheduled for April 2025 for three staff members. The Staff Workshop is in Temecula, Southern California. Budget includes hotel, flights, transportation, and attendance. | 40%  |
| <b><u>Other Charges (3000 series): 7% at Mid-Year (\$3,058)</u></b> |  |      |
| Building Lease (3233)   | Solano LAFCO leases office space from Solano County. Solano County has not invoiced LAFCO for rent and therefore the full amount of funds remains in the account.  | 0%   |
| Copiers Lease (3235)  | This fund also anticipates expenses that will be incurred with relocating the copiers and setting them up in the new offices.  | 28%  |
| <b><u>Revenue (9000): 99% at Mid-Year (\$1,425,255)</u></b>         |  |      |
| Licenses & Permits (Application fees) (9229)                        | By Mid-Year, Staff has completed several projects, includes SID Detachments, and RNVWD annexation of Perkins property.<br><br>At Mid-Year, LAFCO has only one open application and does not anticipate any other application submissions based on conversations with agencies.   | 71%  |
| Interest Income   | The Interest Income reflected a good market investment with \$7,000 over what staff anticipated.   | 173% |

### III. FY 2024/25 Workplan Progress

Expenses in the Adjusted Final Budget for FY 2024/25 were built around the anticipated tasks identified in the 2024/25 Workplan (Attachment B). Major highlights from the Workplan were:

- ❖ Workplan Task #1 & 4
  - ✓ Mosquito Abatement District MSR and Update SOI, effective October 21, 2024.
  - ✓ Solano Irrigation District MSR working draft: have had monthly meetings with the consultant and several coordination meetings with SID.
  - ✓ Solano County Cemetery Districts MSR draft anticipated in Summer 2025. Met with various districts and anticipate follow meetings in Spring 2025.
- ❖ Workplan Task #2
  - ✓ Completed and approved Cordelia FPD/City of Fairfield Out of Agency Service Contract
- ❖ Workplan Task #3
  - ✓ The Fire Reorganization between the Montezuma, Suisun, and Vacaville Fire Protection Districts. Project has progressed into building a service plan for an application.
- ❖ Workplan Task #5 & 9
  - ✓ Solano LAFCO Policy Updates:
    - Completed:
      - By-Laws
      - Conflict of Interest Code
      - Personnel & Salary Resolution
      - Fees Schedule
      - New Incorporation policies
    - In Progress:
      - Outreach and an informational session regarding Spheres of Influences and related policies are on-going. Sphere of Influence policy updates anticipated to be complete by the end of the fiscal year.
  - ✓ Biennial Audit initiated and anticipated to be ready for publication in June 2025.
- ❖ Workplan Task #6
  - ✓ Three District reorganizations have been completed.
- ❖ Workplan Item #7 & 8
  - ✓ Executive Officer and Deputy Executive Officer have participated in near monthly meetings regarding anticipated City project applications. However, no applications have been submitted to date.
  - ✓ Outreach meetings:
    - Agricultural Commission – follow agricultural mitigation conversation

- Solano County – attended public meetings regarding mitigation discussions and tax sharing agreements
- Active projects
- City project plans:
  - Vacaville – attended public meetings regarding East of Leisure Town discussions, met with city and various developers about SOI/MSR
  - Dixon – attended public meetings regarding plans for growth and proposed Harvest development. Met with city staff and various developer groups about SOI, MSR, and annexation inquires and process.
  - Fairfield – met with staff regarding city General Plan Update and EIR, and next steps for their SOI/MSR update.
  - Suisun – attended public meetings regarding proposed development plans, environmental impact reviews, and economic strategy plans. Staff also provided comments on the public drafts EIRs and had follow up meetings with the city.

**IV. Year-End Estimates:**

The Commission’s FY 2024/25 Budget continues to be financially sound. Each category is projected to be within their budgeted amounts at year-end, or slightly under. As calculated in Attachment A, staff forecasts Year-End expenses to be at 91% of the Adjusted Final Budget and revenues of 100.4%.

**Table 3: Year-End Estimates**

| Budget Categories                       | Adjusted Final Budget | MY Actual          | YE Est             | YE vs. Approved    |
|---|-----------------------|--------------------|--------------------|--------------------|
| Salaries and Benefits (1000)            | \$1,065,100           | \$409,720          | \$944,304          | (\$120,796)        |
| Services and Supplies (2000)            | \$311,869             | \$104,541          | \$307,012          | (\$4,857)          |
| Other Charges (3000)                    | \$55,497              | \$13,555           | \$55,497           | \$0                |
| <b>Total Expenditures</b>               | <b>\$1,432,466</b>    | <b>\$527,816</b>   | <b>\$1,306,813</b> | <b>(\$125,653)</b> |
| Licenses, Permits, and Franchise (9200) | \$50,000              | \$35,500           | \$45,000           | (\$5,000)          |
| Revenue from Use of Money (9400)        | \$10,000              | \$17,288           | \$21,000           | \$11,000           |
| Intergovernmental Revenues (9500)       | \$951,963             | \$951,963          | \$951,963          | \$0                |
| Fund Balance Appropriation              | \$420,504             | \$420,504          | \$420,504          | \$0                |
| <b>Total Revenue</b>                    | <b>\$1,432,467</b>    | <b>\$1,425,255</b> | <b>\$1,438,467</b> | <b>\$6,000</b>     |

**V. Conclusion**

The Year-End forecast for expenses is \$1,306,813, and the forecast for revenues is \$1,438,467. Therefore, the FY 24/25 Adjusted Final Budget remains fiscally sound.

Attachments:

- Attachment A – Fiscal Year 2024/25 Mid-Year Budget Worksheet
- Attachment B – Fiscal Year 2024/25 Workplan Status

FY 2024/25  
Mid-Year Review Report

Agenda Item 10.B - FY 24-25 MidYear

| Series                                      | Description                    | FY 24/25<br>Approved<br>Final Budget<br>(AB) | FY 24/25<br>Midyear<br>Actuals<br>(MY) | FY 24/25<br>Midyear<br>Report<br>(AB-MY) | % of<br>Approved<br>Budget | FY 24/25<br>End of Year<br>Projections<br>(EoY) | EoY Projects<br>vs. FY 24/25<br>AB |
|---|--------------------------------|--|--|--|----------------------------|---|------------------------------------|
| <b>1000: SALARIES AND EMPLOYEE BENEFITS</b> |                                |  |  |  |                            |   |                                    |
| 1110  | SALARY/WAGES REGULAR           | \$784,545                                    | \$314,041                              | \$470,504                                | 40%                        | \$757,398                                       | (\$27,147)                         |
| 1210  | RETIREMENT-EMPLOYER            | \$100,008                                    | \$40,296                               | \$59,712                                 | 40%                        | \$95,176  | (\$4,832)                          |
| 1212  | DEFERRED COMP-COUNTY MATCH     | \$780  | \$270                                  | \$510                                    | 35%                        | \$660   | (\$120)                            |
| 1220  | FICA-EMPLOYER                  | \$11,376                                     | \$4,677                                | \$6,699                                  | 41%                        | \$10,734  | (\$642)                            |
| 1230  | HEALTH INS-EMPLOYER            | \$130,648                                    | \$36,423                               | \$94,225                                 | 28%                        | \$52,000  | (\$78,648)                         |
| 1231  | VISION CARE INSURANCE          | \$1,028                                      | \$339                                  | \$689                                    | 33%                        | \$765   | (\$263)                            |
| 1240  | COMPENSATION INSURANCE         | \$4,100                                      | \$3,969                                | \$131                                    | 97%                        | \$3,969   | (\$131)                            |
| 1241  | LT DISABILITY INSURANCE ER     | \$2,658                                      | \$1,304                                | \$1,354                                  | 49%                        | \$2,500   | (\$158)                            |
| 1250  | UNEMPLOYMENT INSURANCE         | \$1,800                                      | \$161                                  | \$1,639                                  | 9%                         | \$1,000   | (\$800)                            |
| 1260  | DENTAL INS-EMPLOYER            | \$7,198                                      | \$2,567                                | \$4,631                                  | 36%                        | \$5,270   | (\$1,929)                          |
| 1270  | ACCRUED LEAVE CTO PAYOFF       | \$15,000                                     | \$4,097                                | \$10,903                                 | 27%                        | \$11,000  | (\$4,000)                          |
| 1290  | LIFE INSURANCE-EMPLOYER        | \$5,959                                      | \$1,576                                | \$4,383                                  | 26%                        | \$3,832   | (\$2,127)                          |
|   | <b>SUBTOTAL</b>                | <b>\$1,065,100</b>                           | <b>\$409,720</b>                       | <b>\$655,380</b>                         | <b>38%</b>                 | <b>\$944,304</b>                                | <b>(\$120,796)</b>                 |
| <b>2000: SERVICES AND SUPPLIES</b>          |                                |  |  |  |                            |   |                                    |
| 2021  | COMMUNICATION-TELEPHONE SYSTEM | \$1,000                                      | \$421                                  | \$579                                    | 42%                        | \$1,000   | \$0                                |
| 2026  | CELL PHONE ALLOWANCE           | \$2,100                                      | \$863                                  | \$1,238                                  | 41%                        | \$2,100   | \$0                                |
| 2028  | TELEPHONE SERVICES             | \$9,720                                      | \$2,529                                | \$7,191                                  | 26%                        | \$9,720   | \$0                                |
| 2051  | LIABILITY INSURANCE            | \$9,089                                      | \$8,458                                | \$631                                    | 93%                        | \$8,458   | (\$631)                            |
| 2140  | MAINTENANCE-BLDGS & IMPROVE    | \$500  | \$103                                  | \$397                                    | 21%                        | \$500   | \$0                                |
| 2170  | MEMBERSHIPS                    | \$11,700                                     | \$10,107                               | \$1,593                                  | 86%                        | \$11,700  | \$0                                |
| 2180  | BOOKS & SUBSCRIPTIONS          | \$500  | \$0                                    | \$500                                    | 0%                         | \$500   | \$0                                |
| 2200  | OFFICE EXPENSE                 | \$8,760                                      | \$2,644                                | \$6,116                                  | 30%                        | \$8,760   | \$0                                |
| 2201  | EQUIPMENT UNDER \$1,500        | \$3,000                                      | \$130                                  | \$2,870                                  | 4%                         | \$3,000   | \$0                                |
| 2202  | CONT ASSETS COMPUTER RELATED   | \$7,500                                      | \$0                                    | \$7,500                                  | 0%                         | \$7,500   | \$0                                |
| 2204  | COMPUTER RELATED ITEMS:<\$500  | \$1,350                                      | \$0                                    | \$1,350                                  | 0%                         | \$1,350   | \$0                                |
| 2205  | POSTAGE                        | \$600  | \$6                                    | \$594                                    | 1%                         | \$200   | (\$400)                            |
| 2235  | ACCOUNTING & FINANCIAL SERVICE | \$35,000                                     | \$1,845                                | \$33,155                                 | 5%                         | \$35,000  | \$0                                |
| 2239  | LEGAL SERVICE                  | \$15,000                                     | \$9,804                                | \$5,196                                  | 65%                        | \$15,000  | \$0                                |
| 2245  | CONTRACTED SERVICES            | \$90,000                                     | \$0                                    | \$90,000                                 | 0%                         | \$90,000  | \$0                                |
| 2250  | OTHER PROFESSIONAL SERVICES    | \$18,400                                     | \$15,561                               | \$2,839                                  | 85%                        | \$18,400  | \$0                                |
| 2266  | CENTRAL DATA PROCESSING SVCE   | \$62,000                                     | \$36,897                               | \$25,103                                 | 60%                        | \$62,000  | \$0                                |
| 2271  | SOFTWARE SUBSCRIPTION/SBITA ST | \$4,200                                      | \$975                                  | \$3,225                                  | 23%                        | \$3,500   | (\$700)                            |
| 2280  | PUBLICATIONS AND LEGAL NOTICES | \$1,000                                      | \$523                                  | \$477                                    | 52%                        | \$1,000   | \$0                                |
| 2285  | LEASE EXPENSE-COPIERS/MFD'S ST | \$0  | \$907                                  | (\$907)                                  | -                          | \$907   | \$907                              |
| 2310  | EDUCATION & TRAINING           | \$12,550                                     | \$3,600                                | \$8,950                                  | 29%                        | \$10,000  | (\$2,550)                          |
| 2335  | TRAVEL EXPENSE                 | \$8,000                                      | \$4,023                                | \$3,977                                  | 50%                        | \$6,000   | (\$2,000)                          |
| 2339  | MANAGEMENT BUSINESS EXPENSE    | \$2,000                                      | \$879                                  | \$1,121                                  | 44%                        | \$2,000   | \$0                                |
| 2354  | CAR ALLOWANCE                  | \$7,900                                      | \$3,750                                | \$4,150                                  | 47%                        | \$7,900   | \$0                                |
| 2355  | PERSONAL MILEAGE               | \$0  | \$517                                  | (\$517)                                  | -                          | \$517   | \$517                              |
|   | <b>SUBTOTAL</b>                | <b>\$311,869</b>                             | <b>\$104,541</b>                       | <b>\$207,328</b>                         | <b>34%</b>                 | <b>\$307,012</b>                                | <b>(\$4,857)</b>                   |
| <b>3000: OTHER EXPENSES</b>                 |                                |  |  |  |                            |   |                                    |
| 3233  | LEASE EXPENSE - LT LEASE-BLDG  | \$34,000                                     | \$0                                    | \$34,000                                 | 0%                         | \$34,000  | \$0                                |
| 3235  | LEASE EXPENSE - LT LEASE-CP,MF | \$11,000                                     | \$3,058                                | \$7,942                                  | 28%                        | \$11,000  | \$0                                |
| 730   | 20% RESERVE POLICY ADJUSTMENT  | \$10,497                                     | \$10,497                               | \$0                                      | 0%                         | \$10,497  | \$0                                |
|   | <b>SUBTOTAL</b>                | <b>\$55,497</b>                              | <b>\$13,555</b>                        | <b>\$41,942</b>                          | <b>24%</b>                 | <b>\$55,497</b>                                 | <b>\$0</b>                         |
| <b>REVENUES</b>                             |                                |  |  |  |                            |   |                                    |
| 9229  | LICENSES & PERMITS-OTHER       | \$50,000                                     | \$35,500                               | \$14,500                                 | 71%                        | \$45,000  | (\$5,000)                          |
| 9401  | INTEREST INCOME                | \$10,000                                     | \$17,288                               | (\$7,288)                                | 173%                       | \$21,000  | \$11,000                           |
| 9511  | OTHER GOVERNMENTAL AGENCIES    | \$951,963                                    | \$951,963                              | \$0                                      | 100%                       | \$951,963                                       | \$0                                |
| 740   | FUND BALANCE APPROPRIATION     | \$420,504                                    | \$420,504                              | \$0                                      | 100%                       | \$420,504                                       | \$0                                |
|   | <b>SUBTOTAL</b>                | <b>\$1,432,467</b>                           | <b>\$1,425,255</b>                     | <b>\$7,212</b>                           | <b>99%</b>                 | <b>\$1,438,467</b>                              | <b>\$6,000</b>                     |
|   | <b>Expenses</b>                | <b>\$1,432,466</b>                           | <b>\$527,816</b>                       | <b>\$904,650</b>                         | <b>37%</b>                 | <b>\$1,306,813</b>                              | <b>(\$125,653)</b>                 |
|   | <b>Revenues</b>                | <b>\$1,432,467</b>                           | <b>\$1,425,255</b>                     | <b>\$7,212</b>                           | <b>99%</b>                 | <b>\$1,438,467</b>                              | <b>\$6,000</b>                     |

## ATTACHMENT B

## FY 2024-25 Proposed Workplan

| # | Task/Project                                   | Priority | Category | Comments  |
|---|--|----------|----------|---|
| 1 | Municipal Service Review (MSR) Schedule        | High     | L/P      | <ul style="list-style-type: none"> <li>• Mosquito Abatement District (c 2006)</li> <li>• City of Vallejo (c 2007)</li> <li>• Maine Prairie Water District (c 2015)</li> </ul>   |
| 2 | Fire Services Contract: City of Fairfield Fire | High     | P        | GC §56134 Out-of-Agency Services Contract for Fairfield Fire Department and Cordelia Fire Protection District   |
| 3 | Fire Services                                  | High     | C        | Continue working with the districts, stakeholders, and Fire Ad Hoc Committee in analyzing fire services.  |
| 4 | Sphere of Influence (SOI) Updates              | High     | L/P      | <ul style="list-style-type: none"> <li>• Solano Irrigation District (c 2014)</li> <li>• Cemetery Districts (c 2012)</li> <li>• Spheres related to scheduled MSRs</li> <li>• City of Vacaville Request to Update SOI</li> </ul>  |
| 5 | Policy Updates                                 | High     | A/L      | <p>Review and update Solano LAFCO adopted policies, procedures, and applications that have not been reviewed since 2017.</p> <p>Create new policies for consistency with state law.</p>   |
| 6 | Reorganizations                                | High     | P        | <p><i>Vacaville:</i></p> <ul style="list-style-type: none"> <li>• Fields at Alamo Creek (east of Leisure Town)</li> <li>• McMurtry Creek Estates</li> </ul> <p><i>Dixon:</i></p> <ul style="list-style-type: none"> <li>• Lombardo Property</li> </ul>  |
| 7 | Outreach                                       | High     | C        | <p>Ongoing outreach to local agencies, cities, county, developers, and the public:</p> <ul style="list-style-type: none"> <li>• <i>Ag Innovation Group</i></li> <li>• <i>Solano Economic Development Corporation</i></li> <li>• <i>Planning Directors Meeting</i></li> <li>• <i>CALAFCO</i></li> <li>• <i>Bay Area EO Group</i></li> <li>• <i>Fire District Chiefs Association</i></li> </ul> |

ATTACHMENT B

| #  | Task/Project   | Priority | Category | Comments  |
|----|--|----------|----------|---|
| 8  | Agency Projects Tracking and Island Project Tracking | Medium   | P/C/L    | <p>Track and comment on anticipated city general plan amendments/updates and CEQA actions for reorganizations:</p> <ul style="list-style-type: none"> <li>• <i>Vacaville</i>:                             <ul style="list-style-type: none"> <li>○ East of Leisure Town and Northeast Sector General Plan Amendments</li> <li>○ Islands:                                     <ul style="list-style-type: none"> <li>▪ Valley Church (Leisure Town/Sequoia)</li> <li>▪ Nut Tree Airport vicinity (Island Annexation)</li> </ul> </li> </ul> </li> <li>• <i>Dixon</i>:                             <ul style="list-style-type: none"> <li>○ Lewis Planned Communities (SE Dixon) General Plan Update</li> <li>○ Islands:                                     <ul style="list-style-type: none"> <li>▪ Lombardo Property</li> </ul> </li> </ul> </li> <li>• <i>Suisun</i>:                             <ul style="list-style-type: none"> <li>○ Suisun Logistics Center and Highway 12 Logistics Center General Plan Amendments</li> </ul> </li> </ul> |
| 9  | Fees Update  | Medium   | A        | Update application charge-out rates to reflect the Commission's current costs for processing projects.  |
| 10 | Website  | Low      | L        | Continued and ongoing updates of information accessible online.   |

ATTACHMENT B

**In-House Municipal Service Review for Sphere of Influence Update Schedule**

| Fiscal Year Scheduled | Agency                                      | Last Updated |
|-----------------------|---|--------------|
| 2023/2024             | Solano Irrigation District                  | Feb 2015     |
|                       | Solano County Cemetery Districts (all four) | Nov 2005     |
|                       |   |              |
| 2024/2025             | Solano County Mosquito Abatement District   | Nov 2006     |
|                       | Maine Prairie Water District                | Feb 2015     |
|                       | City of Vallejo                             | Aug 2007     |
| 2025/2026             | Greater Vallejo Recreation District         | Jan 2007     |
|                       | Dixon Resource Conservation District        | Jun 2015     |
|                       | Solano Resource Conservation District       | Jun 2015     |
| 2026/2027             | City of Suisun                              | Jun 2016     |
|                       | Fairfield-Suisun Sewer District             | Feb 2017     |
|                       | Solano County Regional Water Services       |              |

Consideration Factors:

Cities

- Date of Comprehensive General Plan Update (every 20 years)
  - Benicia: 1999
  - Dixon: 2021-2040
  - Fairfield: 2002-2022
  - Rio Vista: 2001-2021
  - Suisun: 2015-2035
  - Vacaville: 2015-2035
  - Vallejo: 2017-2040
- General Plan status and changes (substantial/numerous General Plan Amendments or Comprehensive Update known as of March 2024)
  - Dixon – substantial amendments, maybe an update
  - Fairfield – in early process of a comprehensive update
  - Rio Vista – in early process of a comprehensive update
  - Suisun – in early process of substantial amendments
  - Vacaville – just starting substantial amendments, maybe update
- Date of last MSR/SOI update (need)
  - Benicia: Feb 2017
  - Dixon: Oct 2014
  - Fairfield: Oct 2012
  - Rio Vista: Jan 2007
  - Suisun: Jun 2016
  - Vacaville: May 2017
  - Vallejo: Aug 2007

Special Districts

- Date of last MSR/SOI update (need)
- Progress towards regional review based on service provided



## Solano Local Agency Formation Commission

675 Texas St. Ste. 6700 • Fairfield, California 94533  
(707) 439-3897  
[www.solanolafco.com](http://www.solanolafco.com)

### Staff Report

DATE: February 10, 2025  
TO: Local Agency Formation Commission  
FROM: Christina Love, Deputy Executive Officer  
SUBJECT: **Project No. 2025-01: Biennial Audit for Fiscal Years 2022/23 and 2023/24  
James Marta & Company, LLP Audit Proposal for Services**

---

### Recommendation:

AUTHORIZE, by simple motion, the Executive Officer to execute a contract with James Marta & Company, LLP for audit services of the Solano LAFCO's FY 2022/23 and FY 2023/24.

### Background:

The Commission schedules financial statement audits on a biennial basis. The last audit covered the fiscal years (FY) ending on June 30, 2021 and 2022. The next audit is due and will cover the fiscal years of June 30, 2023 and 2024.

### Discussion:

Staff sent several audit services Requests for Proposals in fall 2024. James Marta & Company, LLC submitted the attached proposal. The James Marta group completed Solano LAFCO audits before and has a solid working relationship with staff.

Staff recommends that the Commission authorize the Executive Officer to enter into a contract ("Engagement Letter") with James Marta & Company, LLC for the audit of Fiscal Years 2022-2023 and 2023-2024. The proposal totals \$20,000 and is budgeted in the FY 2024/25 Budget.

### Conclusion:

Approve the James Marta & Company, LLC for auditing services audit of Fiscal Years 2022-2023 and 2023-2024.

### Attachment:

Attachment A – Audit Services Proposal Letter for FY 2022/23 and FY 2022/24

#### Commissioners

John Vasquez, Chair • Nancy Shopay, Vice Chair • Mitch Mashburn • Steve Bird • John Carli

#### Alternate Commissioners

Alma Hernandez • Wanda Williams • Jack Batchelor

#### Staff

Rich Seithel, Executive Officer • Christina Love, Deputy Executive Officer • Aaron Norman, Analyst II • Tyra Hays, Project Specialist • Jeffrey Lum, Project Specialist • Mala Subramanian, Lead Legal Counsel



ATTACHMENT A



James Marta & Company LLP  
Certified Public Accountants

ACCOUNTING • AUDIT • CONSULTING • TAX

---

**Solano Local Agency Formation Commission  
Proposal for Audit Services**

Solano Local Agency Formation Commission  
Attn: Rich Seithel, Executive Director  
675 Texas St. Ste. 6700,  
Fairfield CA 94533

James Marta & Company LLP  
Contact: James Marta, CPA, CGMA, ARPM  
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**THOROUGH, REMOTE AUDITS**

**WE WORK FACE TO FACE — EVEN WHEN WE’RE MILES APART.** Today’s screen sharing and video conference tools allow us to communicate, collaborate and answer questions just like being at your facility.

**WE’VE DONE THIS BEFORE.** Our team applies extensive experience performing thorough audits from afar.

**EXPERT AUDITOR TOOLS.** Our secure portal lets you transfer documents and track status. And with your permission, we can use “auditor access” to login to your system and generate reports.

**SAFE ON-SITE PRACTICES.** When office visits are required, be assured that we apply appropriate measures to minimize risks and protect us all.

January 14, 2025

Solano Local Agency Formation Commission  
Attn: Christina Love, Deputy Executive Director  
675 Texas St. Ste. 6700,  
Fairfield CA 94533

RE: Response to RFP for Audit Services

We are pleased to present our proposal to the Solano Local Agency Formation Commission to provide Audit Services for the fiscal year ending June 30, 2023 and June 30, 2024.

James Marta & Company LLP, Certified Public Accountants, has specialized in auditing Special Districts, Joint Powers Authorities, School Districts and Nonprofits since 1998. In the past five years, the firm has completed more than 500 financial audits. Here's how James Marta & Company makes a difference:

- **Special District Specialists:** We've spent over 30 years auditing California Special Districts that provide wastewater treatment, drinking water, community services, fire protection, parks & recreation, and electric power. We assist in financial reporting, PERS, GASB, bonds, and federal compliance. We have conducted about 150 public agency audits in 2024.
- **Remote Service:** Our secure systems and proven experience help us effectively interact with you to conduct audit processes remotely, in accordance with ongoing orders to maintain social distance.
- **Partner Engagement:** You'll gain partner-level insight at every step and all throughout the year.
- **No Surprises:** You stay up to speed with updates and a project portal that shows real-time status.
- **We Value Your Time:** We've honed our approach to minimize disruptions while meeting deadlines.
- **We Help You Apply Your Audit to Improve:** Your audit can help you better understand operational risks and improve controls. We help you apply your audit for continual improvement.
- **Ongoing Support:** We're your year-round resource for independent perspectives and practical advice on closings, financial statements and compliance.
- **Leadership:** Our Partners speak and publish articles on subjects including the Board's Role in Finance and Fiscal Accountability, Compliance, Controls, Fraud Prevention and Detection, and Governance.

This proposal is valid for sixty (60) days from the proposal submission deadline. We look forward to working with you on this important project. James Marta is authorized to sign binding contracts for the firm.

Sincerely,



James Marta & Company LLP  
James Marta, CPA, CGMA, ARPM, Managing Partner  
[JMarta@JPMCPA.com](mailto:JMarta@JPMCPA.com) | (916) 999-4180

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## A. ORGANIZATION STRUCTURE AND EXPERIENCE

### COMPANY INFORMATION

**Organization Type:** James Marta & Company, LLP is a Limited Liability Partnership.

**Location:** The firm office is located in Sacramento, California.

**Years in Business:** The firm was founded in 1998.

**Number of Employees:** 23

**Federal Tax ID Number:** 27-1682261

James Marta & Company LLP is a local partnership formed in 1998 to serve the audit and accounting needs of Special Districts, Joint Powers Authorities, School Districts and other local Government agencies. James Marta & Company serves clients in California, Oregon, Washington, Alaska, Utah and Vermont.

We have two Partners and a team of 23 Staff, Seniors, Supervisors, and Managers. All team members are based in the greater Sacramento metropolitan area.

There has been no former or current litigation against our firm.

### RELEVANT EXPERIENCE

Our dedicated team is qualified and experienced in auditing Special Districts, Joint Powers Authorities, and other government agencies. Our Partners are engaged in every project to provide oversight and advice. We conduct a thorough audit, meet deadlines and minimize impact on your team.

About 75% of our work is in providing financial audits, bond audits, and federal single audits. We conducted about 150 audits in 2024. In addition, we provide accounting, tax, consulting and controller/CFO services.

Among our clients, we audit numerous Community Services Districts, Sanitary Districts, Water Districts, and Local Agency Formation Commissions.

The majority of our audit work must be conducted in accordance with generally accepted accounting principles (GAAP), generally accepted auditing standards (GAAS), Minimum Audit Requirements and Reporting Guidelines for Special Districts as required by the State Controller's Office, and Government Auditing Standards as issued by the Comptroller General of the United States. We are highly familiar with the practical application of these standards in conducting audits of Special Districts.

Following are key points in our qualifications:

- Over 30 years' experience providing audit, accounting and controller/CFO services to Joint Powers Authorities, Special Districts, Municipal Agencies, and State Government.
- Staff participate in regular training to stay current on professional standards related to auditing JPAs, Special Districts, and Governmental Entities.
- Extensive experience and training in conducting single audits of federally funded programs.
- Experience preparing **Annual Comprehensive Financial Reports** according to GFOA standards.
- Experience preparing and submitting the Financial Transactions Report to the State Controller's Office.
- Support for agencies that have earned the "**Certificate of Achievement for Excellence in Financial Reporting**" from the Government Finance Officers Association.
- Experience assisting with calculations and required disclosures to be in compliance with **GASB standards**.
- Experience with debt financing, refinancing, and arbitrage calculations.
- Member and presenter for **California Special Districts Association** at conferences and webinars on subjects including the Board's Role in Finance and Fiscal Accountability, Compliance, Internal Controls, Fraud Prevention/Detection, Accounting, Audit, and Board Governance Responsibility and Accountability.
- **Year-round resource** to answer questions, help your team interpret the audit, and apply new standards.

*"The staff at James Marta & Company are knowledgeable and well-organized professionals. Their team is always willing to provide support and financial advice. They are truly a pleasure to work with."*

-----  
*Teresa McNamara, Accounting Manager,  
Truckee-Donner Recreation & Park District*

#### EXPERIENCE RELATED TO SPECIAL DISTRICTS AND FUND REPORTING

Special Districts are required to conduct accounting and financial reporting in accordance with GAAP and the California Special District Uniform Accounting and Reporting Procedures (SPD) manual. This manual defines accounting and reporting requirements for general funds, special revenue funds, capital projects funds, debt service funds, permanent funds, enterprise funds, internal service funds, trust funds (pension funds, investment trust funds, private purpose funds), etc.

Our team has extensive experience with accounting and audit of restricted and unrestricted funds for California Special Districts, Joint Powers Authorities, and School Districts. Each year, we audit approximately 80 entities that apply the principles of fund accounting. We also have experience in the accounting practices and audit procedures required by grants, federal funds, bond measures, SFP, and more.

Our team brings practical experience in GAAP, GASB, and State requirements around reporting and control of fund balance, expenditures, interfund activities (e.g. transfers, reimbursements), valuation, depreciation, long-term liabilities, and budgeting. We apply our expertise to help prepare and present Fund Financial Statements and Government-wide Financial Statements in accordance with GASB codification of Governmental Accounting and Financial Reporting Standards.

#### LIST OF CURRENT SPECIAL DISTRICT CLIENTS

Following are representative Special Districts that we have served in the past year.

- California Enterprise Development Authority
- Columbia Corridor Drainage Districts Joint Contracting Authority
- Mid-Peninsula Water District
- Multnomah County Drainage District No. 1
- Northern California Regional Public Safety Training Authority
- NorthStar Community Services District
- Peninsula Drainage District No. 1
- Peninsula Drainage District No. 2
- Sacramento Municipal Utility District (SMUD)
- Sandy Drainage Improvement Company
- Solano LAFCO
- South San Joaquin County Fire Authority
- Southgate Recreation & Park District
- Truckee-Donner Recreation & Park District
- Truckee Fire Protection District
- Truckee Sanitary District
- Truckee Tahoe Airport District
- Turlock Mosquito Abatement District

#### REFERENCES

Please call our references to find out what difference we can make for our clients. We are confident you will hear that we make a positive difference to our clients.

| Organization  | Contact  | Team                           | Scope                          | Date            | Hour |
|---|--|--------------------------------|--------------------------------|-----------------|------|
| Sacramento Local Agency Formation Commission<br>1112 I Street Suite 100<br>Sacramento, CA 95814 | José C. Henríquez<br>916-874-2937  | Jesse Deol<br>Michael Manduca  | Audit                          | 2021 to present | 90   |
| Truckee Donner Recreation & Park District<br>8924 Donner Pass Road<br>Truckee, CA 96161         | Teresa McNamara<br>(530) 550-4445  | Jesse Deol<br>Spencer Blanda   | Audit<br>Pension<br>Plan Audit | 2014 to present | 250  |
| Truckee Fire Protection District<br>P.O. Box 2768<br>Truckee, CA 96160                          | Niki Holoday<br>Administration &<br>Financial Services<br>Director<br>(530) 582-7645 | James Marta<br>Michael Manduca | Audit                          | 2017 to present | 250  |

FEDERAL GRANT COMPLIANCE

Our firm has extensive experience and training in conducting single audits of federally funded programs.

**B. LICENSED IN CALIFORNIA**

James Marta & Company LLP is a licensed Certified Public Accountant in California. We have maintained our certification since 1998.

We will assign a California-Licensed CPA as the auditor in charge.

**C. QUALIFICATIONS AND SERVICE**

- Partner and Manager will interface with your staff on billing format and delivery.
- There are no specification or portions of the scope of work our firm would be unable to meet.
- Our primary focus is on Government and nonprofit agencies. We provide advance guidance on new standards and assistance with implementation.
- We conduct ongoing staff training. Partners and Managers are always a part of the audit and are a year-round resource to you. **(Call our references)**

**D. PROJECT TEAM**

The following table introduces core members of our proposed team. Resumes are provided in [Appendix A](#). All CPA's are licensed in California and in good standing. All members of the team have completed their CEU requirements including government-specific education.

| NAME                               | ROLE   | EXPERIENCE   |
|------------------------------------|--|--|
| James Marta,<br>CPA, CGMA,<br>ARPM | <p><b>Engagement Partner</b></p> <p>The Engagement Partner is ultimately responsible for the engagement. Provides project oversight throughout the engagement; present the final audit report; and answer questions throughout the year.</p> | James has more than 30 years of experience in audit, consulting and accounting for joint powers authorities, special districts, LEAs and nonprofits.   |
| Jesse Deol, CPA,<br>ARM            | <p><b>Technical Review Partner</b></p> <p>Validates the team's work, providing the independent perspective required for thorough quality control.</p>  | Jesse has more than 15 years of experience conducting financial audits, single audits, bond audits, and GASB consulting for Special Districts, Joint Powers Authorities, County Offices of Education, School Districts and Nonprofits. |

|                             |   |  |
|-----------------------------|---|--|
| <p>Michael Manduca, CPA</p> | <p><b>Manager</b><br/>Responsible for managing audit engagement and related activities. Will engage with client as needed throughout the project.</p> | <p>Michael has more than 15 years of experience with financial audit, single audit, bond audit, and GASB consulting for County Offices of Education, School Districts, Charter Schools, Special Districts, and Joint Powers Authorities.</p> |
|-----------------------------|---|--|

CONTINUITY

We make all reasonable efforts to ensure continuity of the proposed audit team from year to year. In the event of staff turnover, we will replace the team member with someone of similar experience.

E. METHODOLOGY/APPROACH

GENERAL APPROACH

- Our risk-based approach supports a thorough audit. We start by developing a deep [understanding of your organization’s control structure](#) then design audit procedures to address institutional and industry risks.
- Our Partners are involved throughout the project and available as a year-round resource to you.
- We minimize disruptions to your staff by developing a comprehensive audit plan and communicating with you early and often.
- We meet AICPA’s Quality Management Standards, ethical mandates and code of professional conduct including those related to [quality control, independence, and peer review](#).
- Our [experienced CPAs](#) supervise trained and dedicated staff members at every step.
- We conduct a [thorough analysis](#) including review, observation, calculations, inspection, and inquiries of systems, processes, and people that control and process transactions.
- We help you avoid surprises and last-minute requests with comprehensive checklists and regular communication.
- We utilize [document portal and communication systems](#) to gain efficiency, enhance auditing techniques, expand sampling, and improve customer service.
- We stay [current with industry standards](#) in order to ensure appropriate application of, and conformance with Generally Accepted Accounting Principles (GAAP); Generally Accepted Auditing Standards (GAAS); Minimum Audit Requirements and Reporting Guidelines for Special Districts as required by the State Controller’s Office; Government Auditing Standards as issued by the Comptroller General of the United States; Single audit procedures defined by the OMB Compliance Supplement (Uniform Guidance 2 CFR § 200, (formerly OMB Circular A-133)); and Current Governmental Accounting Standards Board (GASB) pronouncements.
- While working remotely we’ve concentrated our efforts on ensuring thorough audit procedures and support communication with our clients.
- We present the audit report to your team and your board and help you interpret the results.
- We welcome the opportunity to help you gain value from your Audit. We support your ongoing needs with Partner-level insight. For example, we can support your adoption of new accounting standards, improving controls, and more.



### RISK ASSESSMENT

We identify and assess the risk of material misstatements at different levels through interviews with management, analytical procedures, observations, and inspection. Based on our assessment, we will plan and perform procedures that are responsive to risks identified. This will cover the following areas:

- Financial reporting framework;
- Business and industry;
- Accounting policies and practices;
- Financial performance; and
- Internal controls.

### TYPE AND EXTENT OF ANALYTICAL PROCEDURES

Depending on the subject of the population, we apply industry standard analytical procedures as appropriate. Analytical procedures include review, inquiry, observation, inspection, and recalculation.

For example, at the beginning of the audit, we review control structure and observe relationships between similar totals year to year. We may calculate thresholds to isolate outliers. We inspect the application of procedures. We also observe trends and areas of common or recurring concern within an industry segment. We inquire about management and board expectations to determine if there is an area of concern. If something is outside the range that is considered “normal” we investigate further. We perform independent recalculations to ensure that numbers are presented fairly to help us form our opinion.

As a means of assessing a large population, we apply models and other data analytic tools that help us identify trends, ratios, reasonability and guide us in forming our opinions. However, the most important question that we ask is “does it make sense?” This guidepost serves to keep the analytical process grounded in practical reality and helps us make effective judgement calls at every step of the audit.

The most important question we ask is “does it make sense?”

**SAMPLE SIZE AND STATISTICAL SAMPLING**

When determining the appropriate sample size, the auditor considers inherent risks; population size; volume and frequency of transactions; minimum, maximum and median amounts; and various risk factors (e.g. risk of detection, adequacy of control, inherent risk properties).

We start by developing an understanding of your control environment and critical control functions. After evaluating the characteristics of your accounting controls, we apply a risk-based approach to design audit testing procedures.

The specific number of test items are determined by the risk characteristics of the account or transaction. Areas that are determined to be reliable generally undergo limited testing. A typical sample size for “reliable” areas (low risk) can range from 10 to 50 items.

In higher risk areas, we perform a test of details and may potentially conduct further tests if an item falls outside of expectations and statistical probabilities.

Items may be chosen for testing through random sampling, systematic selection, haphazard selection, or block sampling. The specific selection method will be determined by the auditor after assessing risk.

**APPROACH TO UNDERSTANDING INTERNAL CONTROL STRUCTURE**

We start by reviewing applicable artifacts including bylaws, policies, procedures, computer systems and the prior year’s audit. We follow up with a narrative questionnaire for your management team to help us understand how your accounting rules are being applied in your work environment each day.

We have developed standard Checklists for Special Districts that help us ensure all control areas are thoroughly addressed.

During the entrance conference we discuss your answers to the questionnaire as well as any specific concerns expressed by your management team or Board of Directors.

**F. SPECIFIC AUDIT APPROACH AND METHODOLOGY**

The following table shows key phases and milestones of our audit process and a preliminary schedule. Once appointed as your auditor, we will work with you to establish dates and answer questions concerning your industry, your organization’s business activities, operations and accounting, and the preparation of the financial statements.

| SPECIFIC PROCEDURES  | STAFF                        | PRELIMINARY SCHEDULE |
|--|------------------------------|----------------------|
| <b>PHASE I - AUDIT PLANNING</b>  |                              |                      |
| <b>Introduction of Staff</b>   |                              |                      |
| <ul style="list-style-type: none"> <li>• Meet with representatives to discuss:               <ul style="list-style-type: none"> <li>▪ Approach to the audit</li> <li>▪ Client assistance checklist</li> <li>▪ Timelines</li> </ul> </li> </ul> | Partner<br>Manager<br>Senior | March                |
| <b>Review of Prior Year’s Audit Work</b>   |                              |                      |

| <b>SPECIFIC PROCEDURES</b>  | <b>STAFF</b>                          | <b>PRELIMINARY SCHEDULE</b> |
|---|---------------------------------------|-----------------------------|
| <ul style="list-style-type: none"> <li>Review of prior year’s work papers (this step is coordinated with the prior year’s auditors).</li> </ul>   | Partner<br>Manager                    | March                       |
| <b>Risk Assessment Procedures</b>   |                                       |                             |
| <ul style="list-style-type: none"> <li>Obtain an understanding of the external and internal factors affecting the organization.</li> <li>Review and evaluate the design of internal controls including district policy and procedure manuals.</li> <li>Review of the significant transaction cycles</li> <li>Assess the risk of material misstatements</li> </ul> | Partner<br>Manager<br>Senior          | March                       |
| <b>Audit Planning</b>   |                                       |                             |
| <ul style="list-style-type: none"> <li>Develop the individual plan for the audit (based on the internal control review, risks identified, and our understanding of the client and the industry)</li> <li>Establish materiality</li> <li>Perform preliminary analytical procedures</li> <li>Plan audit procedures in response to assessed risks</li> </ul>         | Partner<br>Manager<br>Senior          | March                       |
| <b>PHASE II – INTERIM FIELD WORK</b>  |                                       |                             |
| <b>Internal Control and Compliance Testing</b>  |                                       |                             |
| <ul style="list-style-type: none"> <li>Identify all transaction cycles and compliance requirements</li> <li>Gain an understanding and document transaction cycles</li> <li>Select samples of transactions from each significant cycle</li> <li>Tests performed on specific transactions</li> </ul>  | Partner<br>Manager<br>Senior<br>Staff | March                       |
| <b>Organization</b>   |                                       |                             |
| <ul style="list-style-type: none"> <li>Review organizational documents</li> <li>Review board minutes</li> <li>Review grants</li> <li>Review significant contracts</li> </ul>  | Partner<br>Manager<br>Senior          | March                       |
| <b>Status Report</b>  |                                       |                             |
| <ul style="list-style-type: none"> <li>Identify and describe items noted during interim work</li> <li>Meet with management to discuss status and interim work</li> <li>Discuss timing of year-end field work</li> </ul>   | Partner<br>Manager                    | March                       |

| PHASE III – FINAL FIELD WORK  |                                       |       |
|---|---------------------------------------|-------|
| <ul style="list-style-type: none"> <li>Obtain trial balance and enter them into financial statement program</li> <li>Federal and State Compliance (if applicable)</li> <li>Prepare initial financial statement draft</li> </ul>   | Senior                                | March |
| <hr/>   |                                       |       |
| <b>Substantive Testing &amp; Analytical Procedures</b>  |                                       |       |
| <ul style="list-style-type: none"> <li>Perform analytical procedures as necessary</li> <li>Verify account balances for relevant financial statement assertions</li> <li>Review accounting and reporting for outstanding debt, if any</li> <li>Perform substantive testing</li> <li>Evaluation of evidence obtained</li> </ul> | Partner<br>Manager<br>Senior<br>Staff | March |
| <hr/>   |                                       |       |
| <b>Operations</b>   |                                       |       |
| <ul style="list-style-type: none"> <li>Evaluate opportunities for improvements</li> </ul>   | Partner                               | April |
| <hr/>   |                                       |       |
| <b>Exit Conference</b>  |                                       |       |
| <ul style="list-style-type: none"> <li>Meet with management/audit committee to discuss audit</li> <li>Review draft audit report</li> </ul>  | Partner<br>Manager                    | April |
| <hr/>   |                                       |       |
| <b>Final Audit Report</b>   |                                       |       |
| <ul style="list-style-type: none"> <li>Issue report</li> <li>Submit Financial Transaction Report to the State.</li> </ul>   | Partner                               | May   |
| <hr/>   |                                       |       |
| <b>Governing Board Meeting</b>  |                                       |       |
| <ul style="list-style-type: none"> <li>Present Audit report to the Board of Directors meeting</li> </ul>  | Partner                               | TBD   |

**EXPECTATIONS OF DISTRICT STAFF**

We will provide a list of requested items to ensure clear understanding of what is needed. The specific items requests for your audit will be tailored following audit planning according to auditor’s judgement and applicable standards.

**RISK ASSESSMENT**

We identify and assess the risk of material misstatements at different levels through interviews with management, analytical procedures, observations, and inspection. Based on our assessment, we will plan and perform procedures that are responsive to risks identified. This will cover the following areas:

- Financial reporting framework;
- Business and industry;
- Accounting policies and practices;
- Financial performance; and
- Internal controls.

**TYPE AND EXTENT OF ANALYTICAL PROCEDURES**

Depending on the subject of the population, we apply industry standard analytical procedures as appropriate. Analytical procedures include review, inquiry, observation, inspection, and recalculation.

For example, at the beginning of the audit, we review control structure and observe relationships between similar totals year to year. We may calculate thresholds to isolate outliers. We inspect the application of procedures. We also observe trends and areas of common or recurring concern within an industry segment. We inquire about management and board expectations to determine if there is an area of concern. If something is outside the range that is considered “normal” we investigate further. We perform independent recalculations to ensure that numbers are presented fairly to help us form our opinion.

As a means of assessing a large population, we apply models and other data analytic tools that help us identify trends, ratios, reasonability and guide us in forming our opinions. However, the most important question that we ask is “does it make sense?” This guidepost serves to keep the analytical process grounded in practical reality and helps us make effective judgement calls at every step of the audit.

### How We Make Your Audit Easy

- Checklists show all requests and help streamline the process.
- Progress screens show real-time status.
- You can easily and securely upload hundreds of documents.
- We minimize the time working in your space.

#### SAMPLE SIZE AND STATISTICAL SAMPLING

When determining the appropriate sample size, the auditor considers inherent risks; population size; volume and frequency of transactions; minimum, maximum and median amounts; and various risk factors (e.g. risk of detection, adequacy of control, inherent risk properties).

We start by developing an understanding of your control environment and critical control functions. After evaluating the characteristics of your accounting controls, we apply a risk-based approach to design audit testing procedures.

The specific number of test items are determined by the risk characteristics of the account or transaction. Areas that are determined to be reliable generally undergo limited testing. A typical sample size for “reliable” areas (low risk) can range from 10 to 50 items.

In higher risk areas, we perform a test of details and may potentially conduct further tests if an item falls outside of expectations and statistical probabilities.

Items may be chosen for testing through random sampling, systematic selection, haphazard selection, or block sampling. The specific selection method will be determined by the auditor after assessing risk.

#### APPROACH TO UNDERSTANDING INTERNAL CONTROL STRUCTURE

We start by reviewing applicable artifacts including bylaws, policies, procedures, computer systems and the prior year’s audit. We follow up with a narrative questionnaire for your management team to help us understand how your accounting rules are being applied in your work environment each day.

We have developed standard Checklists for Special Districts that help us ensure all control areas are thoroughly addressed.

During the entrance conference we discuss your answers to the questionnaire as well as any specific concerns expressed by your management team or Board of Directors.

During the audit, we test specific transactions and related samples (e.g. purchase orders, invoices, approvals) to determine how the defined control structure is being used to conduct daily operations.

**AUDIT PROBLEMS**

We do not anticipate any problems with this audit.

When you receive your draft report, there shouldn't be any surprises. Throughout the audit, we explain our procedures so you're not left in the dark. More importantly, we keep you apprised of our work status from the preliminary audit work through the delivery of the report.

During the project, there are numerous channels and vehicles to facilitate communication between the Engagement Partner and representatives of Solano Local Agency Formation Commission. Part of the Partner's role is to answer questions – both during the project and throughout the year.

**RECORDS RETENTION**

As required by professional standards, it is our policy to keep records related to audit engagements for seven years. However, we do not retain any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

**PROCESS OF REVIEW**

Our process includes a corresponding review of all work performed, management letters, and reports to ensure that all appropriate professional and technical standards are maintained. With this process, we also assess new standards and their potential impact on the audit process and its resulting report.

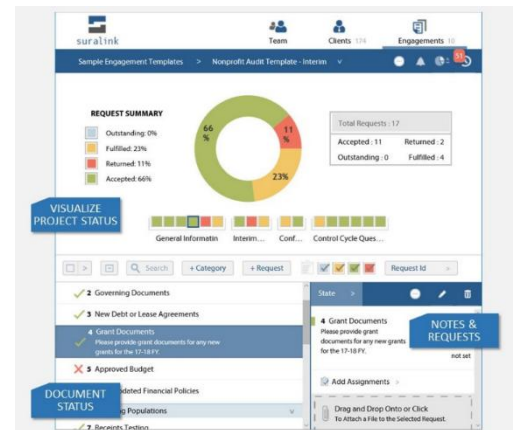
**SOFTWARE THAT HELPS US PERFORM EFFICIENTLY AND EFFECTIVELY**

We leverage state-of-the-art information systems to help us improve effectiveness, audit efficiency, communication, document management, records retention, and workflow.

**INTUITIVE PORTAL SIMPLIFIES PROJECT TRACKING AND CONTROL**

During the audit, you may access our Suralink portal for secure, remote document transfer, processing and status updates. Benefits include:

- Secure, drag-and-drop transfer;
- View each document's status;
- Add questions, notes or comments;
- Access, review and track status;
- Restrict access for confidentiality;
- Store documents for reference and records retention requirements;
- Transparent status requests;
- Ensure accountability; and
- Expedite routine actions to save time.



#### PROSYSTEM FX FACILITATES PAPERLESS AUDIT WORKFLOW

ProSystem *fx* Engagement is a digital file management system that provides versatile workflow management of workpapers, trial balances, and other documents. This paperless system helps us:

- Streamline every step securely from setup to sign off;
- Automate dissemination of data to ensure accuracy;
- Monitor and control engagements from start to finish;
- Automate trial balance reporting;
- Ensure consistent file integrity with secure document management and storage;
- Manage document and workpapers with digital binders; and
- Expedite projects by allowing multiple staff to collaborate from any location with versatile access.

#### INDEPENDENCE

James Marta & Company LLP's quality control program aligns with the AICPA's Quality Management Standards, ethical mandates and code of professional conduct – including those related to professional independence and conflicts of interest addressed by the GAO Standards for Audit of Governmental Organizations Programs Activities and Functions. We have firm policies related to leadership, independence, objectivity, conflict of interest, client relationships, engagement supervision and review, documentation, and more.

James Marta & Company LLP, and all proposed professional staff, is independent of the Solano Local Agency Formation Commission as defined by generally accepted auditing standards, Government Auditing Standards, Minimum Audit Requirements and Reporting Guidelines for Special Districts as required by the State Controller's Office, and those issued by the Comptroller General of the United States.

We know of no professional relationships between James Marta & Company LLP or any of the firm's employees and the Solano Local Agency Formation Commission that would pose a conflict of interest. We have no clients with any financial interest in the Solano Local Agency Formation Commission.

#### PEER REVIEW

James Marta & Company's quality control policies and procedures align with AICPA's professional standards for Certified Public Accountants. All employees of the firm are trained in our policies and procedures and are responsible for understanding, implementing, and adhering to them.

Our procedures and quality control system are verified through an independent peer review. Our most recent peer review (2024) resulted in a rating of Pass – the highest rating available. Our most recent peer review letter is provided in [Appendix A](#).

## COST PROPOSAL

| Classification                             | Total<br>Hours | Hourly<br>Rate | Total     |
|--|----------------|----------------|-----------|
| Partner                                    | 10             | \$ 350         | \$ 3,500  |
| Manager                                    | 15             | 260            | 3,900     |
| Senior                                     | 40             | 160            | 6,400     |
| Staff                                      | 60             | 130            | 7,800     |
| Total Fee for 2023 & 2024 Audit            |                | 115            | 21,600    |
| Professional Discount                      |                |                | (1,600)   |
| Discounted Total Fee for 2023 & 2024 Audit |                |                | \$ 20,000 |

### Solano Local Agency Formation Commission Financial Audit

|                                      |    |        |
|--------------------------------------|----|--------|
| Audit, June 30, 2023 & June 30, 2024 | \$ | 20,000 |
| Audit, June 30, 2025 & June 30, 2026 | \$ | 22,000 |
| Audit, June 30, 2026 & June 30, 2027 | \$ | 24,000 |

#### NOTES, EXCLUSIONS AND ADDITIONS

Note: Payment by Credit Card is subject to a 5% processing fee.

The fees quoted are based upon several assumptions about the adequacy of the accounting records, the degree of assistance to be provided by your personnel, and current auditing and accounting standards.

Our fees do not include services such as closing year-end accounts or account reconciliations. If extraordinary matters come to our attention (i.e. significant changes in your operations, material weakness in your internal controls, etc.) that require an extension of our services, we will consult with you concerning additional work to be done by you and/or an adjustment to our fees. We will submit monthly progress billings during the audit process.

In the event that the GASB, AICPA, GAO, or the State issues additional standards or audit procedures that require additional work during the audit period, we will discuss these requirements with you. Before proceeding, we will prepare an estimate (if necessary) for performing the additional work.

#### ENGAGEMENT LETTER

When conducting a Financial Audit, a CPA is bound by professional standards that require both parties to act according to specific terms and responsibilities, defined by the American Institute of Certified Public Accountants (AICPA). Upon award, James Marta & Company will prepare and provide a draft Engagement Letter that addresses these responsibilities.



**APPENDIX A: RESUMES**

Resumes for each member of the proposed audit team are provided in the following pages. Each resume includes information on the individual’s licenses, certifications, government auditing experience, CPE, and professional affiliations.

***“I have been working with James Marta for the last five years. They are easy to work with, very professional, plan work ahead of time and communicate effectively.”***

-----  
Gena Carlisle, Principal Financial Accountant, Sacramento Municipal Utility District (SMUD),  
JPA Section (Central Valley Financing Authority; Northern California Gas Authority No. 1;  
Sacramento Cogeneration Authority; Sacramento Municipal Utility District Financing Authority;  
Sacramento Power Authority)

## ATTACHMENT A



### JAMES P. MARTA, CPA, CGMA, ARPM ENGAGEMENT PARTNER

James has 30 years of experience in audit, consulting and accounting for joint powers authorities, special districts, LEAs and nonprofits. Prior to opening James Marta & Company, he spent one year with Moss Adams and 10 years with Gilbert Accountancy Corp. where he was a Partner.

#### INDUSTRY LEADERSHIP

James is a regular speaker on the topics of risk financing and accounting. He worked with the GASB on standards related to risk pools and addresses industry issues. In addition, he is/was involved in:

- Accreditation Manager for CAJPA
- Member, Governor's team to improve efficiency of the California DMV and State Assembly
- Board Member Fiscal Oversight, Risk Financing – CSDA / CAJPA
- Single Audit Act – California State Auditors
- Self-Insurance Issues – CAJPA/CSDA
- Fraud Prevention and Detection – CASBO
- Author of the IEA Pool Manager Course
- Taught the IEA ARM Risk Management and Risk Financing courses.

#### PROFESSIONAL AFFILIATIONS

- American Institute of Certified Public Accountants (AICPA)
- California Society of Certified Public Accountants (CSCPA)
- California Association of Joint Power Authorities (CAJPA)
- California Special Districts Association (CSDA)

#### SELECT CLIENTS

##### Executive Leadership

CFO – Washington Schools Risk Mgmt Pool  
Interim CEO – Yolo County Public Agency Risk Management Insurance Authority  
Treasurer – S. San Joaquin Co. Fire Authority

##### JPA's and Risk Cooperatives

Bay Area Housing Authority RMG  
Bay Area Schools Insurance Cooperative  
Burlington National Insurance Company  
California Association for Park & Rec Indemnity  
California Association of Joint Powers Insurance Authorities  
California Health Advocates  
California Housing Authority Workers Compensation Agency  
California Joint Powers Insurance Authority  
California Mental Health Services Authority  
CC SOLANO  
Contra Costa County Schools Insurance Group  
Finish Line Self Insurance Group  
Golden State Risk Management Authority  
Municipal Pooling Authority  
North Bay Schools Insurance Authority  
North Valley Schools Insurance Group  
Post Time Self Insurance Group  
Property Casualty Coverage for Education Trust  
Sacramento Cogeneration Authority  
SMUD Financing Authority  
Santa Cruz Co. Schools Health Insurance Group  
Sacramento Power Authority  
San Mateo County Schools Insurance Group  
Schools Self Insurance of Contra Costa Co.  
Shasta-Trinity Schools Insurance Group

##### SIGNAL 1

**South Bay** Area Schools Insurance Auth.  
Southern Peninsula Region Insurance Gr.  
Special Districts Association of Oregon  
Trindel Insurance Fund  
YCPARMIA

##### LEAs

Benicia Unified School District  
Brentwood Unified School District  
Dixon Unified School District  
Gilroy Unified School District  
Natomas Unified School District  
Sacramento County Office of Education  
San Mateo Union High School District  
Vacaville Unified School District  
Winters Joint Unified School District

##### Nonprofit

California Lawyers Association  
Charis Youth Center  
Health Officers Association of California  
Health Professional Education Foundation  
Mental Health America of California  
NonProfits' United Vehicle Insurance Program  
Non-Profit's United Workers Compensation Gr.  
Yolo Hospice

##### Special District

South San Joaquin County Fire Authority

#### ROLE & RESPONSIBILITIES

- Audit delivery and services
- Communication regarding planning, fieldwork and reporting.
- Technical resource for questions and services

#### EDUCATION

- Portland State University, B.S. Accounting and B.S. Finance-Law
- Insurance Institute of America, Associate in Risk Pool Management

#### CERTIFICATIONS

- CPA, CGMA, ARPM

#### SPECIALIZATION

- Audit and reviews for government, nonprofit, special districts and Joint Powers Authorities
- Implementation of accounting and internal control recommendations
- Federal and state compliance
- Risk pool financial management
- Troubled pool recovery
- Member agreements
- Board training
- Special calculations

#### CPE

177.45 CPE hours in 2022 and 2023 (96.25 in Government Accounting, Single Audits and Federal Compliance). James met the *Government Auditing Standard* requirement for CPE.

ATTACHMENT A



**JESSE DEOL, CPA, ARM**  
**TECHNICAL REVIEW PARTNER**

Jesse is a firm Partner with more than 15 years of experience in audit, consulting and accounting for LEAs, Joint Powers Authorities, Special Districts, employee benefit plans, local government agencies, and nonprofits.

**TEACHING & INDUSTRY LEADERSHIP**

- Single Audit training per the Uniform Guidance (internal and external);
- State Compliance for LEAs (internal and external);
- Associated Student Body for various school districts;
- State Compliance for LEAs on year-end closing and GASB.

**PROFESSIONAL AFFILIATIONS**

- American Institute of Certified Public Accountants (AICPA)
- California Society of Certified Public Accountants (CSCPA)
- Association of International Certified Professional Accountants

**SELECT CLIENTS**

**Local Education Agencies (LEAs)**

- Ackerman Elementary School District
- Arcata Elementary School District
- Benicia Unified School District
- Big Lagoon Union School District
- Blue Lake Union School District
- Brentwood Unified School District
- Colusa County Office of Education
- Colusa Unified School District
- Dixon Unified School District
- Esparto Unified School District
- Eureka City Unified School District
- Eureka Union School District
- First 5 Colusa County
- Gilroy Unified School District
- Griffin Technology Academies
- Humboldt County Office of Education
- Kirkwood Elementary School District
- Maxwell Unified School District
- McKinleyville Union School District
- Natomas Unified School District
- Northern Humboldt UHSD
- Peninsula Union School District
- Pierce Joint Unified School District
- Ripon Unified School District
- Rocklin Academy Family of Schools
- Sacramento County Office of Education
- San Bruno Park School District
- Southern Humboldt Union School District
- Trinidad Union School District
- Thermalito Union School District
- Vacaville Unified School District
- Visions in Education
- Washington Unified School District
- Williams Unified School District
- Winters Joint Unified School District
- Yolo County Office of Education

**Nonprofit Organizations**

- CalACT
- California Hotel and Lodging Association
- California Special Districts Association
- California Transit Association
- Charis Youth Center
- Gender Health
- Sunburst Projects

**Nonprofit Organizations (continued)**

- Paradise Oaks Youth Services
- Resident Owned Parks
- Sacramento Tree Foundation
- State Association of County Retirement Systems
- Niles East Mobilehome Estates
- Paradise Oaks Youth Services
- Resident Owned Parks
- State Association of County Retirement Systems
- Sunburst Projects
- Joint Powers Authorities**
- Bay Areas Schools Insurance Cooperative
- Calif. Housing Worker's Compensation
- California Transit Systems JPA
- Central Valley Financing Authority
- Central San Joaquin Valley RMA
- Exclusive Risk Mgmt Authority of CA
- Northern California Gas Authority
- North Coast Schools Insurance Group
- North Coast Schools Medical Insurance
- Pooled Liability Assurance Network
- Redwood Empire Municipal Insurance Fund
- Sacramento Cogeneration Authority
- Sacramento Municipal Utility District Financing Authority
- Sacramento Power Authority
- Shared Agency Risk Pool
- Trindel Insurance Fund
- Valley Clean Energy
- West San Gabriel Workers' Compensation
- West San Gabriel Liability/Property JPA

**Special Districts**

- Turlock Mosquito Abatement District
- Livermore Area Recreation and Park District
- Mid-Peninsula Water District
- No. Calif. Regional Public Safety Training
- NorthStar Community Services District
- Truckee-Donner Recreation and Park District
- Truckee Sanitary District
- Southgate Recreation and Park District
- Sacramento LAFCO
- Solano LAFCO



**ROLE & RESPONSIBILITIES**

- Audit risk assessment, audit design, planning, control, review and evaluation.
- GAAP Conformance
- Communication with executive team and Board.
- Manages audit team, tasks, progress, and schedule.
- Available for questions.

**EDUCATION**

- California State University, Sacramento B.S. Accounting

**CERTIFICATIONS**

- CPA (California, Oregon)
- Associate in Risk Management
- Intermediate Single Audit
- Cybersecurity Fundamentals for Finance and Accounting Professionals
- Not-for-Profit Certificate I

**SPECIALIZATION**

- Joint powers authorities, special districts, LEA, employee benefit plans, local government and non-profits.
- Single Audits using the Uniform Guidance (formerly OMB Circular A-133).

**CPE**

229.25 CPE hours in 2023 and 2024 (including 147.75 in government accounting and audit). Jesse met the *Government Auditing Standard* requirement for CPE.

ATTACHMENT A



**MICHAEL MANDUCA, CPA**  
**AUDIT MANAGER**

Michael has over 15 years of experience in auditing, consulting, and accounting for Joint Powers Authorities, special districts, local government agencies and nonprofits. His primary focus has been on audits – including single audits, full-cycle accounting for nonprofit insurance cooperatives, and attestation work for government agencies.

**TEACHING & INDUSTRY LEADERSHIP**

- Audit risk assessment (internal)
- Federal compliance testing (internal)

**SELECT CLIENTS**

**Local Education Agencies**

- Benicia Unified School District
- Brentwood Unified School District
- Colusa County Office of Education
- Maria Montessori Charter Academy
- Sacramento County Office of Education
- Vacaville Unified School District
- Washington Unified School District

**Joint Powers Agencies**

- Alaska Municipal League Joint Insurance Assoc.
- Bay Area Housing Authority Risk Mgmt Agency
- California Assoc for Park and Recreation Indemnity
- California Joint Powers Insurance Authority
- California Sanitation Risk Management Authority
- Central Valley Schools Risk Management Authority
- Contra Costa County Schools Insurance Group
- CSAC Excess Insurance Authority
- East Bay Schools Insurance Group
- Local and Regional Gov't Services Authorities
- Municipal Pooling Authority
- North Bay Schools Insurance Authority
- Public Entity Risk Management Authority

**Nonprofit Organizations**

- California Special Districts Association
- CHARIS Youth Center
- Credit Union Self-Insured Group of California
- Crossroads Treatment Centers, Inc.
- Elk Grove Benefits Employee Retirement Trust
- Health Officers Association of California
- Lighthouse Youth Centers, Inc.
- Martins' Achievement Place
- Mental Health America of California
- NonProfits' United Workers' Compensation Group
- Preferred Automobile Dealers Self-Ins Program
- Shelter, Inc.
- Sierra Sacramento Valley Medical Society
- Western Independent Bankers Association Self Insurance Program
- Women's Health Specialists
- Woodland Youth Services

**Special Districts**

- Auburn Area Recreation and Park District
- California Enterprise Development Authority
- California Mental Health Services Authority
- Mid-Peninsula Water District
- Northstar Community Services District
- Sacramento Municipal Utility District
- Sacramento Transportation Authority
- Southgate Recreation and Park District
- Truckee Tahoe Airport District

**ROLE & RESPONSIBILITIES**

- Supports the engagement manager during audit risk assessment, design of the audit, and planning.
- Performs audit fieldwork, testing of internal controls and compliance.
- Prepares financial statements according to GAAP.
- Executes audit activities and tasks, monitors progress, and ensures schedule compliance.
- Supervises staff accountants.
- Available for issues, questions and additional services.

**EDUCATION**

- California State University, Sacramento, B.S. Business Administration, Concentration in Accounting

**SPECIALIZATION**

- Audits and single audits
- Full-cycle accounting for nonprofit insurance cooperatives
- Attestation work for government agencies.

**CPE**

139.50 CPE hours in 2023 and 2024 (75.75 in government accounting and audit). Michael met the *Government Auditing Standard* requirement for governmental CPE.

## APPENDIX B: PEER REVIEW

**Grant Bennett Associates**  
A PROFESSIONAL CORPORATION**Report on the Firm's System of Quality Control**

October 23, 2024

To James Marta &amp; Company, LLP and the Peer Review Committee of the California Society of CPAs:

We have reviewed the system of quality control for the accounting and auditing practice of James Marta & Company, LLP (the firm) in effect for the year ended May 31, 2024 . Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

**Firm's Responsibility**

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

**Peer Reviewer's Responsibility**

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

**Required Selections and Considerations**

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

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888/763-7323

Together as One. Grant Bennett Associates is a Member of the AllIott Global Alliance of independent professional firms.

## Grant Bennett Associates

A PROFESSIONAL CORPORATION



### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of James Marta & Company, LLP in effect for the year ended May 31, 2024, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. James Marta & Company, LLP has received a peer review rating of *pass*.



GRANT BENNETT ASSOCIATES  
A PROFESSIONAL CORPORATION  
Certified Public Accountants



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