



Photo By Zac Fernandez



2013-2014

Sutter County

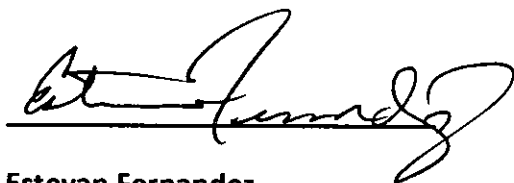
Grand Jury Final Report

**FILED**

JUN 27 2014

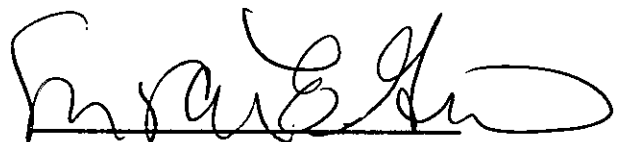
SUPERIOR COURT OF CALIFORNIA  
COUNTY OF SUTTER  
CLERK OF THE COURT  
By *[Signature]* Deputy

# **Final Report of the 2013-2014 Sutter County**



**Estevan Fernandez**

**Foreperson**



**Honorable Judge Susan E. Green**

**Presiding Judge**



# SUTTER COUNTY GRAND JURY

---

The Honorable Judge Susan E. Green

Sutter County Superior Court

446 Second Street

Yuba City, CA 95991

Judge Green,

It is my privilege to submit the Final Report of the 2013-2014 Sutter County Grand Jury. The Final Report contains a written presentation from nearly each Committee that represents the Grand Jury. Each Committee Report is a summary of one of the many areas reviewed by this year's Grand Jury.

The Grand Jury would like to thank each individual at every county department, school, or agency that provided us a tour, gave a presentation, and assisted with any questions. We appreciate their cooperation and willingness to take time from their busy schedule to assist the Grand Jury with any and all inquiries.

The Grand Jury would like to thank the Honorable Judge Brian Aronson, the 2013-2014 Advisory Judge, for his availability and sound guidance.


The Grand Jury would like to thank the Probation Department for their willingness to accommodate the Grand Jury with all requests to utilize their facilities.

I would personally like to thank Luther Welty and Dave McCormack for their time served as Pro Tem. I would also like to thank Stephanie Cross for acting as Secretary. These individuals assisted me on many levels of Grand Jury business. I would like to thank them for a job well done.

It has been my honor to serve on the Sutter County Grand Jury for the past two years, especially for the opportunity to serve as the 2013-2014 Sutter County Grand Jury Foreperson. I am truly inspired by the dedication of the individuals who volunteered to serve on the 2013-2014 Sutter County Grand Jury. I would like

to thank them for the tireless hours spent touring various facilities, conducting interviews, and gathering information. It was a year well served as the watchdog for the residents of Sutter County.


Respectfully,

A handwritten signature in black ink, appearing to read 'Estevan Fernandez', written in a cursive style.

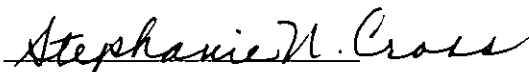
Estevan Fernandez, Foreperson

2013-2014 Sutter County Grand Jury

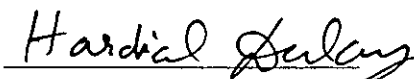
2013-2014 Signature Page



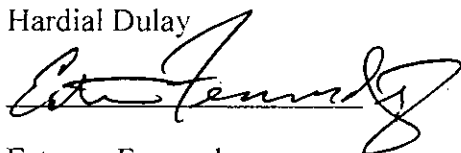
Rebecca M. Askins



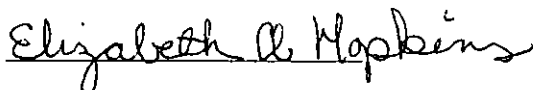
Stephanie N. Cross



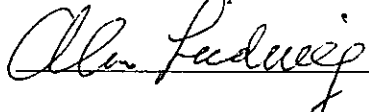
Hardial Dulay



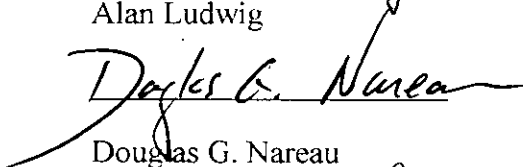
Estevan Fernandez



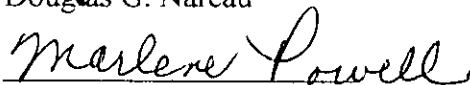
Elizabeth A. Hopkins



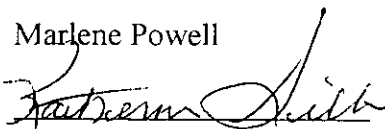
Alan Ludwig



Douglas G. Nareau



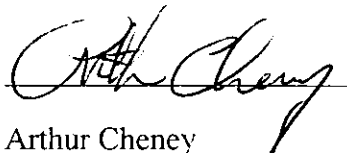
Marlene Powell



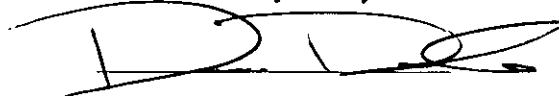
Katherine Siller



Luther Welty



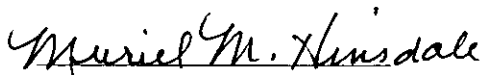
Arthur Cheney



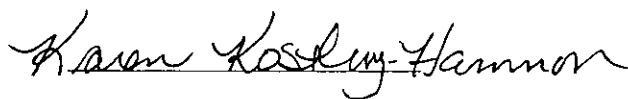
Dennis Dahle



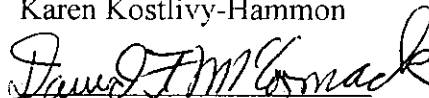
Gwen Eales



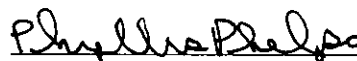
Muriel M. Hinsdale



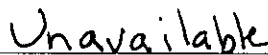
Karen Kostlivy-Hammon



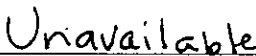
David McCormack



Phyllis Phelps



Ed Rollins



Twila Tutrow

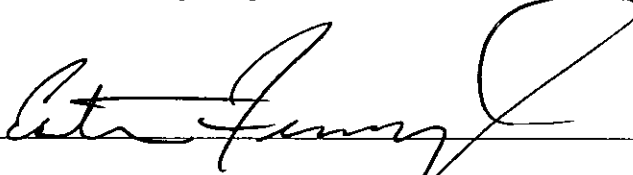
Report

Of the 2013-2014

Sutter County Grand Jury

Estevan Fernandez-Foreperson, Rebecca Askins, Arthur Cheney, Stephanie Cross, Dennis Dahle, Hardial Dulay, Gwen Eales, Muriel Hinsdale, Elizabeth Hopkins, Karen Kostlivy Alan Ludwig, David McCormack, Douglas Nareau, Phyllis Phelps, Marlene Powell, Ed Rollins, Katherine Siller, Twila Tutrow, Luther Welty

Final Report [pursuant to Penal Code 933 (a)]



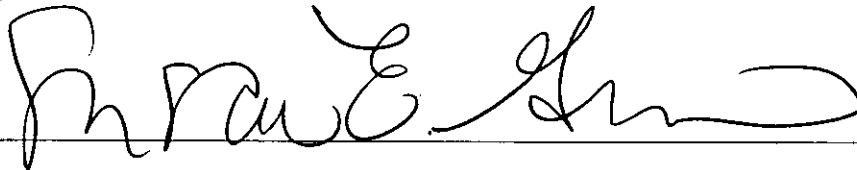
Estevan Fernandez

2013-2014 Foreperson

4-17-14

Date

Pursuant to Penal Code Section 933(a), the Presiding Judge makes the finding that the foregoing report is in compliance with the Title 4, Chapter 3 of the Penal Code ("Powers and Duties of the Grand Jury")



Honorable Susan E. Green, Presiding Judge

Superior Court of California, County of Sutter County

5/9/14

Date

## **COUNTY REORGANIZATION**

### **DEVELOPMENTAL AND GENERAL SERVICES DEPARTMENTS**

#### **SUMMARY**

In March 2014 the 2013-2014 Sutter County Grand Jury (SCGJ) interviewed nine Sutter County employees that were involved in the reorganization of the Community Services, Public Works, General Services, and Information Technology Departments. The SCGJ reviewed the initial written proposal made to the Board of Supervisor regarding the reorganization as well as all further proposals made regarding additional staff requests.

#### **BACKGROUND**

A recommendation was made to the Sutter County Board of Supervisors on May 14, 2013, to reorganize the Community Services, Public Works, General Services, and Information Technology functions effective July 1, 2013. It was recommended to establish a Department of General Services and consolidate the Information Technology Department under the new General Services Department. It was also recommended to rename the pre-existing Community Services Department to the Department of Developmental Services and consolidate the remaining functions of the Public Works Department under the new Developmental Services Department.

The Board of Supervisors approved the recommendation on May 14, 2013.

#### **DISCUSSION**

The SCGJ interviewed several Sutter County employees on various levels of management that were either directly involved in the creation of the reorganization or working in one of the two departments that were impacted. The SCGJ inquired into the reasoning and overall goals regarding the reorganization.

By conducting the interviews, the SCGJ was informed that the Sutter County reorganization was to help close a fiscal deficit in the County's 2013-2014 budget as well as to create more efficiency. Additionally, the County would like to see additional savings for Fiscal Year 2014-2015.

The cost savings were created by consolidating several departments under one of two departments, Department of General Services or Developmental Services and creating one singular Director for each. The consolidation eliminated some positions that were previously classified as director. There were additional positions eliminated as well through the reorganization.

Sutter County's goal was to create more efficiency by organizing the Departments' functions into internal vs. external services provided. The Department of General Services provides internal services to Sutter County, while the Department of Developmental Services provides external services. By consolidating, the goal was to allow each department to concentrate more on their mission and less duplication of job duties. This also allowed staff to be more centralized in location. The residents of Sutter County can also utilize the "one-stop shopping" approach rather than having to contact several agencies for a service needed.

Staff from both departments reported that communication between line staff and management has improved through the reorganization. There is more access to the supervisors and upper management as staff are now housed together. They also reported that morale is improving. By allowing staff more access to management, they are able to communicate more effectively.

As part of Sutter County's reorganization, the Emergency Services Manager's position was reduced to 50% or half time. While conducting the interviews, SCGJ was informed that the Emergency Services Manager position was primarily funded by grant monies. It was stated that there is no real savings to Sutter County by reducing this position to half time.



# County of Sutter

...established 1850

## Office of the County Administrator

May 14, 2013

TO: Board of Supervisors

SUBJECT: Approval of a Reorganization of the Community Services, Public Works, and Information Technology Departments and Approval of Related Actions

---

### RECOMMENDATION:

It is recommended that the Board of Supervisors approve a reorganization of the Community Services, Public Works, General Services and Information Technology functions of the County, effective July 1, 2013.

The recommendation is to establish a stand-alone Department of General Services, consolidate the Information Technology Department under the Department of General Services; consolidate the remaining functions of the Public Works Department with the Community Services Department, and rename the Community Services Department as the Department of Development Services, and approve the following related actions to implement these changes:

1. Approve the elimination of the following positions effective June 28<sup>th</sup>, 2013, and direct the Human Resources Department to issue layoff notices May 29<sup>th</sup>, 2013, for those positions which are currently filled:
  - a. One (1) Director of Public Works, currently filled
  - b. One (1) Deputy Director for General Services, Public Works Department, currently filled
  - c. One (1) Senior Engineering Tech, Public Works Department, currently filled
  - d. One (1) Executive Secretary II, Public Works Department, currently filled
  - e. One (1) Administrative Services Officer, Community Services Department, currently filled
  - f. One (1) Planning Manager, Community Services Department, currently filled
  - g. One (1) Principal Planner, Community Services Department, currently filled
  - h. One (1) Building Inspection Manager, Community Services Department, vacant
  - i. One (1) Director of Information Technology, vacant
  - j. One (1) Engineering Tech II, Public Works Department, vacant
  - k. One (1) Environmental Health Specialist, Community Services Department, vacant
  - l. One (1) Hazardous Materials Specialist I/II, Community Services Department, vacant
2. Approve the reduction of the Emergency Services Manager position to a half-time (50%) position;

3. Approve the addition of the following positions, approve funding the positions effective July 1, 2013, commensurate with the beginning of the 2013-14 Fiscal Year Budget:
  - a. Director of Development Services
  - b. General Services Director
  - c. Deputy Director of Planning and Building
4. Adopt the recommendations included in the attached report from the Human Resources Department to implement the above recommended position changes and transfer the remaining allocated positions in these departments to their new respective departments effective July 1, 2013, as reflected on the attached organization charts;
5. Authorize the Human Resources Department to initiate recruitment for the Deputy Director of Planning and Building and authorize the extension of a job offer to a qualified candidate in advance of the adoption of the FY 2013-14 Budget, with an anticipated start date of July 1, 2013;
6. Appoint Danelle Stylos to Director of Development Services effective July 1, 2013, and delete the Director of Community Services position upon the appointment;
7. Appoint Al Sawyer as the County Road Commissioner effective June 28, 2013;
8. Appoint Megan Greve to Interim Director of General Services and County Purchasing Agent, effective July 1, 2013;
9. Adopt the attached ordinances repealing the existing Ordinance regarding Public Works Director, amending existing ordinances regarding the County Purchasing Agent and Road Commissioner, and replacing references to the Public Works Director and Community Services Director; and waive reading of the entire ordinances and direct the Clerk to read the titles only.

BACKGROUND & DISCUSSION:

The County Administrative Office has developed recommendations to consolidate County services, creating efficiencies in management structures, reducing General Fund costs, and allowing for better organization of services by function.

The need for such a recommendation has been exacerbated by the current budget status. As your Board is aware, local economic conditions, while stabilizing, have not recovered to a level sufficient to sustain the level of General Fund expenditures currently required by the existing organization. Many departments have seen their workforce shrink due to budget reduction measures over the past three years. While these measures have reduced the pressure on the County General Fund, it has also reduced the Board's ability to make further reductions in those departments without compromising the County's ability to sustain basic operations and services.

The recommendations contained in this report seek to maintain and improve existing public and internal services and to create a smaller, yet sustainable, organizational structure that will provide for ongoing operations and a stable workforce for many years to come.

Each department will have sufficient administrative and clerical staff available within the existing staffing allocations, therefore no new or altered positions, other than the minor adjustments reflected in the attached Human Resources staff report, are recommended at this time. The distribution of administrative and clerical staff is detailed on the attached organization charts for the two recommended departments.

It is anticipated that additional recommendations to provide additional organizational improvements within the remaining divisions of the Development Services and General Services Departments may be brought to your Board over the next year, once management has had the opportunity to assess departmental goals, assignments and duties, and reporting relationships.

#### General Services Department

In 1994, Sutter County underwent a reorganization of functions that added two areas of responsibility to the Department of Public Works. In 2002, the County further reorganized the Department of Public Works in order to create the General Services Division within the Department. The 2002 reorganization established the General Services Division within the Public Works Department, with the understanding that, in the future and as the County continued to grow in population and service requirements, the County would eventually establish General Services as its own stand-alone department.

Understandably, as public agencies grow in size and reporting requirements become more complex, the support service areas of the government become more important and require more clearly delineated functions. Most public agencies typically have a general services department or division that focuses exclusively on providing support services to other County departments.

The General Services division of the Public Works Department, as currently structured and as approved in the 2002 reorganization, includes the divisions of Fleet, Purchasing (including Central Services functions), and Facilities Management. General Services also manages the County Airport, Veterans Hall, and the Live Oak Park Campground and boat launch management.

#### Information Technology Division

In 2002, the Information Technology Department was reorganized to create an Internal Service Fund. It is recommended that the Information Technology ISF Department (IT) be combined with the General Services Department, with the newly created Director of General Services serving as the Department Head for both. IT provides county-wide centralized computer hardware and software services.

Information Technology functions are commonly included under General Services Departments due to the nature of these county-wide services. Additionally, and specific to Sutter County, including this function under a general department head will allow for the technical specialists within the IT

division to focus on technical advice and support, while the department head provides a broader policy vision for that function within the County.

By creating a stand-alone General Services Department, it is our intention the County will experience better efficiencies and better service and management of its varied functions.

Additionally, it is envisioned that the newly created General Services Department will be able to help the County move to the next level by addressing existing and developing new projects such as the purchase and implementation of a new county-wide purchasing and budget system and the development of a records management system that encompasses digital as well as physical storage. The General Service Department will continue work on the County Airport.

#### Development Services Department

The Community Services Department was created as a “super department” in 1994. The Department currently has five divisions: Planning, Environmental Health, Building Inspection, Certified/Unified Programming Agency (CUPA), and Animal Control.

The functions of the Public Works Department which remain once the General Services functions are removed include: Road, Water Resources, and Engineering Services.

It is recommended that the remaining functions of Public Works be consolidated with the Community Services Department, and that the department take on a new name of “Development Services.” This recommendation not only provides for a consolidation of management functions, creating efficiencies in the overall structure, but also allows for better public services by providing a single department which will service the public related to development and other outside services.

The functions of the former Public Works Department that focus primarily on internal county services and internal customers will become part of the General Services Department. Likewise, the intent is to establish all services which directly serve the public in a single department. In fact, many customers are currently served by two departments – the Community Services and Public Works departments – for the same project.

It should be noted that it is currently planned that the Animal Control function will be transitioned to the City of Yuba City effective July 1, 2013. The remaining responsibilities of Sutter County with regard to Animal Services will be limited to personnel management functions, which will be handled solely by the Human Resources Department.

#### Summary

The new General Services Department will be responsible for the following functions:

- Purchasing
- Information Technology
- Fleet Maintenance
- Building Services (Facility Maintenance, Grounds Maintenance, Custodial Services)

- Mail Processing and Delivery
- Facility Rentals
- Live Oak Park Campground and Boat Launch Management
- County Airport (anticipated to be contract management)
- Fish and Game Commission

The new Development Services Department will be responsible for the following functions:

- Road Maintenance
- Engineering Services
- Planning
- Building Inspection
- Environmental Health
- Certified Unified Programming Agency
- Code Enforcement
- Fire Services
- Emergency Services
- Water Resources
- Special Districts

#### Recommended Ordinance Changes

It is recommended that the attached ordinances be adopted to implement the recommended reorganization. These ordinances do the following:

- Chapter 25 of the Sutter County Ordinance Code is amended as shown on the attached ordinance to delete references to the Public Works Department and Public Works Director and related matters
- The Sutter County Ordinance Code is amended by changing the term "Public Works Director" to "Development Services Department Director" in the stated code sections.
- The Sutter County Ordinance Code is amended to change the term "Public Works Department" to "Development Services Department" in each of certain sections of the Code.
- The Sutter County Ordinance Code is amended by changing the term "Public Works Director" to "General Services Director" in each of certain sections of the Code.
- Chapter 16-020 of the Sutter County Ordinance Code is amended relating to the Office of Purchasing Agent and changing the term "Community Services Director" to "Development Services Department Director" in each of the stated sections.

#### OTHER DEPARTMENT OR AGENCY INVOLVEMENT:

This recommendation has been reviewed by the Human Resources Department and County Counsel. Their respective recommendations are attached to this report and incorporated herein as part of the recommended reorganization.

ALTERNATIVES:

The Board of Supervisors could choose to not approve the recommended reorganization. The Board may also choose to defer approval to a later date. However, because the recommended reorganizations of the identified departments are interrelated, one portion of the reorganization cannot be adopted without the adoption of the remaining portions.

ACTION FOLLOWING APPROVAL:

The approved reorganization will be incorporated into the FY 2013-14 Recommended Budget. The Human Resources Department will issue approved lay-off notices on May 29, 2013. Amendments to the identified ordinances will be brought forward for final approval.

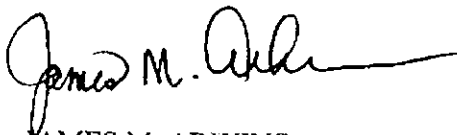
FISCAL IMPACT:

The recommendations result in a total budgetary reduction of \$864,683 for FY 2013-14, and an approximate net reduction in General Fund cost of \$808,000 in the same year. Included in this number is a savings of approximately \$71,000 due to the recommended appointment of Megan Greve as the Interim General Services Director. The temporarily vacated Deputy County Administrative Officer position will not be filled in the interim. These cost reductions will be reflected in the FY 2013-14 Recommended Budget that will be presented to your Board on June 11, 2013.

The estimated on-going savings from the recommended reorganization is expected to continue to exceed \$800,000 in subsequent years, considering anticipated cost increases and the elimination of Administrative Leave cash out payments for eliminated management positions.

It should be noted that the County is required to "cash out" accrued leave balances for those employees leaving County services, at an approximate cost of \$115,000. The majority of this cost will be incurred in FY 2012-13, and there is currently sufficient funding available in the budget to cover these payments.

Respectfully Submitted,



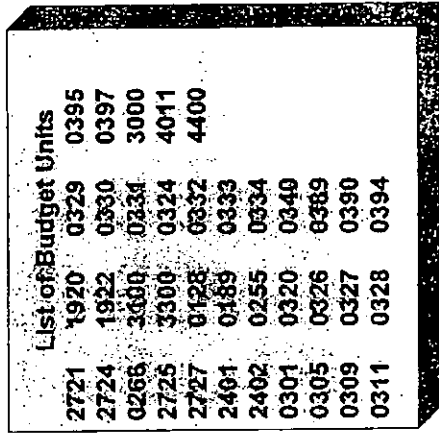
JAMES M. ARKENS  
COUNTY ADMINISTRATIVE OFFICER

Attachments:

1. Recommended Department Organization Charts
2. Human Resources Department Report and Recommendations
3. Recommended Ordinance Amendments

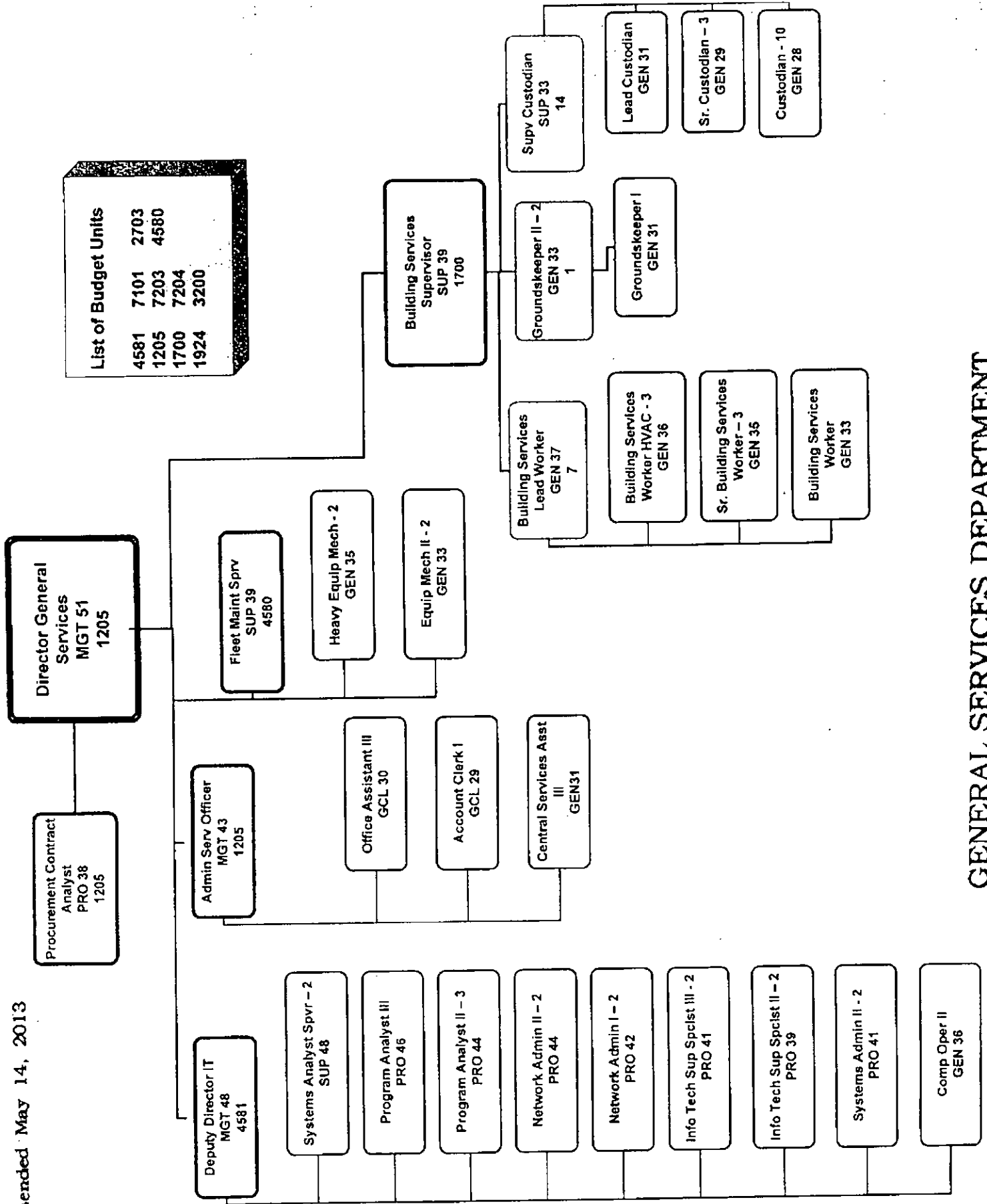
Recommended Department  
Organization Charts

**Executive  
Secretary  
GCL 35  
2721**



## DEVELOPMENT SERVICES DEPARTMENT





Human Resources Department  
Report and Recommendations



## HUMAN RESOURCES DEPARTMENT

*Sutter County is An Equal Employment Opportunity Employer*

Phone (530) 822-7113

Fax (530) 822-7191

Karen A. Ropp, Human Resources Director  
[kropp@co.sutter.ca.us](mailto:kropp@co.sutter.ca.us)

Marco Sandoval, Risk Manager  
[msandoval@co.sutter.ca.us](mailto:msandoval@co.sutter.ca.us)

May 14, 2013

TO: Honorable Board of Supervisors

SUBJECT: Approval of a Reorganization of the Community Services, Public Works, and Information Technology Departments and Approval of Related Actions (provided as attachment to County Administrative Officer's [CAO's] Staff Report)

### Recommendations:

It is recommended that the Board of Supervisors approve the following recommendations as set forth in the CAO's Staff Report of the recommended reorganization of the Public Works, Community Services and Information Technology Departments, to the new of Development Services Department and General Services Department, as described in the CAO's Staff Report, effective either June 28 or July 1, 2013, as applicable.

1. Adopt the attached job description for the Director of Development Services at salary range MGT53 (\$9,629 - \$11,654 mo.), and allocate the Director of Development Services classification to the Management Unit.
2. Add one Director of Development Services position, and authorize the position to be filled by appointment.
3. Delete the Director of Community Services position (DICSAA).
4. Delete the Administrative Services Officer split-funded position (ADSOAM/ADSOAI).
5. Delete one vacant Community Services Environmental Health Specialist I/II position (EHS1AC/EHS2AD)
6. Delete one vacant Community Services Hazardous Materials Specialist position (HZMSAA)
7. Adopt the attached job description for the Deputy Director of Planning and Building at salary range MGT49 (\$7,906 - \$9,629 mo.), and allocate the Deputy Director of Planning and Building classification to the Management Unit.
8. Add one Deputy Director of Planning and Building position, and authorize this position be filled by open recruitment, job offer and pre-placement processing prior to July 1, 2013 and authorize filling the position effective July 1, 2013, if a candidate has been selected.
9. Delete the Planning Manager position (PLMAAA).
10. Delete one Principal Planner position (PRPLAF).

11. Delete the Building Inspection Manager position (BIMAAA).
12. Fund one Building Inspector II/III position (BIN2AC/BIN3AB) at the III level, step 6, immediately following approval, for the return of the incumbent currently in a temporary promotion in the Building Inspection Manager position.
13. Reduce the Emergency Operations Manager position (EMOMAA) from 1.0 FTE to .50 FTE.
14. Adopt the attached job description for the Director of General Services at salary range MGT51 (\$8,736 - \$10,622 mo.); and allocate the Director of General Services classification to the Management Unit.
15. Add one Director of General Services position, and authorize this position to be filled by interim appointment for six (6) months, then filled by open recruitment.
16. Delete the Public Works Director position (PWDIAA).
17. Delete the Deputy Director of General Services position (DDGSAF).
18. Delete one Senior Engineering Technician position (SRETAA)
19. Delete one Executive Secretary II position (EXS2AE).
20. Delete the Director of Information Technology position (DIITAA).
21. Delete one vacant Public Works Engineering Technician II position (ENT2AA)
22. Approve the title change of the Deputy Director of Public Works - Administration and Finance to the Deputy Director of Development Services - Administration and Finance, amend reporting structure and amend job description to add / delete divisions for which financial oversight is provided per the reorganization, etc.
23. Approve the title change of the Assistant Director of Public Works to the Assistant Director of Development Services for Public Works, amend reporting structure and amend job description.
24. Direct the Human Resources Department to transfer the remaining currently allocated positions not necessarily addressed specifically, but included on the new organization charts, from former departments to newly created departments: Public Works, except General Services Division to Development Services, Public Works General Services Division to new department of General Services, and from IT Department to General Services Department.
25. Direct Human Resources to review and amend current job descriptions within the Information Technology, Public Works and Community Services Departments to reflect new reports to Department names of either Development Services or General Services and to bring those changes back to the Board of Supervisors at a future date for approval.
26. Amend the position allocation schedules for the affected departments to reflect the above changes.

**Background and Discussion:**

The County Administrative Office's has recommended to consolidate County services, creating efficiencies in management structures, reducing General Fund costs, and allowing for better organization of services by function.

The need for such a recommendation has been exacerbated by the current budget status. Local economic conditions, while stabilizing, have not recovered to a level sufficient to sustain the level of General Fund expenditures currently required by the existing organization. Many departments have seen their workforce shrink due to budget reduction measures over the past three years. While these measures have reduced the pressure on the County General Fund, it has also reduced the Board's ability to make further reductions in those departments without compromising the County's ability to sustain basic operations and services.

The Human Resources Department reviewed the proposed personnel changes outlined in the County Administrative Officer's reorganization plan. Job descriptions for the newly created positions were evaluated by Bryce Consulting for the appropriate classifications and salary recommendations, and Human Resources concurs with their recommendations. This includes the creation of a new classification of Director of Development Services at salary range MGT53 (\$9,629 - \$11,654 mo.), the creation of a new classification of Deputy Director of Planning and Building at salary range MGT49 (\$7,906 - \$9,629 mo.), the creation of a new classification of Director of General Services at salary range MGT51 (\$8,736 - \$10,622 mo.), and the title change for the Deputy Director of Public Works - Administration and Finance to the Deputy Director of Development Services - Administration and Finance. New and revised job descriptions are attached.

**Prior Board Action:**

None.

**Alternatives:**

Take other action as directed by the Board.

**Other Department and/or Agency Involved:**

County Administrative Office and County Counsel.

**Actions Following Approval:**

Human Resources will conduct recruitments as specified above. Layoff notices will be issued on May 29, 2013 to employees whose positions are being eliminated effective June 28, 2013.

**Fiscal Impact:**

Fiscal impacts have been addressed in the County Administrative Officer's Staff Report.

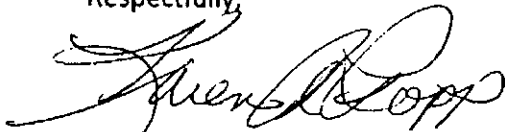
**Committee Review:**

This matter was not reviewed by Committee.

**Attachments:**

Job Descriptions:     Director of Development Services  
                             Deputy Director of Planning and Building  
                             Director of General Services  
                             Deputy Director of Development Services - Administration and Finance  
                             Assistant Director of Development Services for Public Works

Respectfully,

A handwritten signature in black ink, appearing to read "Karen A. Ropp", written in a cursive style.

Karen A. Ropp  
Human Resources Director

cc:     Doug Gault, Public Works Director  
         Danelle Stylos, Director of Community Services  
         Gary Stucky, Executive Director, Sutter County Employees' Association

County of Sutter

Established: ~~DRAFT~~  
Salary Range: MGT53  
FLSA: Exempt

## **DIRECTOR OF DEVELOPMENT SERVICES**

### *DEFINITION*

Under policy direction of the Board of Supervisors and general administrative direction of the County Administrative Officer, plans, organizes, directs, and coordinates the activities and programs associated within the Development Services Department including land use planning, environmental review, building and safety, fire services, environmental health, engineering services, road maintenance, water treatment and distribution, and wastewater collection, treatment and disposal.

### *CLASS CHARACTERISTICS*

Work is accomplished within a broad framework, with sole authority and responsibility in given functional areas of service including Fire/OES, Planning, Building Inspection, Environmental Health, Engineering Services, Road Maintenance and Water Resources. Manages and directs a variety of major County programs with significant impact on community services. Requires creative ability, resourcefulness and discriminating judgment in the analysis and solution of complex problems, and the ability to make technical decisions on specialized matters. Technical program knowledge is not required since it is available in lower levels of the organization supervised by the incumbent. Emphasis is placed on overall management skills to guide and direct the organization in a manner that achieves policy goals of the County and integrates programs and employees in the best cost-effective and efficient way within available resources. Work is reviewed in terms of fulfillment of goals, program effectiveness and soundness of judgment.

### *EXAMPLES OF ESSENTIAL DUTIES*

*The following duties are normal for this position. These are not to be construed as exclusive or all-inclusive. Other related duties may be required and assigned.*

1. Plans, organizes, and directs the activities and operations of the Development Services Department; supervises program managers assigned to administer the technical aspects of the various programs within the department.
2. Provides overall general department policy and sets program performance standards to meet departmental objectives; coordinates the activities of the various divisions within the department and with other agencies and County departments.
3. Ensures effectiveness and efficiency of the various divisions and programs to ensure they are consistent with legal restraints, community needs and Board policy; evaluates and modifies department policies and procedures to improve efficiency and effectiveness.

4. Reviews state and federal regulations concerning new program mandates and establishes plans to implement appropriate programs in accordance with Board policy; gives divisional staff guidelines and direction to develop program evaluation components and coordinates time lines to implement program changes; identifies interagency problems and develops solutions.
5. Directs and manages the fiscal and budgetary services for the department; provides fiscal direction to division staff including management, supervisory, and line personnel; directs and supervises the submission of all required cost reports, statistical reports, claims, and other documents vital to the department's operations.
6. Advises the Board of Supervisors and County Administrator on key policy and administrative matters pertaining to department programs and activities; plans, organizes, evaluates and prioritizes recommendations regarding department operations, short-and long-term strategic plans, and department policies and procedures.
7. Provides leadership in the development and implementation of department programs, policies and procedures; provides a high standard of service while planning for improved service delivery; evaluates and recommends resources to accomplish effective planning and implementation of department programs and services.
8. Communicates department needs, problems, regulations, and program requirements with department and County management staff, state and local agencies, and affected members of the community; conducts onsite visits to monitor program activity; conducts and participates in staff conferences; interprets local concerns, needs, and objectives to state officials and community/political concerns to staff; makes public presentations on program areas.
9. Supervises and participates in the placement, orientation, and evaluation of personnel; identifies training needs within the department and develops training policies in areas relevant to the department's assignment; initiates appropriate disciplinary options and participates in grievance proceedings as necessary; may convene or serve on management committees to investigate/resolve issues of administrative concern.
10. Prepares and presents oral and written staff reports involving complex and technical analysis; represents County at regional and statewide meetings and conferences.
11. Performs related duties as assigned.

#### *MINIMUM QUALIFICATIONS*

Thorough Knowledge of: Principles and methods of management necessary to plan, analyze, develop, evaluate, and direct the diverse and complex activities of a major department; principles and practices of leadership, motivation, team building and conflict resolution; pertinent local, state and federal laws, rules and regulation; principles and effective practices of management, including organization, administration, supervision and personnel including hiring, evaluating, training, disciplining, and terminating employees; principles and methods of contract administration, budget preparation, and program management; principles and techniques of fiscal management and budgetary control; public relations, community needs, and county programs and services.



General Knowledge of: Governmental regulations, legislation process, and practices and policies relating to community programs

Ability to: Direct, control, and evaluate a group of subordinates and maintain consistency with County objectives and standards of a major department; initiate, plan, organize, evaluate; and coordinate work assignments with a minimum of direction and control; communicate effectively both verbally and in writing; coordinate and integrate program components in a cohesive and effective service delivery system; secure cooperation and teamwork among staff; define problem areas and supervise the collection, interpretation, and evaluation of data related to major department programs; define and select alternatives; rationalize and project consequences of decisions and/or recommendations; interact with personnel at all organization levels; instruct, persuade, negotiate, and motivate individuals with diverse backgrounds and interests; establish and maintain harmonious working relationships with staff, members of community groups, advisory and governmental boards, and contract agencies; coordinate department services with other programs within the County and with outside organizations and agencies.

Education and Experience: Bachelor's Degree from an accredited college or university in Public or Business Administration, or in a field related to one of the major divisions in the Development Services Department, and five years of progressively responsible management and supervisory experience in a public or private agency which included program planning and evaluation, budget management, personnel management, and policy development that would demonstrate the application of the above knowledge and abilities. A Master's Degree in Public or Business Administration, or related field is desired.

Special Requirements:

*Essential Duties require the following physical skills and work requirements:*

Requires the ability to maintain mental capacity which allows the capability of exercising sound judgment and rational thinking under varied circumstances; the ability to exert a small amount of physical effort in sedentary to light work involving moving from one area of the office to another; ability to see; ability to hear and communicate orally; requires sufficient hand/eye coordination to perform semi-skilled repetitive movements, such as using a computer, typing, or use of other office equipment or supplies; and ability to operate a motor vehicle.

License or Certificate: Must possess and maintain a valid California Driver's License.

Other Requirements: The position holder is part of the County's emergency management team. It is required that the position holder reside within a twelve mile radius of the County Administrative Office with a commute route that does not involve the necessity of traversing over the bridges and levees of the Feather River.

County of Sutter  
Director of Development Services  
Page 4 of 4

The County of Sutter is an Equal Opportunity Employer. In compliance with the Americans with Disabilities Act, the County will provide reasonable accommodation to qualified individuals with disabilities. Sutter County encourages both incumbents and individuals who have been offered employment to discuss potential accommodations with the employer.

Director of Development Services

County of Sutter

Established: ~~DRAFT~~  
Salary Range: MGT49  
FLSA: Exempt

## **DEPUTY DIRECTOR OF PLANNING AND BUILDING**

### *DEFINITION*

Under general direction of the Director of Development Services, plans, organizes, coordinates, and directs the activities and programs of the Building, Planning, and Code Enforcement Division within the Development Services Department including current and advanced planning, the maintenance of the County's General Plan and Zoning Code, building inspection and code enforcement activities; to provide highly complex staff assistance to the Director of Development Services; and performs related work as required.

### *CLASS CHARACTERISTICS*

This classification works under the direction of Director of Development Services and emphasizes overall management skills to direct County planning, building inspection and code enforcement programs. Incumbent; manages division activities in a manner to achieve department policy goals and integrates programs in the most effective and efficient way. Work is performed within a broad framework of general policy; and requires creativity and resourcefulness to accomplish goals and objectives, and in applying concepts, plans and strategies which may deviate from traditional methods and practices.

### *EXAMPLES OF ESSENTIAL DUTIES*

*The following duties are normal for this position. These are not to be construed as exclusive or all-inclusive. Other related duties may be required and assigned.*

1. Plans, organizes, assigns, and directs current and advanced planning and inspection activities, ensuring compliance with building codes, ordinances and regulations.
2. Provides program policy direction and sets program performance standards to meet division objectives; coordinates the activities of the various assigned programs within the division and with other agencies and County departments.
3. Ensures effectiveness and efficiency of the various programs, and that they are consistent with legal restraints, community needs and department and Board policy; evaluates and modifies program policies and procedures to improve efficiency and effectiveness.
4. Reviews local, state and federal regulations concerning new program mandates; establishes and implements appropriate programs in accordance with department or Board policy; provides staff guidance and direction to develop and evaluate programs; coordinates time lines to implement program changes; identifies problems and develops solutions.
5. Directs and manages the fiscal and budgetary services for the programs providing fiscal direction to program staff; directs and oversees the submission of all required cost reports, statistical reports, claims, and other documents vital to the department's operations.
6. Communicates program needs, problems, and requirements with department, County management staff, state and local agencies, and general public; inspects and monitors on-site program activities; conducts and participates in staff meetings; interprets local

- concerns, needs, and objectives to state and local officials; and makes presentations to the public and various boards and agencies.
7. Supervises and participates in the hiring and evaluation of personnel; identifies training and safety needs; develops training and safety policies; initiates appropriate disciplinary options and participates in grievance proceedings as necessary; and, may serve on management committees to investigate and resolve related issues.
  8. Develops, directs and implements goals, objectives, policies and procedures in conformity with applicable statutes and professional standards.
  9. Manages and coordinates the update of the Comprehensive General Plan revision.
  10. Serves as Assistant Executive Officer for the Local Agency Formation Commission (LAFCO) and is responsible for the agency's staff work.
  11. Provides technical guidance to staff regarding code enforcement and building inspection; provides interpretation of County codes and ordinances, regulations, policies and procedures regarding inspection and enforcement activities.
  12. Prepares a variety of correspondence and reports.
  13. Attends and makes presentations at board, interagency, committee and other meetings and conferences.
  14. Performs related duties as assigned.

#### *MINIMUM QUALIFICATIONS*

Knowledge of: Principles, practices, methods, and techniques to manage the diverse and complex activities of a major division; principles and methods of contract administration, budget preparation and program management; principles and techniques of fiscal management and budgetary control; principles and practices of governmental planning in urban, rural and urbanizing areas; trends and statistics affecting community planning; state planning, zoning and environmental laws and regulations; pertinent County ordinances such as zoning, subdivision and building codes; principles, practices, and techniques in personnel management and supervision; local, state and federal laws and regulations affecting activities of the department.

Ability to: Plan, organize, assign, and direct the activities and programs associated with current and advanced planning, building inspection and code enforcement; interpret, apply and enforce a variety of local, state and federal laws and regulations related to planning, building inspection and code enforcement activities; direct, control, and evaluate subordinates and maintain consistency with County and department objectives and standards; initiate, plan, organize, evaluate, and coordinate work assignments; communicate effectively both verbally and in writing; prepare and present comprehensive reports and recommendations; coordinate and integrate program components in a cohesive and effective service delivery system; secure cooperation and teamwork among staff; define problem areas and gather data, select alternatives and make recommendations; establish and maintain cooperative working relationship with staff, members of community groups, advisory and governmental board and contract agencies; coordinate assigned department services with other programs within the County and with outside organizations and agencies.

**Education and Experience:** Bachelor's Degree an accredited college or university in Urban Planning, Architecture, Environmental Engineering, Geography, or a closely related field, and three years of progressively responsible experience that would demonstrate the possession of the above knowledge and abilities, including full-time experience supervising one or more of the related divisions' professional staff engaged in urban or regional planning, building code enforcement; or any combination of education and experience that provides equivalent knowledge, skills, and abilities. Knowledge or training in FEMA Floodplain regulations is desirable.

**Special Requirements:**

*Essential Duties require the following physical skills and work requirements:*

Requires the ability to maintain mental capacity which allows the capability of exercising sound judgment and rational thinking under varied circumstances; ability to exert a small amount of physical effort in sedentary to light work involving moving from one area of the office to another; ability to see and make observations; ability to hear and communicate orally; requires sufficient hand/eye coordination to perform semi-skilled repetitive movements, such as typing, data entry or use of other office equipment or supplies; ability to operate a motor vehicle; involves VDT exposure.

**License or Certificate:** Must possess and maintain an appropriate, valid driver's license.

The County of Sutter is an Equal Opportunity Employer. In compliance with the Americans with Disabilities Act, the County will provide reasonable accommodation to qualified individuals with disabilities. Sutter County encourages both incumbents and individuals who have been offered employment to discuss potential accommodations with the employer.

County of Sutter

Established: ~~DRAFT~~  
Salary Range: MGT51  
FLSA: Exempt

## **DIRECTOR OF GENERAL SERVICES**

### ***DEFINITION***

Under policy direction of the Board of Supervisors and general administrative direction of the County Administrative Officer, plans, organizes, directs, and coordinates the activities and programs within the General Services Department including the purchasing of supplies, materials and services, the provision of information technology support, fleet maintenance and management, and building and grounds maintenance.

### ***CLASS CHARACTERISTICS***

Work is accomplished within a broad framework, with sole authority and responsibility in given functional areas of service including Purchasing, Information Technology, Fleet, and Buildings and Grounds. Manages and directs a variety of County programs with significant impact on County services. Requires creative ability, resourcefulness and discriminating judgment in the analysis and solution of complex problems, and the ability to make technical decisions on specialized matters. Technical program knowledge is not required since it is available in lower levels of the organization supervised by the incumbent. Emphasis is placed on overall management skills to guide and direct the organization in a manner that achieves policy goals of the County and integrates programs and employees in the best cost-effective and efficient way within available resources. Work is reviewed in terms of fulfillment of goals, program effectiveness and soundness of judgment.

### ***EXAMPLES OF ESSENTIAL DUTIES***

*The following duties are normal for this position. These are not to be construed as exclusive or all-inclusive. Other related duties may be required and assigned.*

1. Plans, organizes, and directs, the activities and operations of the General Services Department; supervises program managers assigned to administer the technical aspects of the various programs within the department.
2. Provides overall general department policy and sets program performance standards to meet departmental objectives; coordinates the activities of the various divisions within the department and with other agencies and County departments.
3. Ensures effectiveness and efficiency of the various divisions and programs to ensure they are consistent with legal restraints, community needs and Board policy; evaluates and modifies department policies and procedures to improve efficiency and effectiveness.
4. Reviews state and federal regulations concerning new program mandates and establishes plans to implement appropriate programs in accordance with Board policy; gives divisional staff guidelines and direction to develop program evaluation components and

- coordinates time lines to implement program changes; identifies interagency problems and develops solutions.
5. Directs and manages the fiscal and budgetary services for the department; provides fiscal direction to division staff including management, supervisory, and line personnel; directs and supervises the submission of all required cost reports, statistical reports, claims, and other documents vital to the department's operations.
  6. Advises the Board of Supervisors and County Administrator on key policy and administrative matters pertaining to department programs and activities; plans, organizes, evaluates and prioritizes recommendations regarding department operations, short-and long-term strategic plans, and department policies and procedures.
  7. Provides leadership in the development and implementation of department programs, policies and procedures; provides a high standard of service while planning for improved service delivery; evaluates and recommends resources to accomplish effective planning and implementation of department programs and services.
  8. Communicates department needs, problems, regulations, and program requirements with department and County management staff, state and local agencies, and affected members of the community; conducts onsite visits to monitor program activity; conducts and participates in staff conferences; interprets local concerns, needs, and objectives to state officials and community/political concerns to staff; makes public presentations on program areas.
  9. Supervises and participates in the placement, orientation, and evaluation of personnel; identifies training needs within the department and develops training policies in areas relevant to the department's assignment; initiates appropriate disciplinary options and participates in grievance proceedings as necessary; may convene or serve on management committees to investigate/resolve issues of administrative concern.
  10. Prepares and presents oral and written staff reports involving complex and technical analysis; represents County at regional and statewide meetings and conferences.
  11. Performs related duties as assigned.

#### *MINIMUM QUALIFICATIONS*

Thorough Knowledge of: Principles and methods of management necessary to plan, analyze, develop, evaluate, and direct the diverse and complex activities of a major department; principles and practices of leadership, motivation, team building and conflict resolution; pertinent local, state and federal laws, rules and regulation; principles and effective practices of management, including organization, administration, supervision and personnel including hiring, evaluating, training, disciplining, and terminating employees; principles and methods of contract administration, budget preparation, and program management; principles and techniques of fiscal management and budgetary control; public relations, community needs, and county programs and services.

General Knowledge of: Governmental regulations, legislation process, and practices and policies relating to community programs.

**Ability to:** Direct, control, and evaluate a group of subordinates and maintain consistency with County objectives and standards of a major department; initiate, plan, organize, evaluate, and coordinate work assignments with a minimum of direction and control; communicate effectively both verbally and in writing; coordinate and integrate program components in a cohesive and effective service delivery system; secure cooperation and teamwork among staff; define problem areas and supervise the collection, interpretation, and evaluation of data related to major department programs; define and select alternatives; rationalize and project consequences of decisions and/or recommendations; interact with personnel at all organization levels; instruct, persuade, negotiate, and motivate individuals with diverse backgrounds and interests; establish and maintain harmonious working relationships with staff, members of community groups, advisory and governmental boards, and contract agencies; coordinate department services with other programs within the County and with outside organizations and agencies.

**Education and Experience:** Bachelor's Degree from an accredited college or university in Public or Business Administration, or in a field related to one of the major divisions in the General Services Department, and five years of progressively responsible management and supervisory experience in a public or private agency which included program planning and evaluation, budget management, personnel management, and policy development that would demonstrate the application of the above knowledge and abilities. A Master's Degree in Public or Business Administration, or related field is desired.

**Special Requirements:**

*Essential Duties require the following physical skills and work requirements:*

Requires the ability to maintain mental capacity which allows the capability of exercising sound judgment and rational thinking under varied circumstances; the ability to exert a small amount of physical effort in sedentary to light work involving moving from one area of the office to another; ability to see; ability to hear and communicate orally; requires sufficient hand/eye coordination to perform semi-skilled repetitive movements, such as using a computer, typing, or use of other office equipment or supplies; and ability to operate a motor vehicle.

**License or Certificate:** Must possess and maintain a valid California Driver's License.

**Other Requirements:** The position holder is part of the County's emergency management team.

The County of Sutter is an Equal Opportunity Employer. In compliance with the Americans with Disabilities Act, the County will provide reasonable accommodation to qualified individuals with disabilities. Sutter County encourages both incumbents and individuals who have been offered employment to discuss potential accommodations with the employer.



County of Sutter

Established: 10/27/09

Revised: ~~DRAFT~~

Salary Range: MGT47

FLSA: Exempt

Title Change From: Deputy Director of Public Works – Administration and Finance

## **DEPUTY DIRECTOR OF DEVELOPMENT SERVICES - ADMINISTRATION AND FINANCE**

### ***DEFINITION***

Under administrative direction of the Director of Development Services, plans, organizes, and directs the administrative, fiscal and support operations; performs complex financial, budgetary, claims management, business management, audit, billing, and fiscal management functions supporting Development Services' programs, including Planning Building, Code Enforcement, Fire, Emergency Management, Environmental Health, County Road Fund, , Plant Acquisition, Water Resources;; assists in policy and procedure development and implementation; and provides highly complex staff assistance to the Director of Development Services.

### ***CLASS CHARACTERISTICS***

This is a high-level single position management classification with responsibility for the fiscal operations, budget development, administration, compliance, cost allocation, billing, grant administration, professional and paraprofessional accounting and other staff, and special projects. Work is performed within a broad framework of general objectives applying concepts, plans and strategies, which may deviate from traditional methods and practices, emphasizing management skills required for operations involving complex and disparate financial systems.

### ***EXAMPLES OF ESSENTIAL DUTIES***

*The following duties are normal for this position and are not to be construed as exclusive or all-inclusive. Other related duties may be required and assigned.*

1. Plans, organizes and directs the administrative and financial activities and operations of the Development Services Department; assists in establishing department policy, procedures, goals, and objectives.
2. Directs and participates in the development and administration of the department's annual budgets, monitors expenditures and revenues; prepares expenditure and revenue projections, forecasts, and other financial planning reports.
3. Performs complex financial, budgetary, claims management, business management, audit, billing, and fiscal management functions supporting the Development Services Department's programs and provides technical guidance and advice to department managers regarding budget policies and procedures.

4. Manages infrastructure valuation and capitalization; accounting and charging for development services; distribution of charges for county-wide services and supplies accounts.
5. Participates in the preparation and implementation of short and long term financial plans and goals; makes policy recommendations relating to the department's budget and programs.
6. Ensures data is gathered and reports are completed timely to meet the requirements of funding and oversight agencies.
7. Develops, negotiates, and/or monitors contracts/agreements.
8. Develops and implements cost allocation strategies and procedures for direct charging, rate setting for multiple internal service funds and external rates and billing for the airport, and support of the County cost allocation plan.
9. Allocates and manages computer, communications, and vehicle resources within the department.
10. Directs the maintenance of a wide variety of financial and documents in accordance with applicable laws and regulations; ensures all staff licenses/registrations are current.
11. Collects and analyzes financial data, evaluates alternatives, makes recommendations, and prepares comprehensive reports.
12. Researches and prepares recommendations and estimates for all requests for staffing or significant fixed assets and related items.
13. Performs time studies, cost studies, and other studies of department operations; makes or recommends changes to promote efficiency.
14. Reviews and evaluates changes in applicable laws, rules and regulations applicable to the fiscal operations, budget development and administration, quality assurance, grant administration functions of the division; makes recommendations for implementation of changes.
15. May act on behalf of the Director of Development Services in establishing, facilitating and maintaining liaison with representatives of state, federal, local agencies and community groups and organizations; facilitates coordination of administrative functions of programs and systems.
16. Recommends the appointment of personnel; supervises, directs, trains and evaluates assigned staff, to include assigning work, handling employee concerns and problems, counseling, disciplining and completing employee performance appraisals.
17. Serves as the department's safety officer.
18. Represents the department to outside agencies and organizations; participates in outside community and professional groups and committees; provides technical assistance as necessary.

#### *MINIMUM QUALIFICATIONS*

*Knowledge of:* Principles, practices, methods, and techniques to manage the diverse and complex fiscal activities of a major department; California laws pertaining to Transportation Development Act funding, Highway Users Tax, utilities fees, user fees, and development impact fees; principles and methods of contract administration, budget preparation and program management; principles and techniques of fiscal management and budgetary control; principles and practices of leadership, motivation, team building, and conflict resolution; local, state and federal laws and

County of Sutter

Established:

Revised: 8/93, 6/3/86, 7/30/96; 09/01/98, 04/06/99, 8/20/02, 3/27/07, ~~DRAFT~~

Salary Range: MGT52

FLSA: Exempt

Title Change From: Assistant Director of Public Works

## **ASSISTANT DIRECTOR OF DEVELOPMENT SERVICES FOR PUBLIC WORKS**

### ***DEFINITION***

Under general direction of the Director of Development Services, assists in planning, organizing, directing, and coordinating the activities of the Development Services Department.

### ***CLASS CHARACTERISTICS***

This is a one-position class that has primary responsibility to assist the Director of Development Services in all aspects of the department's responsibilities including engineering, maintenance, road and bridge construction, and budgetary planning. The incumbent may supervise a staff of professional, technical, and clerical personnel involved in closely related work processes, which require strong administrative and technical skills.

### ***EXAMPLES OF ESSENTIAL DUTIES:***

*The following duties are normal for this position. These are not to be construed as exclusive or all-inclusive. Other related duties may be required and assigned.*

1. Supervises, directs and evaluates assigned staff, processing employee concerns and problems, directing work, counseling, disciplining and completing employee performance appraisals.
2. Manages and directs departmental activities in the absence of the Director of Development Services.
3. Assists in the development and preparation of the departmental budget annually, and monitors the performance of assigned budgets.
4. Compiles, prepares, reviews, and/or submits various documents such as billing invoices, laboratory reports, employee time sheets, construction plans and specifications, staff reports, agendas, technical study reports, monthly road reports, request for proposals, and accident investigations.
5. Confers with representatives of other County departments and agencies, and attends meetings and conferences as necessary; gives presentations to various boards and agencies.
6. Performs complex professional field and civil engineering work; performs the duties of a resident engineer; performs field inspections of roads and bridges.
7. Serves on the County Emergency Management Team.

### *MINIMUM QUALIFICATIONS*

*Knowledge of:* Engineering principles and practices as applied to the field of Civil Engineering including planning, development, construction, maintenance, and cost engineering; Federal, State, and local laws specifications, rules, and regulations relating to construction and maintenance of public works facilities; planning and development of design and construction and operation and maintenance of a public road system; the engineering principles and practices utilized in the planning and construction of major projects including roads, bridges, and other major construction projects. General knowledge of principles and practices of management necessary to plan, analyze, develop, evaluate, and direct the diverse and complex activities of major departmental programs including organizing, budgeting, staff development, and supervision. Some knowledge of the laws and regulations applicable to the subdividing and surveying of land; CalTrans standard specifications.

*Ability to:* Interpret and apply various state statutes, ordinances, and codes which pertain to public work functions to ensure that activities are carried out in accordance with law; direct, control, and evaluate a group of subordinates and maintain consistency with program objectives and standards of a major agency; initiate, plan, organize, evaluate, and coordinate work assignments with a minimum of direction and control; plan, organize, and direct the engineering, surveying, and construction of roads, bridges, and other public works facilities; interpret and apply pertinent laws, rules, and regulations; prepare and enforce department procedures relating to personnel, training, budget, and organization; evaluated divisional policy and program practices, define problem areas, develop and direct the implementation of policy decisions and practices to improve divisional operations; understand and interpret to others the aims, concepts, principles, and practices of public works engineering and the operations and maintenance of public works facilities; communicate and interpret with personnel at all organizational levels; instruct, persuade, negotiate, and motivate individuals with diverse backgrounds and business interests.

*Education and Experience:* Equivalent to the completion of core course work from an accredited college or university in civil engineering, five years of professional engineering experience in the design, construction, and maintenance of public works facilities and projects, at least two years of which should have been in a supervisory capacity, or any combination of education and experience that provides equivalent knowledge, skills, and abilities.

### *Special Requirements:*

*Essential Duties require the following physical skills and work requirements:*

Requires the ability to maintain mental capacity which allows the capability of exercising sound judgment and rational thinking under varied circumstances; the ability to exert a small amount of physical effort in sedentary to light work involving moving from one area of the office to another; ability to see; ability to hear and communicate orally; requires sufficient hand/eye coordination to perform semi-skilled repetitive movements, such as using a computer; ability to operate a motor vehicle; involves VDT exposure.

regulations affecting activities of the department; general knowledge of the administration; principles and practices of organizational analysis and management; principles and practices of supervision, training and personnel management; standard office equipment; computer applications and techniques as they relate to performance of duties.

**Ability to:** Plan, organize, direct and assist in the formulation of policies and procedures related to the fiscal and administration functions within the Development Services Department; define problem areas and supervise the collection, interpretation, and evaluation of data related to program assignments; define and select alternatives; rationalize and project consequences of decisions and/or recommendations; supervise, train and evaluate personnel; initiate, plan, organize, evaluate, and coordinate work assignments with a minimum of direction and control; instruct, persuade, negotiate and motivate individuals with diverse backgrounds and interests; interpret complex regulations, laws and guidelines; prepare concise, logical oral and written reports; interpret and explain policies, procedures and/or recommendations on a wide variety of programs and management issues to include financial oversight of division budget and business operations; study available resources and make recommendations on contractual agreements; prepare and maintain accurate records; respond to emergency situations in a calm and controlled manner; exercise sound judgment and rational thinking under varied circumstances; work with federal and state officials involved in the administration and reimbursement for grants and programs; establish and maintain effective relationships with staff, clients, the community and others contacted in the scope of employment; operate standard office equipment; use personal computer, related hardware and software applications in performance of duties.

**Education and Experience:** Bachelor's Degree from an accredited college or university in Public or Business Administration, Accounting or a closely related field, and four years of progressively responsible experience in performing professional level administrative, budgetary, operational, organizational, or policy analysis that would demonstrate the application of the above knowledge and abilities. A Master's Degree in Public or Business Administration, or related field is desired.

**Special Requirements:**

*Essential Duties require the following physical skills and work requirements:*

Requires the ability to maintain mental capacity which allows the capability of exercising sound judgment and rational thinking under varied circumstances; ability to see; ability to hear and communicate orally; ability to exert a small amount of physical effort in sedentary to light work involving moving from one area of the office to another; requires sufficient hand-eye coordination necessary to perform semi-skilled repetitive movements, such as use of personal computer and/or calculator, or other office equipment or supplies; ability to operate a motor vehicle; may involve VDT exposure.

**License or Certificate:** Must possess and maintain a valid California Driver's License.

The County of Sutter is an Equal Opportunity Employer. In compliance with the Americans with Disabilities Act, the County will provide reasonable accommodation to qualified individuals with disabilities. Sutter County encourages both incumbents and individuals who have been offered employment to discuss potential accommodations with the employer.

*Other Requirements:*

The position holder is part of the County's emergency management team. It is required that the position holder reside within a twelve mile radius of the County Administrative Office with a commute route that does not involve the necessity of traversing over the bridges and levees of the Feather River.

*License or Certificate:* Must be registered as a Civil Engineer in the State of California. Must possess and maintain an appropriate, valid driver's license. Must maintain a driving record that will meet commercial insurance requirements.

The County of Sutter is an Equal Opportunity Employer. In compliance with the Americans with Disabilities Act, the County will provide reasonable accommodation to qualified individuals with disabilities. Sutter County encourages both incumbents and individuals who have been offered employment to discuss potential accommodations with the employer.

Assistant Director of Development Services for Public Works

Recommended Ordinance Code  
Amendments

ORDINANCE NO. \_\_\_\_\_

**AN ORDINANCE OF THE COUNTY OF SUTTER AMENDING THE SUTTER  
COUNTY ORDINANCE CODE BY AMENDING CHAPTER 25 RELATING TO THE  
PUBLIC WORKS DEPARTMENT AND MODIFYING THE TERMS: PUBLIC WORKS  
DEPARTMENT AND PUBLIC WORKS DIRECTOR**

THE BOARD OF SUPERVISORS OF THE COUNTY OF SUTTER ORDAINS AS  
FOLLOWS:

SECTION 1: The Sutter County Ordinance Code is amended by amending Chapter 25 to read in  
its entirety as follows:

**Chapter 25  
PUBLIC WORKS FUNCTIONS**

**SECTIONS:**

25-010	Merger of Departments
26-020	Specific Functions
26-030	Delegation of Authority
26-040	Severability

**25-010      MERGER OF DEPARTMENTS**

The Sutter County Public Works Department is hereby merged with the Sutter County  
Development Services Department which is hereby created.

**25-020      SPECIFIC FUNCTIONS**

The Sutter County Development Services Department shall furnish and perform the  
following public works services and duties:

(a) Design, construct, and maintain County roads and streets throughout the  
unincorporated area of the County and on occasion, as required, provide necessary engineering  
services related thereto, and otherwise perform the duties of Road Commissioner as defined by  
law.

(b) Acquire property for highway and other County purposes.

(c) Furnish engineering, design, and mapping services to all County agencies having  
Public Works functions and as ordered by the Board of Supervisors and County Administrative  
Officer.

(d) Supervise and administer those special districts under the jurisdiction of the  
Board of Supervisors having Public Works functions.



(e) Supervise and administer County Service Areas within the jurisdiction of the Board of Supervisors having Public Works functions.

(f) Control, inspect, and define standards for subdivision development.

(g) Administer the construction, maintenance, and operation of County airports.

(h) Perform accounting and other clerical duties necessary to the Sutter County Development Services Department

(i) Perform any and all other services of a public works nature that may be ordered by the Board of Supervisors or County Administrative Officer.

#### 25-030 DELEGATION OF AUTHORITY

Pursuant to Streets and Highways code section 942.6, the Board of Supervisors hereby delegates the powers contained in section 942.5 regarding closing or restricting the use of County highways to the County Road Commissioner.

Pursuant to the Streets and Highways Code Sections 970.5 and 971, the County Road Commissioner is hereby designated the County officer in charge of naming highways.

Pursuant to Streets and Highways Code section 941 subdivision (d), the County Road Commissioner is hereby designated as the County officer to accept on behalf of the Board, roads or portions thereof into the County road system.

#### 25-040 SEVERABILITY

If any section, subsection, paragraph, sentence, clause or phrase of this Chapter which is reasonably separable from the remaining portion of this Chapter is, for any reason, held to be invalid or unconstitutional, such invalidity or unconstitutionality shall not affect the validity or constitutionality of the remaining portions of this Chapter, it being herein expressly declared that this Chapter and each section, subsection, paragraph, sentence, clause and phrase thereof would have been adopted irrespective of the fact that any one or more other sections, subsections, paragraphs, clauses or phrases be declared invalid or unconstitutional.

SECTION 2: The Sutter County Ordinance Code is amended by changing the term "Public Works Director" to "Development Services Department Director" in each of the following sections: 18-020; 18-030; 27-030; 27-040; 87-030; 420-080; 911-010; 911-030; 911-040; 911-050; 911-060; 911-070; 960-020; 960-050; 960-060; 960-090; 1060-160; 1060-170; 1060-190; 1060-200; 1060-230; 1060-516; 1060-521; 1060-522; 1060-523; 1060-524; 1137-010; 1137-050; 1137-070; 1137-080; 1137-090; 1137-100; 1137-110; 1150-050; 1150-060; 1150-070; 1150-080; 1150-090; 1150-120; 1150-130; 1160-090; 1160-120; 1160-140; 1360-120; 1400-110; 1400-150; 1400-305; 1400-315; 1400-320; 1400-325; 1400-345; 1400-410; 1400-415; 1400-455; 1400-525; 1400-535; 1400-545; 1400-710; 1400-720; 1400-735; 1400-745; 1400-750; 1400-755; 1400-770;

1400-775; 1400-850; 1400-940; 1400-945; 1500-53-1517; 1500-8015A; 1500-8022; 1500-8032; 1500-8118; 1600-800; 1701-030; 1780-210; 1780-410; 1740-050; 1740-060; 1750-090; 1750-140; 1750-180; and, 1750-220.

SECTION 3: The Sutter County Ordinance Code is amended by changing the term "Public Works Department" to "Development Services Department" in each of the following sections: 18-030; 280-170; 290-060; 790-060; 920-010; 1060-320; 1112-030; 1150-020; 1150-030; 1150-040; 1150-100; 1150-110; 1150-140; 1500-1314; 1500-1414; 1500-4416; 1500-8015; 1500-8018; and, 1610-0090.

SECTION 4: The Sutter County Ordinance Code is amended by changing the term "Public Works Director" to "General Services Director" in each of the following sections: 16-020; 26-020; 26-030; 26-040; 26-070; 470-005; 470-025; 47-120; 47-130; 47-040; 1200-052; and, 1200-056.

SECTION 5: If any section, subsection, sentence, clause, phrase, or portion of this ordinance is held by a court of competent jurisdiction to be invalid or unconstitutional, that portion shall be deemed a separate, distinct, and independent provision, and the holding shall not affect the validity of the remaining portions of this ordinance.

SECTION 6: This ordinance becomes operational on July 1, 2013, and shall be effective (30) days after the date of its adoption and before the expiration of fifteen (15) days from the date of passage thereof shall be published at least once in the Appeal-Democrat, a newspaper of general circulations, printed and published in the County of Sutter, State of California, together with the names of the members of the Board of Supervisors voting for and against the same.

PASSED AND ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 2013, by the Sutter County Board of Supervisors, State of California, by the following vote:

AYES:

NOES:

ABSENT:

\_\_\_\_\_  
Chairman, Board of Supervisors

ATTEST:  
DONNA JOHNSTON, CLERK

By: \_\_\_\_\_  
Deputy

ORDINANCE NO. \_\_\_\_\_

**AN ORDINANCE OF THE COUNTY OF SUTTER AMENDING THE SUTTER  
COUNTY ORDINANCE CODE BY AMENDING A PORTION OF CHAPTER 16  
RELATING TO PURCHASING AND MODIFYING THE TERMS: COMMUNITY  
SERVICES DEPARTMENT AND COMMUNITY SERVICES DIRECTOR**

THE BOARD OF SUPERVISORS OF THE COUNTY OF SUTTER ORDAINS AS  
FOLLOWS:

SECTION 1: The Sutter County Ordinance Code is amended by amending Section 16-020 to read in its entirety as follows:

16-020      OFFICE ESTABLISHED

Under Sections 25500 and following of the Government Code of the State of California and consistent with the provisions of subsection 15-040 of this ordinance code, the office of purchasing agent is established and the purchasing agent shall be appointed by the Board of Supervisors from time to time.

SECTION 2: The Sutter County Community Services Department is hereby merged with the Sutter County Development Services Department.

SECTION 3: The Sutter County Ordinance Code is amended by changing the term "Community Services Director" to "Development Services Department Director" in each of the following sections: 80-030; 87-030; 700-030; 760-040; 760-180; 770-010; 770-015; 770-100; 770-110; 770-120; 800-010; 800-012; 800-014; 800-015; 955-040; 955-070; 955-080; 955-090; 955-100; 955-110; 1300-022; 1360-050; 1360-070; 1400-110; 1400-150; 1400-210; 1400-215; 1400-220; 1400-320; 1400-330; 1400-415; 1400-580; 1400-850; 1400-940; 1400-945; 1400-950; 1500-310; 1500-312; 1500-3712; 1500-4012; 1500-4412; 1500-53-2531-List; 1500-53-110; 1500-53-315; 1500-53-316; 1500-53-611; 1500-53-614; 1500-53-619; 1500-53-711; 1500-53-712; 1500-53-715; 1500-53-811; Table 53-5; 1500-53-911; Table 53-7; 1500-53-1011; 1500-53-1311; 1500-53-1322; 1500-53-1412; 1500-53-1413; Table 53-12; 1500-53-1415; 1500-53-1416; 1500-53-1417; 1500-53-1515; 1500-53-1516; 1500-53-1613; 1500-53-1614; 1500-53-1714; 1500-53-1717; 1500-53-1719; 1500-53-1811; 1500-53-1813; 1500-53-2011; 1500-53-2014; 1500-53-2113; 1500-53-2114; 1500-53-2218; 1500-53-2310; 1500-53-2527; 1500-53-2528; 1500-53-2531; 1500-53-2568; 1500-5718; 1500-5914; 1500-6035; 1500-6040; 1500-6336; 1500-8011A; 1500-8011C; 1500-8018; 1500-8112; 1500-8118; 1500-9325; 1500-9330; 1500-9335; and, 1600-400.

SECTION 4: The Sutter County Ordinance Code is amended by changing the term "Community Services Department" to "Development Services Department" in each of the following sections: 290-020; 760-010; 800-021; 1360-060; 400-205; 1400-230; 1400-240; 1400-775; 1400-925; 1500-116; 1500-210; 1500-53-212; 1500-53-310; 1500-53-1113; 1500-53-1317; 1500-53-1323;

1500-53-1517; 1500-53-1711; 1500-53-1911; 1500-53-2013; 1500-53-2214; 1500-53-2526; 1500-8030; 1500-8032; 1500-8412; 1525-090; 1525-130; 1600-600; 1600-800; and, 1610-0110.

SECTION 5: If any section, subsection, sentence, clause, phrase, or portion of this ordinance is held by a court of competent jurisdiction to be invalid or unconstitutional, that portion shall be deemed a separate, distinct, and independent provision, and the holding shall not affect the validity of the remaining portions of this ordinance.

SECTION 6: This ordinance becomes operational on July 1, 2013, and shall be effective (30) days after the date of its adoption and before the expiration of fifteen (15) days from the date of passage thereof shall be published at least once in the Appeal-Democrat, a newspaper of general circulations, printed and published in the County of Sutter, State of California, together with the names of the members of the Board of Supervisors voting for and against the same.

PASSED AND ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 2013, by the Sutter County Board of Supervisors, State of California, by the following vote:

AYES:

NOES:

ABSENT:

\_\_\_\_\_  
Chairman, Board of Supervisors

ATTEST:  
DONNA JOHNSTON, CLERK

By: \_\_\_\_\_  
Deputy



# SUTTER COUNTY

## DEVELOPMENT SERVICES DEPARTMENT

Building Inspection  
Code Enforcement  
Planning

Environmental Health  
Emergency Management  
Fire Services

Engineering  
Road Maintenance  
Water Resources

BOARD MEETING: November 12, 2013  
PWSS REVIEW: October 24, 2013

TO: BOARD OF SUPERVISORS

FROM: DANELLE STYLOS, DEVELOPMENT SERVICES DIRECTOR *DS*

SUBJECT: APPROVAL TO ADD ONE LIMITED-TERM BUILDING INSPECTOR II POSITION WITH BENEFITS

### Recommendation

It is recommended that the Board of Supervisors approve the addition of one Limited-Term Building Inspector II position with benefits and to temporarily defund the vacant Deputy Director of Planning and Building position for FY 2013-14. (No budget amendment required)

### Background and Discussion

The newly created Development Services Department consists of 10 Divisions, including Building Inspection. A recommendation for the FY 2013-14 Budget was to eliminate the Building Inspection Manager position and maintain the two, flexibly staffed Building Inspector II/III positions. Prior to the reorganization, the Building Division had been experiencing some increased demand for services and the reorganization provided the opportunity to evaluate operational needs to ensure adequate staffing levels. The Building Division is currently funded for two flexibly staffed Building Inspector II/III positions.

The reorganization also created a Deputy Director of Planning and Building position. This position is currently vacant and is recommended not to be filled until the next fiscal year. This delay will allow the Director additional time to assess the department's needs.

The limited term position request is being made after discussions with the Fire Chief, Planning, Building, Environmental Health and Public Works Division Managers in accomplishing myriad number of tasks being absorbed by the Building Division. Currently, the Building Division is handling additional responsibilities such as code enforcement, several large scale building projects, new State regulations to provide inspection review for the enhanced National Pollutant Discharge Elimination System (NPDES), etc. Also, Fire Services relies on outside support for fire plan check and inspections services, which could be performed in-house.

These additional functions would be supported with the limited-term Building Inspector position, allowing the division to perform more tasks "in-house", ensuring timely permit turnarounds and ultimately saving applicants time and money.

Staff is recommending funding this position through June 30, 2014. The cost for a full-time limited-term benefited Building Inspector II, if hired at Step 3 for the remainder of FY 2013-14 is approximately \$60,511.

The funding for this limited-term position would come from savings generated by not filling the Deputy Director of Planning and Building in this fiscal year.

This Limited-Term position would be recruited for and hired with the understanding that the term of this position would end at the end of the FY 2013-14.

### **Past Considerations of the Board**

On June 10, 2012, the Board of Supervisors approved the FY 2013-14 Budget.

### **Alternatives**

The Board could choose not to add the Limited-Term position. This would leave the Development Services/Building Division short-staffed while trying to accomplish the increased tasks. Consultant services could be utilized but would be more costly than a limited-term position.

### **Fiscal Impact**

If this request is approved, there will be no additional impact to the General Fund as the funding to be used for the Limited-Term position is already budgeted from several Development Services Funds. No additional funding or budget amendment is required.

### **Standing Committee Review**

At the Public Works/Support Services Committee meeting of October 24, 2013, this item was reviewed and recommended for approval and placement on the consent calendar for the Board of Supervisors.



## SUTTER COUNTY GENERAL SERVICES DEPARTMENT

---

BOARD MEETING: December 17, 2013  
PWSS REVIEW: December 5, 2013

TO: HONORABLE BOARD OF SUPERVISORS

SUBJECT: Approval to Add One (1) Accounting Technician I Position, Delete One (1) Account Clerk I Position and Add One (1) part-time Office Assistant II (.5 FTE) Position to the General Services Department

---

### Recommended Action:

It is recommended that the Board of Supervisors:

1. Approve the addition of one Accounting Technician I (GCL33 \$3,170 mo. - \$3,957 mo.) position to the General Services Administrative budget unit 1-205.
2. Upon filling the Accounting Technician I position (above), approve the deletion of one Account Clerk I (GCL29 \$2,553 mo. - \$3,170 mo.) position from the General Services Administrative budget unit 1-205.
3. Approve the addition of one part-time (.5 FTE) Office Assistant II (GCL28 \$1,205 mo. - \$1,500 mo.) position to the General Services Administrative budget unit 1-205.
4. Authorize the Human Resources Department to amend the General Services department position allocation schedule to reflect the above changes.

No budget amendment is recommended because the requested changes will be absorbed by sufficient salary savings from the departure of the Procurement/Contract Analyst (PRO38 \$4,107 mo. - \$5,073 mo.) and the length of time this position is anticipated to be vacant.

### Background and Discussion:

On May 14, 2013, the Board of Supervisors approved the reorganization of the Community Services, Public Works, General Services, and Information Technology functions of the County into two new departments. At the time of the approval, it was noted minor adjustments would be brought to your Board as the new departments became operational.

On July 23, 2013, your Board approved budget modifications for general supplies for both departments and immediate staffing modifications needed to provide the appropriate level of service for each department.

Over the past five months, the General Services Administration staff has further analyzed the Accounting functions needed to operate the new department efficiently and has identified the need to locate all Accounting functions at 146 Garden Highway to provide proper coverage for all budget units (Building Services, IT, Fleet, and Purchasing). There is still a need to provide on-site administrative support for Fleet operations. The General Services Department Accounting functions are currently divided between one Administrative Services Officer, one Accounting Technician II, and one Account Clerk I who resides and is dedicated to the Fleet operations located at 275 Samuel Drive, Yuba City.

The high level and volume of accounting work that has followed the reorganization requires the addition of an Accounting Technician I to complement and support the work currently being completed by the Accounting Technician II. All Fleet related accounting processes would relocate to 146 Garden Highway allowing better coverage of the Fleet functions as well as increased coverage for all other accounting functions processed by the General Services department.

The addition of the Office Assistant II at 50%, which would reside at 275 Samuel Drive, Yuba City, would allow for coverage of the administrative duties related specifically to Fleet operations. Those duties are currently covered by the Account Clerk I whose accounting functions will now be transferred to the Accounting Technician I position leaving the administrative duties behind. The Department feels these duties could be adequately covered by a part time Office Assistant II.

**Prior Board Action:**

On May 14, 2013, the Board of Supervisors approved the reorganization of the Community Services, Public Works, General Services, and Information Technology functions of the County into two new departments, Development Services and General Services.

On June 25, 2013, the Board of Supervisors approved a recommended budget for these two departments.

On July 23, 2013, the Board of Supervisors approved budget modifications for general supplies for both departments and immediate staffing modifications needed to provide the appropriate level of service for each department.

**Board Alternatives:**

The Board of Supervisors could choose not to approve the recommended position changes. This would pose difficulties for General Services to accomplish the accounting tasks in a timely and efficient manner at the level needed to support the County.

**Other Department Involvement:**

This proposal has been discussed with and reviewed by the Human Resources Department who concur with the recommendations.

**Action Following Approval:**

The hiring process for the new Accounting Technician I would begin immediately using a previously established list. The Accounting Clerk I position would be deleted as soon as possible after filling the Accounting Technician I position.

Recruitment would start for the Office Assistant II position as well as for temporary Extra-Help for the same classification until the permanent position is filled.

**Fiscal Impact:**

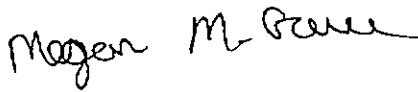
There is no anticipated fiscal impact to the FY 2013-14 budget. Increases in Salaries and Benefits as a result of the additional position of Accounting Technician I is offset in FY 2013-14 by the reduction of the Accounting Clerk I position currently budgeted at step 6.



The addition of the 50% Office Assistant II would be absorbed in FY 2013-14 by salary savings realized from the departure of the Procurement/Contract Analyst and the anticipated delay in filling that position. The addition of the .5 FTE Office Assistant II position would add approximately \$34,639 to Salaries and Benefits for FY 2014-15, a portion of which will be offset with anticipated savings for the new Procurement/Contract Analyst position being filled at a lower step.

**Standing Committee Review:** The Public Works/Support Services Committee reviewed this item at its meeting of December 5, 2013 and recommended approval as a consent item.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Megan M. Greve". The signature is fluid and cursive, with the first name "Megan" being more prominent than the last name "Greve".

**MEGAN M. GREVE  
GENERAL SERVICES DIRECTOR**

# INFORMATION TECHNOLOGY DEPARTMENT

## SUMMARY

On October 17, 2013, the members of the 2013-2014 Sutter County Grand Jury (SCGJ) visited the Information Technology Department (IT) located at 512 2nd Street, in Yuba City, California. The IT Deputy Director conducted a tour of the IT facility and explained the operation of the IT Department. The Sutter County departments depend on the IT Department for their record keeping, payroll, computer operations, and other technical assistance.

## BACKGROUND

The Sutter County Grand Jury is concerned that the IT Department has not implemented the recommendations made by Cohn Reznic LLP, the independent outside audit firm hired by the Joint Audit Committee of the Sutter County Board of Supervisors and the Sutter County Grand Jury to perform an annual audit of fiscal year 2012-2013 of the county departments.

Cohn Reznic LLP, made the following recommendations:

Management should document IT policies and procedures and implement a process to periodically review, update, and disseminate them as needed. Areas to consider when developing IT policies and procedures include:

- Appropriate computer, internet and email use
- Control and custody of personally identifiable information
- Granting, monitoring, terminating and periodically reviewing system access
- Password administration and configuration requirements
- Security monitoring and incident escalation
- System administration activities
- System and application change controls
- Testing, authorizing, and applying system and application changes, upgrades and patches
- Scheduling, communicating and performing maintenance activities
- Periodic review of system parameters
- Capacity and performance monitoring and planning
- Data backup, archival and retention schedules
- Controls surrounding critical spreadsheets or other end-user computing

The above recommendations were also made by the same audit firm for the fiscal year 2011-2012 and the IT Department failed to implement them.

## **DISCUSSION**

The Sutter County Grand Jury questioned the IT Deputy Director regarding:

1. Why terminated Sutter County employees had access to the IFAS Financial applications?
2. Why IT users are not required to change their password periodically?
3. Why passwords used to access the system are not required to be complex? As pointed out by the auditors, passwords are the first line of defense to help protect unauthorized access to Sutter County's servers, applications, and data.
4. Why independent IT security testing, including penetration tests of Sutter County's firewalls is not performed periodically (A penetration test is a technique to identify potential hardware and software security vulnerabilities so that flaws and configuration weaknesses can be corrected)?
5. Why IT related risks are not formally documented, evaluated, and addressed periodically?
6. Why Sutter County does not have an IT strategic plan and an active or working IT Steering Committee?
7. Why Sutter County does not have documented departmental disaster recovery/business continuity plans for resuming business operations?

The IT Deputy Director responded that the IT Department is understaffed, under budgeted, and to implement the recommendations of the audit report is very costly and time consuming.

## **FINDINGS**

F1. The Information Technology Department is not in compliance with the 2012-2013 Audit Report.

## **RECOMMENDATIONS**

R1. The Sutter County Grand Jury recommends that the IT Department request additional funding in order to comply with the 2012-2013 Audit Report.

June 13, 2013

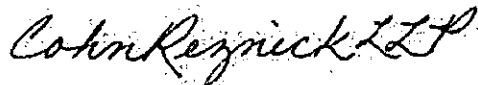
To the Honorable Grand Jury and Board of Supervisors  
County of Sutter, California

In planning and performing our audit of the financial statement of the County of Sutter (the County), we considered the County's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control. We refer you to our Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards dated June 13, 2013, and our Report on Compliance and Requirements Applicable to Each Major and Nonmajor Program and Internal Control Over Compliance in Accordance with OMB Circular A-133 dated June 13, 2013. We did become aware of matters that are an opportunity for strengthening internal controls and operating efficiency.

CohnReznick LLP offers the management report comments below for your review and consideration. We have already discussed these comments with various County personnel, and we will be pleased to discuss them in further detail at your convenience.

This letter is intended solely for the use of the Honorable Grand Jury and Board of Supervisors and management of the County of Sutter and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



CohnReznick LLP

# Sutter County

## Prior Year Information Technology (IT) Observations

### Access Controls

#### Status

Based on inquiry with the IT department the access control observations and recommendations from the prior year are in process of implementation at June 30, 2012, however, they have not been fully implemented.

#### Observation

1. Available security settings on the Windows servers do not require users to change their passwords periodically, and passwords are not required to be complex; other parameters, such as password history and minimum age are not consistent with current security practices. On the AS400, users are also not required to change their passwords periodically, passwords are not required to be complex, and password length of only one character is required.
2. Although Reznick Group was informed that IT disables user IDs whenever they are notified of an employee termination, there is not an established, consistently followed mechanism to ensure IT is notified immediately of all personnel terminations (employees, temporary workers, volunteers, contractors, etc.). Reznick Group observed that several terminated employees had access to the IFAS Financial application.
3. User's access rights for the servers (Windows, Unix, and AS400) and applications are not reviewed periodically.

#### Risk

1. Passwords are the first line of defense to help protect unauthorized access to the County's servers, applications, and data. Without enforcing password changes, history, minimum age, and complexity, passwords can be more easily guessed and are more vulnerable to repeated password attempts from unauthorized individuals. The combination of these deficiencies increases the risk that passwords can be more easily compromised, resulting in unauthorized or inappropriate access to the County's computer resources and data.
2. Without a defined and consistently followed process to ensure computer access is revoked in a timely manner for terminated personnel, there is little or no assurance that terminated personnel do not have continuing access to the County's servers, applications, and data.
3. Without a periodic review of user's rights, there is an increased risk that a user might have access that is consistent with their current job responsibilities or that a terminated employee might continue to have server and application access.

#### Recommendation

1. Management should configure the security settings available on their existing servers and applications to at least the security level typically found on today's computer systems, including requiring periodic password changes, implementing a longer minimum password length, enforcing a minimum age, and requiring password complexity.

2. Management should establish, document, and implement a process to ensure timely notification and revocation of system access for all terminated personnel.
3. Management should implement a process to periodically review all users' access rights for the servers and applications. The review should be documented to provide evidence that it was performed, and to help ensure potential exceptions noted during the review are researched and resolved timely.

#### Management Response

##### ***Prior Year County Administrative Office's Response***

The County Administrative Office and the Information Technology Department appreciate the observations of the outside financial auditors, and will take the recommendations under advisement. In 2008, the Board of Supervisors commissioned a complete Management Audit of the Information Technology Department. The County has been following recommendations made during that audit; however, budgetary constraints subsequent to that time have limited the County's ability to take specific and/or broad action. Any action to be taken as a result of the 2008 management audit or the Reznick group's observations will be coordinated with the Information Technology Department and other County departments, and will be reported and recommended directly to the Board of Supervisors. The Information Technology Department has responded to most of the Independent Auditor's observations in the paragraphs below. Responses to the observations regarding "Access Controls" and "Security Testing" have been omitted because making that information available for public disclosure could pose a severe security risk for the County. Nevertheless, the I.T. Department has reviewed the Independent Auditor's recommendations thoroughly and will take appropriate action.

##### ***2012 County Administrative Office's Response***

Management response has not changed from the prior year.

#### **Application Controls and Segregation of Duties**

##### Status

Based on inquiry with the IT department the application controls and segregation of duties observations and recommendations are on hold pending migration to new systems at June 30, 2012.

##### Observation

The Financial and Payroll applications have not been configured to enforced segregation of duties; all individuals in the Auditor-Controller's department have update access to all IFAS Financial application activities, and all Payroll individuals have access to perform all Payroll application activities.

##### Risk

Dividing responsibilities and activities within a process such that one person does not control all aspects of the process, referred to as segregation of duties, is one of the basic tenets of good control. The individuals with update access can perform all accounting activities in the application, as well as make changes to the application, all with no application enforced segregation of duties.

When job responsibilities and application access are assigned in such a way that all individuals have access to perform all aspects of a process or cycle, there is an increased risk of errors or omissions and automated controls and application workflows may not operate effectively. There is also an increased opportunity for unauthorized transactions or fraud to go undetected.

#### Recommendation

Management should establish roles within the County's applications that will help ensure individuals only have access to the application resources needed to perform their responsibilities and in such a manner so as to enforce appropriate segregation of duties.

#### Management Response

#### ***Prior Year Information Technology Department Response***

The IT Department will assist County Departments in reviewing access rights in their systems.

#### ***2012 Information Technology Department Response***

Management response has not changed from the prior year.

### **Security Testing**

#### Status

The security testing observations and recommendations are on hold as there has been no budget allocated to address this item at June 30, 2012.

#### Observation

Independent IT security testing, including penetration tests of the County's firewalls, is not performed periodically.

#### Risk

A penetration test is a technique to identify potential hardware and software security vulnerabilities so that flaws and configuration weaknesses can be corrected. Without independent IT security testing being performed on a regular basis, it is difficult to know if the County's firewalls and other system security provisions are adequate and are configured to provide appropriate protection, or that data is secure from unauthorized access and possible modification.

#### Recommendation

Management should schedule external IT security testing, and once it has been performed address any identified issues in a timely manner to help ensure the protection and integrity of the County's systems and data.

#### Management Response

See County Administrative Office's response above.

### **IT Strategic Planning and Risk Management**

#### Status

Based on inquiry with the IT department the IT strategic planning and risk management observations and recommendations are in process of implementation at June 30, 2012, however, they have not been fully implemented .

#### Observation

1. The County does not have an IT strategic plan, and an active IT steering committee, or another IT planning and prioritizing process, has not been formally established.
2. IT risk assessments are not formally performed. As such, IT related risks are not formally documented, evaluated and addressed periodically.

#### Risk

1. Without establishing an IT strategic plan, and documenting the IT strategic planning and prioritizing function and activities, there is an increased risk that IT initiatives are not aligned with needs and priorities of the County. An IT Steering Committee is an approach that is commonly used to help ensure alignment and prioritization of IT and business strategies, priorities, expenditures, and activities.
2. Without performing formal periodic risk assessments, it is difficult to ensure that all relevant risks are being comprehensively identified, prioritized, and appropriately addressed in a timely manner. Various concerns and control deficiencies noted in this report might have been identified if the County was performing routine IT risk assessments.

#### Recommendation

1. Management should create and document an IT strategic planning and prioritizing function, and consider establishing an IT Steering Committee with a charter that defines membership, responsibilities, authorization, reporting, and accountability. This will help ensure that IT projects and future capabilities are in line with the current and future needs of the County's priorities and obligations.
2. Management should create and document a formal risk assessment process. A schedule should also be established to help ensure that comprehensive risk assessments are performed regularly with a process to ensure the risks are escalated and prioritized, and that corrective actions are completed timely to address identified risks.

#### Management Response

##### ***Prior Year Information Technology Department Response***

1. The IT Strategic Plan and IT Information Security plan have been drafted. The IT Steering Committee was established in 2008, but has not met in the recent past due to changes of representatives and the loss of the IT Department's management-level Deputy Director position, which was allocated time to lead the project. Revised plans and policies are currently being drafted, and the Steering Committee will be engaged in the review and finalization process once the plans and policies are complete.
2. Draft policies have been developed for business continuity and business resumption. These processes, along with risk assessment, must be driven by the business units of the County, where the IT component of their business should be formally assessed.

##### ***2012 Information Technology Department Response***

Management response has not changed from the prior year.



## Change Management

### Status

Based on inquiry with the IT department the change management observations and recommendations 1 and 2 have not been implemented as of June 30, 2012. Observation and recommendation 3 has been implemented as of June 30, 2012.

### Observation

1. A mechanism is not in place to ensure all application programming changes were authorized as IT personnel that make changes to application programs also move those changes into production.
2. Evidence of testing and user acceptance is not always obtained and maintained for changes to the County's applications.
3. Changes to information systems, including applications, servers, network, etc., are not consistently tracked in a centralized location.

### Risk

1. Not restricting programmers from having the ability to make changes to application programs in production increases the risk of inappropriate or unauthorized changes, and of changes being made that have not gone through the appropriate testing and approval process that may compromise application and data integrity and availability.
2. Without evidence of testing and user acceptance, it is more difficult to demonstrate that testing was completed before changes were moved into production.
3. Without tracking changes it is more difficult to easily identify what changes were made, when, and who authorized and who made the changes.

### Recommendation

1. The application development and programming activities should be segregated from operational activities, and programmers should not be granted access that allows them to make changes directly to the production environment, bypassing standard checks and balances (provisions should be made for emergency access that ensures accountability and oversight). If management determines that implementing traditional segregation of duties is not feasible, then management should implement independent logging of privileged access with independent review and monitoring to reduce the risk that the excess system access can be exploited.
2. Management should implement a process to ensure evidence of testing and user acceptance of all application changes is obtained and tracked.
3. Management should implement a process to track all changes. This could potentially be accomplished using the County's existing ticketing application.

### Management Response

#### ***Prior Year Information Technology Department Response***

1. Due to extremely limited resources and reduced IT Department staffing levels, achieving the suggested separation of duties within the IT department is not currently possible. Departments are responsible for reviewing the results of changes and identifying any misunderstandings or errors that may occur as a result of the

development process.

2. The IT Department tracks all activities through an on-line trouble ticket system. Each ticket sends a query to the requester regarding the work requested. The IT Department will add an additional question to the trouble-ticket system in order to document user acceptance.

3. This suggested process is already in place. Management will re-emphasize the importance of tracking activities with the existing system.

### ***2012 Information Technology Department Response***

Management response has not changed from the prior year.

## **Disaster Recovery/Business Continuity Planning**

### **Status**

Based on inquiry with the IT department the disaster recovery / business continuity planning observations and recommendations have not been implemented as of June 30, 2012.

### **Observation**

1. Although some provisions have been made, the County does not have a documented disaster recovery/business continuity plan for its IT resources.
2. The County also does not have documented departmental disaster recovery/business continuity plans for resuming business operations.
3. Comprehensive tests of the County's disaster preparedness provisions are not performed periodically.

### **Risk**

Without formally documented and tested disaster recovery/business continuity plans, there is only limited assurance that the County could resume normal operations in a timely manner, if at all, following a disaster or interruption in normal services.

### **Recommendation**

1. Management should perform a business impact analysis to determine the risk of not having disaster recovery/business continuity plans, including establishing the maximum acceptable outage.
  2. Based upon this analysis, the County should develop strategies and document a set of comprehensive disaster recovery and business continuity plans to help ensure the County is ready to resume an acceptable level of operations within an acceptable period of time following a disaster.
  3. Once plans have been documented, they should be tested periodically and updated as needed.
- Management Response

### ***Prior Year Information Technology Department Response***

1. This task must be driven by the individual business units (County departments), with the IT Department's assistance. Technology is only one component of a Disaster Recovery/Business Continuity plan. Without specific departmental plans, the IT Department has no parameters around which to develop a comprehensive plan.
2. County-wide comprehensive plans fall outside the responsibility of the IT Department.

3. Agreed.

### ***2012 Information Technology Department Response***

Management response has not changed from the prior year.

## **IT Policies and Procedures**

### **Status**

Based on inquiry with the IT department the IT policies and procedures observations and recommendations have not been implemented due to lack of staffing at June 30, 2012.

### **Observation**

Although some IT related policies and procedures have been drafted, most have not been finalized, approved, communicated, and implemented, and policies and procedures have not been formally addressed for many areas.

### **Risk**

Documented policies and procedures help ensure consistent execution of management's intentions, help enforce compliance, facilitate training, serve as a daily reference, and can be used to help measure individual performance. Without documented policies and procedures there can be delay and loss of productivity in case of emergency or absence of staff. This risk is increased in smaller departments where the loss or unavailability of a single key employee can have catastrophic consequences.

### **Recommendation**

Management should document IT policies and procedures, and implement a process to periodically review, update and disseminate them as needed. Some areas to consider when developing IT policies and procedures include:

- Appropriate computer, Internet and email use
- Control and custody of personally identifiable information
- Granting, monitoring, terminating and periodically reviewing system access
- Password administration and configuration requirements
- Security monitoring and incident escalation
- System administration activities
- System and application change controls
- Testing, authorizing, and applying system and application changes, upgrades and patches
- Scheduling, communicating and performing maintenance activities
- Periodic review of system parameters
- Capacity and performance monitoring and planning
- Data backup, archival and retention schedules
- Controls surrounding critical spreadsheets or other end-user computing

### **Management Response**

### ***Prior Year Information Technology Department Response***

Each of these areas will be addressed during the Department's next policy review.

### ***2012 Information Technology Department Response***

Management response has not changed from the prior year

# **RECLAMATION DISTRICT 1001**

## **SUMMARY**

On November 1, and March 15, 2014, the Sutter County Grand Jury (SCGJ) met with representatives of Reclamation District 1001 at the corporate yard in Nicolaus, California. On January 9, 2014 and February 13, 2014, the SCGJ attended community meetings held by Reclamation District 1001.

The SCGJ also met with representatives of Reclamation District (RD) 1500 at the corporate yard located at 15094 Cranmore Road in Robbins, California on January 20 and February 25, 2014. The SCGJ also visited the pumping plant maintained by RD 1500 in Karnak. This pumping plant is purported to be the largest in the State of California.

## **BACKGROUND**

RD 1001 is an independent special district responsible for the maintenance, operation, and improvement of the levee and drain system of approximately 32,000 acres in South Sutter County in an area located roughly between the Bear River to the north, Feather River to the west, California State Route 99 and the Natomas Cross Canal to the east and south. The RD 1001 is also bordered by a portion of the Sacramento River between the confluence of the Sacramento and Feather Rivers and the Natomas Cross Canal.

RD 1001 also maintains a pumping plant on the Natomas Cross Canal near Verona, California which the SCGJ visited on November 1, 2013. The capacities of the pumps at the Natomas Cross Canal Pumping Station are:

- (2) 650hp pump = 84,000 gallons per minute, each
- (1) 350hp pump = 63,000 gallons per minute
- (1) 250hp automatic pump = 28,000 gallons per minute.
- (1) 150hp automatic pump = 17,000 gallons per minute.

Total capacity is roughly 275,000 gallons per minute when all five pumps are running at the same time.

## Reclamation District 1001

RD 1001 was established by the State Legislature in 1911 for the purpose of providing drainage and reclamation of lands within its boundaries. RD 1001 is located on the northern portion of the American Basin. Prior to establishment of RD 1001, historic floods of record had occurred in the area in 1907 and 1909.

RD 1001 is within the scope of the Sacramento River Flood Control Project, as approved by the United States and the State of California. RD 1001 provides protection to the communities of Nicolaus, East Nicolaus, Rio Oso, Verona and the surrounding farmlands. RD 1001 has about 44

miles of project levees and other facilities including four pumping stations, internal drainage canals, ditches, and flap gates. No RD 1001 levees have 100 year flood protection.

In 1955 the Feather River was breached near the town of Nicolaus resulting in serious flooding and the destruction of the Highway 99 Bridge. In February, 1986 after 10 days of severe rainfall put severe stress on the levees, evacuations were ordered in the District.

On New Year's Day, 1997, flood waters similar to the 1986 flood waters prompted evacuation of the Nicolaus community. According to the Final Report of the State of California Flood Action Emergency Team, RD 1001 suffered roadway damage on both levees of Yankee Slough and the south levee of the Bear River and waterside berm erosion on the south levee of the Bear River, east levee of the Feather River, and north levee of the Natomas Cross Canal.

In 1999 Congress adopted legislation authorizing the Army Corps of Engineers to raise the Natomas Cross Canal north levee (RD 1001) to ensure that it is maintained at the same height as the Natomas Cross Canal south levee (RD 1000), which was also authorized to be raised. Reclamation District 1001 (RD 1001) would be the local sponsor for the north levee improvement project, and the Sacramento Area Flood Control Agency (SAFCA) would contribute to this project by purchasing "borrow material" for its Natomas levee improvements from RD 1001's permitted borrow site north of the cross canal. The royalties earned from the sale of this material were meant to facilitate RD 1001's project sponsorship activities.

The 1999 project scope was modified to leave open the possibility for setting back a portion of the east levee of the Sacramento River downstream of the cross canal. Setting back a portion of the east levee of the Natomas Cross Canal could offset the need for armoring the waterside toe of the levee in the area of the setback, thus avoiding the placement of engineered rock in the river. The Engineer's Report now indicates that this would be a potentially feasible option that could be included in SAFCA's Natomas Levee Improvement Program if the Federal and State Governments are willing to absorb the increased cost associated with this option.

On March 22, 2011, the Sutter County Board of Supervisors declared a State of Emergency due to potential flooding and damage to the north side of the Natomas Cross Canal levee near the pumping plant about 1.5 miles east of Garden Highway near the town of Verona. Both areas are within the boundaries of Reclamation District 1001. In February, 2012 the Central Valley Flood Protection Board authorized emergency repairs of 330 feet to the landside slope of the existing levee, and the construction of a new stability berm along approximately 470 feet of existing levee toe and construct a new access ramp.

## **DISCUSSION**

According to RD 1001 representatives, RD 1001 needs about \$5.15 million to repair levees that are designated as in "critical need" by the California Department of Water Resources. At a community meeting on February 13, 2014, RD 1001 informed the public that there were three "critical" and one "serious" sites needing repairs on RD 1001 levees.

According to representatives of RD 1001, the budget has remained the same since 1996. Since 1996 RD 1001 has cut back administrative staff levels about 50%. Recent yearly income for RD 1001 has been around \$750,000, while recent expenditures have been about \$800,000. Income from Assessments has remained steady at about \$622,203 for the past two years.

RD 1001 maintains a staff of six employees. The annual salaries are:

Manager/Secretary	\$55,000
Admin. Assistant	\$20,000
Maintenance III	\$34,112
Maintenance II	\$32,760
Maintenance I	\$27,114-\$31,512

An additional \$10,000 a year is allocated for part-time help.

At the time of the writing of this report, a special election was set for landowners in RD 1001 to vote on a ballot assessment to invest in local flood protection. If the assessment is approved by the voters, it is anticipated the State of California will fund up to 80 percent of any necessary improvements to the levee system.

#### Reclamation District 1500

Reclamation District 1500 (RD 1500) was formed by special act of the State Legislature in 1913 for the purposes of providing drainage and reclamation of the lands within its boundary. RD 1500 includes that part of the Sutter County lying south of the Tisdale Bypass between the Sacramento River and the Sutter Bypass, with a gross service area of approximately 67,851 acres. RD 1500 is within the scope of the Sacramento River Flood Control Project, as approved by the United States and the State of California.

RD 1500 works closely with Sutter Mutual Water Company and Pelger Mutual Water Company to plan and manage the shared water resources of the basin whenever it is appropriate. The entities have formed The Sutter Basin Water Partnership.

Significant levee improvements have been made recently to neighboring levee systems of both RD 1001 and RD 1500. Reclamation District 1000 which is directly to the south of District 1001 has strengthened several miles of levees to 200 year flood protection levels to protect the Natomas area of Sacramento County. The Sutter Butte Flood Control Agency is currently improving 37 miles of levees along the Feather River just north of Nicolaus to 200 year flood protection levels. Each levee district is somewhat on its own to protect its own area, and the strengthening of adjoining areas can cause additional stress on areas since water tends to find the weakest areas to breach.

Both RD 1001 and RD 1500 are bordered by the lower reaches of the Sutter Bypass. The Sutter Bypass adjoins the southwestern boundary of RD 1001 and the southeastern boundary of RD 1500.

In visiting and studying both RD 1001 and RD1500, it became apparent that issues exist with the Sutter Bypass area and the pressures that the bypass exerts upon the various levee systems during high flow water discharges.

Concerns were raised that sediment within the bypass and fill or "riprap" (particularly across from the Beer Can Beach area of Nicolaus) of the smaller levee systems within the bypass affect bypass capacity and may divert waters, particularly the Feather River, from the natural runoff course that is intended to be the bypass.

According to a 2008 research paper by Michael Bliss Singer; Rolf Aalto; and L. Allan James, (Bliss) entitled *Status of the Lower Sacramento Valley Flood-Control System within the Context of Its Natural Geomorphic Setting* ([http://www.icesb.ucsb.edu/~bliss/singer\\_etal\\_nhr.pdf](http://www.icesb.ucsb.edu/~bliss/singer_etal_nhr.pdf)) "one particularly acute choke point for sediment occurs at the confluence of Sutter Bypass, Feather River, and Sacramento Rivers, where the ancestral Cache Creek fan compresses valley drainage." (p104) Citing Gilbert, (1917) Bliss asserts that the Feather River has historically delivered the largest floods to the Lower Sacramento Valley (despite three major dams in the foothills) and deposits large deposits of sediments in its lower reaches, because of a large drainage area in the Sierra Nevada's and a legacy of hydraulic mining that reach the main river through its tributaries (p.105).

Bliss's research paper cites evidence that a narrowing of the Sacramento River channel below Knights Landing and a raising of the Fremont Weir on the Sacramento River near the town of Verona and south of the Karnak pumping station has caused a backup of water during high water flow periods that deposits excess sediments in the lower Sutter Bypass near the confluence of the Sacramento and Feather Rivers (Bliss, op. cit p 106).

Before the construction of the Sutter Bypass, a controversy existed as to where the bypass should be located to minimize flooding. The Sutter Bypass is now a fixture whose configurations likely won't be changed. It appears that viable theories exist which would alleviate high river flow in the RD 1001, RD 1500, and Sutter Bypass confluence area for a minimum amount of money. Certain writers believe that the Fremont Weir currently sits "well above" the bed of the Sutter Bypass and that lowering it would decrease sediment deposits in the lower Sutter Bypass as well as reduce the pressure put on RD 1001 and RD 1500 levees (Bliss, Op. cit. p. 109).

The SCGJ is aware that Sutter County has limited jurisdiction over the Sutter Bypass and Fremont Weirs. It is apparent that cooperation and amity among RD1001 and RD 1500 as well as the California Department of Water Resources, Army Corp of Engineers, and other interested parties is essential to ensure the well being of Sutter County residents.

# **YUBA CITY POLICE DEPARTMENT**

## **SUMMARY**

On November 14, 2013, the Sutter County Grand Jury (SCGJ) toured the Yuba City Police Department (YCPD) located at 1545 Poole Blvd. in Yuba City. An informational presentation was provided by the Chief of Police.

## **BACKGROUND**

The SCGJ toured the entire facility, including the Emergency Operation Center (EOC), and the 911 Dispatch Center that is housed at the Police Department. The SCGJ viewed several patrol and Special Weapons and Tactics (SWAT) vehicles.

## **DISCUSSION**

The SCGJ reviewed a map of the Yuba City Police Department's jurisdiction (approximately 12 square miles). There are five different patrol areas. There may be a future annexation of the southwest Yuba City area currently patrolled by the Sutter County Sheriff's Department.

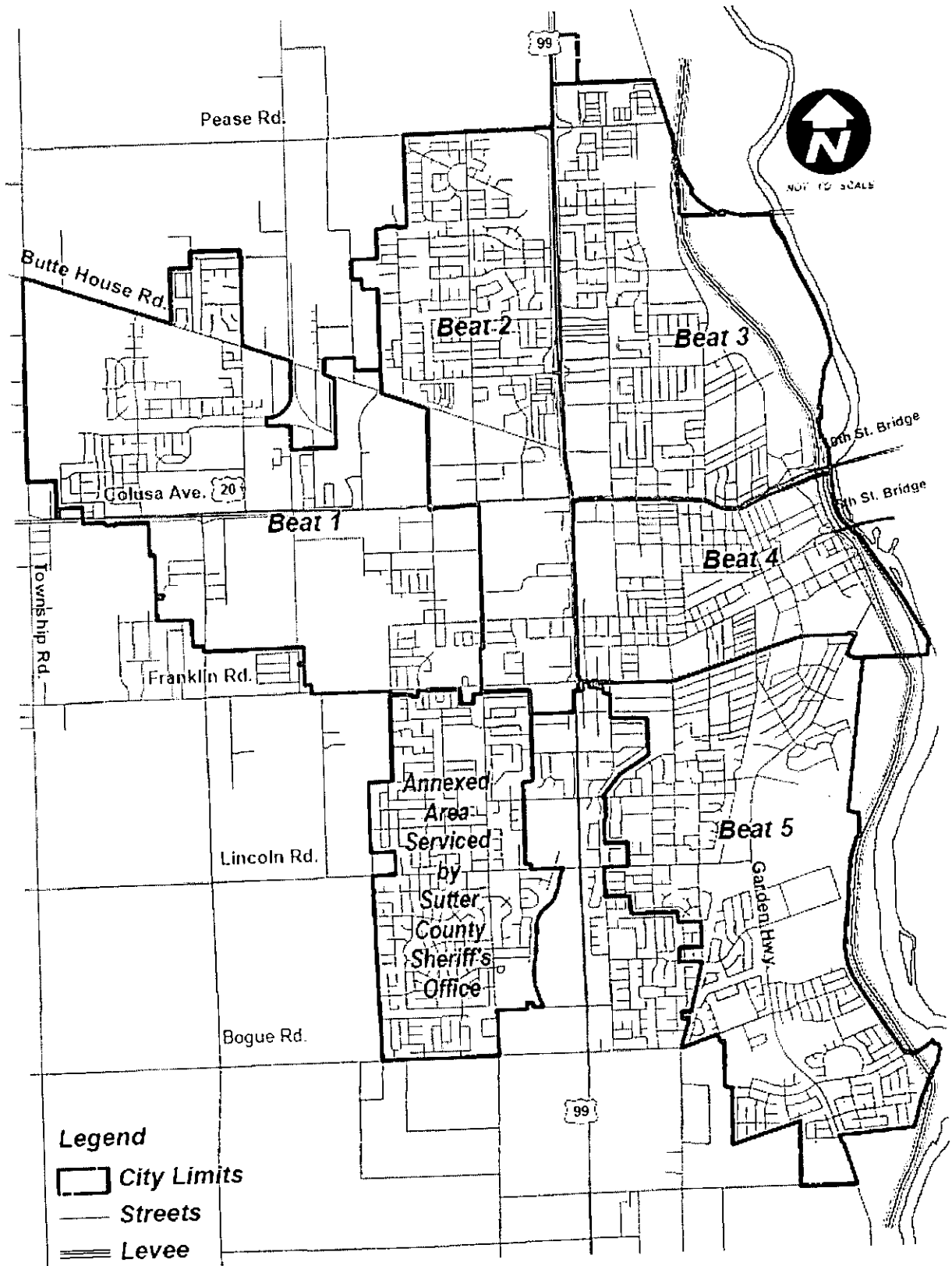
The YCPD responds to approximately 50,000 calls for service every year. The most common are Domestic Violence, Suspicious Circumstances, Accidents, and Medical Aid incidents.

The YCPD has 65 sworn officers, 27 civilian employees, and 6 reserve officers.

The Chief of Police discussed the use of the COMPSTAT computer program to manage the crime rate in the YCPD service area. COMPSTAT emphasizes holding police managers accountable for addressing crime in their assigned areas. The basic principles for success are: 1-Timely Accurate Intelligence, 2-Effective Tactics, 3-Rapid Response, and 4-Follow-up and Assessment.



# Yuba City Police Beat Map



# Administration

The administrative responsibility of the Yuba City Police Department lies within the Office of the Chief of Police, assisted by the Assistant Chief, Division Commander and Administrative Assistant. Legislative, COMSEC Coordination, COMPSTAT and the Chaplaincy also fall under Administration.



Community policing and participative management remain the guiding precepts for the effective implementation of policies and law enforcement issues for the Department. Being ultimately responsible, the Chief of Police is assisted in these issues by the senior staff, local, state and federal resources, elected officials, the City Manager and members of the general public.

## COMPSTAT

COMPSTAT was initiated in the early 1990's by the New York City Police Department under Police Chief William Bratton. In an effort to address and reduce the rampant crime problem the city was experiencing, Chief Bratton developed COMPSTAT with the emphasis on holding police managers accountable for addressing the crime in their assigned areas, while providing them the authority to deploy necessary resources to combat identified problems.

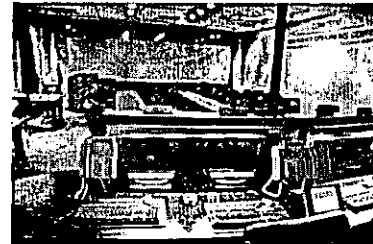
Also key to success are the following basic principles:

- **Timely Accurate Intelligence:** If police are to respond effectively to crime and criminal events, officers must have accurate information about what, where, when, who and how they are happening, and in a timely manner.
- **Effective Tactics:** After analysis of the data, tactical responses are developed. They must be comprehensive, flexible and adaptable to combat the trends identified.
- **Rapid Response:** Personnel and any other necessary resources need to be deployed promptly to address what is happening.
- **Follow-up and Assessment:** In any problem-solving endeavor, a process of follow-up and assessment is essential to ensure that the desired results are actually being achieved.

COMPSTAT has a well-established and proven track record in reducing crimes in several major metropolitan police departments throughout the country. Selected Yuba City Police senior staff officers received training and exposure to the process from commanders in New York City and have tailored COMPSTAT to meet the needs of our Department and Community.

Held monthly in the COMPSTAT/EOC room, the COMPSTAT meetings include the Administrative staff and managerial/supervisory personnel.

## COMPSTAT ROOM EMERGENCY OPERATIONS CENTER (EOC)



As the EOC, the room becomes the City's primary hub for a coordinated command and control approach to major events impacting our community. The room has sophisticated computer and audio-visual capabilities, much the same as those available to U.S. Military installations, which allow key staff members the ability to gain real time information on any threat to our community/region and also coordinate our response.

# **PLEASANT GROVE ELEMENTARY SCHOOL**

## **SUMMARY**

On December 12, 2013 the 2013-2014 Sutter County Grand Jury (SCGJ) visited Pleasant Grove Elementary School located at 3075 Howsley Road, Pleasant Grove, CA. After a presentation by the principal, we toured the office, several classrooms, cafeteria, kitchen, and bus barn.

## **BACKGROUND**

Pleasant Grove School is located in South Sutter County. The latest improvement to the school was the remodeling of the office complex, which contains a special education classroom, staff room, conference room, and several offices. There is a cafeteria/multi-purpose room with kitchen. They have nine classrooms and a library/daycare in a portable classroom. There is also one classroom in a portable. The transportation department has a bus barn where buses are stored. School supplies are also stored in the bus barn.

## **DISCUSSION**

One hundred ninety two (192) students attend the school and approximately 50% of the students are from outside the district. The Academic Performance Index (API) for Pleasant Grove School is 889 for the 2012-2013 school year.

The classroom average is 19 students per teacher. Several teachers have been at the school for 20+ years. There are after school programs, choir, art, and sports. Girls and boys sports are played with surrounding districts.

Pleasant Grove has in place an emergency plan for fire, earthquake, lockdown, and flood. Notification is by the bell system. There is also a phone notification plan in place, if needed. Evacuation drills are practiced on a regular basis. The staff is trained for emergencies.

## Mission and Vision of Pleasant Grove School

### Vision

Pleasant Grove School District strives to educate students who have high moral and ethical standards, an enthusiasm for learning, and who are equipped with the skills and knowledge necessary to excel in a global society.

### Mission

The mission of Pleasant Grove School is to maintain a positive school climate, a safe and orderly environment, and a standards-based academic program for all students. We accomplish this by:

- Teaching through the use of a rigorous standards-based curriculum;
- Integrating technology;
- Developing a highly qualified, committed staff;
- Actively involving parents, families, and the community in the educational process;
- Providing quality facilities and support services; and
- Upholding fiscal integrity.

### Comprehensive Safety Plan Committee Members

School Site Council or Delegated Comprehensive School Safety Planning Committee Members	Principal or Designee	Classified Employee	Classroom Teacher	Parent	Law Enforcement	Other School Staff	Community Representative	Student	Other (specify)
Date:	(B)	(C)	(D)	(E)	(F)	(G*)	(H*)	(I*)	(J*)
1. Annette Alberti	X								
2. Juana Bucio				X					
3. Erin Van Dyke				X					
4. Allison Garber			X						
5. Deanna Chrisman			X						
6. Mia Keeley				X					
7. Brandi Burnsed		X							
8. Meagan Withrow						X			
9. Robert Rawlin					X				
10. Wes Schmidt					X				

## **1.0 INTRODUCTION**

### **1.1 OVERVIEW**

The effective management of emergencies requires both adequate emergency preparedness and emergency response capabilities. This plan has been prepared so that in the event of a disaster, all conceivable actions which can be taken to ensure the safety and welfare of students and staff will be implemented. Preparing staff, students, and parents with appropriate instructions and practice in how to act and react in case of an emergency will effectively minimize the problems that will arise in such a situation. The major objectives of this plan are to save lives and give aid to disaster victims. An overall school safety plan requires a process for identifying security needs, developing prevention and intervention techniques, evaluating physical facilities, and providing communication with staff and students.

### **1.2 PLAN ORGANIZATION**

This plan is organized into six sections. Section 2.0 deals with emergency preparedness, identifies the school's emergency response teams and defines the roles and responsibilities of team members. Section 3.0 and 4.0 present guidance for determining the nature and extent of an emergency, and a series of initial response actions to be taken in an emergency. Section 5.0 provides detailed emergency response procedures for 13 types of emergencies that may be encountered in a school setting. Section 6.0 provides supplemental emergency information including contact information, emergency contacts, and evacuation routes. Standard forms, site maps and other supporting information are contained in the Appendices.

### **1.3 LEGAL REQUIREMENTS**

State law requires that schools be adequately prepared to respond to earthquakes, fires, and other emergencies. (California Education Code 35295 through 35297, California Government Code 8607, and California Code of Regulations 2400 through 2450) The procedures outlined in this plan are consistent with the Standardized Emergency Management System (SEMS) developed by the State of California. This plan presents specific procedures to be used in preparing for, and responding to, school emergencies.

### **1.4 Analysis and Data Assessments**

#### **Information Gathering Process and Current Information Analysis**

In developing this Comprehensive Safe Schools Plan, relevant data was gathered from student attendance reports, student discipline referrals, suspensions, annual crime reports, staff meeting agendas, the Healthy Kids survey, parent surveys, and Student Study Team notes.

Overall, our site is considered a safe school by both staff and parents, is virtually free of graffiti and property damage, and students respect school rules and property.

The Healthy Kids and parent survey summary data (Appendix A) shows our improvement areas as well as our strengths.

### Assessment of Crime

Incidents that occurred at Pleasant Grove School for the 2012/13 School Year:

- Burglar alarm calls (all were accidental trip or alarm errors)

### Vulnerability, Risk and Hazard Assessment Summary

A vulnerability study was completed by Steinmetz & Associates in the spring of 2009. Sixty areas of the school and grounds were assessed. Several of the areas, 11/60, did not apply to this site. Most of the areas, 27/60 were satisfactory. Of the areas needing further review, 3 had to do with traffic, 2 were landscape issues, 1 had to do with signage in the cafeteria, and 1 had to do with an air handler emergency shut off switch. A couple of areas needing evaluation had to do with limiting access to the campus and one recommendation is to change the hardware on doors so they can be locked from the inside.

### Parent Survey

Results of the Parent Survey given in the spring 2013:

Does your child express concerns about school safety?

Often = 1      Occasionally = 7      Never = 52

Does your child complain about being bullied?

Often = 3      Occasionally = 16      Never = 38

## **1.5 Procedures – Safe and Orderly Environment**

### Safety

The Governing Board believes that all district students and employees have the right to learn and work in a safe, peaceful atmosphere. All members of the school community should be alerted to any hazard which may jeopardize the safety of students, employees, or the public. Precautionary measures against fire, explosion, and other hazards shall be established and observed.

Besides assuring that its physical plants are secure, the Board is committed to providing an environment that protects students, employees, and the public from potentially disruptive or violent situations on school grounds. School personnel shall continuously enforce the Board policies and administrative regulations related to safety, crime, student conduct, or discipline.

### Emergency and Disaster Preparedness

The school district staff must be prepared to respond immediately and responsibly to any threat or disaster.

The Superintendent shall develop and maintain a disaster preparedness plan which makes provision for handling all foreseeable emergencies and disasters, and which shall be adaptable for unforeseeable disasters. The plan shall be reviewed and updated at least annually.

The Governing Board of the school district shall grant the use of the school building, ground, and equipment to public agencies, including the American Red Cross, for mass care and welfare shelters during disasters or other emergencies affecting the public health and welfare. The Board shall cooperate with such agencies in furnishing and maintaining such services as the Governing Board may deem necessary to meet the needs of the community.

## 1.6 School Safety Action Plan

### COMPONENT 1: People and Programs – Caring and Connected

The community building/anti bullying efforts we put in place seem to be having a positive effect on school discipline. There were fewer than 5 bullying referrals to the office during the 2012/13 school year.

*Objective 1: Provide ongoing training for staff to reduce incidence of bullying among students. Implement antibully curriculum.*

#### Related Activities:

1. Training for staff to implement antibully curriculum. Staff was trained by Sutter County staff during Monday staff development time during spring 2011 for implementation in the 2011/12 school year.
2. Curriculum was purchased in August 2012.
3. Take part in PLUS training for one staff leader and student leaders for implementation spring 2012.
4. Training for staff to implement Nurtured Heart in June 2013.

#### Resources Needed:

1. Ongoing training for Nurtured Heart

Persons Responsible: Superintendent/Principal and staff

#### Timeline:

1. Teachers introduce anti bullying curriculum in the fall of each school year and continue lessons throughout the school year.
2. Introduce Nurtured Heart training in the fall of 2013

## 1.7 Policies and Procedures

### Child Abuse Reporting

All employees trained in child abuse identification and reporting shall report known or suspected child abuse to a child protective agency by telephone immediately or as soon as practically possible and in writing within 36 hours. The reporting duties are individual and cannot be delegated to another individual except under circumstances set forth in Penal Code 11166.

### *Definitions*

1. "Child Abuse" includes the following:
  - a. A physical injury inflicted by other than accidental means on a child by another person.
  - b. Sexual abuse of a child.
  - c. Willful cruelty or unjustifiable punishment of a child, or willfully inflicting unjustifiable physical pain or mental suffering, or failure to safeguard a child from these injuries when the child is under a person's care or custody.
  - d. Unlawful corporal punishment or injury resulting in a traumatic condition.
  - e. Neglect of a child or abuse in out-of-home care.
2. "Mandated Reporters" are those people defined by law as "child care custodians," "health practitioners," "child visitation monitors" and "employees of a child protective agency." Mandated reporters include virtually all school employees.
3. "Child Protective Agencies" are those law enforcement and child protective services responsible for investigating child abuse reports, including the local police or sheriff department, county welfare or juvenile probation department and child protective services.
4. "Reasonable Suspicion" means that it is objectively reasonable for a person to entertain such a suspicion, based upon facts that could cause a reasonable person in a like position, drawing when appropriate on his/her training and experience, to suspect child abuse. (Penal Code 11166)

### *Reporting Procedures*

1. To report known or suspected child abuse, any employee shall report by telephone to the local child protective agency.

Sutter County Department of Human Services  
1965 Live Oak Blvd., Yuba City, CA 95992  
(530) 822-7227

The telephone report must be made immediately, or as soon as practically possible, upon suspicion. This report will include:

- a. The name of the person making the report.
- b. The name of the child.
- c. The present location of the child.
- d. The nature and extent of any injury.
- e. Any other information requested by the child protective agency, including the information that led the mandated reporter to suspect child abuse.



When the verbal report is made, the mandated reporter shall note the name of the official contacted, the date and time contacted, and any instructions or advice received.

2. Within 36 hours of making the telephone report, the mandated reporter shall complete and mail to the local child protective agency a written report which includes a completed Department of Justice form (DOJ SS 8572). *Mandated reporters may obtain copies of the above form either from the district or the local child protective agency. Instructions are included on the form, and reporters may ask the site administrator for help in completing and mailing it; however, the mandated reporter is personally responsible for ensuring that the written report is correctly filed.*
3. Employees reporting child abuse to a child protective agency are expected, to notify the site administrator or designee as soon as possible after the initial verbal report by telephone. When so notified, the site administrator shall inform the Superintendent or designee. *Administrators so notified shall provide the mandated reporter with any assistance necessary to ensure that reporting procedures are carried out in accordance with law and district regulations. At the mandated reporter's request, the principal may assist in completing and filing these forms.*

#### *Legal Responsibility and Liability*

1. Mandated reporters have absolute immunity. School employees required to report are not civilly or criminally liable for filing a required or authorized report of known or suspected child abuse.
2. If a mandated reporter fails to report an instance of child abuse which he/she knows to exist or reasonably should know to exist, he/she is guilty of a misdemeanor punishable by confinement in jail for up to six months, a fine of up to \$1,000, or both. The mandated reporter may also be held civilly liable for damages resulting from any injury to the child after a failure to report.
3. When two or more persons who are required to report have joint knowledge of a suspected instance of child abuse, and when they so agree, the telephone report may be made by either of them and a single report made and signed by that person. However, if any person knows or should know that the designated person failed to make the report, that person then has a duty to do so.
4. The duty to report child abuse is an individual duty and no supervisor or administrator may impede or inhibit such reporting duties. Furthermore, no person making such a report shall be subject to any sanction.

#### *Victim Interviews*

Upon request, a child protective agency representative may interview a suspected victim of child abuse during school hours, on school premises, concerning a report of suspected child abuse that occurred within the child's home. The child shall be given the choice of being interviewed in private or in the presence of any adult school employee or volunteer aide selected by the child. (Penal Code 11174.3)

A staff member or volunteer aide selected by a child may decline to be present at the interview. If the selected person accepts, the principal or designee shall inform him/her, before the interview takes place, of the following legal requirements:

1. The purpose of the selected person's presence at the interview is to lend support to the child and enable him/her to be as comfortable as possible.
2. The selected person shall not participate in the interview.

3. The selected person shall not discuss the facts or circumstances of the case with the child.
4. The selected person is subject to the confidentiality requirements of the Child Abuse and Reporting Act, a violation of which is punishable as specified in Penal Code 11167.5.

If a staff member agrees to be present, the interview shall be held at a time during school hours when it does not involve an expense to the school. (Penal Code 11174.3)

*Release of Child to Peace Officer or Child Protective Services Agent*

When a child is released to a peace officer or child protective services agent and taken into custody as a victim of suspected child abuse, the Superintendent or designee and/or principal shall not notify the parent/ guardian as required in other instances of removal of a child from school, but rather shall provide the peace officer or agent with the address and telephone number of the child's parent/guardian. It is the responsibility of the peace officer or agent to notify the parent/guardian of the situation. (Education Code 48906)

Peace officers and child protective services agents will be asked to sign an appropriate release or acceptance of responsibility form.

*When School Employees are Accused of Child Abuse*

Regardless of who child abusers may be, the major responsibilities of mandated reporters are to 1) identify incidents of suspected child abuse, and 2) comply with laws requiring the reporting of suspected abuse to the proper authorities.

Determining whether or not the suspected abuse actually occurred is not the responsibility of the school employee. Such determination and follow-up investigation will be made by a child protective agency.

Pending the outcome of an investigation by a child protective agency and before formal charges are filed, the employee may be subject to reassignment or a paid leave of absence.

Upon filing formal charges or upon conviction, the district may take disciplinary action in accordance with law, district policies, regulations and/or collective bargaining agreements. The Superintendent or designee shall seek legal counsel in connection with either the suspension or dismissal of the employee.

# Pleasant Grove

## Joint Union School District

3075 HOWSLEY RD. PHONE (916) 655-3235  
PLEASANT GROVE, CALIFORNIA 95668

### EDUCATION CODE 48908 - DUTIES OF PUPILS

All pupils shall comply with the regulations, pursue the required course of study, and submit to the authority of the teachers of the schools.

#### Discipline Guidelines:

A student may be disciplined, suspended, or expelled for any of the acts listed below, if the act occurs while on school grounds, while going to or coming from school, during the lunch period (on or off campus), or during, going to, or coming from any school-sponsored activity at any school or on any school district's grounds. EC48900(r).

OFFENSE	1 <sup>ST</sup> OFFENSE	2 <sup>ND</sup> OFFENSE	ADDITIONAL OFFENSES
1 Assault and/or battery on a school employee [EC 48915 A(3), SBSD BP 5131 & SBSD BP 5144.1]	Due to the potential seriousness of this offense, an infraction of this rule will result in 3 days suspension, and recommendation for expulsion, Law Enforcement notification.	None permitted.	None permitted.
2 Offering or selling a controlled substance or alcoholic beverage or intoxicant [EC 48915(c)(2), EC48900D, SBSD BP 5131.6, SBSD BP 5131 & SBSD BP 5144.1]	Due to the potential seriousness of this offense, and the requirements of the CA Ed Code 48900/48915, this will result in 5 days suspension and recommendation for expulsion, Law Enforcement notification.	None permitted.	None permitted.
3 Brandishing a knife or explosive or possession of any firearm [EC 48915C, SBSD BP 5131 & SBSD BP 5144.1]	Due to the potential seriousness of this offense and the requirements of CA Ed Code 48915, this will result in 5 days suspension, and a recommendation for expulsion, Fire Marshall and/or Law Enforcement notification.	None permitted.	None permitted.
4 Sexual Assault, Committing or attempting to commit sexual assault or committing sexual battery [EC 48915 (C)(4), SBSD BP 5131, & SBSD BP 5144.1]	Due to the potential seriousness of this offense and the requirements of CA Ed Code 48915, this will result in 5 days suspension, and a recommendation for expulsion, Fire Marshall and/or Law Enforcement notification.	None permitted.	None permitted.
5 Possession of a knife or other dangerous object at school or school activity [EC 48900B, SBSD BP 51317 & SBSD BP 5144.1]	5 days suspension and possible recommendation for expulsion, Fire Marshall and/or Law Enforcement notification.	5 days suspension and recommendation for	None permitted.
OFFENSE	1 <sup>ST</sup> OFFENSE	2 <sup>ND</sup> OFFENSE	ADDITIONAL OFFENSES
6 Willfully causing serious injury to another person, except in self defense [EC 48915 A(1), EC 48900 A(1) EC 48900 A(2), SBSD BP 5131 & SBSD BP 5144.1]	Due to the potential seriousness of this offense and the requirements of the CA Ed Code 48900/48915, this will result in 5 days suspension and recommendation for expulsion (48915 only), Law Enforcement notification.	5 days suspension and recommendation for expulsion.	None permitted.
7 Possession, under the influence and/or use of any controlled substance, alcoholic beverage or intoxicant [EC 48900C, SBSD BP 5131, SBSD BP 5144.1 & SBSD BP 5131.6]	5 days suspension and referral to other appropriate programs, parent conference, and mandatory counseling referral (SUPER program) and/or Teen Court services to be completed within 45 school days. Law Enforcement notification.	5 days suspension, parent conference, law enforcement notification, & referral to District Brynne/Teen Court, which includes a clinical alcohol/drug assessment, a six-week Parent program (voluntary) and one of four treatment options.	5 days suspension, parent conference, law enforcement notification, and recommendation for expulsion.  BOARD DID NOT APPROVE THIS ITEM. A STUDY GROUP WILL BE TO BE FORMED TO ADVISE THE BOARD
8 Aids or abets the infliction or attempted infliction of physical injury to another person [EC48900S, SBSD BP 5131 & SBSD BP 5144.1]	5 days suspension, parent conference, Teen Court services, possible Law Enforcement notification.	5 days suspension, Law Enforcement notification, recommendation for expulsion.	None permitted.
9 Robbery and/or extortion [EC 48915 a(4) and EC 48900E, SBSD BP 5131 & SBSD BP 5144.1]	Due to the potential seriousness of this offense, and the requirements of the CA Ed Code 48900/48915, this will result in 5 days suspension and recommendation for expulsion (48915 only), Law Enforcement notification.	5 days suspension and recommendation for expulsion.	None permitted.
10 Terroristic Threats [EC 48900.7, SBSD BP 5131 & SBSD BP 5144.1]	Up to 5 days suspension and/or possible recommendation for expulsion and Law Enforcement notification.	5 days suspension and recommendation for expulsion.	None permitted.
11 Fire setting [EC 48915 a(2), EC 48900 b & c, SBSD BP 5131 & SBSD BP 5144.1]	Up to 5 days suspension, parent conference, Teen Court services, Fire Marshall and Law Enforcement notification, and possible recommendation for expulsion.	5 days suspension, Fire Marshall and Law Enforcement notification, and recommendation for expulsion.	None permitted.
12 Hate crime or violence [EC 48900.3, SBSD BP 5145.3, SBSD BP 5131, SBSD BP 5136 & SBSD BP 5144.1]	Up to 5 days suspension, parent conference, referral to counseling or Teen Court Law Enforcement notification, Possible recommendation for expulsion.	5 days suspension, parent and law enforcement notification, recommendation for expulsion.	None permitted.
13 Obscene acts, habitual profanity or vulgarity [EC 48906, SBSD BP 5131 & SBSD BP 5144.1]	Alternative means of correction and/or up to 5 days suspension, Teen Court services, and parent conference.	Up to 5 days suspension, Teen Court services, and parent conference.	Up to 5 days suspension.

OFFENSE	1 <sup>ST</sup> OFFENSE	2 <sup>ND</sup> OFFENSE	ADDITIONAL OFFENSES
14 Possession, sale and/or trade of drug paraphernalia [EC 48900I, SBSD BP 5131, SBSD BP 5131.6 & SBSD BP 5144.1]	Up to 5 days suspension, parent conference, and/or Teen Court services; mandatory counseling (SUPER program) Law Enforcement notification.	5 days suspension and possible recommendation for expulsion. Law enforcement notification.	5 days suspension and recommendation for expulsion. Law enforcement notification.
15 Theft, attempted theft, or possession of stolen school or personal property [EC 48900G, EC 48900L, SBSD BP 5131 & SBSD BP 5144.1]	Up to 5 days suspension, restitution, parent conference, and Teen Court services. Possible law enforcement notification and possible recommendation for expulsion.	Up to 5 days suspension, Law enforcement notification and possible recommendation for expulsion.	5 days suspension and possible recommendation for expulsion. Law enforcement notification.
16 Vandalism/destruction of school or private property [EC 48900F, SBSD BP 5131 & SBSD BP 5144.1]	Alternative means of correction and/or up to 5 days suspension, Teen Court services, and parent conference. Law enforcement notification and possible recommendation for expulsion.	Up to 5 days suspension, Law Enforcement notification and possible recommendation for expulsion.	Up to 5 days suspension, Law Enforcement notification and possible recommendation for expulsion.
17 Possession or use of tobacco [EC 48900H, SBSD BP 5131 & SBSD BP 5144.1]	Alternative means of correction and/or up to 5 days suspension, parent conference, and Teen Court services.	Up to 5 days suspension and parent conference.	Up to 5 days suspension and parent conference.
18 Harassment, threats or intimidation, including via electronic transmissions [EC 48900.4, SBSD BP 5145.3, SBSD BP 5131 & SBSD BP 5144.1]	Alternative means of correction and/or up to 5 days suspension, Teen Court services, and parent notification and possible Law Enforcement notification.	Up to 5 days suspension, parent conference, Teen Court services. Possible Law Enforcement notification.	Up to 5 days suspension, Law Enforcement notification and recommendation for expulsion.
19 Bias-related incident (racial, ethnic, religious, sexual orientation, etc.) or hazing, degrading (stern) and disgracing any person attending the school [EC 48900Q and EC 48900K, SBSD BP 5145.3, SBSD BP 5131 & SBSD BP 5144.1]	Alternative means of correction and/or up to 5 days suspension and possible recommendation for expulsion. Teen Court services, parent conference, and possible Law Enforcement notification.	Up to 5 days suspension, parent conference, Teen Court services, and possible recommendation for expulsion. Law enforcement notification.	Up to 5 days suspension and possible recommendation for expulsion.
20 Willful disobedience/defiance and/or disrupting school activities [EC 48900K, SBSD BP 5131 & SBSD BP 5144.1]	Alternative means of correction and/or up to 5 days suspension, parent conference, and possible Teen Court services.	Up to 5 days suspension, parent conference, Teen Court services.	Up to 5 days suspension and parent conference.
21 Sexual harassment [EC 48900.2, SBSD BP 5145.3, SBSD BP 5145.7, SBSD BP 5131 & SBSD BP 5144.1]	Up to 5 days suspension, parent notification, referral to counseling or Teen Court services, possible Law Enforcement notification.	Up to 5 days suspension, parent conference, Teen Court services. Law enforcement notification.	5 days suspension, parent notification, and recommendation for expulsion. Law enforcement notification.
22 Sale of any look alike substance representing drugs or alcohol [EC 48900D, SBSD BP 5131 & SBSD BP 5144.1]	Up to 5 days suspension and parent conference. Referral to Teen Court Services	Up to 5 days suspension and possible recommendation for expulsion.	5 days suspension and recommendation for expulsion.

OFFENSE	1 <sup>ST</sup> OFFENSE	2 <sup>ND</sup> OFFENSE	ADDITIONAL OFFENSES
23 Possession of unauthorized articles (i.e., pornographic material, chains, electronic devices) [EC 48901.5 and EC 48900K, SBSD BP 5131 & SBSD BP 5144.1]	Parent notification; item confiscated until parent retrieval at conference. (Cell phones, electronic devices referred to site administration after school.)	Parent notification; item confiscated-to be returned to parent only, alternative means of correction, Teen Court services.	Up to 5 days suspension and/or parent conference or Teen Court services
24 Use of Physical Force upon another person [EC 48900 a(1), SBSD BP 5131 & SBSD BP 5144.1]	Up to 5 days suspension, parent conference, Teen Court services, and possible Law Enforcement office notification.	Up to 5 days suspension and parent conference. Law Enforcement notification.	5 days suspension and recommendation for expulsion, Law enforcement office notification.
25 Falsification and/or forging or altering school correspondence, passes or absence re-admits [EC 48900K, SBSD BP 5131 & SBSD BP 5144.1]	Up to 5 days suspension and/or alternative means of correction, parent conference, and Teen Court services.	Up to 5 days suspension, parent conference, Teen Court services.	Up to 5 days suspension and parent conference.
26 Upbraiding, insulting, or abusing teachers or other school personnel [EC 48900K, SBSD BP 5131 & SBSD BP 5144]	Due to the potential seriousness of this offense, an infraction of this rule will result in 5 days suspension, and recommendation for expulsion. Law enforcement notification.	None permitted	None permitted
27 On any other campus without permission [EC 48900K, SBSD BP 5131 & SBSD BP 5144.1]	Up to 5 days suspension and/or alternative means of correction, parent conference, and Teen Court services.	Up to 5 days suspension and parent conference.	Up to 5 days suspension parent conference, and possible course failure.
28 Academic Integrity (e.g., Cheating/Plagiarism) [EC 48900K) & SBSD BP 5131]	Alternative means of correction (to include grade reduction on the assignment in question) and/or parent conference, and possible suspension up to 5 days	Alternative means of correction (to include grade reduction on the assignment in question) and/or parent conference, Teen Court services, possible suspension up to 5 days.	Up to 5 days suspension, parent conference, and possible course failure, BOARD DID NOT APPROVE. BOARD REQUESTED FURTHER STUDY & REWRITE.
29 Misuse of computers and/or the Internet (see computer "Acceptable Use Policy" in Appendices) [EC 48900K, SBSD BP 5131 & SBSD BP 5144.1]	Up to 5 days suspension and/or alternative means of correction, loss of access for specified time. Possible recommendation for expulsion.	Up to 5 days suspension, parent conference and loss of access to school computers for a specified time. Teen Court services. Possible recommendation for expulsion.	Up to 5 days suspension, parent conference and loss of access to school computers for the rest of the school year. Possible recommendation for expulsion.

Procedures for Notifying Teachers -- Dangerous Students

School Policy/Education Code 49079

*Pleasant Grove*  
*Joint Union School District*

3075 HOWSLEY RD. :: PHONE (916) 655-3235  
PLEASANT GROVE, CALIFORNIA 95668

This is notification to teaching staff under Education Code 49079.

The Educ. Code requires all teaching staff to be notified of students who are home suspended under current district policy and guidelines. Notification will include reason for suspension, action taken, and disclosure of this information. It also includes notification to staff regarding disciplinary action that may be on file from students who transfer from other schools.

49079. (a) A school district shall inform the teacher of each pupil who has engaged in, or is reasonably suspected to have engaged in, any of the acts described in any of the subdivisions, except subdivision (h), of Section 48900 or in Section 48900.2, 48900.3, 48900.4, or 48900.7 that the pupil engaged in, or is reasonably suspected to have engaged in, those acts. The district shall provide the information to the teacher based upon any records that the district maintains in its ordinary course of business, or receives from a law enforcement agency, regarding a pupil described in this section.

(b) A school district, or school district officer or employee, is not civilly or criminally liable for providing information under this section unless it is proven that the information was false and that the district or district officer or employee knew or should have known that the information was false, or the information was provided with a reckless disregard for its truth or falsity.

(c) An officer or employee of a school district who knowingly fails to provide information about a pupil who has engaged in, or who is reasonably suspected to have engaged in, the acts referred to in subdivision (a) is guilty of a misdemeanor, which is punishable by confinement in the county jail for a period not to exceed six months, or by a fine not to exceed one thousand dollars (\$1,000), or both.

(d) For the 1994-95 school year, the information provided shall be from the previous two school years. For the 1996-97 school year and each school year thereafter, the information provided shall be from the previous three school years.

(e) Any information received by a teacher pursuant to this section shall be received in confidence for the limited purpose for which it was provided and shall not be further disseminated by the teacher.

## Sexual Harassment Policy BP 4119.11, 4219.11, 4319.11

The Board of Trustees prohibits sexual harassment of district employees and job applicants. The Board also prohibits retaliatory behavior or action against district employees or other persons who complain, testify or otherwise participate in the complaint process established pursuant to this policy and administrative regulation.

The Superintendent or designee shall take all actions necessary to ensure the prevention, investigation, and correction of sexual harassment, including but not limited to:

1. Providing training to employees in accordance with law and administrative regulation
2. Publicizing and disseminating the district's sexual harassment policy to staff
3. Ensuring prompt, thorough, and fair investigation of complaints
4. Taking timely and appropriate corrective/remedial action(s) which may require interim separation of the complainant and the alleged harasser and subsequent monitoring of developments

All complaints and allegations of sexual harassment shall be kept confidential to the extent necessary to carry out the investigation or take other subsequent necessary action.

Any district employee or job applicant who feels that he/she has been sexually harassed or who has knowledge of any incident of sexual harassment by or against another employee, a job applicant or a student, shall immediately report the incident to his/her supervisor, the principal, district administrator or Superintendent.

A supervisor, principal or other district administrator who receives a harassment complaint shall promptly notify the Superintendent or designee.

Complaints of sexual harassment shall be filed in accordance with AR 4031 - Complaints Concerning Discrimination in Employment. An employee may bypass his/her supervisor in filing a complaint where the supervisor is the subject of the complaint.

Any district employee who engages or participates in sexual harassment or who aids, abets, incites, compels or coerces another to commit sexual harassment against a district employee, job applicant or student is in violation of this policy and is subject to disciplinary action, up to and including dismissal.

**SEXUAL HARASSMENT**

The Governing Board prohibits sexual harassment of district employees and job applicants. The Board also prohibits retaliatory behavior or action against district employees or other persons who complain, testify or otherwise participate in the complaint process established pursuant to this policy and administrative regulation.

*(cf. 0410 - Nondiscrimination in District Programs and Activities)*

*(cf. 4030 - Nondiscrimination in Employment)*

The Superintendent or designee shall take all actions necessary to ensure the prevention, investigation, and correction of sexual harassment, including but not limited to:

1. Providing training to employees in accordance with law and administrative regulation
2. Publicizing and disseminating the district's sexual harassment policy to staff

*(cf. 4112.9/4212.9/4312.9 - Employee Notifications)*

3. Ensuring prompt, thorough, and fair investigation of complaints
4. Taking timely and appropriate corrective/remedial action(s), which may require interim separation of the complainant and the alleged harasser and subsequent monitoring of developments

All complaints and allegations of sexual harassment shall be kept confidential to the extent necessary to carry out the investigation or to take other subsequent necessary actions. (5 CCR 4964)

Any district employee or job applicant who feels that he/she has been sexually harassed or who has knowledge of any incident of sexual harassment by or against another employee, a job applicant or a student, shall immediately report the incident to his/her supervisor, the principal, district administrator or Superintendent.

A supervisor, principal or other district administrator who receives a harassment complaint shall promptly notify the Superintendent or designee.

Complaints of sexual harassment shall be filed in accordance with AR 4031 - Complaints Concerning Discrimination in Employment. An employee may bypass his/her supervisor in filing a complaint where the supervisor is the subject of the complaint.

*(cf. 4031 - Complaints Concerning Discrimination in Employment)*

Any district employee who engages or participates in sexual harassment or who aids, abets, incites, compels, or coerces another to commit sexual harassment against a district employee, job

applicant, or student is in violation of this policy and is subject to disciplinary action, up to and including dismissal.

(cf. 4117.4 - Dismissal)

(cf. 4118 - Suspension/Disciplinary Action)

(cf. 4218 - Dismissal/Suspension/Disciplinary Action)

*Legal Reference:*

EDUCATION CODE

200-262.4 Prohibition of discrimination on the basis of sex

GOVERNMENT CODE

12900-12996 Fair Employment and Housing Act, especially:

12940 Prohibited discrimination

12950.1 Sexual harassment training

LABOR CODE

1101 Political activities of employees

1102.1 Discrimination: sexual orientation

CODE OF REGULATIONS, TITLE 2

7287.8 Retaliation

7288.0 Sexual harassment training and education

CODE OF REGULATIONS, TITLE 5

4900-4965 Nondiscrimination in elementary and secondary education programs receiving state financial assistance

UNITED STATES CODE, TITLE 42

2000d-2000d-7 Title VI, Civil Rights Act of 1964

2000e-2000e-17 Title VII, Civil Rights Act of 1964, as amended

2000h-2-2000h-6 Title IX, 1972 Education Act Amendments

CODE OF FEDERAL REGULATIONS, TITLE 34

106.9 Dissemination of policy

COURT DECISIONS

Department of Health Services v. Superior Court of California, (2003) 31 Cal.4<sup>th</sup> 1026

Faragher v. City of Boca Raton, (1998) 118 S.Ct. 2275

Burlington Industries v. Ellreth, (1998) 118 S.Ct. 2257

Gebser v. Lago Vista Independent School District, (1998) 118 S.Ct. 1989

Oncale v. Sundowner Offshore Serv. Inc., (1998) 118 S.Ct. 998

Meritor Savings Bank, FSB v. Vinson et al., (1986) 447 U.S. 57

*Management Resources:*

OFFICE OF CIVIL RIGHTS AND NATIONAL ASSOCIATION OF ATTORNEYS GENERAL

Protecting Students from Harassment and Hate Crime, January, 1999

WEB SITES

California Department of Fair Employment and Housing: <http://www.dfeh.ca.gov>

Equal Employment Opportunity Commission: <http://www.eeoc.gov>

U.S. Department of Education, Office for Civil Rights: <http://www.ed.gov/about/offices/list/ocr/index.html>

Policy  
adopted:

**PLEASANT GROVE JOINT UNION SCHOOL DISTRICT**  
Pleasant Grove, California



**SEXUAL HARASSMENT**

**Definitions**

*Prohibited sexual harassment* includes, but is not limited to, unwelcome sexual advances, unwanted requests for sexual favors, or other unwanted verbal, visual, or physical conduct of a sexual nature made against another person of the same or opposite sex in the work or educational setting when: (Education Code 212.5; 5 CCR 4916)

1. Submission to the conduct is made explicitly or implicitly a term or condition of the individual's employment.
2. Submission to or rejection of such conduct by the individual is used as the basis for an employment decision affecting him/her.
3. The conduct has the purpose or effect of having a negative impact upon the individual's work or has the purpose or effect of creating an intimidating, hostile, or offensive work environment. The conduct is sufficiently severe, persistent, pervasive, or objectively offensive so as to create a hostile or abusive working environment or to limit the individual's ability to participate in or benefit from an education program or activity.
4. Submission to or rejection of the conduct by the other individual is used as the basis for any decision affecting him/her regarding benefits, services, honors, programs, or activities available at or through the district.

Other examples of actions that might constitute sexual harassment, whether committed by a supervisor, a co-worker, or a non-employee, in the work or educational setting, include, but are not limited to:

1. Unwelcome verbal conduct such as sexual flirtations or propositions; graphic comments about an individual's body; overly personal conversations or pressure for sexual activity; sexual jokes or stories; unwelcome sexual slurs, epithets, threats, innuendoes, derogatory comments, sexually degrading descriptions, or the spreading of sexual rumors
2. Unwelcome visual conduct such as drawings, pictures, graffiti, or gestures; sexually explicit emails; displaying sexually suggestive objects
3. Unwelcome physical conduct such as massaging, grabbing, fondling, stroking, or brushing the body; touching an individual's body or clothes in a sexual way; cornering, blocking, leaning over, or impeding normal movements

*Prohibited sexual harassment* may also include any act of retaliation against an individual who reports a violation of the district's sexual harassment policy or who participates in the investigation of a sexual harassment complaint.

## **Training**

Every two years, the Superintendent or designee shall ensure that supervisory employees receive at least two hours of classroom or other effective interactive training and education regarding sexual harassment. All newly hired or promoted supervisory employees shall receive training within six months of their assumption of the supervisory position. (Government Code 12950.1)

The district's training and education program for supervisory employees shall include information and practical guidance regarding the federal and state laws on the prohibition against and the prevention and correction of sexual harassment, and the remedies available to the victims of sexual harassment in employment. The training shall also include all of the content specified in 2 CCR 7288.0 and practical examples aimed at instructing supervisors in the prevention of harassment, discrimination, and retaliation. (Government Code 12950.1; 2 CCR 7288.0)

In addition, the Superintendent or designee shall ensure that all employees receive periodic training regarding the district's sexual harassment policy, particularly the procedures for filing complaints and employees' duty to use the district's complaint procedures.

## **Notifications**

A copy of the Board policy and this administrative regulation shall: (Education Code 231.5)

1. Be displayed in a prominent location in the main administrative building, district office, or other area of the school where notices of district rules, regulations, procedures, and standards of conduct are posted
2. Be provided to each faculty member, all members of the administrative staff, and all members of the support staff at the beginning of the first quarter or semester of the school year or whenever a new employee is hired

*(cf. 4112.9/4212.9/4312.9 - Employee Notifications)*

3. Appear in any school or district publication that sets forth the school's or district's comprehensive rules, regulations, procedures, and standards of conduct

All employees shall receive either a copy of information sheets prepared by the California Department of Fair Employment and Housing (DFEH) or a copy of district information sheets that contain, at a minimum, components on: (Government Code 12950)

1. The illegality of sexual harassment
2. The definition of sexual harassment under applicable state and federal law
3. A description of sexual harassment, with examples
4. The district's complaint process available to the employee

*(cf. 4031 - Complaints Concerning Discrimination in Employment)*

5. The legal remedies and complaint process available through DFEH and the Equal Employment Opportunity Commission (EEOC)
6. Directions on how to contact DFEH and the EEOC
7. The protection against retaliation provided by 2 CCR 7287.8 for opposing harassment prohibited by law or for filing a complaint with or otherwise participating in an investigation, proceeding, or hearing conducted by DFEH and the EEOC

In addition, the district shall post, in a prominent and accessible location, DFEH's poster on discrimination in employment and the illegality of sexual harassment. (Government Code 12950)

Prohibited sexual harassment includes, but is not limited to, unwelcome sexual advances, unwanted requests for sexual favors, or other unwanted verbal, visual, or physical conduct of a sexual nature made against another person of the same or opposite sex in the work or educational setting when: (Education Code 212.5)

1. Submission to the conduct is made expressly or implicitly a term or condition of the individual's employment.
2. Submission to or rejection of such conduct by the individual is used as the basis for an employment decision affecting him/her.
3. The conduct has the purpose or effect of having a negative impact upon the individual's work or has the purpose or effect of creating an intimidating, hostile, or offensive work environment. The conduct is sufficiently severe, persistent, pervasive, or objectively offensive so as to create a hostile or abusive working environment or to limit the individual's ability to participate in or benefit from an education program or activity.
4. Submission to or rejection of the conduct by the other individual is used as the basis for any decision affecting him/her regarding benefits, services, honors, programs, or activities available at or through the district.

Other examples of actions that might constitute sexual harassment, whether committed by a supervisor, a co-worker, or a non-employee, in the work or educational setting, include, but are not limited to:

1. Unwelcome verbal conduct such as sexual flirtations or propositions; graphic comments about an individual's body; overly personal conversations or pressure for sexual activity; sexual jokes or stories; unwelcome sexual slurs, epithets, threats, innuendoes, derogatory comments, sexually degrading descriptions, or the spreading of sexual rumors
2. Unwelcome visual conduct such as drawings, pictures, graffiti, or gestures; sexually explicit e-mails; displaying sexually suggestive objects
3. Unwelcome physical conduct such as massaging, grabbing, fondling, stroking, or brushing the body; touching an individual's body or clothes in a sexual way; cornering, blocking, leaning over, or impeding normal movements

Prohibited sexual harassment may also include any act of retaliation against an individual who reports a violation of the district's sexual harassment policy or who participates in the investigation of a sexual harassment complaint.

### *Training*

The Superintendent or designee shall ensure that all employees receive periodic training regarding the district's sexual harassment policy, particularly the procedures for filing complaints and employees' duty to use the district's complaint procedures.

### *Notifications*

A copy of the Board policy and this administrative regulation shall: (Education Code 231.5) Be displayed in a prominent location in the main administrative building, district office, or other area of the school where notices of district rules, regulations, procedures, and standards of conduct are posted.

1. Be provided to each faculty member, all members of the administrative staff, and all members of the support staff at the beginning of the first quarter or semester of the school year or whenever a new employee is hired.
2. Appear in any school or district publication that sets forth the school's or district's comprehensive rules, regulations, procedures, and standards of conduct.

All employees shall receive either a copy of information sheets prepared by the California Department of Fair Employment and Housing (DFEH) or a copy of district information sheets that contain, at a minimum, components on:

1. The illegality of sexual harassment
2. The definition of sexual harassment under applicable state and federal law
3. A description of sexual harassment, with examples
4. The district's complaint process available to the employee
5. The legal remedies and complaint process available through the DFEH and the Equal Employment Opportunity Commission (EEOC)
6. Directions on how to contact the DFEH and the EEOC
7. The protection against retaliation provided by 2 CCR 7287.8 for opposing harassment prohibited by law or for filing a complaint with or otherwise participating in an investigation, proceeding, or hearing conducted by DFEH and the EEOC

In addition, the district shall post, in a prominent and accessible location, DFEH's poster on discrimination in employment and the illegality of sexual harassment.

### Student Dress Code BP 5132

In cooperation with teachers, students and parents or guardians, the Superintendent or designee shall annually review with site council, district regulations and may establish additional school rules governing dress and grooming which are in compliance with regulations and the following guidelines.

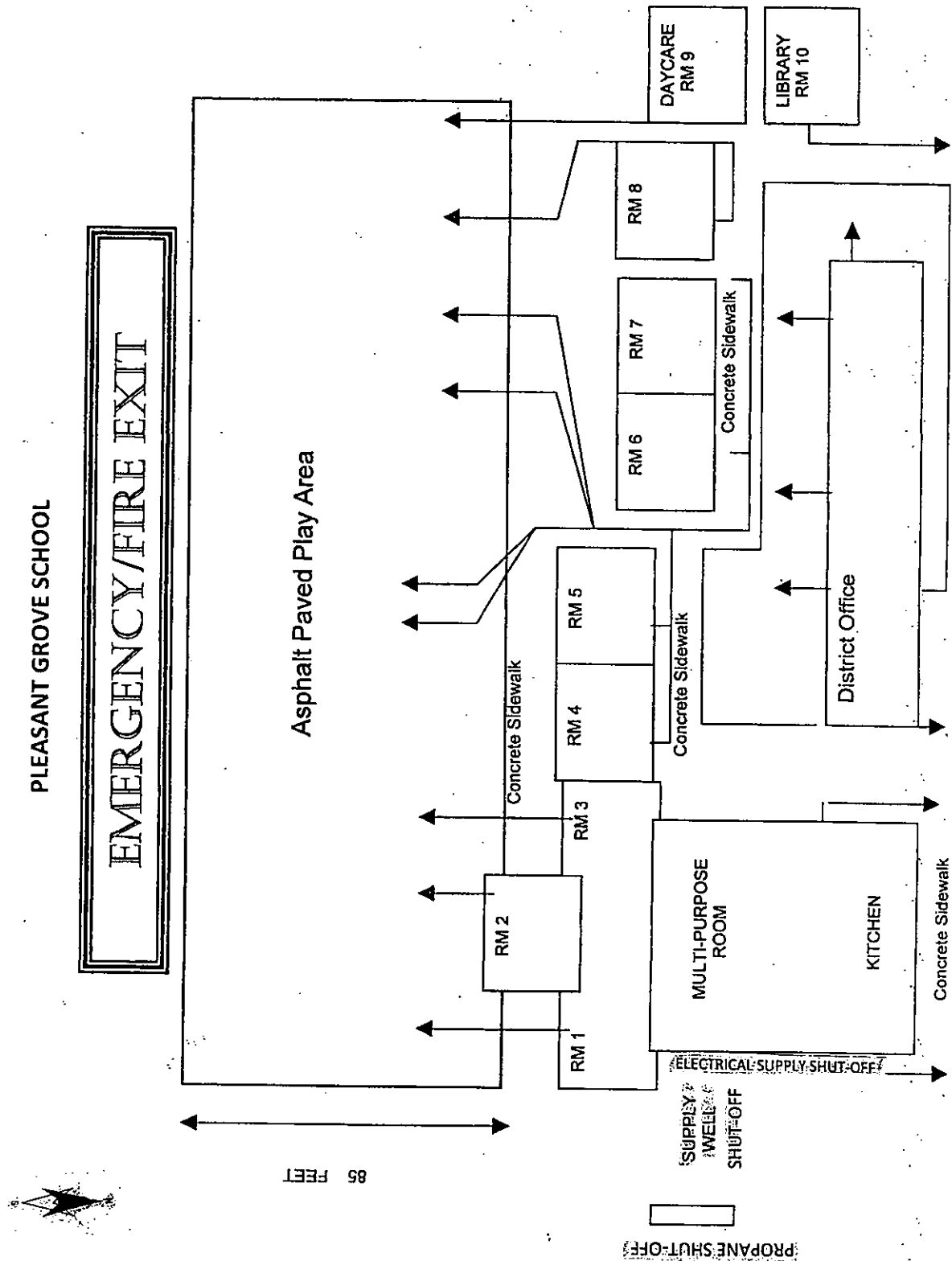
The following guidelines shall apply to all regular school activities:

All clothing must be suitable for school: neat, clean, size appropriate (no oversized or undersized clothing) and in good repair. Any clothing that is a distraction to the learning process is prohibited. All clothing will be worn as its design was intended (no pajamas or slippers).

1. Pants/skirts must be worn at or above the hip point and be size appropriate and fit at the waist. Skirts or shorts must reach to the students' finger tips when arms are at sides.
2. Footwear must be worn at all times. Appropriate shoes for play and PE are required. Flip-flops or backless shoes/sandals are discouraged.
3. Dresses and/or shirts must have straps over each shoulder that connect front to back and be sufficient to conceal undergarments at all times (including bra straps). See-through or fish-net fabrics, halter tops, off-the-shoulder, torn-off sleeves, bare midriffs, spaghetti straps, and muscle shirts are prohibited. The neckline must maintain privacy
5. Clothing and jewelry shall be free of writing, pictures, or any other insignia which are crude, vulgar, profane, or sexually suggestive or which advocate racial, ethnic, or religious prejudice or the use of drugs or alcohol.
6. Hair shall be clean and neatly groomed. Hair may not be sprayed by any coloring that would drip when wet.
7. Hats are to be worn correctly and removed when inside school buildings.
8. Marking on one's own, or someone else's body or clothing with pens and parkers is not permitted.

The school may establish reasonable dress and grooming regulations for times when students are engaged in extracurricular or other special school activities.

Procedures for Safe Ingress to, and Egress  
School Map



## *Arrival and Dismissal*

### Arrival/Departure Hours

<u>Grade Level</u>	<u>Monday</u>	<u>Tuesday-Friday</u>
K-3	8:10 am-1:00 pm	8:10 am -2:35 pm
4-8	8:10 am-1:00 pm	8:10 am -2:40 pm

Students arriving to school before 7:45 a.m. must check in to childcare.

All students arriving after 7:45 may go to the cafeteria for breakfast or to the playground for morning recess.

At 8:10, when the bell rings students report to their classrooms. On rainy days, students are to stay in the cafeteria until they are dismissed to their classrooms.

When dismissed for the day students are to report to the bus immediately. Students being picked up by parents must use the crosswalk at the east end of the campus only. Parents who park across the street, must leave their cars and escort their child across. Additional parking spaces and a gravel lot are located at the west end of campus for dropping off and picking up students.

## Rules and Procedures on School Discipline BP 5144

### *Discipline*

The district shall foster a learning environment which reinforces the concepts of self-discipline and the acceptance of personal responsibility. Students are expected to progress from being adult-directed to being self-directed with minimal application of disciplinary measures.

The administration, teachers, and classified staff share the mutual responsibility for student conduct and safety and the enforcement of district policies and regulations. The Board shall give all reasonable support and assistance to all employees with respect to the student discipline.

The Board recognizes that not all students will adhere to district rules for appropriate behavior. Sufficient support services shall be provided so that continually disruptive students will not be returned to regular classes without some modification of behavior. Students may be assigned to other alternative programs or be subject to removal from school.

### *Corporal Punishment*

Corporal punishment shall not be used as a disciplinary measure against any student. The school administrator and teachers shall employ other means of disciplining students who violate school rules.

The use of reasonable and necessary force by an employee to protect oneself or students or to prevent damage to district property shall not be considered corporal punishment for purposes of this policy.

### *Weapons and Dangerous Instruments*

The principal or designee shall notify law enforcement authorities about any student possession of weapons and any acts of assault by a student with a firearm or other deadly weapon or instrument.

### *Suspension and Expulsion Process*

Mandatory recommendation and mandatory expulsion will be recommended by the principal/superintendent or designee to the Board of Trustees for any student found at school or at a school activity, to be: Possessing as verified by a district employee, or selling or otherwise furnishing a firearm to any person on school grounds or at school events.

Upon ordering an expulsion, the Board shall set a date when the student shall be reviewed for readmission to a school within the district. For a student to be expelled for any act listed under "Mandatory Recommendation and Mandatory Expulsion", this date shall be one year from the date the expulsion occurred, except that the Board may set an earlier date on a case-by-case basis.

### *Vandalism BP 5131.5*

The Governing Board shall seek redress in the amount of the damage from any individual or the parents/guardians of any minor who commits any act of vandalism.



Vandalism includes negligent, willful, or unlawful damaging or taking of any district-owned real or personal property. The parents/guardians having custody or control of a minor who commits an act of vandalism may be held liable for up to \$7,500 for that act. The parents/guardians may also be held liable for rewards of up to \$7,500.

Any student, or the parent/guardian of any minor student, shall be held liable for all property belonging to the district that has been damaged, destroyed, stolen, or lent and not returned upon demand. After affording the student his/her due process rights, the district may withhold grades, diploma, and/or transcripts of the student responsible for the vandalism or theft until the student or the student's parents/guardians have paid for the damages.

Any student of the district who commits an act of vandalism shall also be liable to disciplinary action by the district.

Prior to withholding a student's grades, diploma, or transcript, the district shall notify the student's parents/guardians in writing of the student's alleged misconduct.

When the minor and parent are unable to pay for the damages (upon a showing certification of the parent/guardian that he/she cannot reasonably afford the cost), the district shall provide a program of voluntary work for the minor. Upon completion of the work, the student's grades, diploma, and/or transcripts shall be released.

Student Parent Handbook "Discipline Plan" *Taken from Student/Parent Handbook Pg 13*

#### *Assertive Discipline*

Every child has a right to learn in a safe, secure, and peaceful environment that is free from disruption and students must respect the rights and welfare of others. Our school follows an assertive discipline program of consistent rules, consequences, and rewards.

#### *Behavior Standards*

Parents, teachers, the principal, and other school staff play an important role in shaping responsible student behaviors. To help with an atmosphere of orderly conduct, students are expected to: attend school regularly and on time, obey all school and class rules, be respectful and follow directions of adults, be kind and courteous to schoolmates, use appropriate school language (no profanity).

Less severe infractions may result in disciplinary actions such as: loss of recess, lunch or after-school detention, parent/teacher conference, loss of special privileges such as sports, assemblies, or good behavior activities/trips, in school suspension, other consequences as defined by the Principal or teacher.

Out of school suspensions from one to five days or other disciplinary action may be taken for infractions including but not limited to: fighting, bringing dangerous objects to school, robbery or extortion, possession of or offering to sell any controlled substance, alcoholic beverage or intoxicant of any kind, damaging or stealing school property or personal property, possession of or the use of tobacco, disrupting school activities or willfully defying school personnel, habitual profanity, vulgarity or obscene acts.

The Pleasant Grove JUSD is dedicated to ensuring that our campus is safe for everyone. Therefore, students may be recommended for expulsion if they bring a weapon on school grounds, cause serious physical injury to another person, unlawfully sell a controlled substance, or commit robbery or extortion. The Governing Board may expel students for a period of time during the trimester in which the offense is committed, and the following trimester. That means that a student may not attend Pleasant Grove School during the order of the expulsion.

#### *Vandalism or Theft*

Students may not damage, destroy, or steal property. The parents/guardians of a student who commits vandalism or theft will be held liable for damages. The school may withhold grades, diploma, and transcripts until damages are paid. If neither the student nor his/her parents/guardians can reasonably afford to pay, the District may provide a program of voluntary work for the student. The District reserves the right to contact law enforcement.

#### *Bus Rules- Taken from Student/Parent Handbook pg. 12*

Students shall follow school rules and the instructions of the school bus driver, who is in charge at all times. Any student deemed by the driver to jeopardize the safety of riders will be appropriately disciplined according to rules and policies of the District.

- Arrive at your assigned bus stop five (5) minutes before the bus is scheduled to arrive.
- Live animals (other than service dogs), hazardous or destructive objects of any kind will not be allowed on the bus.
- No trading cards, CD or tape players, hand-held games or other electronic devices are allowed on the bus.
- Food and/or drink items are not allowed on the bus.
- Respect the rights and property of others on the bus and at the stop.
- Keep all parts of the body inside the bus.
- Do not use profane language, obscene gestures, create excessive, or unnecessary noise.
- Do not damage or deface any part of the bus, tamper with the radio, bus controls, emergency exits or other equipment, shoot at or throw away objects inside or outside of the bus, or in any way endanger the safety of others.
- Be courteous and respectful to the bus driver, other students and passers-by.
- Obey the request of the bus driver.
- The bus driver must have parental permission for a student to exit the bus at a stop other than his/her regular stop.
- Students being escorted across a street must always cross in front of the bus.
- Students being escorted across a highway, street or roadway will exit the bus after the driver. They will remain at the side of the bus on the sidewalk or roadside until the driver indicates to the students that it is safe to cross the street. The students then will cross the street in front of the bus between the bus and the bus driver.
- Students shall go directly to and from their bus stops. They shall follow all pedestrian safety rules.
- Students shall stay out of the danger zone (10 feet from the bus, around the entire bus).
- Students shall ask the driver for assistance if they have lost something under the bus.

## Hate Crimes Policies and Procedures

### *Crime data reporting*

The principal or designee at each school shall complete a California Safe Schools Assessment (CSSA) incident form for each incident of school crime, including hate-motivated incidents and hate crimes. The information on the form includes, but is not limited to, identification of the crime or hate-motivated incident, victim characteristics, suspect characteristics if known at the time of the incident, and the actual or estimated dollar loss to the district resulting from a criminal act directed against district property. (Penal Code 628.2; 5 CCR 701)

The principal or designee shall use the crime and hate-motivated incident classifications specified in 5 CCR 700 and the reporting guidelines specified in 5 CCR 702 to determine if an incident is reportable.

Each month, the principal shall report the data to the Superintendent or designee. (5 CCR 701)

On or before February 1 and August 1 of each year, the Superintendent or designee shall aggregate the data reported by the schools and report this aggregated data to the California Department of Education or its designee.

The Superintendent or designee shall certify to the best of his/her knowledge and belief that the information in each CSSA form is true, accurate and complete prior to submission to the California Department of Education or its designee.

Copies of CSSA incident forms and any district-wide aggregated data shall be made available to the public upon request. (Penal Code 628.2)

# **PLEASANT GROVE FIRE DEPARTMENT**

## **SUMMARY**

On September 30, 2013 the Sutter County Grand Jury (SCGJ) toured the Pleasant Grove Fire Station located at 3100 Howsley Road, Pleasant Grove.

## **BACKGROUND**

Pleasant Grove Fire Department (PGFD) has two fire stations that serve approximately 68 square miles. Station #1 is located at 3100 Howsley Road. Station #2 is located at the corner of Pleasant Grove Road and Sankey Road.

The Fire Chief provided a presentation about the equipment and facilities. Station #1 houses one (1) water tender, one (1) type one Fire Engine, one (1) type three Fire Engine, and one (1) type four Fire Engine. There are currently five volunteers who report for duty at Station #1.

PGFD has an automatic aid agreement with Placer County Fire Department and East Nicolaus Fire Department. They also have a mutual aid agreement with Sutter County Fire Department. PGFD responds to varying types of emergencies such as vehicle accidents, medical aid, structure fires, and vegetation fires.

## **DISCUSSION**

The Pleasant Grove fire station is staffed 100% by volunteers. They have seen a steady decline in volunteers throughout the years as most individuals may own property in the Pleasant Grove location but reside elsewhere. Additionally, most individuals are working full time jobs and have less time to volunteer. The volunteers that report to these stations attend all mandatory trainings, and some even hold additional training certificates for specialized areas of rescue. Without these volunteers, the fire stations would have no manpower to serve their area of coverage.

The Fire Chief reported that they had the necessary safety equipment located at their stations to meet the needs of any emergency call they may receive.

Pleasant Grove Fire Department manages to stay within their budget. The Fire Chief reported that they save money by performing maintenance on the vehicles and buildings in-house. Any grant funding received is used to purchase specialized equipment.

# **SUTTER COMMUNITY SERVICES DISTRICT**

## **SUMMARY**

On February 25, 2014 the Sutter County Grand Jury (SCGJ) visited the Sutter Community Services District (SCSD) at 1880 Acacia Ave, Sutter. The District Manager gave the SCGJ an overview of the District's history, operations, and budget. SCGJ then toured the District's 750,000 gallon water storage tank facility, located on a hill west of Acacia Avenue, and one of their pumping stations on Mallott Road, north of Butte House Road.

## **BACKGROUND**

The SCSD was formed by a vote of the people of Sutter in 1989. A five member Board of Directors governs the District. There is currently one vacant position on the Board, which will be filled by appointment.

The first water was delivered in 1991 after construction of three wells, the 750,000 gallon water tank and water distribution lines. A start-up loan of \$4 million from the Department of Water Resources gave the District its initial funding. The construction debt is paid by an annual per parcel assessment of \$234.30 per year for 30 years, which expires in 2021.

The District currently has 1,051 metered water hookups and has the supply capacity for a maximum of 2,000 hookups. The water base rate is \$8.48 plus \$1.11 per 100 cubic feet of water used. There has been no water rate increase since 2001. A rate study is currently underway.

SCSD has four employees, two system operators and two office staff (including the District Manager). New service installation or major repairs are provided by a contract company. The District owns two service pickups, a small tractor and a Gem Car (small electric vehicle) for meter reading. The District maintains and tests 483 backflow preventers at an annual charge of \$34.50 each. Water for fire protection is supplied by 130 fire hydrants strategically located throughout the community.

## **DISCUSSION**

The SCSD is responsible for supplying quality water to the community of Sutter. The District's three wells are each chlorinated with automatic chlorination systems. Chlorine levels are tested five days a week by district personnel. Water quality is tested weekly by Sierra Foothill Laboratories. The 750,000 gallon water tank is inspected once every two years by divers from a contract company.

The District has a current operating budget of \$508,600 for Fiscal Year (FY) 2013/14 and has \$1.6 million in reserves. The last three budget audits for FY 2010/11, FY 2011/12, and FY 2012/13 conducted by Smith & Newell have shown the District to be in conformity with generally accepted accounting standards.

The District is currently formulating a Drought Emergency Response Plan.

## **FINDINGS**

F1. The District has not had a water rate increase since 2001. In those 13 years the cost of doing business has risen dramatically. While they have been able to maintain their operations and maintained substantial reserves, the rate study needs to be completed.

## **RECOMMENDATION**

R1. Complete the rate study as soon as feasible and implement the results of the study in a timely manner.

## **RESPONDENTS**

Geri Goetzinger, General Manager



## SUTTER COMMUNITY SERVICES DISTRICT

1880 ACACIA AVENUE  
P.O. BOX 710  
SUTTER, CALIFORNIA 95982-0710

(530) 755-1733  
FAX (530) 755-1777

[Home](#)
[Water Report](#)
[Newsletter](#)
[Request Form](#)

### District Fees

Base Rate		\$8.48
Water Rate	(Per 100 Cubic Feet)	\$1.11
New Acct. Fee		\$12.00
Security Deposit	(Returned after 1 yr good history)	\$40.00
Late fee	(After 20th of month)	\$7.50
Shut off Fee		\$20.00
Turn on Fee		\$20.00
Unlawful Turn on Fee		\$20.00
Hook Up Fee	(New Service)	\$7,500.00
Meter Fee		\$250.00
Meter Accuracy Test		\$15.00
Backflow Box		\$21.00
Backflow lid Concrete		\$92.00
Backflow lid Steel		\$16.00
Backflow valve 3/4"		\$98.53
Backflow valve 1"		\$107.70
Backflow valve Testing (Monthly)		\$2.87
Backflow valve Testing (Yearly)		\$34.50
Outside Backflow Testing Fee		\$10.00
Returned Check		\$35.00
Broken Lock		\$5.00

\* We only accept Cash, Check , or Money Order

SUTTER COMMUNITY SERVICES DISTRICT PRODUCTION HISTORY  
COMBINED TOTALS  
WELLS 1,2,3

2,007	2,008	2,009	2,010	2,011	2,012	2,013	2,014
8,757,000	9,381,000	9,114,000	7,993,000	8,169,000	9,752,000	8,273,000	10,657,000
7,379,000	8,790,000	7,759,000	6,822,000	8,085,000	9,017,000	8,466,000	0
11,742,000	14,647,000	11,209,500	9,703,000	7,720,000	9,872,000	13,170,000	0
17,819,000	21,977,000	19,791,000	10,120,000	13,144,000	11,928,000	18,330,000	0
28,446,000	30,168,000	25,341,000	18,288,000	21,032,000	27,201,000	29,839,000	0
33,830,000	35,124,000	29,579,000	29,056,000	23,028,000	33,191,000	31,998,000	0
35,848,000	35,853,000	34,941,000	35,045,000	30,919,000	35,119,000	34,852,000	0
33,896,000	34,053,000	30,760,000	31,097,000	31,652,000	33,174,000	30,985,000	0
24,622,000	27,863,000	26,452,000	25,045,000	26,812,000	26,567,000	24,023,000	0
14,071,000	17,804,000	14,806,000	16,922,000	15,338,000	18,946,000	19,849,000	0
12,127,000	10,422,000	11,086,000	9,169,000	10,890,000	9,074,000	12,602,000	0
8,952,000	9,076,000	9,015,000	7,968,000	10,518,000	8,251,000	11,749,000	0
237,489,000	255,158,000	229,853,500	207,228,000	207,307,000	232,092,000	244,136,000	10,657,000



California Department of Public Health  
Drinking Water Field Operations Branch  
Annual Inspection Report

Purveyor Sutter Community Services District System Number 5110007  
 Person(s) Contacted/Position Geri Goetzinger (manager); Dave Guerin (chief operator); Steven Thompson (Operator)  
 Date of Inspection February 4, 2013 Reviewing Engineer Paul Rowe  
 Last Annual Inspection June 19, 2012 District Engineer Reese Crenshaw P.E.

## A. INTRODUCTION

### 1. Permit Status (Date Issued/Amendment Purpose)

Full: A water permit was issued to Sutter CSD in December 1993 for operation of a new water system consisting of three wells, a 750,000 gal. storage tank, and distribution system.

Amendment(s): A permit amendment was issued for Well 2B on April 6, 2011, which allowed the well to operate in standby mode until a year's worth of arsenic data was collected. Another permit amendment for Well 2B was issued on January 18, 2012, which allowed the well to operate full time since the annual average arsenic result was determined to be 10.2 ug/L.

Are the permit provisions complied with? The only permit provision is for the water system to comply with drinking water laws and regulations.

Is the permit up to date? Yes.

List data sheets on file (permit, files, etc.): Well data sheets, reservoir data sheet, disinfection data sheet, and distribution data sheet.

### 2. Changes in System

Since last annual inspection: No known changes since last inspection

Planned future changes: Convert all chlorine solution pumps to the same brand and type.

### 3. Consumer & Production Data (from 2012 Annual Report)

Number of service connections 1,044 Number with meters all

Approximate population served: 2,904

Water produced during recent 12-month period (January – December 2012) 232.09 MG

Maximum month: 35.12 MG (July 2012) Maximum day: 1.77 MG (6/17/12)

### 4. Past Water Production Data

Table 1 – Water Use Data

Year	Max. Month, MG	Max. Day x1.5, gpm	Report Max. Day, MG	Max. Day, gpm	M o r D	GPM PDPC	Total Conn.	Meter Conn.	Flat Conn.	Source Capacity, gpm	Max. Pop.
1999	33.3	1,119	1.45	1,007	M	1.10	918	918	0	2,600	3,029
2000	34.2	1,149	1.56	1,083	M	1.16	931	931	0	2,600	3,072
2001	34.5	1,159	1.68	1,167	D	1.23	947	947	0	2,600	3,125
2002	31.8	1,069	1.50	1,042	M	1.07	974	974	0	2,600	3,214
2003	38.3	1,287	1.73	1,201	M	1.20	998	998	0	2,600	3,293
2004	34.3	1,153	1.54	1,069	M	1.05	1,015	1,015	0	2,600	3,350
2005	28.3	951	1.54	1,069	D	1.04	1,029	1,029	0	2,600	3,301
2006	38.8	1,304	1.80	1,250	M	1.22	1,025	1,025	0	2,750	3,301
2007	35.6	1,196	1.39	965	M	0.94	1,025	1,025	0	2,750	3,301
2008	35.8	1,203	1.52	1,056	M	1.01	1,040	1,040	0	1,800	3,176
2009	34.9	1,172	1.64	1,139	M	1.12	1,043	1,043	0	2,000	3,176

Year	Max. Month, MG	Max. Day x1.5, gpm	Report Max. Day, MG	Max. Day, gpm	RH O r D	GPM PDPC	Total Conn.	Meter Conn.	Flat Conn.	Source Capacity, gpm	Max. Pop.
2010	35.1	1,179	1.45	1,007	M	1.12	1,053	1,053	0	2,000	3,176
2011	31.7	1,065	1.30	903	M	1.03	1,037	1,037	0	2,000	3,176
2012	35.1	1,179	1.77	1,229	D	1.18	1044	1044	0	2,960	2,904
				5-yr. ave. =		1.09					

Discussion & appraisal: Demand has remained relatively constant over the last 10 years. Maximum day demand can be met by source capacity. Peak hourly demand is estimated as  $1.5 \times 1304 = 1956$  gpm. Both maximum day demand and peak hourly demand can be met with source capacity, therefore source capacity is in compliance with the Waterworks Standards.

## B. SOURCE DATA

Table 2 -- Source Data

Well	Capacity (gpm)	Auxiliary Power	Comments
Well 1	1,000	<ul style="list-style-type: none"> <li>- One portable generator</li> <li>- Rotated annually between Wells 1 and 3</li> <li>- Quick connect at each well</li> <li>- Generator operated about 8 hours per month</li> </ul>	125 HP, water lubricated bearings with "pre-lube", 10 sec auto pump to waste upon startup. In-well sand separator. Pump pulled on 4/6/12 for rehab/inspection, back to system on 6/14/12.
Well 2B	960		125 HP, water lubricated bearings, 10 sec auto pump to waste upon startup. In-well sand separator. Exceeds 10 µg/L arsenic MCL. Started pumping to system regularly on 2/15/12.
Well 3	1,000		125 HP, water lubricated bearings with "pre-lube", 10 sec auto pump to waste upon startup. In-well sand separator. Pump pulled on 3/8/11 for rehab/inspection, back in service on 4/7/11.
<b>Total</b>	<b>2,960</b>		

NOTE: The wells have time of use power meters to save costs during peak times. Therefore, District does not operate wells between 12 PM and 6 PM each day, except weekends.

Discussion & appraisal (i.e., does source capacity comply with Waterworks Standards?)  
Source capacity complies with the California Waterworks Standards (see discussion under Section A.4., above).  
The wells are controlled by the water level in the 0.75 MG reservoir. They operate on a lead/lag sequence that is switched automatically each day.

An auto dialer alarm contacts the on-call operator should the reservoir level get too high or low.

The wells have identical and relatively complicated piping discharge layouts. Automatic, slow opening and closing valves are provided on flush to waste and distribution feed piping. If the storage tank has to be off-line, each well has a pressure regulating waste valve that dumps water to waste enough to maintain approximately 75 psig in the system.

## C. TREATMENT

1. **Surface Water Sources** There are no surface water sources.

2. **Groundwater Sources**

Is continuous disinfection provided? Yes. Sodium hypochlorite (12.5%) feed systems are present at all the wells to minimize the chance of Total Coliform Rule violations.

Describe facilities: One gallon of hypochlorite (12.5%) product is mixed with two gallons of water at wells 1 & 3, and well 2b is using straight hypochlorite. Using a diaphragm or peristaltic pump, the solution mix is

injected into the discharge piping of a well. Free chlorine residuals in the distribution system ranged from 0.28 to 1.74 mg/L.

Discussion & appraisal: Chlorine feed systems appear well maintained and operated. The District is trying to decide which chlorine pump to standardize to. The District finds that superior chlorine control can be attained by a water flow rate feedback loop to the chlorine pump (4-20 mA input for chlorine pump based on water flow rate).

3. **Other Treatment or Blending Facilities**

Describe facilities & parameters treated/blended (i.e. iron, & manganese, fluoridation, nitrate, corrosion control, organics, etc. There are no other treatment or blending facilities.

4. **Describe Records Maintained of Treatment**

The following information is supplied to the Department monthly: (a) distribution chlorine residuals taken three times each weekday from various sampling locations; (b) weekly total water production for each well; (c) weekly chlorine usage at each well; and (d) average chlorine dose at each well. Well sites are visited each day by the operator.

D. **STORAGE DATA**

Table 3 – Storage Data

Name	Type	Capacity (gal.)	Zone	Comments
Tank	Steel (ground level)	0.75 MG	One	The reservoir (tank) is located on a hillside approximately 2/3-mile northwest of town. Reservoir elevation determines water pressure in the distribution system.
	Total	0.75 MG		

Does storage capacity comply with Waterworks Standards? Yes; see discussion in Section A.4.

Are all data sheets completed & on file? Yes, in the bound permit.

Are DDWEM coating procedures adhered to? Yes, the original coating (1992) is Kop-Coat Super Hi Guard 891. The tank has not been recoated.

Discussion & appraisal (i.e., were reservoirs coated, cleaned &/or inspected last year? Plans for recoatings, cleanings &/or inspections? The tank is inspected every other year and was last inspected by divers in June 2012. The tank bottom had some sand; no other defects or deficiencies were noted. The access hatch and vent cover were checked during the inspection. The overflow flapper valve is located along the west side of the access road and appeared in good working order. The tank is fitted with a passive cathodic protection system that is checked yearly by Corpro Waterworks.

E. **TRANSMISSION FACILITIES**

Describe transmission facilities A 12-inch PVC transmission main, approximately 1-mile long, connects the 0.75 MG tank to the distribution system.

Are there low head lines? No.

Discussion & appraisal N/A.

## F. DISTRIBUTION SYSTEM

### 1. Pressure Zones

Table 4 - Pressure Zone Data

Pressure Zone Name	Pressure Range	Pressure Sources	Storage Capacity
One pressure zone	70 to 78 psi	Wells 1, 2B and 3 and 0.75 MG reservoir.	0.75 MG

### 2. Booster or Reducing Stations There are no booster stations.

### 3. Mains

Table 5 - Distribution System Materials

Material	Amount (%)	Size	Condition	Comments
C900 PVC	99%	6"-12"	Excellent	New system with poly service lines
Transite (AC)	1%	6" - 10"	Adequate	Older part of the system; has copper service lines.

### 4. Discuss leak history during past 12 months (mains & connections)

According to the most recent Annual Report (2011), there were no service connection breaks/leaks during 2011. A Fire Service RP device was found dumping water at the school and was fixed.

### 5. Are Distribution facilities constructed in accordance with Waterworks Standards?

Yes, in accordance with the Waterworks Standards in effect at the time.

### 6. Describe water main & sewer line separation practices

Sewage disposal for the unincorporated community of Sutter is by septic tank systems. Sutter CSD reports no issues with maintaining a minimum 25-foot setback of water mains and laterals from septic tanks and leach fields (per Title 22 CCR, §64572(f)).

### 7. Extent of lead pipes, joints, or lead solder used in distribution system

There are no known lead pipes, joints or solder in the system.

Discussion & appraisal The distribution system is reported to be in very good condition. Most of it was constructed in 1992. A leak detection program began in August 2008. Leaks are detected using a listening device (microphone) placed on the surface of the road above water line. Additionally, customer's meters are randomly checked for accuracy so that accurate water loss calculations can be made.

## G. WATER QUALITY & MONITORING

### 1. Bacteriological Monitoring

Description of program Under the Total Coliform Rule, the City typically collects four (4) monthly routine distribution samples from nine (9) dedicated sample stations. One sample is collected on each of the first four Tuesdays of every month. The District is using Sierra Foothill Laboratory in Jackson. Sierra Foothill recently opened a certified satellite laboratory at the City of Colusa's WWTP.

Sampling plan approved & current (do we have a copy?) Yes. The most recent Routine Sample Siting Plan is from September 2008.

Controlling factor is population or service connections? Both.

Number of samples per month or week required? Three (3) per month. The system has been taking four (4) per month, but based on population and service connections, only three (3) are required according to section 64423 of the Drinking Water Regulations.

MCL violations in past year? No

Discussion & appraisal Raw water bacteriological monitoring is being done quarterly for all sources as requested by the Department. In 2012, all raw water samples have been free of coliform bacteria.

## 2. Chemical Monitoring

Description of program The City relies on monitoring schedules generated by the Department.

Who collects samples? Samples are collected by water system operators.

Discussion & appraisal The District is up to date with all chemical monitoring as of the date of this inspection.

## 3. Other Organics

Description of program No special organic sampling is required at this time. Synthetic Organic Chemical sampling for the significant quantity SOC's that have been historically used in Sutter County is required unless it can be documented that these SOC's have not been used, transported, manufactured, stored, or disposed of within each well's area of recharge (3,344 feet radius per the Drinking Water Source Assessment). After 3 consecutive years with no detections, a 3 year waiver from testing can be issued upon request. The significant quantity SOC's in Sutter County are as follows: carbofuran (furadan), 2,4-D (weed-b-gone), glyphosate (round-up), molinate (Ordram), simazine (princep, aquazine), and thiobencarb (Bolero, Saturn)

Discussion & appraisal According to the sampling records which represent the last 3 years (2009-12), the aforementioned significant quantity SOC's in Sutter County are all on a 3 year waiver.

## 4. Disinfection Byproducts

Description of program Due to low (non-detect) results, the District qualified for reduced (triennial) DBP monitoring. The last round of sampling was conducted in August 2009 (non-detect). According to the treatment records, the groundwater has very little chlorine demand which is consistent with the non-detections.

Discussion & appraisal Stage 2 monitoring starts in October 2013. We have yet to receive the system's Stage 2 monitoring plan.

## 5. Additional Monitoring

Description of program (Physical quality of distribution system, corrosion, lead & copper monitoring, etc.) The most recent lead and copper samples were collected in August 2011, resulting in 90<sup>th</sup> percentile values of 0.00 mg/L and 0.390 mg/L for lead and copper, respectively. Each of the 90<sup>th</sup> percentile values are below respective action levels. The required number of samples (20) were collected. The next lead and copper sampling is due by no later than 9/30/2014.

6. Is an approved water quality monitoring plan on file? (i.e., briefly summarize plan & needed additions) There are less than 10,000 service connections; therefore, a water quality monitoring plan is not required.

# H. OPERATION & MAINTENANCE

## 1. Planning & Personnel

Are system improvements made in accordance with the Waterworks Standards?  
System improvements are reportedly made in accordance with the Waterworks Standards.

Does the utility have up-to-date distribution system maps? Yes.

Is up-to-date copy of system schematic on file? Yes; there is a complete, but simplified, system map with the most recent bacteriological sample siting plan.

What is the minimum grade requirement? A minimum Grade D2 Certified Distribution Operator is required.

Table 6 – Personnel

Name	Distribution Grade	Treatment Grade
David F. Guerin	D2	T2
Steven A. Thompson	D2	T2

## 2. Cross-Connection Control Program

Name of cross-connection control inspector(s) David Guerin is a certified specialist (#10641) and tester (#8901). Steven Thompson is a certified tester and specialist (#12446, #2118).

Is there a copy of the cross-connection control ordinance on file? Yes.

Discussion & appraisal There were 466 backflow devices reported for 2012. All 466 devices were tested; 28 failed and were replaced. Customers have the option of paying the District to test and repair, or hire a private party. Almost everyone uses the District. David and Steven spend about one week each month on the testing program. Devices are tracked in a software module included with the Districts computer billing system (Continental Utility Billing). David indicated that he strives to conduct a sanitary survey of the customers with backflow devices every 3 to 5 years.

## 3. Complaints

Table 7 – Complaints Summary (2011)

Type	Number	Comments
Taste and Odor	1	Could not duplicate
Color	0	
Turbidity	1	
Worms and Other Visible Organisms	0	Caused by seized pressure regulators
Pressure - (Low pressure or no water)	24	
Water outages	0	
Illnesses - (Waterborne)	0	Chattering pipes, broken pipes, large leaks @ customer(s)
Other	37	
Total	63	

Discussion & appraisal Complaints are called into the main office, and a form is filled out and put into a tray for David's attention. Once complaints have been addressed, complaint forms are stored in a file drawer.

## 4. Emergency Response

Is an up-to-date emergency notification plan on file? Yes; the most recent ENP was received on February 4, 2013

Emergency response plan Yes. The ERP is dated April 2011

Notification of DDWEM of significant system problems Communications between the water system and the Department have been very good.

Discussion & appraisal The District has met its obligations under the emergency preparedness and emergency response regulations.

## 5. Main Disinfection Program

Describe main disinfection program (i.e., method, contact time, chlorine residual, bacteriological tests, records) for new & repaired mains The District uses the hypo-chlorination method of main disinfection. If at all possible, main repairs are done while the line is pressurized.

Does the main disinfection program comply with AWWA specifications? Yes.

Discussion & appraisal Steve Thompson is in charge of repairs and is present during repairs to ensure correct procedures are followed.

## 6. Valve Maintenance Program

Describe program Distribution valves are exercised two times each year according Steve Thompson. There are approximately 365 valves in the system, which range in size from 4 to 12 inches.

Are number & location of valves satisfactory? (i.e., mainline, ARVR, blowoff valves, etc.) Yes.

Discussion & appraisal (e.g., are valves recorded on maps available to field crews? Are all valves located with valve covers raised to grade?) Yes, valve covers are painted blue.

## 7. Flushing

Describe flushing program (i.e. deadends, records, etc.) The District implemented a unidirectional flushing program in 2007. The goal is to flush the distribution system once each year. All the mains have been flushed this year.

Approximate number of dead ends 1 Percent with flushing valves 100 %

Discussion & appraisal Local flushing is done whenever there is a complaint of sand in the water.

## 8. Supervisory Control and Data Acquisition (SCADA) System

Discussion & appraisal There is no SCADA system. Each well is linked by radio signal to the reservoir (wells are controlled by the level of water in the reservoir).

## 9. Backup Power & Alarm Systems

Discussion & appraisal The water system has a portable generator which is connected to one of the wells. Each well site has a quick-connect hook-up to accommodate the generator. An auto-dialer alarm is set for the following: pump fail to start, chlorination failure, electrical phase failure (3-phase to pumps), and power failure. The auto-dialer calls the following entities in order, then it repeats: office, district cell phone, Dave's cell phone, Steve's cell phone, Jeri's home, Jeri's cell phone.

The generator must be rotated to various wells in order to maintain its "portable" status with the Air Quality Management District. The generator currently rotates between well #1 & well #3.

## 1. OVERALL SYSTEM APPRAISAL

Sutter CSD is fortunate to have high water quality in Sutter County. The system layout is relatively simple compared to surrounding water systems of similar size, which allows operators and staff to focus on issues and concerns that might otherwise be neglected. The staff and operators know the system very well and have a high level of attention to details. The system was found to be in excellent sanitary condition.

No deficiencies were observed during this inspection.

Report prepared by: Paul Rowe

Paul Rowe 3/5/2013  
Signature Date

Enclosure:



RON CHAPMAN, MD, MSPH  
Director & State Health Officer

State of California—Health and Human Services Agency  
California Department of Public Health



EDMUND G. BROWN JR.  
Governor

March 1, 2013

Sutter Community Services District  
P.O. Box 710  
Sutter, CA 95982-0710

Attention: Geri Goetzinger, District Manager

**SUBJECT: SUTTER CSD, PUBLIC WATER SYSTEM NO. 5110007 – FISCAL YEAR 2012-2013  
ANNUAL INSPECTION**

On February 4, 2013, Paul Rowe met with you and Steven Thompson to conduct the annual inspection of the Sutter CSD public water system. The inspection report is enclosed for your records. No deficiencies were noted in the inspection.

If you have any questions, or if you would like to discuss the findings in this report, please call me at (530) 224-4861, or Paul Rowe at (530) 224-4866.

Reese B. Crenshaw, P.E.  
Valley District Engineer  
Drinking Water Field Operations Branch

Enclosure





**SUTTER COMMUNITY  
SERVICES DISTRICT**

1880 ACACIA AVENUE  
P.O. BOX 710  
SUTTER, CALIFORNIA 95982-0710

(530) 755-1733  
FAX (530) 755-1777

**SUTTER COMMUNITY SERVICES DISTRICT**

**INTERNAL CONTROL OF CASH**

Revised July 2011  
By: Geri Goetzinger

## TABLE OF CONTENTS

	PAGE
1. Introduction .....	3
2. Internal Controls .....	6
A. Internal Controls-General	
B. Cash Control-General Policies and Preferred Practice	
3. Change and Imprest Cash Funds .....	7-8
A. General	
B. Authorizing Procedures	
C. Administration of cash funds	
4. Bank Accounts .....	9
A. General	
B. Authorization procedures	
C. Control policies and procedures	
5. General Receipts Procedures.....	10
A. Types of receipt systems	
B. Receipt Control	
C. Voided Receipts	
6. Cash received through mail .....	11
7. Returned checks .....	12
A. General	
B. Processing of NSF checks	
8. Cash overages .....	13
9. Cash shortages .....	14
A. General	
B. Routine Errors in cash handling	
C. Shortage when negligence or fraud is suspected.	
10. Deposit Permits .....	15
A. General	
B. Procedures	
Internal control of cash – summary points .....	16-17
Disbursement (Payments) controls .....	18
Inventory Controls .....	19



## **INTERNAL CONTROLS OF CASH**

### **1. INTRODUCTION**

The purpose of this manual is to establish a better understanding of internal controls and present a set of policies, procedures, and preferred practices designed to safeguard the receipt and disbursement of cash.

For the purpose of this manual, cash shall be defined as coin, paper currency and all forms of negotiable Instruments. Examples include personal checks, cashier's checks, bank drafts, traveler's checks, and money Orders and all other instruments, which may be transferred by endorsement and delivery within the ordinary Course of business activities.

## 2. INTERNAL CONTROLS

### A. General Internal Controls-General principles

In a small organization, the manager commonly controls the entire operations through her personal supervision and his direct participation in its affairs and activities. For example, the manager personally hires and supervises all employees, buys the assets, goods and services bought by the organization, negotiates all agreements and signs all checks. As a result, the manager knows from personal contact and observation that the assets, goods and services for which the checks are issued were indeed received. However, as the organization grows it becomes increasingly difficult to maintain his personal contact and at some point it becomes necessary for the manager to delegate responsibilities and rely upon the "internal control procedures" rather than personal contact.

The method and procedures adopted by an organization to control its operations are collectively known as a System of internal control. In a properly designed system, the procedures encourage adherence to prescribed Managerial policies, promote operational efficiencies, protect the organization's assets from the waste, fraud And theft, ensure accurate and reliable accounting data and help prevent the appearance of impropriety.

Internal control methods and procedures vary from organizations, depending on such factors as the nature of the activities and its size. Some common, broad principles of internal control are as follows.

#### 1. Responsibilities should be clearly established in a given situation or for a given task.

One person should be made responsible. When responsibility is shared and something goes wrong, it can Be difficult to determine an exact cause.

#### 2. Responsibility for related transactions should be divided.

Responsibility for a divisible transaction or a series of related transactions should be divided between Individuals in such manner that the work of one acts as a check on that of another. For example, Responsibility for placing orders, receiving merchandise and paying vendors should not be given to one Individual.

To do so is to invite laxity in checking the quality and quantity of goods received and carelessness in Verifying the validity and accuracy of invoices. It could also invite the purchase of goods for an Employees personal use and the payment of fictitious invoices.

#### 3. Adequate record should be maintained.

Good records provide a means of control by placing responsibility for the care and protection of assets, But poor records invite laxity and often theft. When an organization has poor accounting control over its assets, dishonest employees soon become aware of this and are quick to take advantage.

#### 4. Record keeping and custody should be separated.

The person who has access to or is responsible for an asset should not maintain the accounting Record for that asset. When this principle is observed, the custodian of an asset, knowing that a record of Asset is being kept by another person, is not apt to either misappropriate the asset or waste it; and the Record keeper who does not have the access to the asset has no reason to falsify this record. Furthermore, If the asset is to be misappropriated and the theft concealed, collusion is necessary.

#### 5. Personnel should be rotated

Whenever possible, employees should be rotated in their job assignments. This has a number of Advantages. In the first place, employees are less apt to be careless or to continually commit a wrong When they know their actions will likely be brought to light when job assignments are changed. Also, Employees who have handled a number of assignments are usually more capable at any one job because

They understand how each job fits into the work of the district. And finally, the work of the district does Not cease when an employee who performs a key operation is ill or absent; other employees can perform The duties.

6. Employees should be informed.

An internal control system will not function as it should unless the employees cooperate and perform their Task competently and in the prescribe manner.

When employees do not understand the need for certain procedures or feel the procedures cause them Unnecessary work, they will often avoid the procedures and, thus destroy the effectiveness of the entire system. Consequently, an internal control system should be designed to cause the employees the least amount of work and inconvenience, and the reasons for its prescribed procedures should be fully explained.

7. The system should be under constant review.

An internal control system, no matter how well designed, cannot be expect to function properly without periodic examination and review. An examination or audit may disclose that prescribed procedures are not being followed or that better control or better work at less cost will be gained with a change in the procedures.

A good system of internal control for cash should provide adequate procedures for protecting both cash Receipts and cash disbursements. In addition to the broad controls listed above, there are two basic principles That should always be observed:

1. All cash receipts should be deposited at least weakly, intact and
2. All disbursements, except those made from petty cash fund, should be made by check.

Requiring the prompt deposits of receipts intact prevents a person from making use of the money before Depositing it and requiring all payments to be made by check provides a separate external record of all cash Transactions.

B. Cash control-general policies and preferred practices.

1. Deposits should be made by an employee other than the employee performing the functions of cashier and bookkeeper or the person who issues receipts.
2. Bank accounts should be reconciled not less than monthly by someone other than the employee performing the functions of cashier or bookkeeper or the person who makes the bank deposits.
3. The daily cash receipts should be posted from the duplicate receipts, or from the cash register tape by the employee performing the function of cashier of bookkeeper.

The duties of those employees performing the functions of cashier and bookkeeper should be Independent, with neither person having access to the other's records.

4. No employee is permitted to commingle his own or any other persons private monies with District funds. Therefore, the district funds shall not be used to cash payroll checks or other personal checks. Employees shall not borrow money or issue personal I.O.U's in exchange for district funds of any kind. Furthermore, employee personal funds shall not be used to reimburse shortage in cash funds.
6. The district may accept payments for services in the form of personal checks, bank checks and drafts, express and post office money orders and cashier checks for the exact amount of purchase. In some cases the district may be subject to financial loss is a bank refuses t honor payment of a customer's check.

usually, this only occurs where the customer receives full benefit of the District service at the time the check is delivered to the District. It is the responsibility of the District to be aware of services provided where this type of loss can result.

7. Nationally recognized traveler's check may be accepted for payments, subject to supervisory approval. Traveler's check accepted in excess of the amount due should be so noted on the receipt.
8. It is recommended that when accepting checks the following safeguards be followed:
  - a. Ask for more than one kind of identification.
  - b. Compare the person with the description on the identification as to age, height, etc., and take notice of a photograph, if one is provided.
  - c. Have personal checks payable to the District.
  - d. Do not honor a check which is post-dated.
  - e. Do not accept third party checks
9. A restricted endorsement stamp must be used on all checks and money orders at the time they are received.

For control purposes, only one endorsement stamp must be used on all checks and money orders at the Time they are received.

10. When payment is received in more than one form (check, money order and currency), a notation should be made on the receipt indicating the different forms of payment and the corresponding amount of each.
11. All cash should be deposited in a locked, secure depository (a safe, drawer, or cabinet) and access should be restricted to as few employees as possible. When a written safe combination is maintained, it must be kept in a secure location.
12. Offices and desk should be locked during non-working hours and keys should be restricted to the minimum possible number of employees. A written records of office keys should be maintained, and it should be the responsibility of a management employee to ensure that office keys are returned terminated or transferred employees.
13. During working hours, cash must be kept in a cash drawer, cash box or cash register which is not accessible to unauthorized persons. Cash drawers or cash boxes must be closed and locked when not in use. In order to segregate responsibility for cash overages and shortages, each employee should be assigned a separate cash drawer, or cash register till as recommended in the section on cash and register procedures.
14. Count the cash twice before paying out; once when removing it from the cash drawer, and again as it is given to the customer.
15. Never count currency directly into cash drawer. Always place it on the counter, make the necessary change, and complete the transaction. Then place the customer's payment in the proper compartments of the cash drawer. Keeping the money in sight until the transaction is completed will avoid controversies that might arise as to the amount given by the customer.
16. All cash receipts shall be deposited intact at least weekly and preferably daily, if the revenue volume warrants. Large amount of cash shall not be allowed to accumulate. Depositing intact means that the deposits must consist of the same checks and / or money orders and the same amount of currency and coins as indicated in the receipts for the internal cash control system.
17. Where it is practical or mandated to do so, a list of District services and cost should b conspicuously posted at each cash collection point. The cost of infrequently provided services need not be posted but should be available upon customer inquiry.

### 3. CHANGE AND IMPREST CASH FUNDS

#### A. General

1. The Board of Directors is authorized to establish a cash fund for use for the following purposes:
  - a. A change fund for use in making change in carrying out official District duties. (Government Code Section 29321) which sets forth:
  - b. An imprest cash fund for the purpose of purchasing services or materials which are a legal charge against the District. (Government Code Section 29326)
2. Such funds may be established in an amount up to \$300.00 by a board adopted resolution (Government Code Section 29321) which sets forth:
  - a. The necessity or justification for the fund.
  - b. Identification of the District officer for which the fund is available.
  - c. The fund amount.
3. An imprest cash fund may, at the direction of the Board of Directors, also be used for the purpose of making change when necessary in carrying out official District duties.
4. The District Manager is personally liable for any losses which may occur unless relieved from accountability by the Board of Directors.

#### B. Authorizing Procedures

The following procedures shall be followed by the District Manager in establishing cash funds:

1. The District manager shall furnish a letter to the Board of Directors which sets forth:
  - a. The purpose for which the cash fund is to be used.
  - b. The fund amount to be established.
  - c. The justification for the establishment of the fund.
2. Upon adoption of the implementing resolution, the District shall issue a check in the approved amount to establish the cash fund.

#### C. Administration of cash funds

1. All cash funds shall be subject to the requirement set forth in this manual.
2. The responsible District employee may request a replenishment of expended imprest cash funds by submitting an official District claim. This claim shall be accompanied by:
  - a. An expenditure distribution listing.
  - b. Copies of all vendor invoices and vouchers which have been signed by the vendor or cash recipient. A check shall be issued to petty cash for this amount.
3. It shall be the responsibility of the District employee having custody of the cash fund to:



- a. Assure that all vendor invoices, vouchers or other evidence of a transaction are signed by the vendor or other person receiving payment acknowledging the receipt of funds.
- b. Furnish an accounting of the fund upon demand by the District Manager.

The accounting shall be a form and content as designated from time to time by the Board of Directors Or District Manager.

- c. Assure that the total of cash and vendor receipts at all times are equal to the approved amount of the fund.

#### 4. BANK ACCOUNTS

##### A. General

##### B. Authorization Procedures

1. The District manager shall submit a resolution to the Board of Directors. The resolution authorizing such an account shall include the following facts:
  - a. The specific purpose and justification for the bank depository account.
  - b. The identification of the responsible individual as custodian account.
  - c. The location where depository records will be maintained and to which all statements and correspondence are to be sent.
  - d. The name and location of the bank depository.
  - e. The period of time the account is authorized.

##### C. Control Policies and Procedures

1. All depository accounts shall be established to conform with the following policies and with such other policies as may from time to time be directed by the Board of Directors.
  - a. All depository accounts shall be maintained in the name of the District with the responsible individual as Trustee. Under no circumstances shall accounts be maintained in an individual's name.
  - b. Depository accounts shall be used only for official District Business.
  - c. The depository account custodian shall maintain a record of all deposits and disbursements so as to provide the following information:
    - Date of deposit and disbursement.
    - Amount of deposit or disbursement.
    - Payee and purpose of each disbursement.
    - Source of each deposit amount
    - Account balance
  - d. The depository custodian shall reconcile the account at least monthly.
  - e. The depository custodian shall furnish an accounting demand of the Board of Directors. Said accounting shall be a form and content as designated from time to time by the Board of Directors. Duplicate deposit slips, bank statements and cancelled checks shall be maintained until audited.
  - f. The District manager shall maintain a list of all current depository accounts and a list of all accounts that were open at any time during the preceding two fiscal years.
  - g. In addition to the policies set forth in this section, the handling of funds shall be subject to the cash control procedures outlined in this manual.

## 5. GENERAL RECEIPT PROCEDURES

### A. Types of receipt systems

1. An official District receipt shall be issued for the exact amount of all money received by any employee of the District. The receipt system which will be most effective and economical for the needs of the District should be selected, but may not be implemented, nor subsequently revised or changed without the prior approval of the Board of Directors.
2. Only official District receipt books may be used, unless otherwise expressly approved. The standard official District receipt is pre-numbered and contains an original copy and one carbon copy. The original (white copy) is given to the customer, and the copy is retained by the District.

### B. Receipt Control

1. The District is responsible for providing a secure, restricted-access location for the storage of receipt books. Receipt books should not be accessible to the customers or unauthorized employees.
2. All receipts shall be issued in numerical sequence.
3. Depleted receipt books should be kept by the department until completion of the annual outside audit. At that time, they should be put in storage for retention until eventual disposal.
4. Receipts should be written in ink and all parts should be completed. The form and composition of payment should be clearly noted. All "cross-outs" and "strike-overs" should be initiated by both parties.

### C. Voided Receipts

1. If it becomes necessary to void a receipt being written in an official District receipt book, it shall be done by printing the word "VOID" in large letters on the receipt. All copies of the voided receipt shall be retained in the receipt book for inspection during audits.

## **6. CASH RECEIVED THROUGH THE MAIL**

### **A. General Procedures**

1. Receiving, opening and distributing incoming mail are functions which should be handled by a responsible employee other than the employee performing the functions of bookkeeper. The employee (secretary) who opens the mail should immediately enter the collections in to the computer "Cash Drawer". This will produce a receipt . After the mail is processed at the end of the day, the employee (secretary) should do a machine close out. The cash and checks collected should be reconciled to the "Cash Drawer" printout. This deposit and reconciliation should be reviewed on a regular basis by the District bookkeeper.

## 7. RETURNED CHECKS

### A. General

1. There are a number of reasons a check may be returned unpaid from the bank. The most common of these is due to insufficient funds on deposit by the maker of the check. For the purpose of this chapter all unpaid checks shall be referred to as NSF items.
2. When an NSF item is received from the bank, the customer may have already received the benefit of the services or goods purchased from the District. Examples might include backflow and meter purchases. In other cases, the benefit to the customer is either delayed beyond the time the check would normally clear the bank (e.g., plan check fees) or where the benefit to the customer can be reversed (e.g., property taxes).
3. The District manager or other bank account custodian in receipt of an NSF item shall make a determination whether or not the maker of the check has received the benefit of the services/goods provided and shall follow the procedures set forth below.

### B. Processing of NSF checks

Every NSF items should be promptly and aggressively resolved.

1. The District should place an NSF fee on that person's account and notify the individual of the action and the time limit for redeeming the check. A copy of the NSF check is filed in person's account.
2. Copy of the NSF check is given to the accounting manager.
3. Appropriation action, such as water shutoff, shall be taken if the check is not redeemed in a timely manner.
4. All memorandums, notations, and accounting journals relating to an NSF items shall be held by the District for audit review.
5. The District will not accept checks for one year from the date the NSF check was received.

## 8. CASH OVERAGES

### A. General

Any employee performing the function of cashier experiencing a cash overage must submit a written Report to the manager "at the close of each business day, setting forth the exact sum of any cash overages In his/her account for that day". (Government code section 29373)

### B. Procedures

1. All cash overages, regardless of amount, should be separately deposited and intact, at the same time as all other cash receipts. The individual preparing the deposit shall make a note of the overage on the daily close out form and on the deposit form. This deposit shall be identified as being cash overage and recorded to Miscellaneous other revenue.
2. When the source of a cash overage is known to the fund custodian, and when the amount of the overage is \$1 or more, the fund custodian shall initiate a refund if the customer has had their service discontinued or shall credit the customer's account if service is still being provided.

## 9. CASH SHORTAGE

The procedures to be followed in the case of shortages will be based on the nature of the shortages as outlined Below.

### A. Routine errors in cash handling

1. Occasionally, errors will occur in making change and other cash transactions that result in cash shortages. Any employee experiencing an unresolved cash shortage must report the exact sum of any cash deficit to The manager at the close of each business day.
2. Whenever warranted by the size of the shortage, the manager should make a thorough attempt to determine the reason for the shortage. The review might include recounting the cash, reviewing all transactions for the period, and checking the amount of all checks and money orders to ensure that the receipts were written for the correct amount.
3. The shortage should be reimbursed by using petty cash so that the total receipt for the day will be deposited intact. However, if petty cash does not have sufficient fund to cover the shortage, the affected fund will have to remain short until relief from accounting manager is either granted or denied.
4. At the time of reimbursement by the District, the Board of Directors shall review the details supporting the cash shortage of the petty cash fund.
  - a. The petty cash custodian shall maintain adequate records and notations to describe the source and nature of all shortages.
  - b. Relief from accountability pursuant to Government code Section 29390 may be sought by the petty cash custodian.
5. If the request is granted, a check will be issued to replenish the fund having the shortage

### B. Shortage when negligence or fraud is suspected

1. Any person suspecting theft or negligence shall report such irregularities to the District Manager.
2. The manager shall contact the Board of Directors and discuss the circumstances of the suspected theft or negligence.
3. The manager shall establish the amount of the loss and the circumstances surrounding the shortage. The manager shall issue a report, with recommendations, based on the finding in the case. A copy of The report shall be sent to the Board of Directors.

## 10. **DEPOSIT**

### A. General

Closing total indicate how funds are to be distributed. This amount should match the deposit receipt.

### B. Procedures

1. Receipts should be deposited at least weekly.
2. The total of the individual receipts must equal the amount being deposited.
3. The District must retain a validated copy of each deposit receipt.
4. Copies of the receipt must be available at the District for audit purposes.
5. The deposits are to be taken to a banking institution by a person independent of the bookkeeping function.



## INTERNAL CONTROL OF CASH - SUMMARY POINTS

### GENERAL CONTROL PRINCIPLES

- Responsibilities should be clearly established in a given situation or for a given task
- Responsibility for related transactions should be divided
- Adequate records should be maintained
- Personnel should be rotated
- Employee should be informed
- Systems and procedures should be reviewed.

### SPECIFIC CASH CONTROL REQUIREMENTS

- All cash receipts should be deposited intact into a commercial bank account at least weekly and preferably daily, if the revenue volume warrants. Large amount of cash shall not be allowed to accumulate. Depositing intact means that the deposit must consist of the same checks and /or money orders and the same amount of currency and coins as indicated in the receipts for the deposit.
- Deposits should be made by an employee other than the employee performing the functions of cashier or bookkeeper.
- Bank accounts should be reconciled and reviewed at least monthly by the bookkeeper
- The duties of those employees performing the functions of cashier and bookkeeper should be independent, with neither person having access to the other's records.
- No employee is permitted to commingle his/her own or any other persons private monies with District funds. District funds shall not be used to cash payroll checks or other personal checks. Likewise, employees shall not borrow money or issue personal I.O.U.'s in exchange for District funds of any kind.
- Employee personal funds shall not be used to reimburse shortages in cash funds; overages in cash funds will not be retained to "make up" future shortages or for non-District purposes.
- All cash overages, regardless of amount, should be separately deposited, as a cash overage, at the same time as all other cash receipts are deposited.
- The District may accept payments for services in the form of personal checks, bank checks and drafts, express and post office money orders, and cashiers checks.
- An endorsement stamp, restricted to deposit only must be used on all checks and money orders at the time they are received.
- During working hours, cash must be kept in a cash drawer, cash box, or cash register which is not accessible to unauthorized persons. Cash drawers or cash boxes must be closed and locked when not in use. Whenever possible, each employee receiving cash should be assigned a separate cash drawer or cash register till.
- If cash is not deposited on a daily basis, it should be kept in a locked, secure place (a safe, drawer, or cabinet) with access restricted to as few employees as possible.
- All monies received should be posted through the computer cash drawer

- All receipts shall be issued in numerical sequences.
- Receipts should be written in ink in and all parts should be completed. The form and type of payment should be clearly noted. All “cross-outs” and “strike-outs” should be initialed by both parties.
- The District shall maintain accountability over receipts issued for use. Receipt books should not be accessible to customers or unauthorized employees.
- If it becomes necessary to void a receipt being written in an official District receipt book, it shall be done by printing the word “VOID” in large letters on the receipt. All copies of the voided receipt shall be retained in the receipt book for inspection during audits.

## DISBURSEMENT ( PAYMENT) CONTROLS

- All disbursements, except from authorized petty cash funds, shall be made by District.
- The District manager shall adhere to restrictions on delegated purchasing authority and shall obtain approval for any purchases in excess of \$1,000 or the budgeted amount prior to purchases. Emergency purchases shall be documented as required.
- When requisitioning goods, the District manager should ensure that requisitions are initiated or approved only by authorized personnel.
- Quantities ordered should be sufficient to obtain quantity discounts and avoid continual reordering, without creating storage cost.
- When receiving goods or services, the District shall:
  - \* Ensure that quantity and quality of goods received are as ordered.
  - \* Ensure that all receiving slips are dated and signed by a person authorized to receive goods. Delivery location must be shown if goods are not picked up by the District.
- When paying bills, the District shall:
  - \* Ensure that the commodities are services listed on an invoice have been received and were required for use.
  - \* Ensure that invoices are charged to the proper agreement or contract.
  - \* Ensure that invoices are tested to verify the quantity, price and extensions.
  - \* Ensures that invoices are supported by proper receiving slips.
  - \* Ensures that all invoices are dated and signed by the person requisitioning the goods or services, after review of receiving slips and the invoices.
  - \* Ensures that the original of each invoice is submitted to the Board of Directors, if the original invoice is not available, the copy must clearly indicate "Original copy is not available". Generally, payments should not be made from copies.
  - \* Ensure that any refunds or credits are properly applied or received.
- \* Claim request and accounts payable documents should be verified against expenditure records to ensure correct posting payments.

## INVENTORY CONTROL

### GENERAL

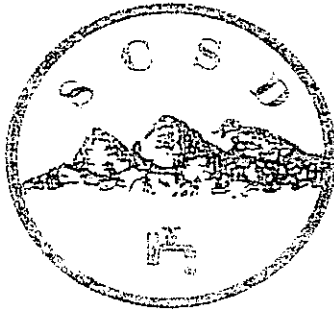
- Inventories shall be protected against loss, theft and damage through adequate physical control, ex. Locked access storage facilities.
- Persons authorizing inventory purchases shall not be responsible for inventory custody and/or records.
- When the value of an inventory warrants:
  - \* Maintain separate-item accountability by units and dollars for inventory quantities received, issued and on hand.
  - \* Ensure that inventory issues are authorized (either signed for or based on stock requisitions).
  - \* Conduct periodic physical inventories, determining differences between book and physical inventories and adjusting inventory records.
  - \* Calculate inventory issue price according to an acceptable and consistent method (manual system).

### FIXED ASSETS AND "SENSITIVE ITEMS"

- \* Assets shall be protected against loss, theft and damage through adequate physical controls, ex. Locked storage.
- \* Inventory tags should be prominently applied. Missing tags should be replaced.
- \* Conduct annual physical inventory, locating or accounting for all assets.
  - \* Person(s) conducting the physical inventory shall not be the same persons having custody of the assets.
- \* For items frequently assigned to different personnel or locations, additional records should be maintained showing item-with identifying numbers/descriptions-and assigned location or responsible person.

### ACCOUNTABLE ITEMS FOR SALE

- \* Inventory controls should implemented over backflow, meter boxes, meters, tail pieces.



# SUTTER COMMUNITY SERVICES DISTRICT

## 2011/2012 FISCAL YEAR BUDGET

*MAY 24, 2011*

## TABLE OF CONTENTS

### **BUDGET**

2010/2011 PROPOSED BUDGET.....	1
PROPOSED BUDGET LETTER.....	2
FIVE YEAR BUDGET ACTUALS COMPARISON.....	3
CHECKING AND INVESTMENTS.....	4
STATEMENT OF CASH FLOWS FIVE YEAR COMPARISON.....	5

SUTTER COMMUNITY SERVICES DISTRICT  
2011/2012 BUDGET

0482 GENERAL FUND	CODES	ADMIN.	OPER & MAINT.	TOTALS	DIFFERENCE
					SEE ATTACHED
<b>LABOR &amp; EMPLOYEE COSTS</b>					
GEN. MANAGER	51010	44,000.00		44,000.00	
SECRETARY	51010	32,000.00		32,000.00	**
PART TIME HELPER	51010	2,500.00		2,500.00	
CHIEF OPERATOR	51010		53,000.00	53,000.00	
OPERATOR	51010		45,700.00	45,700.00	**
RETIREMENT	51110	4,500.00	5,500.00	10,000.00	
INSURANCE	51120	11,500.00	24,500.00	36,000.00	
WORKERS COMP INSURANCE	51150	1,500.00	5,500.00	7,000.00	**
EMPLOYER PAYROLL TAXES	51010	7,000.00	8,000.00	15,000.00	
<b>SUB TOTAL LABOR &amp; COSTS</b>		<b>103,000.00</b>	<b>142,200.00</b>	<b>\$245,200.00</b>	
<b>GENERAL SERVICES</b>					
COMMUNICATIONS	52060	2,500.00		2,500.00	
HOUSEKEEPING	52090	3,200.00		3,200.00	
INSURANCE	52100	14,000.00		14,000.00	
EQUIPMENT MAINT.	52120	900.00	6,600.00	7,500.00	
MAINT. CONTRACTS	52130	2,000.00	11,550.00	13,550.00	
MEMBERSHIPS	52150	2,400.00		2,400.00	
MISC. EXPENSES	52160	240.00		240.00	
AUDITING FEES	52163	6,000.00		6,000.00	
LEGAL FEES	52165	9,000.00		9,000.00	#1
GENERAL SUPPLIES	52166		2,000.00	2,000.00	
METERS & DBL CK VALVES	52167		4,200.00	4,200.00	
DOUBLE CK PARTS	52168		2,000.00	2,000.00	
LABORATORY WORK	52169		5,000.00	5,000.00	#2
OFFICE SUPPLIES	52170	3,520.00		3,520.00	
COPYING COSTS	52171	2,500.00		2,500.00	
POSTAGE	52172	5,300.00		5,300.00	
SUBSCRIPTIONS & PUB'S	52173	210.00		210.00	
PROF/SPECIAL SERVICES	52180	5,000.00		5,000.00	
LEGAL NOTICES	52190	1,000.00		1,000.00	
CONTRACT SERVICES	52204		6,000.00	6,000.00	
TRANSPORTATION TRUCK	52212		4,000.00	4,000.00	
TRUCK'S REPAIRS	52213		2,100.00	2,100.00	
ENGINEERING	52217	2,050.00		2,050.00	
SMALL TOOLS/EQUIP	52220	500.00	500.00	1,000.00	
SPEC. DEPT. EXPENSES	52230		5,200.00	5,200.00	
LAFCO CHARGES	52240	2,200.00		2,200.00	
EMPLOYEE TRAINING	52245	1,000.00	1,000.00	2,000.00	
UNIFORMS	52250		2,000.00	2,000.00	
UTILITIES-PG&E	52260		50,000.00	50,000.00	
TELEPHONE-UTILITIES	52261		6,000.00	6,000.00	
DIESEL FUEL	52262		1,000.00	1,000.00	
NEW CONSTRUCTION	52320		3,000.00	3,000.00	
NEW EQUIPMENT	54300	500.00	4,000.00	4,500.00	
<b>SUB-TOTAL GENERAL SERVICES</b>		<b>64,020.00</b>	<b>116,150.00</b>	<b>180,170.00</b>	
<b>RESERVE-REPLACEMENT</b>	37300		80,670.00		
<b>SUB-TOTAL RESERVE</b>			<b>80,670.00</b>	<b>80,670.00</b>	
<b>TOTAL EXPENSES</b>		<b>167,020.00</b>	<b>339,020.00</b>	<b>506,040.00</b>	
<b>INCOME - 2008/09 BUDGET</b>					
INTEREST INCOME	44100	10,000.00		10,000.00	
BACKFLOW TESTING	46137		14,040.00	14,040.00	
ADMIN FEE - ASSESSMENTS	46158	16,000.00		16,000.00	
NEW METER INSTALL	46220		500.00	500.00	
WATER	46328		340,000.00	340,000.00	
LATE PENALTY	46329	11,500.00		11,500.00	
BASE RATE	46332	105,000.00		105,000.00	
MISC. WATER CHARGES	46381	9,000.00		9,000.00	
<b>TOTAL INCOME</b>		<b>151,500.00</b>	<b>354,540.00</b>	<b>\$506,040.00</b>	

SUTTER CSD		BUDGET COMPARISON					
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED
		2006/2007	2007/2008	2008/2009	2009/2010	2010/2011	2011/2012
<b>0482 GENERAL FUND</b>	<b>CODES</b>						
<b>LABOR &amp; EMPLOYEE COSTS</b>							
GEN. MANAGER	51010	35100	39000	44000	44000	44000	44000
SECRETARY	51010	30000	32000	33280	34112	34112	32000
PART TIME HELPER	51010	5000	2500	2500	2500	2500	2500
CHIEF OPERATOR	51010	38469	51820	51820	51820	51820	53000
OPERATOR	51010	46880	32000	36153	44998	44998	45700
RETIREMENT	51110	12084	8360	8684	9080	10000	10000
INSURANCE	51110	35364	34200	39249	35985	36000	36000
WORKERS COMP INSURANCE	51110	5972	7612	7489	9525	8000	7000
EMPLOYER PAYROLL TAXES	51110	12980	11291	12332	11283	15000	15000
<b>SUB TOTAL LABOR &amp; COSTS</b>		<b>\$221,849</b>	<b>218,783</b>	<b>235,507</b>	<b>243,303</b>	<b>246,430</b>	<b>245,200</b>
<b>GENERAL SERVICES</b>							
FUEL	52210	0	4520	3350	3099	4000	4000
COMMUNICATIONS	52060	2770	2490	2292	1679	2500	2500
HOUSEKEEPING	52090	3452	3470	4179	4121	3200	3200
INSURANCE	52100	12437	11744	6434	12933	14000	14000
EQUIPMENT MAINT.	52120	4446	20439	6595	4156	7500	7500
MAINT. CONTRACTS	52130	12953	14221	11531	13422	13550	13550
MEMBERSHIPS	52150	1811	1950	2333	2296	2400	2400
MISC. EXPENSES	52160	1202	892	14826	0	240	240
AUDITING FEES	52163	4825	4900	5150	5400	6000	6000
LEGAL FEES	52165	5952	5854	4403	18580	8000	9000
GENERAL SUPPLIES	52166	2719	4154	2724	349	2000	2000
METERS & DBL CK VALVES	52167	5966	3310	4000	0	4200	4200
DOUBLE CK PARTS	52168	2128	2094	485	146	2000	2000
LABORATORY WORK	52169	2034	2918	2771	3635	4200	5000
OFFICE SUPPLIES	52170	3695	3021	2695	3169	3520	3520
COPYING COSTS	52171	803	720	1419	3096	2500	2500
POSTAGE	52172	4678	5902	5383	3415	5300	5300
SUBSCRIPTIONS & PUB'S	52173	142	330	224	313	210	210
PROF/SPECIAL SERVICES	52180	7963	1876	3726	4945	5000	5000
LEGAL NOTICES	52190	0	371	404	41	1000	1000
CONTRACT SERVICES	52204	7241	5531	0	8652	6000	6000
TRANSPORTATION TRUCK	52212	2726	1223	1153	564	0	0
TRUCK'S REPAIRS	52213	667	470	681	0	2100	2100
ENGINEERING	52217	0	556	1100	990	2050	2050
SMALL TOOLS/EQUIP	52220	229	199	1237	282	1000	1000
SPEC. DEPT. EXPENSES	52230	5527	4692	5306	7923	5200	5200
LAFCO CHARGES	52240	2306	1564	1452	917	2200	2200
EMPLOYEE TRAINING	52245	1889	1308	604	1325	2000	2000
UNIFORMS	52250	2376	2031	1618	940	2000	2000
UTILITIES-PG&E	52260	42433	48133	39080	49495	50000	50000
TELEPHONE-UTILITIES	52261	4916	6309	6295	6626	6000	6000
DIESEL FUEL	52262	0	0	875	1149	1000	1000
NEW CONSTRUCTION	52320	7186	0	3818	0	3000	3000
NEW EQUIPMENT	54300	2055	0	0	0	4500	4500
<b>SUB-TOTAL GENERAL SERVICES</b>		<b>\$159,527</b>	<b>167,192</b>	<b>148,143</b>	<b>163,658</b>	<b>178,370</b>	<b>180,170</b>
<b>TOTAL EXPENSES</b>		<b>\$381,376</b>	<b>385,975</b>	<b>383,650</b>	<b>406,961</b>	<b>424,800</b>	<b>425,370</b>
<b>ACTUAL INCOME</b>							
INTEREST INCOME	44100	18202	16008	14397	16680	10500	10000
BACKFLOW TESTING	46137	14878	14174	13935	14316	14040	14040
ADMIN FEE - ASSESSMENTS	46158	15752		14518	14932	16000	16000
NEW METER INSTALL	46220	500	1250	750	750	500	500
WATER	46328	355000	394960	328886	295213	340000	340000
LATE PENALTY	46329	12467	12498	14735	12567	11500	11500
BASE RATE	46332	104789	105095	104049	104740	105000	105000
MISC. WATER CHARGES	46381	22763	28703	18244	6600	9000	9000
<b>TOTAL INCOME</b>		<b>\$544,351</b>	<b>\$572,688</b>	<b>509,514</b>	<b>465,798</b>	<b>506,540</b>	<b>506,040</b>





# SUTTER COMMUNITY SERVICES DISTRICT

1880 ACACIA AVENUE  
P.O. BOX 710  
SUTTER, CALIFORNIA 95982-0710

(530) 755-1733  
FAX (530) 755-1777

May 2, 2011

TO: Sutter CSD Board of Directors

FROM: Geri Goetzinger, General Manager

RE: 2011/2012 Proposed Budget

The proposed budget for fiscal year 2011/2012 has very few changes from the approved budget for fiscal year 2010/2011.

The following are explanations for the changes, and some details regarding the employee's payroll:

General Manager's - \$44,000.00 (same) last raise 7/1/2008

Secretary 32,000.00 (decrease) Friday hours cut to 4 hours last raise 7/1/09

Chief Operator 51,820.00 (same) last raise 7/1/2009 (Cost of Living)

Operator 45,700.00 (increased \$702.00 yr for unforeseen overtime) last raise 12/21/2009 step raise for certification

Work comp insurance has been lowered by \$1,000.00. Labor and employee costs decreased by \$2,410.00

## **Increased Expenses for 2011/2012 Budget**

#1 Legal Fees -- the increase cost of legal council for the assessments (\$1,000.00)

#2 Laboratory Work -- Increase 2011/2012 required sampling (\$800.00)

SUTTER COMMUNITY SERVICES DISTRICT  
CHECKING/INVESTMENTS

UPDATED 5/24/2011

2011			
FINANCIAL INSTITUTE	AMOUNT	INTEREST RATE	MATURITY DATE
EDWARD JONES C.D.	\$50,000.00	2.50%	3/4/2012
RABOBANK	\$50,000.00	0.70%	11/26/2011
EDWARD JONES - MM	\$21,219.40	0.01%	
UMPQUA BANK (MONEY MARKET)	\$104,088.33	0.55%	
UMPQUA BANK (CERT OF DEPOSIT)	\$52,612.39	0.80%	6/30/2011
TRI-COUNTIES BANK	\$117,609.36	5.12%	4/24/2012
TRI-COUNTIRES BANK	\$88,418.99	1.50%	2/25/2012
UMPQUA BANK (Cert of Deposit)	\$104,717.33	0.70%	1/21/2012
<b>OPERATING ACCOUNT TOTALS</b>	<b>\$588,665.80</b>		
<b>CONSTRUCTION ACCOUNT</b>			
RABOBANK MM CHECKING ACCOUNT	\$182,492.07		
EDWARD JONES C.D.	\$99,715.00	2.45%	7/23/2012
EDWARD JONES C.D.	\$99,911.00	2.75%	1/22/2013
RABOBANK	\$93,723.21	1.10%	2/21/2012
<b>CONSTRUCTION ACCOUNT TOTALS</b>	<b>\$475,841.28</b>		
	<b><u>\$1,064,507.08</u></b>		

# SUTTER COMMUNITY SERVICES DISTRICT

## STATEMENT OF CASH FLOWS 2006 - 2010

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
<b>OPERATING REVENUES</b>					
Charges for services	449,118	495,117	502,849	518,953	508,139
Assessments	270,891	252,040	253,041	238,621	266,698
Total Operating Revenues	720,009	747,157	755,890	757,574	774,837
<b>OPERATING EXPENSES</b>					
Salaries and benefits	243,315	244,649	217,641	197,214	155,789
Services and supplies	165,500	163,375	182,598	175,326	214,046
Depreciation	124,166	127,038	144,435	141,708	135,956
Total Operating Expenses	532,981	535,062	544,674	514,248	505,791
Operating Income (Loss)	187,028	212,095	211,216	243,326	269,046
<b>NONOPERATING REVENUE (EXPENSES)</b>					
Interest Revenue	34,739	44,659	57,344	59,423	34,368
Interest expense	(76,266)	(81,420)	(86,908)	(91,713)	(97,018)
Loss on disposal of capital assets	(6,455)			2,000	
Total Nonoperating Revenue (Expense)	(47,982)	(36,761)	(29,564)	(30,290)	(62,650)
Income (Loss) Before Transfers	139,046	175,334	181,652	213,036	206,396
Transfer in	100,000				
Transfer out	(100,000)				
Change in Net Assets	139,046	175,334	181,652	213,036	206,396
Total Net Assets - Beginning	3,490,630	3,315,296	3,133,644	2,920,608	2,714,212
Total Net Assets - Ending	<u>\$3,629,679</u>	<u>\$3,490,630</u>	<u>\$3,315,296</u>	<u>\$3,133,644</u>	<u>\$2,920,608</u>

**SUTTER COMMUNITY  
SERVICES DISTRICT,  
CALIFORNIA**

**FINANCIAL STATEMENTS  
TOGETHER WITH  
INDEPENDENT AUDITOR'S REPORTS  
FOR THE YEAR ENDED  
JUNE 30, 2012**

**THIS PAGE INTENTIONALLY LEFT BLANK**

**SUTTER COMMUNITY SERVICES DISTRICT**  
**Annual Financial Report**  
**For the Year Ended June 30, 2012**

**Table of Contents**

	Page
<b>INTRODUCTORY SECTION</b>	
List of Officials .....	i
<b>FINANCIAL SECTION</b>	
Independent Auditor's Report .....	1-2
Basic Financial Statements:	
Statement of Net Assets .....	3
Statement of Revenues, Expenses and Changes in Net Assets .....	4
Statement of Cash Flows .....	5
Notes to Basic Financial Statements .....	6-14
Combining Fund Statements:	
Combining Statement of Net Assets - All Enterprise Funds - Water Operations .....	15
Combining Statement of Revenues, Expenses, and Changes in Net Assets - All Enterprise Funds - Water Operations .....	16
Combining Statement of Cash Flows - All Enterprise Funds - Water Operations .....	17
<b>OTHER REPORT AND SCHEDULES</b>	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed In Accordance with Government Auditing Standards .....	18-19
Status of Prior Year Recommendations .....	20

**THIS PAGE INTENTIONALLY LEFT BLANK**

---

## **INTRODUCTORY SECTION**

- **List of Officials**



**THIS PAGE INTENTIONALLY LEFT BLANK**

**SUTTER COMMUNITY SERVICES DISTRICT**  
**Board of Directors**  
**For the Year Ended June 30, 2012**

Tammy Pierce ..... President  
David Williams..... First Vice President  
Dale Kleevers ..... Second Vice President  
Annette Babb..... Board Member  
Lori Munz..... Board Member

**THIS PAGE INTENTIONALLY LEFT BLANK**

---

## **FINANCIAL SECTION**

- **Independent Auditor's Report**
- **Management's Discussion and Analysis**
- **Basic Financial Statements**
- **Combining Fund Statements**

**THIS PAGE INTENTIONALLY LEFT BLANK**

**INDEPENDENT AUDITOR'S REPORT**

The Board of Directors  
Sutter Community Services District  
Sutter, California

We have audited the accompanying financial statements of the proprietary fund of Sutter Community Services District, Sutter, California (District), as of and for the year ended June 30, 2012, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the proprietary fund of the District as of June 30, 2012, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

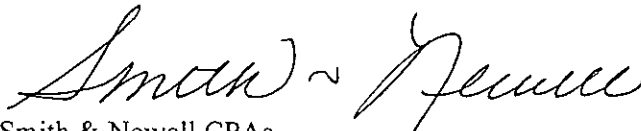
In accordance with Government Auditing Standards, we have also issued our report dated November 29, 2012, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Governmental Auditing Standards and should be considered in assessing the results of our audit.

The Board of Directors  
Sutter Community Services District  
Sutter, California

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

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's financial statements as a whole. The introductory section and combining fund financial statements are presented for purposes of additional analysis and are not a required part of the financial statements. The combining fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and, accordingly, we do not express an opinion or provide any assurance on it.



Smith & Newell CPAs  
Yuba City, California  
November 29, 2012

---

## **Basic Financial Statements**

- **Fund Financial Statements**



THIS PAGE INTENTIONALLY LEFT BLANK

**SUTTER COMMUNITY SERVICES DISTRICT**

**Statement of Net Assets**

**June 30, 2012**

	<u>Water Operations</u>
<b>ASSETS</b>	
Current Assets:	
Cash and investments	\$ 1,696,412
Accounts receivable	55,263
Interest receivable	3,176
Prepaid costs	10,096
Inventory	<u>22,472</u>
<b>Total Current Assets</b>	<u>1,787,419</u>
Noncurrent Assets:	
Capital Assets, net	<u>4,054,178</u>
<b>Total Noncurrent Assets</b>	<u>4,054,178</u>
<b>Total Assets</b>	<u>5,841,597</u>
<b>LIABILITIES</b>	
Current Liabilities:	
Accounts payable	8,858
Accrued salaries and benefits	6,802
Deposits	5,655
Compensated absences	4,183
Loans payable - current portion	<u>181,524</u>
<b>Total Current Liabilities</b>	<u>207,022</u>
Noncurrent Liabilities:	
Loans payable - net of current portion	<u>1,648,642</u>
<b>Total Noncurrent Liabilities</b>	<u>1,648,642</u>
<b>Total Liabilities</b>	<u>1,855,664</u>
<b>NET ASSETS</b>	
Invested in capital assets, net of related debt	2,224,012
Unrestricted	<u>1,761,921</u>
<b>Total Net Assets</b>	<u>\$ 3,985,933</u>

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

**SUTTER COMMUNITY SERVICES DISTRICT**  
**Statement of Revenues, Expenses and Changes in Net Assets**  
**For The Year Ended June 30, 2012**

	<u>Water Operations</u>
<b>OPERATING REVENUES</b>	
Charges for services	\$ 460,914
Assessments	<u>252,589</u>
<b>Total Operating Revenues</b>	<u>713,503</u>
<b>OPERATING EXPENSES</b>	
Salaries and benefits	225,961
Services and supplies	181,783
Depreciation	<u>139,133</u>
<b>Total Operating Expenses</b>	<u>546,877</u>
<b>Operating Income (Loss)</b>	<u>166,626</u>
<b>NONOPERATING REVENUE (EXPENSES)</b>	
Interest revenue	21,983
Interest expense	(65,219)
Loss on disposal of capital assets	<u>(961)</u>
<b>Total Nonoperating Revenues (Expenses)</b>	<u>(44,197)</u>
<b>Income (Loss) Before Transfers</b>	122,429
Transfers in	40,911
Transfers out	<u>(40,911)</u>
<b>Change in Net Assets</b>	122,429
<b>Total Net Assets - Beginning</b>	<u>3,863,504</u>
<b>Total Net Assets - Ending</b>	<u><u>\$ 3,985,933</u></u>

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

**SUTTER COMMUNITY SERVICES DISTRICT**  
**Statement of Cash Flows**  
**For the Year Ended June 30, 2012**

	<u>Water Operations</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Receipts from customers	\$ 706,282
Payments to suppliers	(180,062)
Payments to employees	(226,353)
<b>Net Cash Provided (used) by Operating Activities</b>	<u>299,867</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	
Transfers from other funds	40,911
Transfers to other funds	(40,911)
<b>Net Cash Provided (used) for Noncapital Financing Activities</b>	<u>-</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Purchase of capital assets	(27,309)
Principle paid on capital debt	(175,403)
Interest paid on capital debt	(65,219)
<b>Net Cash Provided (used) for Capital and Related Financing Activities</b>	<u>(267,931)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Interest on investments	<u>21,456</u>
<b>Net Cash Provided (used) by Investing Activities</b>	<u>21,456</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	53,392
<b>Balances - Beginning of the Year</b>	<u>1,643,020</u>
<b>Balances - End of the Year</b>	<u><u>\$ 1,696,412</u></u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	
Operating income (loss)	\$ 166,626
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	139,133
Decrease (increase) in:	
Accounts receivables	(7,181)
Prepaid expenses	(2,548)
Inventory	(2,589)
Increase (decrease) in:	
Accounts payables	6,858
Accrued salaries and benefits	67
Deposits	(40)
Compensated absences	(459)
<b>Net Cash Provided (used) by Operating Activities</b>	<u><u>\$ 299,867</u></u>

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

**THIS PAGE INTENTIONALLY LEFT BLANK**

---

## **Basic Financial Statements**

- **Notes to Basic Financial Statements**

**THIS PAGE INTENTIONALLY LEFT BLANK**

**SUTTER COMMUNITY SERVICES DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2012**

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

The basic financial statements of Sutter Community Services District (District) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental agencies. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

**A. Reporting Entity**

The Sutter Community Services District was organized in June 1989 under the Community Services District Law Division 3 of Title G (Commencing with Section 61000) of the Government Code of the State of California. The District was formed to construct and operate a potable water supply system for the community of Sutter. The activities of the District are governed by a Board of Directors each of whom is elected to office for a four year term by the registered voters of the District.

As required by generally accepted accounting principles, these financial statement present the government and its component units, entities for which the government is considered to be financially accountable.

Reporting for a component unit on the District financial statements can be blended or discretely presented. Blended component units are, although legally separate entities, in substance part of the District's operations and, therefore, data from these units are combined with data of the primary government. Discretely presented component units, on the other hand, would be reported in a separate column in the government-wide financial statements to emphasize it is legally separate from the government.

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

**B. Basis of Presentation**

The Statement of Net Assets displays information about the reporting government as a whole, excluding any fiduciary activities. These statements present the business-type activities of the District, which rely to a significant extent on fees charged to external parties. Funds may be organized into three major categories: governmental, proprietary, and fiduciary. The fund of the District is organized into the proprietary category. The operations of the District are organized on the basis of a series of subfunds consolidated into one proprietary fund which accounts for the total Water Operations. An emphasis is placed on major funds within the proprietary category. A fund is considered major if it is the primary operating fund of the District or meets the following criteria:

- Total assets, liabilities, revenues or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- Total assets, liabilities, revenues or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.



**SUTTER COMMUNITY SERVICES DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2012**

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

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

The District reports the following major proprietary fund:

- The Water Operations Fund is an enterprise fund used to account for activity related to providing customers with water service and billing for service provided by the District.

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

The Statement of Net Assets and the Statement of Revenues, Expenses, and Changes in Net Assets are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include, grants, entitlements, and donations. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Private sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board (GASB). Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise fund, subject to the same limitation. The District has elected not to follow subsequent private-sector guidance.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as non operating revenues and expenses.

**D. Cash, Cash Equivalents, and Investments**

Cash and investments consist of cash on hand, cash held in bank checking accounts, certificates of deposit and cash pooled in the Sutter County Treasurer's pool. The District has stated required investments at fair value as required by GASB Statement No. 31.

Participant's equity in the County investment pool is determined by the dollar amount of participant deposits, adjusted for withdrawals and distributed investment income. Investment income is determined on the amortized cost basis. Amortized premiums and accreted discounts, accrued interest, and realized gains and losses, net of expenses, are apportioned to pool participants each quarter based on the participant's average daily cash balance at quarter end in relation to the total pool investments. This method differs from the fair value method used to value investments. In these financial statements, the fair value of the District's investments in the pool was based on audited quoted market values as provided by the County Treasurer. The pool has not provided or obtained any legally binding guarantees during the period to support the value of investments.

**SUTTER COMMUNITY SERVICES DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2012**

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

**D. Cash, Cash Equivalents, and Investments (Continued)**

The County has established a treasury oversight committee to monitor and review the management of public funds maintained in the investment pool in accordance with Article 6 Section 27131 of the California Government Code. The oversight committee and the Board of Supervisors review and approve the investment policy annually. The County Treasurer prepares and submits a comprehensive investment report to the members of the oversight committee and the investment pool participants every month. The report covers the type of investments in the pool, maturity dates, par value, actual cost and fair value.

Required disclosure information regarding categorization of investments and other deposit and investment risk disclosures can be found in the County's financial statements. The County of Sutter's financial statements may be obtained by contacting the County of Sutter Auditor-Controller's Office at 463 Second Street, Yuba City, CA 95991.

For purposes of the accompanying statement of cash flows, the District considers all highly liquid investments with a maturity of three months or less when purchased, including deposits with the County Treasury, to be cash equivalents.

**E. Receivables**

**Accounts Receivable**

Accounts receivables recorded in the financial statements are for water charges and interest earnings. These amounts are not net of any allowance for doubtful accounts. Any doubtful accounts at June 30, 2012 were not considered material, therefore, were not recorded. Unbilled charges at June 30, 2012 are not included and the fluctuation from year to year is not regarded as material.

**F. Other Assets**

**Inventory**

Inventory of meters and other parts are valued at estimated cost. Proprietary fund inventories are recorded as expenses when consumed rather than when purchased.

**Prepaid Items**

Prepayments made for services that will benefit periods beyond June 30, 2012, are recorded as prepaid items. The cost of prepaid items is recorded as an expense when consumed rather than when purchased.

**G. Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets, are valued at historical cost or estimated historical cost if actual is unavailable. Donated capital assets are valued at their estimated fair value at the time of donation. Capital assets are defined by the District as assets with a cost of \$2,500 or more. Major outlay for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase is not included as part of the capitalized value.

**SUTTER COMMUNITY SERVICES DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2012**

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

**G. Capital Assets (Continued)**

Capital assets used in operations are depreciated or amortized using the straight line method over the estimated useful life. The range of estimated useful lives by type of asset is as follows:

<u>Depreciable Assets</u>	<u>Estimated Lives</u>
Equipment	5-20 years
Structures and improvements	10-20 years

Maintenance and repairs are charged to operations when incurred. Betterments and major improvements which significantly increase values, change capacities or extend useful lives are capitalized. Upon sale or retirement of capital assets, the cost and related accumulated depreciation are removed from the respective accounts and any resulting gain or loss is included in the results of operations.

**H. Assessment Revenue**

The District levies special assessments on the property owners within the District boundaries. The special assessments are collected along with property taxes by the County of Sutter.

Sutter County assesses properties, bills, collects, and distributes the assessments to the District.

Assessments are due in two installments (secured roll) on November 1 and February 1 and become delinquent after December 10 and April 10, respectively.

**I. Interfund Transactions**

Interfund transactions are reflected as either loans, services provided or used, reimbursements or transfers.

Loans reported as receivables and payables are referred to as either "due to/from other funds" (i.e. the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans) as appropriate and are subject to elimination upon consolidation. Advances between funds, as reported in the fund financial statements, are offset by a nonspendable fund balance account in applicable governmental funds to indicate that they are not in spendable form.

Services provided or used, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. These services provide information on the net cost of each government function and therefore are not eliminated in the process of preparing the government-wide statement of activities.

Reimbursements occur when the funds responsible for particular expenditures or expenses repay the funds that initially paid for them. Such reimbursements are reflected as an expenditures or expenses in the reimbursing fund and reductions to expenditures or expenses in the reimbursed fund.

**SUTTER COMMUNITY SERVICES DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2012**

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

**J. Compensated Absences and Postemployment Benefits**

The District's policy regarding compensated absences is to permit employees to accumulate earned but unused vacation and sick leave. The liability for these compensated absences is recorded as long-term debt in the proprietary fund financial statements. The current portion of this debt is estimated based on historical trends. The District includes its share of social security and medicare taxes payable on behalf of the employees in the accrual for compensated absences.

The District does not currently provide postemployment benefits.

**K. Estimates**

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

**NOTE 2: CASH AND INVESTMENTS**

**A. Financial Statement Presentation**

As of June 30, 2012, the District's cash and investments consisted of the following:

Cash:	
Imprest Cash	\$ 600
Deposits	<u>1,104,781</u>
Total Cash	<u>1,105,381</u>
Investments:	
Sutter County Treasurer's Pool	<u>591,031</u>
Total Investments	<u>591,031</u>
Total Cash and Investments	<u>\$ 1,696,412</u>

**B. Cash**

At year end, the carrying amount of the District's cash deposits (including amounts in checking accounts and non-negotiable certificates of deposit) was \$1,104,781 and the bank balance was \$1,109,871. The difference between the bank balance and the carrying amount represents outstanding checks and deposits in transit.

Custodial Credit Risk for Deposits - Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the District will not be able to recover its deposits or collateral securities that are in the possession of an outside party. The District complies with the requirements of the California Government Code. Under this code, interest bearing deposits of more than \$250,000 must be collateralized at 105 percent to 150 percent of the value of the deposit to guarantee the safety of the public funds. The District does not have a formal investment policy that further limits its deposits.

# SUTTER COMMUNITY SERVICES DISTRICT

## Notes to Basic Financial Statements

For the Year Ended June 30, 2012

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

#### C. Investments

Investments are selected based on safety, liquidity, and yield. The table below identifies the investment types that are authorized by the District's investment policy and the California Government Code Section 53601. The District's investment policy is more restrictive than the California Government Code.

Type	Limit as a Percentage of Total Portfolio	Maximum
Local Agency bonds, US Treasury Obligations, State of California Obligations, CA Local Agency Obligations and US Agencies	No limit	5 years
Banker's Acceptances	40	180 days
Commercial Paper	25	270 days
Commercial Paper - Cities & Counties	40	270 days
Negotiable Certificates of Deposit	30	5 years
Repurchase Agreements	No limit	1 year
Reverse Repurchase Agreements	20	92 days
Medium Term Notes	30	5 years
Mutual Funds as permitted by the Government Code	20	N/A
Collateralized Bank Deposits	No limit	5 years
Mortgage Pass-Through Securities	20	5 years
Time Deposits	No limit	5 years
County Pooled Investment Funds	No limit	N/A
Local Agency Investment Fund (LAIF)	No limit	N/A

**Interest Rate Risk** - Interest rate risk is the risk of loss due to the fair value of an investment falling due to interest rates rising. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways the District manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturity or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations. The District limits its exposure to interest rate risk inherent in its portfolio by limiting individual maturities to 5 years or less.

**Credit Risk** - Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. The Sutter County Treasury limits investments in commercial paper to the rating of A1 or better by Standards & Poor's or P-1 or better by Moody's Investors Service; and corporate bonds to the rating of A or better by both Standards & Poor's and Moody's Investors Service. The District does not have a formal investment policy that would further limit its investment choices.

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

**SUTTER COMMUNITY SERVICES DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2012**

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

**C. Investments (Continued)**

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

**NOTE 3: CAPITAL ASSETS**

Capital assets activity for the year ended June 30, 2012, was as follows:

	Balance July 1, 2011	Additions/ Adjustments	Retirements/ Adjustments	Balance June 30, 2012
Capital Assets, Not Being Depreciated:				
Land	\$ 122,750	\$ -	\$ -	\$ 122,750
Construction in Progress	19,842	-	-	19,842
Total Capital Assets, Not Being Depreciated	142,592	-	-	142,592
Capital Assets, Being Depreciated				
Equipment	180,439	4,274	( 3,364)	181,349
Structures and Improvement	5,946,330	23,036	-	5,969,366
Total Capital Assets, Being Depreciated	6,126,769	27,310	( 3,364)	6,150,715
Less Accumulated Depreciation For:				
Equipment	( 173,839)	( 4,507)	2,402	( 175,944)
Structures and Improvement	( 1,928,559)	( 134,626)	-	( 2,063,185)
Total Accumulated Depreciation	( 2,102,398)	( 139,133)	2,402	( 2,239,129)
Total Capital Assets, Being Depreciated, Net	4,024,371	( 111,823)	-	3,911,586
Total Capital Assets, Net	\$ 4,166,963	(\$ 111,823)	(\$ 962)	\$ 4,054,178

Depreciation expense of \$139,133 was charged to operations for the year ended June 30, 2012.

**NOTE 4: INTERFUND TRANSACTIONS**

**Transfers**

Transfers are indicative of funding for capital projects, lease payments or debt service, subsidies of various District operations and re-allocation of special revenues. The following are interfund transfers for the fiscal year ended June 30, 2012:

	Transfer In	Transfer Out
Operating Fund	\$ 23,036	\$ 17,875
Construction Account	17,875	23,036
Total	\$ 40,911	\$ 40,911

**SUTTER COMMUNITY SERVICES DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2012**

**NOTE 5: LONG-TERM LIABILITIES**

The following is a summary of changes in long-term liabilities for the year ended June 30, 2012:

<u>Type of Indebtedness</u>	<u>Balance July 1, 2011</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance June 30, 2012</u>
Compensated Absences	\$ 4,642	\$ 6,663	(\$ 7,122)	\$ 4,183
Loans Payable	<u>2,005,569</u>	<u>-</u>	<u>( 175,403)</u>	<u>1,830,166</u>
Total	<u>\$ 2,010,211</u>	<u>\$ 6,663</u>	<u>(\$ 182,525)</u>	1,834,349
Less Current Portion				<u>( 185,707)</u>
Total Long-Term Debt				<u>\$ 1,648,642</u>

**Loans Payable**

Individual issues of debt payable outstanding at June 30, 2012, are as follows:

**Loans Payable:**

State Department of Water Resources loan in the amount of \$4,802,744, issued October 26, 1991, due in annual installments of \$121,211, with an interest rate of 3.317% and maturity on April 1, 2021. The loan was used to finance a water construction project.

\$ 1,830,166

Total Loans Payable

\$ 1,830,166

The annual requirements to amortize all loans outstanding as of June 30, 2012 follows:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	\$ 181,524	\$ 59,098	\$ 240,622
2014	187,471	53,151	240,622
2015	193,742	46,880	240,622
2016	200,142	40,480	240,622
2017	206,987	33,635	240,622
2018-2021	<u>860,300</u>	<u>102,189</u>	<u>962,488</u>
Total	<u>\$ 1,830,166</u>	<u>\$ 335,433</u>	<u>\$ 2,165,598</u>

**NOTE 6: NET ASSETS**

Equity is classified as net assets and displayed in three components:

- Invested in capital assets, net of related debt - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.

**SUTTER COMMUNITY SERVICES DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2012**

**NOTE 6: NET ASSETS (CONTINUED)**

- Restricted net assets - Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- Unrestricted net assets - All other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

**Net Asset Flow Assumption**

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

**NOTE 7: RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District purchases coverage from a risk management authority. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

**NOTE 8: RELATED PARTY TRANSACTIONS**

As part of its normal operations, the District provides water and sewer services to members of its Board of Directors at regular rates.

**NOTE 9: OTHER INFORMATION**

**A. Subsequent Events**

Management has evaluated events subsequent to June 30, 2012 through November 29, 2012, the date on which the financial statements were available for issuance. Management has determined no subsequent events requiring disclosure have occurred.



**THIS PAGE INTENTIONALLY LEFT BLANK**

---

## Combining Fund Statements

**THIS PAGE INTENTIONALLY LEFT BLANK**

**SUTTER COMMUNITY SERVICES DISTRICT**  
**Combining Statement of Net Assets**  
**Water Operations**  
**June 30, 2012**

	<u>Operating Fund</u>	<u>Construction Account</u>	<u>Series A Redemption</u>	<u>Series A Reserve</u>
<b>ASSETS</b>				
Current Assets:				
Cash and investments	\$ 634,432	\$ 470,949	\$ 222,379	\$ 368,652
Accounts receivable	55,263	-	-	-
Interest receivable	-	-	1,208	1,968
Prepaid costs	10,096	-	-	-
Inventory	22,472	-	-	-
<b>Total Current Assets</b>	<u>722,263</u>	<u>470,949</u>	<u>223,587</u>	<u>370,620</u>
Noncurrent Assets:				
Capital Assets, net	<u>4,034,336</u>	<u>19,842</u>	<u>-</u>	<u>-</u>
<b>Total Noncurrent Assets</b>	<u>4,034,336</u>	<u>19,842</u>	<u>-</u>	<u>-</u>
<b>Total Assets</b>	<u>4,756,599</u>	<u>490,791</u>	<u>223,587</u>	<u>370,620</u>
<b>LIABILITIES</b>				
Current Liabilities:				
Accounts payable	8,858	-	-	-
Accrued salaries and benefits	6,802	-	-	-
Deposits	5,655	-	-	-
Compensated absences	4,183	-	-	-
Loans payable - current portion	-	-	181,524	-
<b>Total Current Liabilities</b>	<u>25,498</u>	<u>-</u>	<u>181,524</u>	<u>-</u>
Noncurrent Liabilities:				
Loans payable - net of current portion	<u>-</u>	<u>-</u>	<u>1,648,642</u>	<u>-</u>
<b>Total Noncurrent Liabilities</b>	<u>-</u>	<u>-</u>	<u>1,648,642</u>	<u>-</u>
<b>Total Liabilities</b>	<u>25,498</u>	<u>-</u>	<u>1,830,166</u>	<u>-</u>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	4,034,336	19,842	(1,830,166)	-
Unrestricted	<u>696,765</u>	<u>470,949</u>	<u>223,587</u>	<u>370,620</u>
<b>Total Net Assets</b>	<u>\$ 4,731,101</u>	<u>\$ 490,791</u>	<u>\$(1,606,579)</u>	<u>\$ 370,620</u>

Totals

\$ 1,696,412  
55,263  
3,176  
10,096  
22,472

1,787,419

4,054,178

4,054,178

5,841,597

8,858  
6,802  
5,655  
4,183  
181,524

207,022

1,648,642

1,648,642

1,855,664

2,224,012  
1,761,921

\$ 3,985,933

**SUTTER COMMUNITY SERVICES DISTRICT**  
**Combining Statement of Revenues, Expenses and Changes in Net Assets**  
**Water Operations**  
**For the Year Ended June 30, 2012**

	Operating Fund	Construction Account	Series A Redemption	Series A Reserve
<b>OPERATING REVENUES</b>				
Charges for services	\$ 460,914	\$ -	\$ -	\$ -
Assessments	-		252,589	
<b>Total Operating Revenues</b>	<u>460,914</u>	<u>-</u>	<u>252,589</u>	<u>-</u>
<b>OPERATING EXPENSES</b>				
Salaries and benefits	225,961	-	-	-
Services and supplies	167,229	-	14,554	-
Depreciation	139,133	-	-	-
<b>Total Operating Expenses</b>	<u>532,323</u>	<u>-</u>	<u>14,554</u>	<u>-</u>
<b>Operating Income (Loss)</b>	<u>(71,409)</u>	<u>-</u>	<u>238,035</u>	<u>-</u>
<b>NONOPERATING REVENUE (EXPENSES)</b>				
Interest revenue	10,710	511	3,287	7,475
Interest expense	-	-	(65,219)	-
Loss on disposal of capital assets	(961)	-	-	-
<b>Total Nonoperating Revenues (Expenses)</b>	<u>9,749</u>	<u>511</u>	<u>(61,932)</u>	<u>7,475</u>
<b>Income (Loss) Before Transfers</b>	<u>(61,660)</u>	<u>511</u>	<u>176,103</u>	<u>7,475</u>
Transfers in	23,036	17,875	-	-
Transfers out	(17,875)	(23,036)	-	-
<b>Change in Net Assets</b>	<u>(56,499)</u>	<u>(4,650)</u>	<u>176,103</u>	<u>7,475</u>
<b>Total Net Assets - Beginning</b>	<u>4,787,600</u>	<u>495,441</u>	<u>(1,782,682)</u>	<u>363,145</u>
<b>Total Net Assets - Ending</b>	<u>\$ 4,731,101</u>	<u>\$ 490,791</u>	<u>\$(1,606,579)</u>	<u>\$ 370,620</u>

Totals

\$ 460,914  
252,589

713,503

225,961  
181,783  
139,133

546,877

166,626

21,983  
(65,219)  
(961)

(44,197)

122,429

40,911  
(40,911)

122,429

3,863,504

\$ 3,985,933

**SUTTER COMMUNITY SERVICES DISTRICT**  
**Combining Statement of Cash Flows**  
**Water Operations**  
**For the Year Ended June 30, 2012**

	<u>Operating Fund</u>	<u>Construction Account</u>	<u>Series A Redemption</u>	<u>Series A Reserve</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from customers	\$ 453,693	\$ -	\$ 252,589	\$ -
Payments to suppliers	(165,508)	-	(14,554)	-
Payments to employees	(226,353)	-	-	-
<b>Net Cash Provided (used) by Operating Activities</b>	<u>61,832</u>	<u>-</u>	<u>238,035</u>	<u>-</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Transfers from other funds	23,036	17,875	-	-
Transfers to other funds	(17,875)	(23,036)	-	-
<b>Net Cash Provided (used) for Noncapital Financing Activities</b>	<u>5,161</u>	<u>(5,161)</u>	<u>-</u>	<u>-</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Purchase of capital assets	(27,309)	-	-	-
Principle paid on capital debt	-	-	(175,403)	-
Interest paid on capital debt	-	-	(65,219)	-
<b>Net Cash Provided (used) for Capital and Related Financing Activities</b>	<u>(27,309)</u>	<u>-</u>	<u>(240,622)</u>	<u>-</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest on investments	<u>10,710</u>	<u>511</u>	<u>3,078</u>	<u>7,157</u>
<b>Net Cash Provided (used) by Investing Activities</b>	<u>10,710</u>	<u>511</u>	<u>3,078</u>	<u>7,157</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<u>50,394</u>	<u>(4,650)</u>	<u>491</u>	<u>7,157</u>
<b>Balances - Beginning of the Year</b>	<u>584,038</u>	<u>475,599</u>	<u>221,888</u>	<u>361,495</u>
<b>Balances - End of the Year</b>	<u>\$ 634,432</u>	<u>\$ 470,949</u>	<u>\$ 222,379</u>	<u>\$ 368,652</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>				
Operating income (loss)	\$ (71,409)	\$ -	\$ 238,035	\$ -
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	139,133	-	-	-
Decrease (increase) in:				
Accounts receivables	(7,181)	-	-	-
Prepaid costs	(2,548)	-	-	-
Inventory	(2,589)	-	-	-
Increase (decrease) in:				
Accounts payables	6,858	-	-	-
Accrued salaries and benefits	67	-	-	-
Deposits	(40)	-	-	-
Compensated absences	(459)	-	-	-
<b>Net Cash Provided (used) by Operating Activities</b>	<u>\$ 61,832</u>	<u>\$ -</u>	<u>\$ 238,035</u>	<u>\$ -</u>



Totals

\$ 706,282  
(180,062)  
(226,353)

299,867

40,911  
(40,911)

-

(27,309)  
(175,403)  
(65,219)

(267,931)

21,456

21,456

53,392

1,643,020

\$ 1,696,412

\$ 166,626

139,133

(7,181)  
(2,548)  
(2,589)

6,858

67

(40)

(459)

\$ 299,867

---

## **OTHER REPORT AND SCHEDULES**

- **Other Report**
- **Schedule of Findings and Recommendations**
- **Status of Prior Year Recommendations**

**THIS PAGE INTENTIONALLY LEFT BLANK**

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

To the Board of Directors  
Sutter Community Services District  
Sutter, California

We have audited the financial statements of the proprietary fund of Sutter Community Services District, Sutter, California (District), as of and for the year ended June 30, 2012, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 29, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

Management of the District is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

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

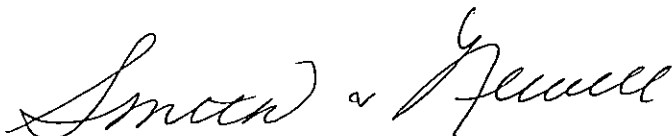
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

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

To the Board of Directors  
Sutter Community Services District  
Sutter, California

This report is intended solely for the information and use of management, the Board of Directors, others within the organization, and its regulatory agencies and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script, appearing to read "Smith & Newell", written in dark ink.

Smith & Newell, CPAs  
Yuba City, California  
November 29, 2012

**SUTTER COMMUNITY SERVICES DISTRICT**  
**Status of Prior Year Recommendations**  
**For the Year Ended June 30, 2012**

**Audit Reference**

**Status of Prior Year Audit Recommendations**

**No Prior Year Findings**

**THIS PAGE INTENTIONALLY LEFT BLANK**



# **SUTTER COMMUNITY SERVICES DISTRICT**

## **2013/2014 FISCAL YEAR BUDGET**

**MAY 23, 2013**



**THIS PAGE INTENTIONALLY LEFT BLANK**

## TABLE OF CONTENTS

### **BUDGET**

PROPOSED BUDGET LETTER.....	1
2013/2014 PROPOSED BUDGET.....	2
FIVE YEAR BUDGET ACTUALS COMPARISON.....	3
CHECKING AND INVESTMENTS.....	4
STATEMENT OF CASH FLOWS FIVE YEAR COMPARISON.....	5

**THIS PAGE INTENTIONALLY LEFT BLANK**



## SUTTER COMMUNITY SERVICES DISTRICT

1880 ACACIA AVENUE  
P.O. BOX 710  
SUTTER, CALIFORNIA 95982-0710

(530) 755-1733  
FAX (530) 755-1777

### 2013/2014 FISCAL YEAR BUDGET

TO: The Board of Directors  
Sutter Community Services District

FROM: Geri Goetzinger, General Manager  
Board Secretary, Board Treasurer

Last year as in past years I have tried to keep the operating costs as low as possible, in analyzing last year's revenue and expenses I have made adjustments to this year's budget accordingly.

I am asking that the Board consider a wage increase for me and Danielle. As you know I have not asked for a raise for six years, but would like you to approve an increase this year. Danielle has been with us for a year and a half, she has demonstrated a great work ethic and loyalty to Sutter CSD. Therefore I ask the Board to approve a \$1.00 an hour increase.

Based on expenses this year I had to increase the PG&E expense by \$5,500.00 for the new budget. Fuel expense has been increased by \$500.00. We were able to save \$2,000.00 on Liability/Auto insurance by switching carriers.

Our revenue is expected to increase with the housing turn over and the foreclosed homes being sold and occupied. Danielle has found several homeowners that were not billed for the backflow testing, some since 2010. She has been really on top of the delinquent payments from customers and homeowners that leave their home with a balance on their account. She makes sure I am informed and I file a lien on the property.

With the replacement of old meters this should give us an increase in water sales because the readings are more accurate, I have checked some customer's history where the meter has been replaced and it is clear that the new meter is giving us an accurate read.

We need a rate increase not just for the base rate but for all of the fees we charge. I understand that the Board expects me to do the rate study and follow all regulation required by Proposition 218, I have all the information but do not feel comfortable as far as all that is required to fulfill the Prop 218 requirements. Just one missed step and the whole thing can be thrown out and you have to start over, this can really become costly. I ask that the Board reconsider hiring a company to complete the study.

SUTTER COMMUNITY SERVICES DISTRICT  
2013/2014 BUDGET

0482 GENERAL FUND	CODES	ADMIN.	OPER & MAINT.	TOTALS
<b>LABOR &amp; EMPLOYEE COSTS</b>				
GEN. MANAGER	51010	47,000.00		47,000.00
SECRETARY	51010	30,364.00		30,363.00
PART TIME HELPER	51010	3,500.00		3,500.00
CHIEF OPERATOR	51010		53,400.00	53,400.00
OPERATOR	51010		50,180.00	50,180.00
RETIREMENT	51110	4,500.00	5,500.00	10,000.00
INSURANCE	51110	15,817.00	16,659.00	32,476.00
WORKERS COMP INSURANCE	51110	1,000.00	5,000.00	6,000.00
EMPLOYER PAYROLL TAXES	51110	6,000.00	10,000.00	16,000.00
<b>SUBTOTAL LABOR &amp; COSTS</b>		<b>108,181.00</b>	<b>140,739.00</b>	<b>\$248,919.00</b>
<b>GENERAL SERVICES</b>				
FUEL	52210		4,500.00	4,500.00
COMMUNICATIONS	52060		1,000.00	1,000.00
HOUSEKEEPING	52090	4,000.00		4,000.00
INSURANCE	52100	12,000.00		12,000.00
EQUIPMENT MAINT.	52120	900.00	6,600.00	7,500.00
MAINT. CONTRACTS	52130	2,000.00	11,500.00	13,500.00
MEMBERSHIPS	52150	2,400.00		2,400.00
MISC. EXPENSES	52160	300.00		300.00
AUDITING FEES	52163	6,500.00		6,500.00
LEGAL FEES	52165	10,000.00		10,000.00
GENERAL SUPPLIES	52166		2,000.00	2,000.00
METERS & DBL CK VALVES	52167		5,000.00	5,000.00
DOUBLE CK PARTS	52168		1,000.00	1,000.00
LABORATORY WORK	52169		5,000.00	5,000.00
OFFICE SUPPLIES	52170	3,500.00		3,500.00
COPYING COSTS	52171	2,500.00		2,500.00
POSTAGE	52172	5,300.00		5,300.00
SUBSCRIPTIONS & PUB'S	52173	210.00		210.00
PROF/SPECIAL SERVICES	52180	5,000.00		5,000.00
LEGAL NOTICES	52190	1,000.00		1,000.00
CONTRACT SERVICES	52204		5,000.00	5,000.00
TRANSPORTATION TRUCK	52212		0.00	0.00
TRUCK'S REPAIRS	52213		2,100.00	2,100.00
ENGINEERING	52217	2,500.00		2,500.00
SMALL TOOLS/EQUIP	52220	500.00	500.00	1,000.00
SPEC. DEPT. EXPENSES	52230		5,200.00	5,200.00
LAFCO CHARGES	52240	1,000.00		1,000.00
EMPLOYEE TRAINING	52245	1,000.00	1,000.00	2,000.00
UNIFORMS	52250		2,000.00	2,000.00
UTILITIES-PG&E	52260		55,500.00	55,500.00
TELEPHONE-UTILITIES	52261		6,000.00	6,000.00
DIESEL FUEL	52262		1,250.00	1,250.00
NEW CONSTRUCTION	52320		3,000.00	3,000.00
NEW EQUIPMENT	54300	500.00	4,000.00	4,500.00
<b>SUB-TOTAL GENERAL SERVICES</b>		<b>\$61,110.00</b>	<b>\$122,150.00</b>	<b>\$183,260.00</b>
<b>RESERVE REPLACEMENT</b>	37300		76,420.00	
<b>SUB-TOTAL RESERVE</b>			<b>76,420.00</b>	<b>\$76,420.00</b>
<b>TOTAL EXPENSES</b>		<b>169,291.00</b>	<b>339,309.00</b>	<b>\$508,600.00</b>
<b>INCOME - 2008/09 BUDGET</b>				
INTEREST INCOME	44100	10,000.00		10,000.00
BACKFLOW TESTING	46137		16,600.00	16,600.00
ADMIN FEE - ASSESSMENTS	46158	16,000.00		16,000.00
NEW METER INSTALL	46220		500.00	500.00
WATER	46328		340,000.00	340,000.00
LATE PENALTY	46329	11,500.00		11,500.00
BASE RATE	46332	105,000.00		105,000.00
MISC. WATER CHARGES	46381	9,000.00		9,000.00
<b>TOTAL INCOME</b>		<b>151,500.00</b>	<b>357,100.00</b>	<b>\$508,600.00</b>

FOR APPROVAL MAY 29, 2013

**SUTTER COMMUNITY SERVICES DISTRICT  
CONSTRUCTION ACCOUNT 2013/2014 BUDGET**

JUNE 3, 2013

<u>0484-CONSTRUCTION ACCOUNT</u>	<u>CODES</u>	<u>ADMIN.</u>	<u>OPER</u>	<u>TOTALS</u>
GENERAL SERVICES				
MISC. EXPENSES	52160	210.00		
GENERAL SUPPLIES	52166		500.00	
METERS	52167		5,500.00	
LEGAL NOTICES	52190	210.00		
NEW CONSTRUCTION	52320		2,300.00	
EQUIPMENT	54300	1,575.00	4,500.00	
SUB-TOTAL - GENERAL SERVICES		1,995.00	12,800.00	\$14,795.00
RESERVES			6,205.00	\$6,205.00
TOTAL EXPENSES		1,995.00	19,005.00	<u>\$21,000.00</u>
INCOME				
INTEREST INCOME	44100	6,000.00		
NEW WATER SERVICE	46320		15,000.00	
TOTAL INCOME		6,000.00	15,000.00	<u>\$21,000.00</u>

prepared by  
Geri Goetzinger

SUTTER CSD		BUDGET COMPARISON				
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROPOSED
		2008/2009	2009/2010	2010/2011	2011/2012	2013/2014
<b>0482 GENERAL FUND</b>	<b>CODES</b>					
<b>LABOR &amp; EMPLOYEE COSTS</b>						
GEN. MANAGER	51010	44000	44000	44000	44000	47000
SECRETARY	51010	33280	34112	34112	32000	30363
PART TIME HELPER	51010	2500	2500	2500	2500	3500
CHIEF OPERATOR	51010	51820	51820	51820	53000	53400
OPERATOR	51010	36153	44998	44998	45700	50180
RETIREMENT	51110	8684	9080	10000	10000	10000
HEALTH INSURANCE	51110	39249	35985	36000	36000	32476
WORKERS COMP INSURANCE	51110	7489	9525	8000	7000	6000
EMPLOYER PAYROLL TAXES	51110	12332	11283	15000	15000	16000
<b>SUB TOTAL LABOR &amp; COSTS</b>		<b>235,507</b>	<b>243,303</b>	<b>246,430</b>	<b>245,200</b>	<b>248,919</b>
<b>GENERAL SERVICES</b>						
FUEL	52210	3350	3099	4000	4000	4500
COMMUNICATIONS	52060	2292	1679	2500	2500	1000
HOUSEKEEPING	52090	4179	4121	3200	3200	4000
INSURANCE	52100	6434	12933	14000	14000	12000
EQUIPMENT MAINT.	52120	6595	4156	7500	7500	7500
MAINT. CONTRACTS	52130	11531	13422	13550	13550	13500
MEMBERSHIPS	52150	2333	2296	2400	2400	2400
MISC. EXPENSES	52160	14826	0	240	240	300
AUDITING FEES	52163	5150	5400	6000	6000	6500
LEGAL FEES	52165	4403	18580	8000	9000	10000
GENERAL SUPPLIES	52166	2724	349	2000	2000	2000
METERS & DBL CK VALVES	52167	4000	0	4200	4200	5000
DOUBLE CK PARTS	52168	485	146	2000	2000	1000
LABORATORY WORK	52169	2771	3635	4200	5000	5000
OFFICE SUPPLIES	52170	2695	3169	3520	3520	3500
COPYING COSTS	52171	1419	3096	2500	2500	2500
POSTAGE	52172	5383	3415	5300	5300	5300
SUBSCRIPTIONS & PUB'S	52173	224	313	210	210	210
PROF/SPECIAL SERVICES	52180	3726	4945	5000	5000	5000
LEGAL NOTICES	52190	404	41	1000	1000	1000
CONTRACT SERVICES	52204	0	8652	6000	6000	5000
TRANSPORTATION TRUCK	52212	1153	564	0	0	0
TRUCK'S REPAIRS	52213	681	0	2100	2100	2100
ENGINEERING	52217	1100	990	2050	2050	2500
SMALL TOOLS/EQUIP	52220	1237	282	1000	1000	1000
SPEC. DEPT. EXPENSES	52230	5306	7923	5200	5200	5200
LAFCO CHARGES	52240	1452	917	2200	2200	1000
EMPLOYEE TRAINING	52245	604	1325	2000	2000	2000
UNIFORMS	52250	1618	940	2000	2000	2000
UTILITIES-PG&E	52260	39080	49495	50000	55000	55500
TELEPHONE-UTILITIES	52261	6295	6626	6000	6000	6000
DIESEL FUEL	52262	875	1149	1000	1000	1250
NEW CONSTRUCTION	52320	3818	0	3000	3000	3000
NEW EQUIPMENT	54300	0	0	4500	4500	4500
<b>SUB-TOTAL GENERAL SERVICES</b>		<b>148,143</b>	<b>163,658</b>	<b>178,370</b>	<b>185,170</b>	<b>183,260</b>
<b>TOTAL EXPENSES</b>		<b>383,650</b>	<b>406,961</b>	<b>424,800</b>	<b>430,370</b>	<b>432,179</b>
<b>ACTUAL INCOME</b>						
INTEREST INCOME	44100	14397	16680	10500	10000	10000
BACKFLOW TESTING	46137	13935	14316	14040	14040	16600
ADMIN FEE - ASSESSMENTS	46158	14518	14932	16000	16000	16000
NEW METER INSTALL	46220	750	750	500	500	500
WATER	46328	328886	295213	340000	340000	340000
LATE PENALTY	46329	14735	12567	11500	11500	11500
BASE RATE	46332	104049	104740	105000	105000	105000
MISC. WATER CHARGES	46381	18244	6600	9000	9000	9000
<b>TOTAL INCOME</b>		<b>509,514</b>	<b>465,798</b>	<b>506,540</b>	<b>506,040</b>	<b>508,600</b>

**SUTTER COMMUNITY SERVICES DISTRICT**  
**CHECKING/INVESTMENTS**

updated MAY 28, 2013

<u>FINANCIAL INSTITUTE</u>	<u>2013 AMOUNT</u>	<u>INTEREST RATE</u>	<u>MATURITY DATE</u>
RABOBANK	\$50,356.09	0.95%	6/30/2013
EDWARD JONES - MM	\$10,142.68	0.01%	money market
UMPQUA BANK (MONEY MARKET)	\$104,934.62	0.25%	money market
UMPQUA BANK (CERT OF DEPOSIT)	\$53,322.06	0.25%	6/30/2013
TRI-COUNTIES BANK	\$128,203.83	1.24%	4/24/2017
TRI-COUNTIRES BANK	\$88,950.21	0.60	2/25/2014
UMPQUA BANK C.D.	\$105,705.63	0.25%	1/21/2014
<b>OPERATING ACCOUNT TOTALS</b>	<b>\$541,615.12</b>		
<b>CONSTRUCTION ACCOUNT</b>			
RABOBANK MM CHECKING ACCOUNT	\$174,420.66	0.06%	
EDWARD JONES C.D.	\$98,000.00	1.20%	7/27/2015
EDWARD JONES C.D.	\$98,000.00	0.70%	2/6/2015
EDWARD JONES C.D.	\$100,000.00	0.90%	1/25/2016
<b>CONSTRUCTION ACCOUNT TOTALS</b>	<b>\$470,420.66</b>		
	<b>\$1,012,035.78</b>		
<b>SUTTER COUNTY TREASURER'S POOL</b>	\$583,383.00		
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$1,595,418.78</b>		



# **Sutter-Yuba Mosquito And Vector Control District**

## **SUMMARY**

On December 9, 2013 members of the 2013-2014 Sutter County Grand Jury (SCGJ) visited the Sutter- Yuba Mosquito and Vector Control District (SYMVCD) facilities located at 701 Bogue Road, Yuba City. The tour was conducted by the District Manager.

## **BACKGROUND**

The District, one of 50 statewide, was established in 1946 by a vote of the residents of Sutter and Yuba Counties to combat disease and public nuisance mosquitoes. It provides services to approximately 706 square miles, 486 miles in Sutter County and 220 miles in Yuba County.

The District's primary income is derived from ad valorem property taxes. The District receives no additional local or state funding.

A seven member Board of Trustees, two appointed by Sutter County, one from Yuba County and one each from the incorporated cities of Yuba City, Live Oak, Marysville, and Wheatland govern the District. The District employs 12 full time and 16 seasonal workers, and has 35 vehicles (5 in reserve status).

## **DISCUSSION**

The SYMVCD is responsible for controlling mosquitoes and vectors (animals that transmit disease-producing organisms). The District uses preventative methods, which lower mosquito populations to levels that reduce chances for the spread of diseases.

The District's programs integrate three methods of mosquito control:

- Physical Control - Physically changing the environment, in which larvae occur to prevent, limit, or reduce mosquito production.
- Biological Control - The District makes use of natural enemies to manage mosquito populations.
- Chemical Control - The application of natural and synthetic compounds to suppress mosquito numbers.

SYMVCD provides a comprehensive mosquito management program that includes:

- Over 2 million mosquito-eating fish are planted each year in 9,600 acres of potential mosquito breeding habitats.
- 72,000 acres are treated annually with environmentally compatible materials to suppress adult mosquitoes.

- The District utilizes both ground and aerial spraying programs. The aerial spraying is by annual contract with a local aerial applicator. Ground spraying/fogging is performed by District personnel.
- Entomology laboratory staff maintains 39 adult mosquito surveillance devices and annually identifies over 800,000 adult mosquitoes.
- Blood samples from six sentinel chicken flocks are tested every two weeks for encephalitis from May to October.

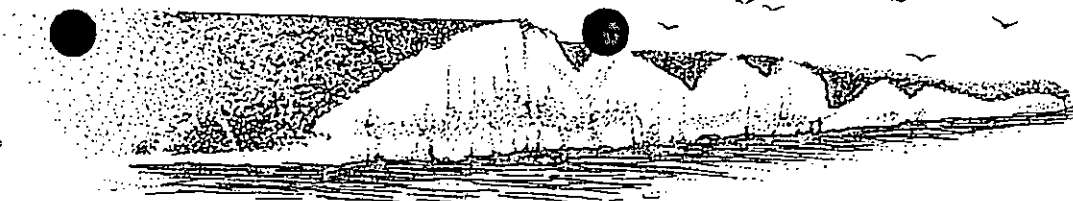
SYMVCD also monitors, collects data, and provides educational information on mosquito borne illnesses such as West Nile Virus, Malaria, and Encephalitis. They maintain a very informative web site at <http://www.sutter-yubamvcd.org>.

The FY 2012/13 budget was 2.8 million dollars, and they currently maintain a reserve of 3 million dollars.

The latest audit FY 2012/13 discovered that the District's Defined Benefit Plan for its employees was underfunded by \$323,587 due to an error in the 2012 Actuarial Valuation. The Board of Trustees took immediate action at their February 2014 meeting to correct the underfunding.

Michael L. Hinz, CPA, Inc., has conducted the last two financial audits of the SYMVCD, which were also reviewed by the Grand Jury. The auditors found that the District ended its last two fiscal years in conformity with generally accepted accounting standards.

ALBION  
ACTUARIAL  
CONSULTING, INC.



10616 237th Place Southwest Edmonds, WA 98020 (206) 542-7421

January 28, 2014

Cathy Burns  
Sutter-Yuba Mosquito & Vector Control District  
P.O. Box 726  
Yuba City, CA 95992

Re: Sutter-Yuba Mosquito Abatement District Defined Benefit Plan

Dear Cathy:

Please find enclosed the 7/1/2013-6/30/2014 actuarial valuation report for the Sutter-Yuba Mosquito Abatement District Defined Benefit Plan.

As we discussed by phone, please note that due to decreases in the interest rates used to calculate lump sum benefits paid from the plan, the plan is currently underfunded by \$323,587 as of 7/1/2013 (and, without considering additional contributions, the projected underfunding will be \$386,995, as of 7/1/2014).

The recommended contribution for the current plan year is \$486,953 (see page 4 of the report), although a contribution of \$386,995, as mentioned above, would eliminate the projected underfunded status at 7/1/2014.

Since a number of plan participants are approaching retirement age, the emerging liabilities (projected benefit payments) for the next few years are as follows:

2015	\$ 669,519
2016	\$ 522,921
2017	\$ 0
2018	\$ 983,283
2019	\$1,198,564

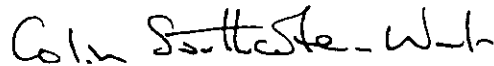
As a curiosity, if the plan was not a governmental plan, the permitted range of contributions for this plan year would be \$0 to \$2,921,475.

The interest rates defined in the plan document to calculate the lump sum benefits are the same as those required by non-governmental plans, and reflect the present economy's low rates of return. As a governmental plan, you are not required to use these rates, and you could reduce the costs of the plan by amending the plan to use higher interest rates for the lump sum calculations.

Please find enclosed an invoice for actuarial services rendered.

Please let me know if you have any questions.

Yours Sincerely,  
ALBION ACTUARIAL CONSULTING, INC.

A handwritten signature in cursive script that reads "Colin Southcote-Want".

Colin Southcote-Want, F.S.A.

enc.

**SUTTER-YUBA MOSQUITO AND VECTOR CONTROL DISTRICT  
SUTTER AND YUBA COUNTIES  
CALIFORNIA**

**BOARD OF TRUSTEES**

**2012-2013**

<b><u>Member</u></b>	<b><u>Term Expires December 31</u></b>
David Schmidl	2015
Erica Jeffrey	2016
John Sanbrook, Secretary	2016
Rob Klotz	2015
Bill Harris, President	2015
Justin Guzman	2014
John Dukes	2014

---

**MICHAEL L. HINZ, CPA, INC**  
CERTIFIED PUBLIC ACCOUNTANT

476 Century Park Drive, Ste. A  
Yuba City, California 95991

TEL: (530) 673-9500  
FAX: (530) 673-2535

**Board of Trustees  
Sutter-Yuba Mosquito and Vector Control District  
Yuba City, California**

I have audited the accompanying statement of the governmental activities of Sutter-Yuba Mosquito and Vector Control District as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the District's basic financial statements.

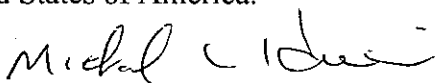
Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and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

My responsibility is to express opinions on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of Sutter-Yuba Mosquito and Vector Control District as of June 30, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.



December 15, 2013

## **SUTTER-YUBA MOSQUITO AND VECTOR CONTROL DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS**

This discussion and analysis is intended to be an easily readable analysis of the Sutter-Yuba Mosquito and Vector Control District's financial activities based on currently known facts, decisions, or conditions. This information is presented in conjunction with the audited basic financial statements, which follow this section.

### **Financial Highlights for Fiscal Year 2012-2013**

1. The District's total net assets increased by \$122,376 to \$4,364,751, and its unrestricted net assets increased by \$175,743 to \$1,694,524.
2. Revenues increased by \$133,907, while expenses increased by \$79,025 resulting in a net profit of \$122,376, compared to a prior year net profit of \$67,494.

### **Overview of the Financial Statements**

This annual report consists of the following parts: Management's Discussion and Analysis, Basic Financial Statements and Notes to Financial Statements.

1. The Statement of Net Assets presents a snapshot of the assets of the District, the District's liabilities and the net difference reflected as its net assets at the end of the fiscal year.
2. The Statement of Activities and Changes in Net Assets measures the extent to which the District's operating costs were funded from general revenues.
3. The Notes to Financial Statements provide additional disclosures and information to assist the reader in understanding the district's financial condition.

### **Capital Assets**

The District owns real property at its office and yard location on Bogue Road and on Market Street, which is currently used as rental property, but which may be used as a future yard location. In addition, the District owns a considerable amount of vehicles and specialized spraying equipment used by District personnel in performing mosquito control activities. These fixed assets, net of accumulated depreciation, are reflected in the District's financial statements.

## Net Assets

A condensed summary of net assets and changes in net assets is as follows:

	<u>6-30-13</u>	<u>6-30-12</u>	<u>Change</u>
Current Assets	3,953,640	3,981,460	( 27,820)
Fixed Assets	724,130	711,851	12,279
Liabilities	( 313,019)	( 450,936)	137,917
Net Assets	<u>4,364,751</u>	<u>4,242,375</u>	<u>122,376</u>
Operating Revenues	2,925,227	2,791,320	133,907
Operating Expenses	<u>2,802,851</u>	<u>2,723,826</u>	<u>79,025</u>
Changes in Net Assets	<u>122,376</u>	<u>67,494</u>	<u>54,882</u>

The primary cause for the change in the operating expenses between the June 30, 2012 and the June 30, 2013 fiscal years was an increase in the spraying and operational costs related to the protection from and eradication of the West Nile Virus.

## Additional Financial Information

This financial report is designed to provide the District's Financial Statement users with an overview of the District's financial operations and financial condition. Additional information can be obtained from the Sutter-Yuba Mosquito and Vector Control District, in care of Cathy Burns, 701 Bogue Road, Yuba City, CA 95991



**SUTTER-YUBA MOSQUITO AND VECTOR CONTROL DISTRICT  
COMBINED STATEMENT OF NET ASSETS  
ALL FUND TYPES AND ACCOUNT GROUPS  
JUNE 30, 2013**

**ASSETS**

	<u>6/30/13</u>	(Memo) <u>6/30/12</u>
Current Assets:		
Petty Cash	200	200
Cash in Sutter County	3,380,227	3,428,796
Cash Reserve, VCJPA	552,786	532,779
Accounts Receivable (note)	<u>20,427</u>	<u>19,685</u>
Total Current Assets	3,953,640	3,981,460
Fixed Assets, Net (note)	<u>724,130</u>	<u>711,851</u>
Total Assets	<u>4,677,770</u>	<u>4,693,311</u>

**LIABILITIES AND NET ASSETS**

Current Liabilities:		
Accounts Payable	206,069	341,206
Accrued Vacation Payable	<u>106,950</u>	<u>109,730</u>
Total Current Liabilities	<u>313,019</u>	<u>450,936</u>
Net Assets:		
Investment in General Fixed Assets	724,130	711,851
Restricted	1,946,097	2,011,743
Unrestricted	<u>1,694,524</u>	<u>1,518,781</u>
Total Net Assets	<u>4,364,751</u>	<u>4,242,375</u>
Total Liabilities and Net Assets	<u>4,677,770</u>	<u>4,693,311</u>

See Accompanying Notes to Financial Statements

**SUTTER-YUBA MOSQUITO AND VECTOR CONTROL DISTRICT  
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS  
ALL FUND TYPES AND ACCOUNT GROUPS  
FOR THE YEAR ENDED JUNE 30, 2013**

	<u>6/30/13</u>	(Memo) <u>6/30/12</u>
Revenue (Scheduled)	2,925,227	2,791,320
Expenditures (Scheduled)	<u>2,802,851</u>	<u>2,723,826</u>
Excess of Revenue and Other Sources Over Expenditures and Other Uses	122,376	67,494
Net Assets - Beginning	<u>4,242,375</u>	<u>4,174,881</u>
Net Assets - Ending	<u>4,364,751</u>	<u>4,242,375</u>

See Accompanying Notes to Financial Statements

**SUTTER-YUBA MOSQUITO AND VECTOR CONTROL DISTRICT**  
**STATEMENT OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2013**

	<u>Budget</u>	<u>Actual</u>	Over (Under) <u>Budget</u>
Revenue:			
Property Taxes:			
Secured	2,329,155	2,442,081	112,926
Unsecured	124,772	165,055	40,283
HOPTR	25,342	39,091	13,749
Supplemental	36,368	39,458	3,090
Prior Year	38,931	17,153	( 21,778)
Special Assessment	29,768	32,866	3,098
Interest Earned	66,001	67,593	1,592
Federal Wildlife Refuge	-0-	727	727
Other State in Lieu	616	436	( 180)
Other Revenue	1,704	6,658	4,954
Charges for Services	8,249	6,510	( 1,739)
Rental Income	34,800	34,800	-0-
Insurance Reserve Gain	-0-	18,865	18,865
Other Agency RDA	<u>14,172</u>	<u>53,934</u>	<u>39,762</u>
	<u>2,709,878</u>	<u>2,925,227</u>	<u>215,349</u>
Expenditures:			
Salaries and Wages	1,006,508	997,893	( 8,615)
Agricultural Services	600,000	599,249	( 751)
Employee Benefits	618,153	617,565	( 588)
Professional and Specialized Services	180,000	269,934	89,934
Depreciation	102,000	85,310	( 16,690)
Repairs and Maintenance	30,000	35,655	5,655
Insurance	45,000	45,757	757
Gas and Travel Expenses	40,000	44,889	4,889
Utilities	20,000	18,363	( 1,637)
Entomology Lab	20,000	17,158	( 2,842)
Memberships	9,000	9,000	-0-
Biological Control	15,000	9,618	( 5,382)
Office Supplies	7,500	9,320	1,820
Special Department Expense	10,000	9,076	( 924)
Clothing and Personal Supplies	8,000	8,344	344
Communications	8,000	6,875	( 1,125)
Rent and Leases	13,000	11,650	( 1,350)
Household Expenses	2,000	1,084	( 916)
Publications - Legal Notices	7,000	4,660	( 2,340)
Shop Tools and Supplies	<u>2,000</u>	<u>1,451</u>	<u>( 549)</u>
	<u>2,743,161</u>	<u>2,802,851</u>	<u>59,690</u>
Excess of Revenue Over (Under) Expenditures	<u>( 33,283)</u>	<u>122,376</u>	<u>155,659</u>

See Accompanying Notes to Financial Statements

**SUTTER-YUBA MOSQUITO AND VECTOR CONTROL DISTRICT  
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES  
FOR THE YEARS ENDED JUNE 30, 2013 AND 2012**

	<u>6/30/13</u>	<u>6/30/12</u>
Revenue:		
Property Taxes:		
Secured	2,442,081	2,363,832
Unsecured	165,055	116,498
HOPTR	39,091	40,984
Supplemental	39,458	36,368
Prior Year	17,153	38,930
Special Assessment	32,866	29,768
Interest Earned	67,593	76,699
Federal Wildlife Refuge	727	-0-
Other State in Lieu	436	616
Other Revenue	6,658	1,704
Charges for Services	6,510	8,249
Rental Income	34,800	34,800
Insurance Reserve Gain	18,865	42,872
Other Agency RDA	53,934	-0-
	<u>2,925,227</u>	<u>2,791,320</u>
Expenditures:		
Salaries and Wages	997,893	937,093
Agricultural Services	599,249	698,263
Employee Benefits	617,565	575,491
Professional & Specialized Services	269,934	208,241
Depreciation (note)	85,310	74,583
Repairs and Maintenance	35,655	29,526
Insurance	45,757	50,858
Gas and Travel Expenses	44,889	39,354
Biological Control	9,618	13,416
Utilities	18,363	16,238
Memberships	9,000	9,000
Entomology Lab	17,158	20,205
Office Supplies	9,320	7,828
Clothing and Personal Supplies	8,344	8,003
Special Department Expenses	9,076	9,351
Communications	6,875	9,275
Rent and Leases	11,650	6,606
Publications - Legal Notices	4,660	6,119
Shop Tools and Supplies	1,451	2,319
Household Expenses	1,084	2,057
	<u>2,802,851</u>	<u>2,723,826</u>
Excess of Revenues Over/Under Expenditures	<u>122,376</u>	<u>67,494</u>

See Accompanying Notes to Financial Statements

**SUTTER-YUBA MOSQUITO AND VECTOR CONTROL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

**Nature of Operations**

The Sutter-Yuba Mosquito and Vector Control District was formed by legislation which became law on September 15, 1945. It operates under the provisions of the Health and Safety Code of the State of California, Section 2000 through 2093, for the purpose of controlling local mosquito populations for the benefit of public health.

The District approved a resolution to include Meridian in its service area on November 10, 1994.

**Accounts and Records**

The District maintains a complete set of books and accounts for transactions using the "modified accrual method of accounting". Income is recognized as it is apportioned by the County Treasurer while expenses are recognized when incurred.

Fixed assets are recorded on the cost basis. Depreciation has been calculated on the straight-line method over estimated useful lives ranging from 10 to 25 years.

Total columns on the Combined Statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Neither is such data comparable to a consolidation.

**Concentration of Risks**

The District has an inherit risk due to its funding sources being confined to its landowner base within the District boundaries in Sutter and Yuba Counties.

**GASB 34**

In compliance with the provisions of Government Accounting Standards Board (GASB) Statement # 34, these financial statements are prepared in accordance with the prescribed reporting model. This includes the Management Discussion and Analysis located at the beginning of this financial statement. In addition, changes have been implemented to reflect depreciation expense and accumulated depreciation for the current year. Where appropriate, prior year fixed asset values have been restated for consistency purposes.

**Sutter-Yuba Mosquito and Vector Control District**  
**Notes to Financial Statements**  
**June 30, 2013**

**Use of Estimates**

The preparation of the general purpose financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the general purpose financial statements and the reported amount of revenue and expenditures or expenses during the reporting period. Actual results could differ from those estimates.

**Assessed Valuations and Tax Rates**

The assessed valuation of the property in the district is as follows:

	<u>Sutter County</u> <u>Net Value</u>	<u>Yuba County</u> <u>Net Value</u>	<u>Total</u>
Secured Roll	6,888,362,640	3,052,413,332	9,940,775,972
Unsecured Roll	546,723,822	176,000,647	722,724,469
Utility Roll	179,161,571	2,838,716	182,000,287

The county wide tax rates for Sutter County and Yuba County for the fiscal year ended June 30, 2013 were \$1.00 for each county. The District's apportionment factors were .023433 for Sutter County secured and unsecured taxes and .0175767 for Yuba County secured and unsecured taxes.

**Accounts Receivable**

Accounts Receivable at June 30, 2013 and 2012 reflect amounts apportioned by Sutter County to the District but which have not been deposited in the County Treasury. They are detailed as follows:

	<u>6/30/13</u>	<u>6/30/12</u>
Interest Receivable	20,427	19,685
Tax Revenue Receivable	<u>-0-</u>	<u>-0-</u>
	<u>20,427</u>	<u>19,685</u>

**Sutter-Yuba Mosquito and Vector Control District**  
**Notes to Financial Statements**  
**June 30, 2013**

**Fixed Assets**

	Balance June 30, <u>2012</u>	<u>Additions</u>	<u>Retirements</u>	Balance June 30, <u>2013</u>
Office Furniture & Fixtures	231,986	7,856		239,842
Spraying Equipment	511,745	-0-		511,745
Automotive Equipment	861,461	87,080		948,541
Shop Equipment	106,545	1,182		107,727
Building and Improvements	753,868	1,471		755,339
Land	<u>143,812</u>	<u>-0-</u>		<u>143,812</u>
	2,609,417	97,589	-0-	2,707,006
Accumulated Depreciation	<u>(1,897,566)</u>	<u>( 85,310)</u>	<u>-0-</u>	<u>(1,982,876)</u>
	<u>711,851</u>	<u>12,279</u>	<u>-0-</u>	<u>724,130</u>

Detail of Additions:

2012 Caterpillar Backhoe	87,080
Phone System	6,490
Computers (2)	1,366
Storage Shed	1,471
Chairs	<u>1,182</u>
	<u>97,589</u>

**Sutter-Yuba Mosquito and Vector Control District**  
**Notes to Financial Statements**  
**June 30, 2013**

**Insurance**

The District maintains its insurance through pooling in the Vector Control Joint Powers Agency and Member Districts' policies with Johnson & Higgins Insurance Company and Robert F. Driver Associates. The insurance coverage maintained under this policy is summarized as follows:

	<u>Limits</u>
Comprehensive General Liability, per occurrence	\$ 1,000,000
Automobile Physical Damage, \$500 deductible	\$ 30,000
Comprehensive Automobile, per occurrence	\$ 1,000,000
Workers Compensation, self-insured retention \$500,000 per occurrence	\$ 5,000,000 Stop Loss
Public Entity Property Insurance, \$10,000 deductible, per occurrence	1,000,000,000
Employment Practices Liability, per occurrence	\$ 1,000,000
Special Excess Liability, self-insured retention per occurrence	\$ 28,000,000
Boiler and Machinery, \$2,500 deductible	\$100,000,000
Business Travel Accident, per occurrence	\$ 150,000
Group Fidelity Program, \$5,000 deductible	\$ 1,000,000
Underground Storage Tank, \$5,000 deductible	
Per occurrence	\$ 1,000,000
Aggregate	\$ 2,000,000

In addition to the coverage provided above, the District maintains a trust fund as a safeguard against future insurance costs. The trust fund balance at June 30, 2013 was \$552,786.



**Sutter-Yuba Mosquito and Vector Control District**  
**Notes to Financial Statements**  
**June 30, 2013**

**Pension Plan**

Plan Description: The District reporting entity participates in a single-employer, public employee retirement system. Assets are held separately and may be used only for the payment of benefits to the members of the plan as follows:

Sutter-Yuba Mosquito & Vector Control District Defined Benefit Plan provides retirement for substantially all full time employees. Information in this note is provided as of the latest actuarial valuation, July 1, 2011. Actuarial valuations are performed annually.

Funding Policy: The District is required to contribute at an actuarially determined amount; for the June 30, 2013 plan year this amount was \$153,782.

Annual Pension Cost: The District's annual pension cost of \$174,067 was equal to the District's required and actual contributions. The required contribution was determined as part of the July 1, 2012, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumption included (a) 7.5% pre-retirement and 5.5% post-retirement investment rates of return; (b) projected annual salary increases that vary by duration of service, and (c) future salary increases of 3.5% per year. The actuarial value of plan assets was market value except for funding standard account purposes where they are valued at market value less any credit balance.

**Three Year Trend Information**

<u>Fiscal Year</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
6/30/11	165,000	100%	0
6/30/12	170,000	100%	0
6/30/13	174,067	100%	0

**Required Supplementary Information**  
**Funded Status of Plan**

<u>Valuation Date</u>	<u>Entry Age Normal Accrued Liability</u>	<u>Actuarial Value of Assets</u>	<u>Unfunded Liability/ (Excess Assets)</u>	<u>Funded Status</u>	<u>Annual Covered Payroll</u>	<u>UAAL As a % of Payroll</u>
6/30/10	3,159,029	3,201,978	( 42,949)	101.4%	841,604	( 5.10%)
6/30/11	3,442,629	3,510,004	( 67,375)	102.0%	767,832	( 8.77%)
6/30/12	4,257,838	3,835,799	422,039	90.1%	851,883	49.54%

**Sutter-Yuba Mosquito and Vector Control District**  
**Notes to Financial Statements**  
**June 30, 2013**

**Deferred Compensation Plan**

The District maintains a deferred compensation plan for its employees under the provisions of Section 457 of the Internal Revenue Code. The assets of the plan remain the property of the District until paid, subject only to claims of the employers' general creditors. The District maintains a fiduciary responsibility to the participants and shall be held harmless by the participants for acts performed in the management of the plan assets, when such acts are performed in good faith.

Participants are allowed to defer compensation annually in the amount of the lesser of \$15,500 or one-third of their includible compensation.

# **SUTTER ANIMAL SHELTER**

## **SUMMARY**

On January 22, 2014, the 2013-2014 Sutter County Grand Jury (SCGJ) toured the new Sutter Animal Shelter located at 200 Garden Highway in Yuba City.

## **BACKGROUND**

The SCGJ toured the Sutter Animal Shelter after its grand opening on October 21, 2013. The SCGJ also received a presentation regarding the upgrades now available due to the new location.

The Sutter Animal Services Authority (SASA), a Joint Powers Authority comprised of the County of Sutter, the City of Yuba City and the City of Live Oak, is responsible for animal services throughout Sutter County. As of July 1, 2013, the City of Yuba City became the lead agency for Sutter Animal Services. The Parks and Recreation Department manages the animal shelter and staff.

## **DISCUSSION**

The SCGJ reviewed the new built-in cleaning system. A demonstration was provided by staff. This new system allows staff to clean the kennels more thoroughly and efficiently and prevent the spread of disease and potential illnesses. The SCGJ also observed the new exterior misting system, which keeps the animals cool.

The facility also offers areas where individuals can interact with an animal prior to adoption. They can take the animal from the kennel and observe the animal's temperament during the interaction.

Staff also shared that animals brought to the shelter are no longer euthanized based on the length of their stay in the facility. They have outreach programs that encourage adoption. Additionally, they contact rescue programs based on the breed of the animal.

The SCGJ observed that there was no back-up emergency generator at the facility. The Animal Services Manager stated during the tour that there was no back-up emergency generator.

## **FINDINGS**

**F1.** The Animal Shelter does not have a stationary back-up emergency generator at the facility.

## **RECOMMENDATION**

**R1.** The Animal Shelter should have a stationary back-up emergency generator at the facility.