

City of Isleton

City Council
Staff Report

DATE: August 10, 2021

ITEM#: 4.A

CATEGORY: Communications

CITY COUNCIL COMMUNICATIONS

SUMMARY

City has received the following communications:

- A. County of Sacramento, Order of Health Officer.
- B. CWSRF Planning Grant-California Water State revolving fund planning grant report.

FISCAL IMPACT

There is no fiscal impact with this appointment.

RECOMMENDATION

There is no action required.

ATTACHMENT

- A and B.

Prepared and Submitted by: Yvonne Zepeda, Deputy City Clerk
Reviewed by: Charles Bergson, City Manager



CWSRF Planning Grant Draft Project Status Report

Project Title:	Isleton Wastewater Treatment System Improvement Project
Project Recipient:	City of Isleton
Project Number:	C-06-7886-110
Report Submitted By:	Dave Harden
Email:	dharden@ben-en.com
Phone:	916-771-6144
Report Date:	July 1, 2021

Reporting Period

- | | |
|--|--|
| <input type="checkbox"/> 1 st Quarter (Due April 1)
<input type="checkbox"/> 3 rd Quarter (Due October 1)
<input type="checkbox"/> Other (Explain) | <input checked="" type="checkbox"/> 2 nd quarter (Due July 1)
<input type="checkbox"/> 4 th Quarter (Due January 1) |
|--|--|

Progress to Date Overview

The project was delated from the second quarter in 2020 to the first quarter of 2021, due to delays in the approval of the contract amendment. Approval of the contract amendment has been executed and approved. Work has resumed in March of 2021 after reimbursements were received to pay consultants.

The Geotechnical portion of work has been completed, and the draft reports are under review. The percolation test results were inconclusive but additional testing is not being planned. Instead, assumptions regarding percolation tests for the historical documents and the recent test data will be used in the Draft Evaluation Report to determine disposal rates. The Inflow & Infiltration data and report has been received and reviewed and is awaiting an updated report from the subconsultant. The Draft Evaluation Report of the sewer system and treatment facility is in undergoing an internal review prior to submittal. The reports from the subconsultants will be included in the evaluation of the sewer system and treatment facility upon completion as an appendix.

Topographic Survey and field inspection of the pump station and force main has been completed.

The Draft Evaluation report and water balance are being completed based on comments from the internal review last quarter.

Major Activities Worked on This Period

The Inflow & Infiltration Study has been reviewed and the report is being finalized. The Draft Hydrogeological Report from the geotechnical subconsultant is under review and results are being incorporated into the Evaluation Report by the Project Engineer.

The amendment has been executed and all parties have been paid. Work has now recommenced.

The Draft of the Evaluation Report is being finalized and expected to be submitted in the third quarter of 2021.

New Obstacles/Delays Encountered, Impact on Schedule, and Proposed Resolutions

The amendment to the Contract between the Waterboard and the City was awaiting approval but has since been approved. This had halted any cash flow for the project and delayed deliverables. The amendment includes changes to the contract as well as an extension of the schedule and a request for an extension of the final disbursement date. Originally the project experienced delays due to uncooperative weather, prompting the change in schedule.

Due to the delays discussed above, the Draft Evaluation Report has not been submitted on time. Due to the delays and extenuating circumstances caused by COVID-19 the submittal date will be pushed back.

Status of Previous Obstacles/Delays

Amendment approval has been received and work was resumed in January of 2021.

Table 1. Summary of Work Completion to Date – Will be updated schedule and Budget after amendment approval.

Errors may have occur in previously reporting invoiced amount. The amounts here reflect disbursement Invoice #12.

Task	Percent Complete	Deliverable Submitted?	Submittal Due Date	Amount Budgeted	Amount Invoiced
Grant Administration	75%	No		\$30,000	\$27,322
Evaluation Report Draft	75%	No	05/01/2021	\$150,000	\$207,391
Evaluation Report Final	0%	No	07/01/2021		
Feasibility Study Report Draft	0%	No	09/01/2021	\$60,000	\$0
Feasibility Study Report Final	0%	No	11/15/2021		
Preliminary Design and Environmental	0%	No	05/01/2022	\$100,000	\$154
Fiscal Sustainability Plan	0%	No	09/15/2022	\$25,000	\$0
CWSRF Construction Application	0%	No	00/01/2021	\$30,000	\$0
Proposition 218 (if needed)	0%	No	03/01/2021	\$15,000	\$0
60% Design Documents	0%	No	03/01/2021	\$75,000	\$0
Final Disbursement Request	N/A	N/A	03/30/2023	N/A	N/A
Project Total¹		N/A	N/A	\$485,000	\$234,867

¹ 70% disbursement of total funds requires submission of all draft deliverables. 90% disbursement of total funds requires submission of final drafts of all deliverables

Percent of total schedule elapsed: 52% - Will be updated with amendment to reflect schedule adjustment.

On track to meet all deliverable dates, work completion date, and final disbursement request due date?

Yes No If no, explain:

Originally, the project experienced delays due to uncooperative weather. While the data has now been received and reviewed, the project is on hold due to funding. An Amendment to the Contract, and schedule has been submitted to adjust scope and adjust the Final Completion date and the Final Disbursement date. Amendment Approval has been received and work has resumed in January of 2021. Due to the delays from the COVID-19 Pandemic the amendment was not executed in the timely manner expected. The dates requested in the amendment are no longer feasible, feasible completion dates are outlined below.

Updated Submittal Schedule

ITEM	DESCRIPTION OF SUBMITTAL	CRITICAL DUE DATE	ESTIMATED DUE DATE
EXHIBIT A-3 PLANNING SPECIFIC SCOPE OF WORK			
1	Planning Grant Administration		N/A
42	Wastewater System Evaluation and Site Investigation Evaluation Report <ul style="list-style-type: none"> Wastewater System Evaluation Report - Draft Wastewater System Evaluation Report - Final 	N/A	March 1, 2020 April 30, 2021 May 1, 2020 June 1, 2021
23	Project Feasibility Study Report ^{a1} <ul style="list-style-type: none"> Project Feasibility Study Report-Draft Project Feasibility STUDY Report-Final 	N/A	July 1, 2020 August 1, 2021 September 15, 2020 October 1, 2021
34	Preliminary Design (30%) and Environmental Documents <ul style="list-style-type: none"> Preliminary Design (30%) Report-Final CWSRF Environmental Package 	N/A	January 1, 2021 December 1, 2021 January 1, 2021 December 1, 2021
45	Fiscal Sustainability Plan (FSP) <ul style="list-style-type: none"> Fiscal Sustainability Plan 	N/A	January 15, 2021 November 1, 2021
56	CWSRF Construction Funding Application <ul style="list-style-type: none"> CWSRF Construction Funding Application 	N/A	March 1, 2021 March 1, 2022
6	Proposition 218 (if needed) <ul style="list-style-type: none"> Rate Study 	N/A	July 1, 2020
7	60% Design Documents <ul style="list-style-type: none"> 60% Design Plans (Civil, Mechanical, Electrical), Specification, and Probable Construction Costs 	N/A	July 1, 2020
¹ Submit the Project Feasibility Study Report for review and approval prior to starting environmental documentation and design.			
EXHIBIT A-5 REPORTING			
(a)	Status Reports		Quarterly
(b)	As Needed Information or Reports		As Needed
EXHIBIT B – FUNDING PROVISIONS			
8(b)(1)	Disbursement Requests		As Needed
3(c)	Final Disbursement Request	September 1, 2021 March 30, 2023	



**ORDER OF THE HEALTH OFFICER OF THE COUNTY OF SACRAMENTO
DIRECTING ALL INDIVIDUALS IN THE COUNTY TO WEAR FACE
COVERINGS INDOORS IN WORKPLACES AND PUBLIC SETTINGS**

DATE OF ORDER: July 29, 2021

BACKGROUND

Since June 15, 2021 when most restrictions from the State of California's Blueprint for a Safer Economy were lifted, the average daily incident case rate of COVID-19 in Sacramento County has increased 5.5-fold to reach the "High Transmission" level of the US Centers for Disease Control and Prevention's (CDC) Indicators for Levels of Community Transmission. The testing positivity rate in Sacramento County has also risen 4.3-fold since June 15. Hospitalizations from COVID-19 in Sacramento County have risen from 60 patients on June 15 to 175 patients on July 27.

The significantly more transmissible Delta variant of the SARS-CoV-2 virus has become the predominant strain in the US and in Sacramento County. Since June 15, nearly two thirds (64.8 Percent) of positive specimens collected from Sacramento County residents and genotyped were identified as the Delta variant.

In considering options to stem this rapid increase in COVID-19 transmission, a continued increase in the proportion of the population vaccinated is the best protection against this virus. Universal indoor use of face coverings, also known as masking, is the least disruptive and most immediately impactful additional measure to take. All individuals, especially those who are unvaccinated or at higher risk of severe outcomes from COVID-19, should take personal measures to reduce risk in addition to masking.

CDC recommends that vaccinated individuals wear face coverings in indoor public settings in areas of substantial or high COVID-19 transmission (<https://www.cdc.gov/coronavirus/2019-ncov/vaccines/fully-vaccinated-guidance.html>).

CDPH requires face coverings in specific indoor public settings and recommends that individuals wear face coverings in all other indoor public settings, regardless of their vaccination status.

(<https://www.cdph.ca.gov/Programs/CID/DCDC/Pages/COVID-19/guidance-for-face-coverings.aspx>)

This Order is necessary to control and reduce the rate of community spread and to reinforce the need for safe interactions. The Health Officer will continue to assess the public health situation as it evolves and may modify this Order, or issue additional Orders, related to COVID-19, as changing circumstances dictate.

ORDER

UNDER THE AUTHORITY OF CALIFORNIA HEALTH AND SAFETY CODE SECTIONS 101040, 101085, 120175, AND 120220, THE HEALTH OFFICER OF THE COUNTY OF SACRAMENTO ("HEALTH OFFICER") HEREBY ORDERS AS FOLLOWS:

1. This Order **shall become effective July 30, 2021 at 12:01 a.m.** and will continue to be in effect until rescinded or amended in writing by the Health Officer.
2. Except as otherwise set forth herein, the June 24, 2021 Guidance for the Use of Face Coverings issued by the California Department of Public Health (CDPH), as may be amended from time to time, continues to apply throughout the County.
(<https://www.cdph.ca.gov/Programs/CID/DCDC/Pages/COVID-19/guidance-for-face-coverings.aspx>)
3. This Order directs that face coverings shall be worn, regardless of vaccination status, over the mouth and nose, in all indoor public settings, venues, gatherings, and workplaces, such as, but not limited to: offices, retail stores, restaurants and bars, theaters, family entertainment centers, conference centers, and State and local government offices serving the public.
4. Individuals, businesses, venue operators, hosts, and others responsible for the operation of indoor public settings must:
 - a. Require all patrons to wear face coverings for all indoor settings, regardless of their vaccination status; and

- b. Post clearly visible and easy-to-read signage at all entry points for indoor settings to communicate the masking requirements to all patrons.
 - c. In addition, those responsible for indoor public settings are strongly encouraged to provide face coverings at no cost to individuals required to wear them.
- 5. Individuals are **not required** to wear face coverings in the following circumstances:
 - a. Persons who are working alone in a closed office or room;
 - b. Persons who are actively eating and/or drinking;
 - c. Persons swimming or showering in a fitness facility;
 - d. Persons who are obtaining a medical or cosmetic service involving the nose or face for which temporary removal of the face covering is necessary to perform the service;
 - e. Persons who are specifically exempted from wearing face masks pursuant to other CDPH guidance.
- 6. Employers and businesses subject to the Cal/OSHA COVID-19 Emergency Temporary Standards (ETS) and/or the Cal/OSHA Aerosol Transmissible Diseases Standards should consult the applicable regulations for additional requirements. The ETS allow local health jurisdictions to mandate more protective measures. This Order, which requires face coverings for all individuals in indoor settings and businesses, regardless of vaccination status, takes precedence over the more permissive ETS regarding employee face coverings.
- 7. The following requirements apply to Mega-Events:
 - a. Indoor Mega-Events: All attendees of indoor mega-events (defined as 5,000 or more attendees) must wear face coverings while indoors and must otherwise comply with the restrictions set forth in the CDPH guidance Beyond the Blueprint for Industries and Sectors.
(<https://www.cdph.ca.gov/Programs/CID/DCDC/Pages/COVID-19/Beyond-Blueprint-Framework.aspx>)

- b. Outdoor Mega-Events: Attendees of outdoor mega-events (defined as 10,000 or more attendees) are required to wear face coverings while in an indoor setting and in areas where 50% of the structure has adjacent impermeable walls, such as concourses and concession stands, and must otherwise comply with the restrictions set forth in the CDPH guidance Beyond the Blueprint for Industries and Sectors.

(<https://www.cdph.ca.gov/Programs/CID/DCDC/Pages/COVID-19/Beyond-Blueprint-Framework.aspx>)

8. Persons should continue to follow CDC guidance for unvaccinated people (<https://www.cdc.gov/coronavirus/2019-ncov/prevent-getting-sick/prevention.html>) and for fully vaccinated people (<https://www.cdc.gov/coronavirus/2019-ncov/vaccines/fully-vaccinated.html>) to protect themselves and others, including:

- a. wearing a well-fitted face covering (<https://www.cdc.gov/coronavirus/2019-ncov/prevent-getting-sick/about-face-coverings.html>)
- b. avoiding crowds
- c. avoiding poorly ventilated spaces
- d. covering coughs and sneezes
- e. washing hands often (<https://www.cdc.gov/handwashing/when-how-handwashing.html>)
- f. following any applicable workplace, school, or business sector guidance or requirements including the Cal/OSHA Emergency Temporary Standards.

People should still watch for symptoms of COVID-19, especially following an exposure to someone with suspected or confirmed COVID-19

(<https://www.cdc.gov/coronavirus/2019-ncov/symptoms-testing/symptoms.html>). If symptoms develop, all people, regardless of vaccination status, should isolate and be clinically evaluated for COVID-19, including SARS-CoV-2 testing. Anyone testing positive for SARS-CoV-2, regardless of vaccination status, must follow the General Isolation Order of the Sacramento County Health Officer

(<https://dhs.saccounty.net/PUB/Documents/Communicable-Disease->

[Control/ME-COVID19IsolationOrder.pdf](#)).

9. This Order **shall become effective July 30, 2021 at 12:01 a.m.** and will continue to be in effect until rescinded or amended in writing by the Health Officer.
10. All State orders and guidance documents referenced in State orders are complementary to this Order. By way of this Order, the Health Officer adopts such directives as orders as well. Where a conflict exists between a local order and any State public health order related to the COVID-19 pandemic, the most restrictive provision controls pursuant to, and consistent with, California Health and Safety Code § 131080.
11. **Copies of Order.** Copies of this Order shall promptly be: (1) made available at the County Administration Building at 700 H Street, Sacramento 95814, First Floor; (2) posted on the Sacramento County COVID-19 website (COVID19.saccounty.net) and County Health Department's website (dhs.saccounty.net/PUB); and (3) provided to any member of the public requesting a copy of this Order.
12. **Severability.** If any provision of this Order or the application thereof to any person or circumstance is held to be invalid by a court of competent jurisdiction, the remainder of the Order, including the application of such part or provision to other persons or circumstances, shall not be affected and shall continue in full force and effect. To this end, the provisions of this Order are severable.

IT IS SO ORDERED:

Olivia Kasirye MD

Olivia Kasirye, MD, MS
Health Officer of the County of Sacramento

Dated: July 29, 2021



UPDATE

Getting vaccinated prevents severe illness, hospitalizations, and death. Unvaccinated people should get vaccinated and continue masking until they are fully vaccinated. With the Delta variant, this is more urgent than ever. CDC has updated [guidance for fully vaccinated people](#) based on new evidence on the Delta variant.

Updated Healthcare Infection Prevention and Control Recommendations in Response to COVID-19 Vaccination

Updated Apr. 27, 2021 [Print](#)

CDC guidance for SARS-CoV-2 infection may be adapted by state and local health departments to respond to rapidly changing local circumstances.

Summary of Recent Changes

Updates as of April 27, 2021

- Updated SARS-CoV-2 testing recommendations
- Updated visitation guidance to include recommendations for acute care facilities and to describe circumstances when source control and physical distancing are not required during visitation
- Added guidance for communal activities and dining in healthcare settings

Key Points

- CDC has updated select healthcare infection prevention and control recommendations in response to COVID-19 vaccination, which are summarized in this guidance.
- Updated recommendations on SARS-CoV-2 testing
- Updated recommendations will be added to this page regularly as new information becomes available.

Introduction

This guidance applies to all healthcare personnel (HCP) while at work and all patients and residents while they are being cared for in a healthcare setting.

CDC has released [public health recommendations for vaccinated persons](#), which describe circumstances when non-pharmaceutical interventions (e.g., quarantine) could be relaxed for fully vaccinated persons in non-healthcare settings. CDC continues to evaluate the impact of vaccination; the duration of protection, including in older adults; and the emergence of novel SARS-CoV-2 variants on healthcare infection prevention and control recommendations: updated recommendations will

At this time, there are limited data on vaccine protection in people who are immunocompromised. Further, data on which immunocompromising conditions might affect response to the COVID-19 vaccine and the magnitude of risk are not available. Examples of such immunocompromising conditions likely include, but might not be limited to, receiving chemotherapy for cancer, hematologic malignancies, being within one year from receiving a hematopoietic stem cell or solid organ transplant, untreated HIV infection with CD4 T lymphocyte count < 200, combined primary immunodeficiency disorder, and taking immunosuppressive medications (e.g., drugs to suppress rejection of transplanted organs or to treat rheumatologic conditions such as mycophenolate and rituximab, receipt of prednisone >20mg/day for more than 14 days.) In general, healthcare facilities should continue to follow the infection prevention and control recommendations for unvaccinated individuals (e.g., quarantine, testing) when caring for fully vaccinated individuals with an immunocompromising condition.

Except as noted in the Updated Recommendations below, HCP should continue to follow all [current infection prevention and control recommendations](#), including those addressing work restrictions, quarantine, testing, and use of personal protective equipment to protect themselves and others from SARS-CoV-2 infection.


Updated Recommendations:

1. Visitation

When is visitation allowed?

Post-acute care facilities, including nursing homes

Indoor visitation could be permitted for all residents except as noted below:

- Indoor visitation for unvaccinated residents should be limited solely to compassionate care situations if the COVID-19 county positivity rate is >10% and <70% of residents in the facility are fully vaccinated.
- Indoor visitation should be limited solely to compassionate care situations, for:
 - Vaccinated and unvaccinated residents with SARS-CoV-2 infection until they have met [criteria to discontinue Transmission-Based Precautions](#).
 - Vaccinated and unvaccinated residents in [quarantine](#) until they have met criteria for release from quarantine.
- Facilities in outbreak status should follow guidance from state and local health authorities and [CMS](#)  on when visitation should be paused.
 - Visitors should be counseled about their potential to be exposed to SARS-CoV-2 in the facility if they are permitted to visit.

COVID-19

Acute care facilities:

Visitation should continue to be prioritized for those visitors important for the patient's physical or emotional well-being and care (e.g., care partner, parents).

- Indoor visitation should be limited solely to compassionate care situations, for:
 - Vaccinated and unvaccinated patients with SARS-CoV-2 infection until they have met [criteria to discontinue Transmission-Based Precautions](#).
 - Vaccinated and unvaccinated patients in [quarantine](#) until they have met criteria for release from quarantine.
- Facilities in outbreak status should follow guidance from state and local health authorities on when visitation should be paused.
 - Visitors should be counseled about their potential to be exposed to SARS-CoV-2 in the facility if they are permitted to visit.

What infection prevention and control practices are recommended when planning for and allowing visitation in post-acute and acute care facilities?

- Facilities should continue to promote and provide vaccination for all HCP.
- Post-acute care facilities should continue to encourage vaccination among all new admissions.
- Facilities should maintain a record of the vaccination status of patients/residents and HCP.
- Before allowing indoor visitation, the risks associated with visitation should be explained to patients/residents and their visitors so they can make an informed decision about participation.
- Full vaccination for visitors is always preferred, when possible.
- Visitors should be screened and restricted from visiting, regardless of their vaccination status, if they have: current SARS-CoV-2 infection; symptoms of COVID-19; or prolonged close contact (within 6 feet of an infected person for a cumulative total of 15 minutes or more over a 24-hour period) with someone with SARS-CoV-2 infection in the prior 14 days or have otherwise met criteria for quarantine.
- Visitors should be counseled about recommended infection prevention and control practices that should be used during the visit (e.g., facility policies for source control or physical distancing).
- Visitors, regardless of their vaccination status, should wear a **well-fitting cloth mask, facemask, or respirator** (N95 or a respirator approved under standards used in other countries that are similar to NIOSH-approved N95 filtering facepiece respirators) **for source control**, except as described in the scenarios below.
- Hand hygiene should be performed by the patient/resident and the visitors before and after contact.
- High-touch surfaces in visitation areas should be frequently cleaned and disinfected.
- Facilities should have a plan to manage visitation and visitor flow.
 - Visitors, regardless of their vaccination status, should physically distance (maintaining at least 6 feet between people) from other patients/residents, visitors that are not part of their group, and HCP in the facility, except as described in the scenarios below.
- Facilities might need to limit the total number of visitors in the facility at one time in order to maintain recommended infection control precautions. Facilities might also need to limit the number of visitors per patient/resident at one time to maintain any required physical distancing.
- Location of visitation if occurring indoors:
 - If the patient/resident is in a single-person room, visitation could occur in their room.
 - Visits for patients/residents who share a room should ideally not be conducted in the patient/resident's room.
 - If in-room visitation must occur (e.g., patient/resident is unable to leave the room), an unvaccinated roommate should not be present during the visit. If neither patient/resident is able to leave the room, facilities should attempt to enable in-room visitation while maintaining **recommended infection prevention and control practices** [↗](#), including physical distancing and source control.
 - If visitation is occurring in a designated area in the facility, facilities could consider scheduling visits so that multiple visits are not occurring simultaneously, to the extent possible. If simultaneous visits do occur, everyone in the designated area should wear source control and physical distancing should be maintained between different visitation groups regardless of vaccination status.

Physical distancing and source control recommendations when both the patient/resident and all of their visitors are fully vaccinated:

- While alone in the patient/resident's room or the designated visitation room, patients/residents and their visitor(s) can choose to have close contact (including touch) and to not wear source control.
- Visitors should wear source control and physically distance from other healthcare personnel and other patients/residents/visitors that are not part of their group at all other times while in the facility.

Physical distancing and source control recommendations when either the patient/resident or any of their visitors are not fully vaccinated:

- The safest approach is for everyone to maintain physical distancing and to wear source control. However, if the patient/resident is fully vaccinated, they can choose to have close contact (including touch) with their unvaccinated visitor(s) while both continue to wear well-fitting source control.

2. Communal activities within a healthcare setting

Who should not participate in communal activities?

- Vaccinated and unvaccinated patients/residents with SARS-CoV-2 infection, or in isolation because of suspected COVID-19, until they have met [criteria to discontinue Transmission-Based Precautions](#).
- Vaccinated and unvaccinated patients/residents in [quarantine](#) until they have met criteria for release from quarantine.

What infection prevention and control practices are recommended when planning for and allowing communal activities?

Determining the vaccination status of patients/residents/HCP at the time of the activity might be challenging and might be subject to local regulations. When determining vaccination status, the privacy of the patient/resident/HCP should be maintained (e.g., not asked in front of other patients/residents/HCP). For example, when planning for group activities or communal dining, facilities might consider having patients/residents sign up in advance so their vaccination status can be confirmed and seating assigned. If vaccination status cannot be determined, the safest practice is for all participants to follow all recommended infection prevention and control practices including maintaining physical distancing and wearing source control.

Patients/Residents

- Group activities:
 - If all patients/residents participating in the activity are fully vaccinated, then they may choose to have close contact and to not wear source control during the activity.
 - If unvaccinated patients/residents are present, then all participants in the group activity should wear source control and unvaccinated patients/residents should physically distance from others.
- Communal dining:
 - Fully vaccinated patients/residents can participate in communal dining without use of source control or physical distancing.
 - If unvaccinated patients/residents are dining in a communal area (e.g., dining room) all patients/residents should use source control when not eating and unvaccinated patients/residents should continue to remain at least 6 feet from others.
- Patients/residents taking social excursions outside the facility should be educated about potential risks of public settings, particularly if they have not been fully vaccinated, and reminded to avoid crowds and poorly ventilated spaces. They should be encouraged and assisted with adherence to all recommended infection prevention and control measures, including source control, physical distancing, and hand hygiene. If they are visiting friends or family in their homes, they should follow the source control and physical distancing recommendations for visiting with others in private settings as described in the [Interim Public Health Recommendations for Fully Vaccinated People](#).

Healthcare Personnel

- In general, fully vaccinated HCP should continue to wear source control while at work. However, fully vaccinated HCP could dine and socialize together in break rooms and conduct in-person meetings without source control or physical distancing. If unvaccinated HCP are present, everyone should wear source control and unvaccinated HCP should physically distance from others.


3. Work restriction for asymptomatic healthcare personnel and quarantine for asymptomatic patients and residents

The following recommendations are based on what is known about currently available COVID-19 vaccines. These recommendations will be updated as additional information, including regarding the ability of currently authorized vaccines to protect against infection with novel variants and the effectiveness of additional authorized vaccines, becomes available. This could result in additional circumstances when work restrictions for fully vaccinated HCP are recommended.

- Fully vaccinated HCP with [higher-risk exposures](#) who are asymptomatic do not need to be restricted from work for 14

- HCP who have traveled should continue to follow CDC [travel recommendations and requirements](#), including restriction from work, when recommended for any traveler.
- Fully vaccinated inpatients and residents in healthcare settings should continue to [quarantine](#) following prolonged close contact (within 6 feet for a cumulative total of 15 minutes or more over a 24-hour period) with someone with SARS-CoV-2 infection; outpatients should be cared for using recommended [Transmission-Based Precautions](#).
 - Although not preferred, healthcare facilities could consider waiving quarantine for fully vaccinated patients and residents following prolonged close contact with someone with SARS-CoV-2 infection as a strategy to address critical issues (e.g., lack of space, staff, or PPE to safely care for exposed patients or residents) when other options are unsuccessful or unavailable. These decisions could be made in consultation with public health officials and infection control experts.
- Quarantine is no longer recommended for residents who are being admitted to a post-acute care facility if they are fully vaccinated and have not had prolonged close contact with someone with SARS-CoV-2 infection in the prior 14 days.

4. SARS-CoV-2 Testing

- Anyone with symptoms of COVID-19, **regardless of vaccination status**, should receive a viral test immediately.
- Asymptomatic HCP with a [higher-risk exposure](#) and patients or residents with prolonged close contact with someone with SARS-CoV-2 infection, regardless of vaccination status, should have a series of two viral tests for SARS-CoV-2 infection. In these situations, testing is recommended immediately and 5–7 days after exposure.
 - People with SARS-CoV-2 [infection in the last 90 days](#) do not need to be tested if they remain asymptomatic, including those with a known contact.
- In healthcare facilities with an outbreak of SARS-CoV-2, recommendations for viral testing HCP, residents, and patients (**regardless of vaccination status**) remain unchanged.
 - In [nursing homes](#) with an outbreak of SARS-CoV-2, HCP and residents, **regardless of vaccination status**, should have a viral test every 3–7 days until no new cases are identified for 14 days.
 - [Hospitals](#) and [dialysis](#) facilities with an outbreak of SARS-CoV-2 should follow current recommendations for viral testing potentially exposed HCP and patients, **regardless of vaccination status**.
- Expanded screening testing of asymptomatic HCP should be as follows:
 - Fully vaccinated HCP may be exempt from expanded screening testing. However, per recommendations above, vaccinated HCP should have a viral test if the HCP is symptomatic, has a higher-risk exposure or is working in a facility experiencing an outbreak.
 - In nursing homes, unvaccinated HCP should continue expanded screening testing as previously [recommended](#) 
 - In nursing homes located in counties with >10% positivity of viral tests in the past week, unvaccinated HCP should have a viral test twice a week.
 - If unvaccinated HCP work infrequently at these facilities, they should ideally be tested within the 3 days before their shift (including the day of the shift).
 - In nursing homes located in counties with 5–10% positivity of viral tests in the past week, unvaccinated HCP should have a viral test once a week.
 - In nursing homes located in counties with <5% positivity of viral tests in the past week, unvaccinated HCP should have a viral test once a month.
 - For other healthcare facilities that are performing expanded screening testing for asymptomatic HCP who do not have a known exposure, vaccinated HCP can be excluded from such a testing program.
- Performance of pre-procedure or pre-admission viral testing is at the discretion of the facility. The yield of this testing for identifying asymptomatic infection might be lower among vaccinated patients because a growing body of evidence suggests that fully vaccinated people are less likely to have asymptomatic infection. However, these results might continue to be useful in some situations to inform the type of infection control precautions used (e.g., room assignment/cohorting, or personal protective equipment used).

5. Use of Personal Protective Equipment

- Recommendations for [use of personal protective equipment by HCP](#) remain unchanged.


Fully vaccinated refers to a person who is:

- ≥ 2 weeks following receipt of the second dose in a 2-dose series, or ≥ 2 weeks following receipt of one dose of a single-dose vaccine; there is currently no post-vaccination time limit on fully vaccinated status
- This guidance applies to COVID-19 vaccines currently authorized for emergency use by the U.S. Food and Drug Administration: Pfizer-BioNTech, Moderna, and Johnson and Johnson (J&J)/Janssen COVID-19 vaccines. This guidance can also be applied to COVID-19 vaccines that have been authorized for emergency use by the World Health Organization (e.g. AstraZeneca/Oxford).

Unvaccinated refers to a person who does not fit the definition of “fully vaccinated,” including people whose vaccination status is not known, for the purposes of this guidance.

Healthcare settings refers to places where healthcare is delivered and includes, but is not limited to, acute care facilities, long term acute care facilities, inpatient rehabilitation facilities, nursing homes and assisted living facilities, home healthcare, vehicles where healthcare is delivered (e.g., mobile clinics), and outpatient facilities, such as dialysis centers, physician offices, and others.

References

Hall et al. Effectiveness of BNT162b2 mRNA vaccine against infection and COVID-19 vaccine coverage in healthcare workers in England, multicentre prospective cohort study (the SIREN study). Lancet preprint. Available at: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3790399  . Accessed Feb 23, 2021.

[Interim Public Health Recommendations for Fully Vaccinated People](#)

Last Updated Apr. 27, 2021



COVID Data Tracker

United States at a Glance

Collapse

United States
At a Glance

Deaths Total **610,264**
Last 30 Days

Cases Total **34,818,278**
Last 30 Days

69.6% of Adults with At Least
One Vaccination

Community Transmission **High**

Data Tracker Home

COVID Data Tracker Weekly Review

Your Community

County View

Forecasting

Vaccinations in the US

Community Profile Report

State Profile Report

Pandemic Vulnerability Index

Health Equity Data

Vaccinations

Cases, Deaths, and Testing

Demographic Trends

Health Care Settings

Genomic Surveillance

COVID-19 Integrated County View

Maps, charts, and data provided by CDC, updates daily by 8 pm ET[†]

Select state and county to populate county-specific data:

State:

Select a State

County or metro area:

This site provides an integrated, county view of key data for monitoring the COVID-19 pandemic in the United States. It allows for the exploration of standardized data across the country.* The footnotes describe each data source and the methods used for calculating the metrics. For the most complete and up-to-date data for any particular county or state, visit the relevant health department website. Additional data and features are forthcoming.

[†]County level data are not available for territories. Territory level data is available under the [Cases, Deaths, and Testing tab](#). Data presented here for District of Columbia may lag behind by 1 day due to differences in time of uploads for state and county level data. For the most up to date data for District of Columbia, visit the [Cases, Deaths, and Testing tab](#).

Map Data:

Level of Community Transmission

Level of Community Transmission

All Counties

Time Period: Fri Jul 23 2021 - Thu Jul 29 2021



Seroprevalence +

People at Increased Risk +

Prevention Measures and Social Impact +

Additional COVID-related Data

Communications Resources

COVID-19 Home

Get Email Updates

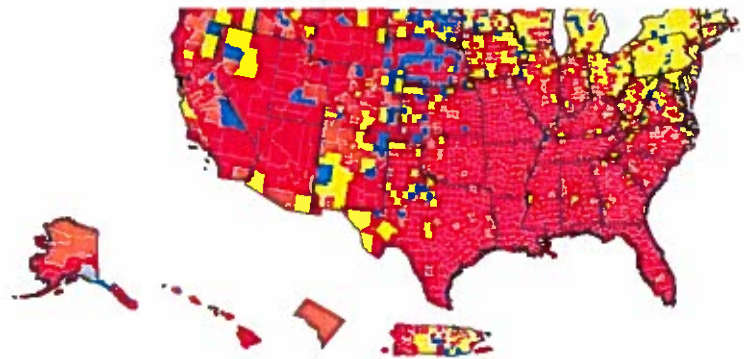
Sign up to receive the COVID Data Tracker Weekly Review.

Email Address:

[View This Review](#)

What's this?

[?](#)



● High ● Substantial ● Moderate ● Low ● No Data

Current 7-days is Fri Jul 23 2021 - Thu Jul 29 2021 for case rate and Wed Jul 21 2021 - Tue Jul 27 2021 for percent positivity. The percent change in counties at each level of transmission is the absolute change compared to the previous 7-day period.

Level of Community Transmission	Number of U.S. Counties at this Level	Percent of U.S. Counties at this Level	Percentage Point Difference Since 7 Days Ago
High	1758	54.6%	17.39%
Substantial	619	19.22%	0.87%
Moderate	617	19.16%	-13.29%
Low	225	6.99%	-4.97%

Indicator - If the two indicators suggest different transmission levels, the higher level is selected	Low Transmission Blue	Moderate Transmission Yellow	Substantial Transmission Orange	High Transmission Red
	Total new cases per 100,000 persons in the past 7 days	0-9.99	10-49.99	50-99.99

Indicator - If the two Indicators suggest different transmission levels, the higher level is selected	Low Transmission Blue	Moderate Transmission Yellow	Substantial Transmission Orange	High Transmission Red
Percentage of NAATs ¹ that are positive during the past 7 days	0-4.99%	5-7.99%	8-9.99%	≥ 10.0%

[View Historic Vaccination Data](#)

Footnotes +

How do levels of community transmission affect schools?





See guidance for COVID-19 prevention in K-12 schools

How does this data compare to states?

Find case and death counts [by state](#)

[View and Download](#) COVID-19 Case Surveillance Public Use Data

HAVE QUESTIONS?

-  Visit CDC INFO
-  Call 800-232-4636
-  Email CDCINFO
-  Open Chat

CDC INFORMATION

- About CDC
- Jobs
- Training
- Privacy
- Feedback (609-800-0100)
- Help
- FOIA
- Site Map

2021

CDC COVID Data Tracker

By
CDC COVID Data Tracker
Community

CONNECT WITH CDC



U.S. Department of Health & Human Services

USA.gov

CDC Website Exit Disclaimer 

City of Isleton

City Council
Staff Report

DATE: August 10, 2021

ITEM#: 5.A

CATEGORY: Consent Calendar

APPROVAL OF MINUTES OF THE REGULAR CITY COUNCIL MEETING OF JUNE 22, 2021 AND SPECIAL MEETING MINUTES OF JUNE 29, 2021.

SUMMARY

Review of the Regular Meeting Minutes of June 22, 2021 and Special City Council Meetings of June 29, 2021.

FISCAL IMPACT

There is no fiscal impact associated with this action.

RECOMMENDATION

City Council review and approve the draft minutes of the Regular City Council Meeting on June 22, 2021 and Special City Council meeting minutes of June 29, 2021.

ATTACHMENTS

Minutes of June 22, 2021 and June 29, 2021.

Reviewed by: Charles Bergson, City Manager __

Submitted and prepared by: Yvonne Zepeda, Deputy City Clerk 

CITY OF ISLETON

Regular City Council Meeting Minutes

Tuesday, June 22nd, 2021 at 6:00pm

208 Jackson Boulevard

Isleton, California 95641

You can call in to join our public meeting

TELECONFERENCE MEETING

1. OPENING CEREMONIES

- A. Welcome & Call to Order – Mayor Eric Pene called to order.
- B. Pledge of Allegiance
- C. Roll Call

PRESENT: Councilmember's Paul Steele, Iva Walton, Vice Mayor Pamela Bulahan, Mayor Eric Pene, City Manager Charles Bergson, Deputy City Clerk Yvonne Zepeda.

2. AGENDA CHANGES OR DELETIONS

ACTION: None.

3. PUBLIC COMMENT

This is an opportunity for the public to speak to the Council on any item other than those listed for public hearing on this Agenda. Speakers are requested to use the podium in front of the Council and to begin by stating their name, whether they reside in Isleton and the name of the organization they represent if any. The Mayor may impose a time limit on any speaker depending on the number of people wanting to speak and the time available for the rest of the Agenda. In the event comments are related to an item scheduled on the Agenda, speakers will be asked to wait to make their comments until that item is being considered.

ACTION: None.

4. COMMUNICATIONS

A. None.

5. CONSENT CALENDAR

A. None.

6. PUBLIC HEARINGS

A. None.

7. OLD BUSINESS

AMERICANS WITH DISABILITIES ACT NOTICE: In compliance with the Americans with Disabilities Act, persons needing a disability-related modification or accommodation, including auxiliary aids or services, to participate in this meeting, may contact Deputy City Clerk Yvonne Zepeda, at (916) 777-7770, by fax at (916) 777-7775 or by email to Yvonne.zepeda@cityofisleton.com at least 48 hours prior to the meeting.

GOV. CODE § 54957.5 NOTICE: Public records related to an agenda item that are distributed less than 72 hours before this meeting are available for public inspection during normal business hours at Isleton City Hall located at 101 Second Street, Isleton, California 95641.

- A. **SUBJECT:** City Council Vacancy applications and appointment.

RECOMMENDATION: Appoint one new member for an interim term until the 2022 election.

ACTION: Councilmember Paul Steele motion to not appoint one new member and wait until election 2022. Councilmember Iva Walton second the motion. **AYES:** Councilmember's Paul Steele, Iva Walton, Vice Mayor Pamela Bulahan, Mayor Eric Pene. **NOES:** None. **ABSTAIN:** None. **ABSENT:** None. **PASSED** 4-0.

8. NEW BUSINESS

- A. **SUBJECT:** Wilson Ball Park 4th of July celebration encroachment permit request.

RECOMMENDATION: Grant encroachment permit 05-21 to Mr. Steele for use of the Wilson Ball Park on July 4th, 2021 and waive fees.

ACTION: Councilmember Iva Walton that City Council grant encroachment permit 05-21 to Mr. Steele for use of Wilson Ball Park on July 4, 2021 and waive fees. Vice Mayor Pamela Bulahan second the motion. **AYES:** Councilmember's Iva Walton, Vice Mayor Pamela Bulahan, Mayor Eric Pene. **NOES:** None. **ABSTAIN:** Councilmember Paul Steele. **ABSENT:** None. **PASSED** 3-1.

9. COUNCIL REPORTS AND COMMITTEE UPDATES

- A. Councilmember Vacant - Vacant
- B. Councilmember Paul Steele – None.
- C. Councilmember Iva Walton – Website and sign at China Park.
- D. Vice Mayor Pamela Bulahan – None.
- E. Mayor Eric Pene – None.

10. STAFF GENERAL REPORTS AND DISCUSSION

- A. City Manager Report – Next Tuesday, City Council open to public.
- B. Fire Chief Report – None.

11. ADJOURNMENT

AYES:
NOES:
ABSTAIN:
ABSENT:

MAYOR, Eric Pene

ATTEST:

DEPUTY CITY CLERK, Yvonne Zepeda

CITY OF ISLETON

Special City Council Meeting Minutes

Tuesday, June 29th, 2021 at 6:30pm
208 Jackson Boulevard
Isleton, California 95641
You can call in to join our public meeting
TELECONFERENCE MEETING

1. OPENING CEREMONIES

- A. Welcome & Call to Order – Mayor Eric Pene called to order at 6:29pm.
- B. Pledge of Allegiance
- C. Roll Call

PRESENT: Councilmember’s Paul Steele, Iva Walton, Vice Mayor Pamela Bulahan, Mayor Eric Pene, City Manager Charles Bergson and Deputy City Clerk, Yvonne Zepeda.

2. AGENDA CHANGES OR DELETIONS

ACTION: City Manager asked to take Item 8.A and 8.C after consent calendar.

3. PUBLIC COMMENT

This is an opportunity for the public to speak to the Council on any item other than those listed for public hearing on this Agenda. Speakers are requested to use the podium in front of the Council and to begin by stating their name, whether they reside in Isleton and the name of the organization they represent if any. The Mayor may impose a time limit on any speaker depending on the number of people wanting to speak and the time available for the rest of the Agenda. In the event comments are related to an item scheduled on the Agenda, speakers will be asked to wait to make their comments until that item is being considered.

ACTION: None.

4. COMMUNICATIONS

- A. None.

5. CONSENT CALENDAR

- A. **SUBJECT:** Approval of Minutes of the Regular City Council Meeting of May 25, 2021 and Regular City Council Meeting of June 8, 2021.

RECOMMENDATION: City Council review and approve draft minutes of the Regular City Council Meeting of May 25, 2021 and Regular City Council Meeting of June 8, 2021.

ACTION: Councilmember Iva Walton motion to approve draft minutes of the Regular City Council Meeting of May 25, 2021 and Regular City Council Meeting of June 8, 2021. Councilmember Paul Steele second the motion. **AYES:** Councilmember’s Paul

AMERICANS WITH DISABILITIES ACT NOTICE: In compliance with the Americans with Disabilities Act, persons needing a disability-related modification or accommodation, including auxiliary aids or services, to participate in this meeting, may contact Deputy City Clerk Yvonne Zepeda, at (916) 777-7770, by fax at (916) 777-7775 or by email to Yvonne.zepeda@cityofisleton.com at least 48 hours prior to the meeting.

GOV. CODE § 54957.5 NOTICE: Public records related to an agenda item that are distributed less than 72 hours before this meeting are available for public inspection during normal business hours at Isleton City Hall located at 101 Second Street, Isleton, California 95641.

Steele, Iva Walton, Vice Mayor Pamela Bulahan, Mayor Eric Pene. NOES: None. ABSTAIN: None. ABSENT: None. PASSED 4-0.

6. PUBLIC HEARINGS

- A. SUBJECT:** None.

RECOMMENDATION:

7. OLD BUSINESS

- A. SUBJECT:** Withdrawal Declaration of State of Emergency issued on March 18, 2020 pursuant to Isleton Municipal Code Section 5.40.060 as required by California Government Code Section 8558.

RECOMMENDATION: It is recommended that City Council discuss and rescind with conditions March 18, 2020, City of Isleton Declaration of State of Emergency.

ACTION: Councilmember Paul Steele motion to rescind with conditions March 18, 2020, City Declaration of State of Emergency. Councilmember Iva Walton second the motion. **AYES:** Councilmember's Paul Steele, Iva Walton, Vice Mayor Pamela Bulahan, Mayor Eric Pene. **NOES:** None. **ABSTAIN:** None. **ABSENT:** None. **PASSED** 4-0.

- B. SUBJECT:** TJKM presentation, Local Road Safety Plan (LRSP), contract award.

RECOMMENDATION: Staff recommends that the City Council award a contract to TJKM Transportation Consultants in the amount of \$74,764.13 for the City of Isleton Local Road Safety Plan.

ACTION: Councilmember Paul Steele motion that the City Council award a contract to TJKM Transportation Consultants in the amount of \$74,764.13 for the City of Isleton Local Road Safety Plan. Councilmember Iva Walton second the motion. **AYES:** Councilmember's Paul Steele, Iva Walton, Vice Mayor Pamela Bulahan, Mayor Eric Pene. **NOES:** None. **ABSTAIN:** None. **ABSENT:** None. **PASSED** 4-0.

8. NEW BUSINESS

- A. SUBJECT:** Mosquito Vector Control Presentation by Gary Goodman.

RECOMMENDATION: That City council receive Mosquito Vector Control Presentation and discussion.

ACTION: Luz Robles gave Mosquito Vector Control Presentation.

- B. SUBJECT:** A list of projects for Fiscal Year 2020-2021 funded by Senate Bill 1.

RECOMMENDATION: City Council approve Resolution 018-21, adopting a List of Projects for Fiscal Year 2021-2022 Funded by SB 1 the Road Repair and Accountability Act of 2017.

ACTION: Councilmember Iva Walton motion that City Council approve Resolution 018-21, adopting a List of Projects for Fiscal Year 2021-2022 Funded by SB 1 the Road Repair and Accountability Act of 2017. Mayor Eric Pene second the motion. **AYES:** Councilmember's Paul Steele, Iva Walton, Vice Mayor Pamela Bulahan, Mayor Eric Pene. **NOES:** None. **ABSTAIN:** None. **ABSENT:** None. **PASSED 4-0.**

- C. SUBJECT:** City Council finds City of Isleton subject to GHAD Law (Geological Hazard Abatement District).

RECOMMENDATION: City Council finds City of Isleton subject to GHAD Law (Geological Hazard Abatement District).

ACTION: Mayor Eric Pene motion that City Council finds City of Isleton subject to GHAD Law (Geological Hazard Abatement District). Councilmember Paul Steele second the motion. **AYES:** Councilmember's Paul Steele, Iva Walton, Vice Mayor Pamela Bulahan, Eric Pene. **NOES:** None. **ABSTAIN:** None. **ABSENT:** None. **PASSED 4-0.**

- D. SUBJECT:** Conditional Use Permit CUP 05-18 Revocation, 49 Main Street.

RECOMMENDATION: That City Council revoke Conditional Use Permit CUP 05-18 and Recommend Revocation of CUP 05-18 for violation of conditions of approval no. 3 and 7.

ACTION: Councilmember Paul Steele motion that City Council revoke Conditional Use Permit CUP 05-18 and Recommend Revocation of CUP 05-18 for violation of conditions of approval no. 3 and 7. Vice Mayor Pamela Bulahan second the motion. **AYES:** Councilmember's Paul Steele, Iva Walton, Vice Mayor Pamela Bulahan, Mayor Eric Pene. **NOES:** None. **ABSTAIN:** None. **ABSENT:** None. **PASSED 4-0.**

- E. SUBJECT:** Isleton Redevelopment Agency Obligation to San Joaquin Delta College.

RECOMMENDATION: City Council to approve Redevelopment Agency payment plan to San Joaquin Delta College.

ACTION: Councilmember Paul Steele motion that City Council approve Redevelopment Agency payment plan to San Joaquin Delta College. Councilmember Iva Walton second the motion. **AYES:** Councilmember's Paul Steele, Iva Walton, Vice Mayor Pamela Bulahan, Mayor Eric Pene. **NOES:** None. **ABSTAIN:** None. **ABSENT:** None. **PASSED 4-0.**

- F. SUBJECT:** Village on the Delta Fencing Alterations, 700 Annemarie Way; appeal.

RECOMMENDATION: Staff recommends City Council to sustain Planning Commission approval of wood only fencing alteration for 700 Annemarie Way.

ACTION: By consensus to have 700 Annemarie Way go back to Planning Commission.

- G. SUBJECT:** Fiscal Year 2021-2022 Draft Budget, City of Isleton.

RECOMMENDATION: Set public hearing on Fiscal Year 2021-2022 budget and adopt budget.

ACTION: Council and citizens discussed budget and set hearing on Fiscal Year 2021-2022 budget and adopt budget.

9. COUNCIL REPORTS AND COMMITTEE UPDATES

- A. Councilmember Vacant - Vacant
- B. Councilmember Paul Steele – None.
- C. Councilmember Iva Walton – Public Bathroom and Sign and for dogs poop bags.
- D. Vice Mayor Pamela Bulahan – None.
- E. Mayor Eric Pene – None.

10. STAFF GENERAL REPORTS AND DISCUSSION

- A. City Manager Report – RDUSD. RDA debt. Boat ramp parking.
- B. Fire Chief Report – None.

11. ADJOURNMENT

AYES:
NOES:
ABSTAIN:
ABSENT:

MAYOR, Eric Pene

ATTEST:

DEPUTY CITY CLERK, Yvonne Zepeda

City of Isleton

City Council Staff Report

DATE: August 10, 2021

ITEM#: 7.A

CATEGORY: Old Business

F STREET SEWER, REPAIR

SUBJECT

The City sewer transmission line crossing F Street within an easement over private property is deteriorating and needs replacement.

DISCUSSION

The owner of 417 F Street reported a cracked driveway that is over the City's sewer traversing this property. During its investigation, Staff discovered an existing public sewer crossing under the property and a garage, within a City sewer easement. This sewer goes between F and G Streets in a public easement over which has been built a driveway and garage. The camera investigation of the line reveals that the line is cracked and out of alignment. The line needs to be replaced or the sewer needs to be re-routed. See exhibit A.

On the subject property this sewer line and easement go under a garage and driveway that were constructed over this utility. Removal and replacement of the sewer in place, including the replacement of the garage, will cost greater than \$100,000 and for reasons, technically and financially, is not recommended. An alternative is to provide a new sewer lateral to F Street.

This matter was reviewed by Council at its March 23, 2021 meeting and Council appropriated \$45,000 for its repair, a lateral to F Street, contingent on completion of the investigation and review of the title report.

A review of the records has found that in 1960 the owner of the property recorded a release and waiver of "any and all claims for compensation and/or damages resulting from the use of said easement by the City." (attached as exhibit B). This waiver was granted to the City in consideration for the construction of a garage and driveway over the sewer easement. This waiver also states that the owner waives any claims for "the use of the easement.... and from the transporting of sewage and waste under or through said parcel of real property". According to this document, damages from use of this sewer easement are not the responsibility of the City.

As presented in March, the recommended solution is to abandon the sewer and easement on this property, secure the abandoned pipe, and provide a new sewer lateral into F Street.

In discussions with the owner, assuming this cost is a burden and the owner is requesting that the City consider assuming some or all of the repairs. Staff is advising that the line needs to be repaired in the public interest.

The alternatives available to the City are: the City can direct the owner to make this repair, the City can affect repairs and lien the property, or the City can negotiate sharing the costs of this repair.

FISCAL IMPACT

It is estimated that this work will cost approximately \$45,000.

RECOMMENDATION

Staff recommends that City Council discuss and provide direction on the F Street Sewer repair.

ATTACHMENTS

Exhibit A – Schematic drawing of public sewer locations.

Exhibit B – 417 F Street, Release and Waiver, City of Isleton and 417 F Street

Prepared by: Charles Bergson, City Manager

A handwritten signature in black ink, appearing to read "Bergson", is written over the typed name "Charles Bergson, City Manager". The signature is stylized and cursive.



417 F Street
PUBLIC SEWER LOCATIONS
SCHEMATIC DRAWING
NOT TO SCALE

ATTACHMENT A

MAIL

BOOK 3984 PAGE 101

RELEASE AND WAIVER

WHEREAS, EDDIE GABRIEL and REGINA T. GABRIEL are the owners of a certain parcel of real property situated in the City of Isleton, County of Sacramento, State of California, and particularly described as follows:

Lot 32 of Block 46 as shown on the Official Map of the City of Isleton filed February 23, 1953 in Map Book 48 Map 17, office of the Sacramento County Recorder;

and

WHEREAS, City of Isleton, a Municipal Corporation, owns and holds a 10-foot easement and right of way over, upon, across, under and through said parcel of real property for the purpose of carrying, moving and transporting sewage and waste, including the construction, installation, maintenance, operation, repairing and/or replacing of sewer pipes and sewer lines together with necessary footage and together with a right of way for ingress and egress thereto and therefrom; and

WHEREAS, EDDIE GABRIEL and REGINA T. GABRIEL, hereinafter referred to as "Owners," are desirous of constructing a garage and/or driveway which will extend over and upon said easement and the City of Isleton, hereinafter referred to as "City," has agreed to permit the construction of such garage and/or driveway in consideration of Owners waiving any and all claims for compensation and/or damages resulting from the use of said easement by City.

8557

JAN 26 1980

ATTACHMENT B

1102

BOOK 3984 PAGE 102

NOW, THEREFORE, Owners for themselves and for their heirs, representatives, assigns and/or successors in interest do hereby waive and release unto City and its officers, employees, agents, servants and/or third persons acting at the direction of or with the permission of the City and City's successors in interest, any and all claims, causes of action, demand, damages and/or right to compensation of any kind resulting or arising in any manner from the use of said easement and/or from the carrying, moving and transporting of sewage and waste and including the construction, installation, maintenance, operation, repair and/or replacement of sewer pipes, and sewer lines over, upon, across, under or through said parcel of real property.

It is understood and agreed that the covenants herein contained shall run with the land herein described and shall bind the heirs, executors, administrators, assigns and successors in interest of Owners.

IN WITNESS WHEREOF, Owners have executed this Release and Waiver this 16 day of January, 1960.

BOOK 3984 PAGE 102

RECORDED AT REQUEST OF

DWYER, KING & BERLING
1710 JAN 26 PM 3 39

Leonard J. Horner
COUNTY RECORDER

Eddie Gabriel
Eddie Gabriel

Regina T. Gabriel
Regina T. Gabriel

8557

1103

STATE OF CALIFORNIA,

3984 103

COUNTY OF SACRAMENTO

On this 18 day of January in the year one thousand nine hundred and SIXTY
before me *Mary T. Hulse* a Notary Public in and for the County of Sacramento, personally

appeared **EDDIE GABRIEL and REGINA T. GABRIEL**

*Eddie Gabriel
Regina T. Gabriel*

known to me to be the persons whose names are subscribed to the
within instrument, and they duly acknowledged to me that they
executed the same.

In WITNESS WHEREOF, I have hereunto set my hand and affixed
my Official Seal the day and year in this certificate first above written.

Mary T. Hulse

Notary Public in and for the County of Sacramento, State of California

My Commission Expires

Sept. 10, 1963

NO FEE

INDEXED

8557

Google Maps



Map data ©2021, Map data ©2021 20 ft

🕒 History

🕒 Location History



City of Isleton

City Council Staff Report

DATE: August 10, 2021

ITEM#: 7.B

CATEGORY: New Business

HOTEL DEL RIO ACTIVITIES, DECLARATION OF EMERGENCY- RESCIND

UPDATE – On July 27, 2021 the Mayor, City Manager, Sheriff Sergeant Darren Anderson and Mr Billy Rogers conducted remote conference call to discuss the Hotel Del Rio activities and the City’s Emergency Declaration. The City and the Sergeant explained their concerns and reviewed the recent record of adverse events that have occurred at the Hotel Del Rio. Since that time Mr Rogers has noted that he has evicted a few tenants, has moved onto the property himself, and is monitoring the activities closely. He did note and praise the City’s recent activation of a parking enforcement program and how this has cleared up the parking issues on First Street. Mr Rogers noted that he wants to work with the City and the Sheriffs.

Sergeant Anderson noted that they wish to work with Mr Rogers to address any adverse activities, will continue to patrol the City, and that the residents needs to contact the Sheriff in a timely manner when events happen.

RECOMMENDATION – It is recommended that the City Council rescind its Emergency Declaration regarding the Hotel Del Rio Activities of May 25, 2021.

=====start=previous City Council Report from May 25, 2021 =====

SUMMARY

Over the past month the activities and operations stemming from the Hotel Del Rio have endangered the public and citizens of the City. At the last Council meeting several residents complained about activities stemming from the Del Rio including gun shots, blocking streets, noise throughout the night, graffiti, trash, throwing objects at people and residences, blocking fire lanes. It has been reported to this office that this activity has continued including multiple reports of guns shots.

DISCUSSION

The City Code, chapter 5.40 Emergency Preparation, states an emergency for Isleton as “actual or threatened existence of condition... of extreme peril to the safety of persons and property within the city”. The Code also cites “condition which are or are likely to be beyond the control of the series, personnel, equipment and facilities of city”. The City does not have the resources to address security 24 hours a day and the service level from the Sheriff also is not at this level.

The City maintains that

1) These actions associated with and emanating from the Del Rio constitute a dangerous condition and are perilous to the people and property of the City, and

2) The City does not have the resources to control these activities.

As set forth in the Code this is an emergency condition and it is recommended that the Council declare an emergency due to the Activities of the Hotel Del Rio and implement an emergency plan.

Emergency Plan

The emergency plan to correct this condition is provided below.

Short Term – within 45 days.

1. Obtain evidence of the adverse Hotel Del Rio activities including gunshots, blocking of streets, noise, trash, throwing objects and other factors of peril to the safety of persons and property,
2. Obtain statements from witnesses of Hotel Del Rio activities,
3. Contact the County District Attorney and render evidence of the adverse activities from the Hotel Del Rio.
4. Conduct further action against the Hotel Del Rio as directed by the County District Attorney.
5. Request cooperation of the Hotel Del Rio's owner.

Long Term

1. Pass and enforce the City's Rental Habitability Code; Ordinance 2021-004, Rental Housing Inspections.
2. Code enforcement compliance up to and including fines.
3. Establish a local police presence.

It is expected after the completion of the Short Term Plan for the Hotel Del Rio this emergency condition will be relieved.

FISCAL IMPACT

It is estimated that addition work to implement this plan will cost approximate \$5,000 in associated administrative and legal costs.

RECOMMENDATION

It is recommended that the City Council declare an emergency due to the Hotel Del Rio activities and implement the Hotel Del Rio Activities Emergency Plan.

====end====previous City Council Report from May 25, 2021 =====

Submitted by: Yvonne Zepeda, Deputy City Clerk

Reviewed by: Charles Bergson, City Manager



City of Isleton

City Council Staff Report

DATE: August 10, 2021

ITEM#: 8.A

CATEGORY: New Business

PROPOSAL FOR PROFESSIONAL AUDIT SERVICES

SUMMARY

Due to the Auditor Rotation Requirements for Annual Audits of Local Governments, the City is in need to acquire a new professional auditor.

Assembly Bill 1345 added section 12410.6.(b) to Government Code regarding auditor rotation requirements of public accounting firms providing audit services to local agencies.

Government Code section 12410.6.(b) indicates that commencing with the 2013-14 fiscal year, a local agency shall not employ a public accounting firm for six consecutive fiscal years. The State Controller has waived this requirement for the City for the past two years in order to maintain continuity and convenience for the City.

DISCUSSION

Don Cole, LLC has provided the auditor for the City of Isleton. The City obtained a waiver to utilize his services for the last two years.

Due to the time restraint and limited staff, the City is requesting to waive the bid process and accept Richardson and Company, LLP Proposal for Professional Audit Services in the amount of \$18,500.00. The City is familiar with Richardson & Company as they have completed the City's Transportation Development Fund Audit for the past several years. Richardson & Company has extensive experience with local agency audits.

FISCAL IMPACT

The City is currently paying the current auditor the same amount for services \$18,500.00

RECOMMENDATION

Staff recommends City Council accept Richardson & Company, LLP for the City's professional audit services.

ATTACHMENTS

- A. Richardson & Company LLP Proposal for Professional Audit Services

Prepared by: Diana O'Brien, Administrative Assistant

Reviewed by: Charles Bergson, City Manager

Submitted by: Yvonne Zepeda, Deputy City Clerk





PROPOSAL FOR PROFESSIONAL
AUDIT SERVICES

CITY OF ISLETON

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

CONTACT PERSON:

Ingrid Sheipline, Managing Partner

isheipline@richardsoncpas.com

Brian Nash, Partner

bnash@richardsoncpas.com

RICHARDSON
& COMPANY L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

550 Howe Avenue, Suite 210
Sacramento, California 95825
Phone: (916) 564-8727
Fax: (916) 564-8728

March 16, 2021

TABLE OF CONTENTS

Transmittal Letter.....	1
Firm Qualifications and Experience:	
Introduction to Our Firm	4
Qualifications and Experience of Our Key Personnel.....	4
Similar Engagements with Other Government Entities	5
Quality Control and Peer Review.....	10
References.....	13
Specific Audit Approach:	
Scope of Services	14
Audit Approach	15
Work Plan.....	17
Professional Fees	19
Attachment 1 – Peer Review Report.....	21



550 Howe Avenue, Suite 210
Sacramento, California 95825

Telephone: (916) 564-8727
FAX: (916) 564-8728

March 16, 2021

City of Isleton
101 2nd Street
P.O. Box 716
Isleton, California 95641

Thank you for your interest in our firm and the opportunity to present our proposal to serve the **City of Isleton** (the City). We are genuinely enthusiastic about the prospect of serving you because auditing cities with their unique reporting requirements has developed into one of our firm's major areas of expertise. If given the opportunity, you can be sure that we would serve the City with great care and pride.

OUR UNDERSTANDING OF THE SERVICES TO BE PERFORMED

We will audit and express an opinion on the fair presentation of the City's financial statements in conformity with generally accepted accounting principles and *Government Auditing Standards* for the years ending June 30, 2021, 2022 and 2023. We will also prepare the financial statements, including printing and binding. In conjunction with our audit, we will also issue a report on internal controls and compliance, a management letter and auditor's communication letter. Our audits will include testing of compliance with Proposition III, Article XIII.B – "GANN Limit." The audits will be conducted in accordance with generally accepted auditing standards and the standards set forth for financial audits contained in *Government Auditing Standards* (1994) issued by the Comptroller General of the United States as revised.

OUR EXTENSIVE EXPERIENCE WITH LOCAL GOVERNMENTS

In any service organization, it is the people who make the difference. All of our staff have extensive experience auditing governmental entities, including numerous cities. Our team members know and understand the challenges and opportunities confronting governmental entities and our team consists of professionals who have proven their ability to provide auditing and other services to cities and special districts. We have provided audit services to most of the cities in the Sacramento area including the Cities of West Sacramento, Citrus Heights, Rancho Cordova, Chico, American Canyon, Rocklin, Elk Grove, Lincoln, Sutter Creek, Colfax, Dixon, Folsom, Marysville, Biggs, Colusa, Sonoma and the Town of Loomis. The cities we have audited have included the Successor Agency to the Redevelopment Agencies. We have also audited the Transportation Development Act (TDA) funds of the various cities and counties in Sacramento, Yolo, Yuba, Sutter, El Dorado, Placer, Butte, Amador, Calaveras and San Joaquin counties, including the TDA audit for the City of Isleton. We have performed numerous audits of special districts with similar reporting requirements as the City, which are conducted in accordance with generally accepted auditing standards. We have extensive experience with



preparation of State Controller's Financial Transactions and Annual Street Reports, Single Audit Act procedures and reports, letters to underwriters (comfort letters) and preparation and review of Comprehensive Annual Financial Reports (Annual Report) for compliance with the GFOA's preparer's checklist in order to receive the Certificate of Achievement for Excellence in Financial Reporting. Having provided all of these services for governmental entities makes us exceptionally well qualified to provide the services you currently request and to provide you with additional services should you request them in the future.

WHY WE ARE BEST QUALIFIED

Richardson & Company, LLP is the best qualified to perform the auditing services required by the City for the following reasons:

- We have extensive history in providing high-quality audits to cities and other governmental agencies, as previously discussed.
- Our firm uses more experienced staff to actually perform the work than is typical of larger and other firms. If our firm is selected, we plan to have managers and above spend a significant percentage of our total audit time. While larger and other firms may be able to demonstrate significant amounts of experience in the areas of expertise needed to provide the services you require, the specific individuals they actually assign to your engagement may not have the specific experience you need like the team of accountants we will assign to your engagement. The use of more experienced staff will also ensure you will receive quality services. The manager will work on-site during the duration of the audit fieldwork and will interact with your fiscal personnel during the audit, as well the other staff assigned to the audit. The audit partner will also spend time on site and will take a "hands on" approach to the engagement.
- We have a thorough audit approach that focuses on substantive testing of the City's accounts. Some firms provide lower cost audits by performing mostly analytical review procedures and the evaluation of internal controls instead of performing substantive testing of account balances. Our thorough approach ensures material misstatements are detected, which should provide a level of comfort to management and the City Council.

* * * * *

This proposal summarizes the key reasons why you will benefit from selecting us as your accountants as well as the background and resources of our firm, the experience and qualifications of the people who will work with you, the scope of services to be provided and our fee estimate. We are a solution to the need for high quality services priced at a reasonable cost and are an excellent alternative to large national and regional firms because of the expertise we gained as a result of our past international Big-Four firm experience and due to our firm's proven ability to serve our government and other clientele. The quality of our services exceeds that of national and other firms because our team uses more experienced professionals to actually perform the work and our rates are more competitive due to having lower local and national overhead and our experience serving large clients makes us compare favorably to any smaller firm. You will receive quality, thorough and timely service from us. If given the opportunity, we are confident in our ability to meet and exceed your expectations. We believe that selecting us as your auditors would be the best decision you could make.



If you have questions, please contact Mr. Brian Nash, Partner, or me by telephone (916) 564-8727, fax (916) 564-8728, correspondence addressed to 550 Howe Avenue, Suite 210, Sacramento, California 95825 or email sent to bnash@richardsoncpas.com or isheipline@richardsoncpas.com.

Very truly yours,

RICHARDSON & COMPANY, LLP

Ingrid M. Sheipline

Ingrid M. Sheipline, CPA
Managing Partner



FIRM QUALIFICATIONS AND EXPERIENCE

Introduction to Our Firm

Richardson & Company, LLP is a regional CPA firm Richardson & Company, LLP is one of the top 25 firms operating in the Sacramento area since 1991. We have a staff of twenty-nine, including fifteen CPAs. We are a certified Micro-Small Business Enterprise by the California Department of General Services and a certified Disadvantage Business Enterprise and Woman-owned Business Enterprise by CalTrans. We provide audit services to governmental entities (cities, water and fire districts, other special districts, regional transportation planning agencies, Transportation Development Act funding recipients and joint powers authorities), nonprofit organizations, financial institutions and bank holding companies, a Securities and Exchange Commission (SEC) registrant, real estate partnerships, a magazine circulation audit and others. We have provided audit services to most of the cities located within the greater Sacramento region, large water and fire special districts such as the Sacramento Suburban Water District and the Sacramento Metropolitan Fire District and several transportation planning agencies including the Sacramento Area, El Dorado, Placer, Amador, Calaveras, Butte and San Joaquin Councils of Governments and their city and county funding recipients. We perform Single Audit Act and compliance audits for both governmental and nonprofit entities. We provide tax services to our audit clients requiring those services.

Qualifications and Experience of Our Key Personnel

We have the personnel with the necessary professional qualifications and technical ability to provide you with the quality service you are looking for. As you can see from the resumes of our key personnel, we have developed the proficiency in the accounting principles and standards and governmental and grant compliance auditing to ensure you will receive quality work. Our firm philosophy centers around our commitment to the highest level of quality service - delivered by quality people. We have a history of providing technical excellence through teamwork responsive to clients' needs and expectations. Our commitment to quality results in satisfying the needs of our clients by providing value-added services and attracting and retaining clients of the highest caliber.

Our key audit executives will participate heavily in the audit of the City. This assures the City will receive a quality audit managed and executed on-site by seasoned professionals, knowledgeable of the government industry. We believe the quality of our services exceeds that of national and other large firms because our audit team uses more experienced professionals to actually perform the work and our experience serving large clients makes us compare favorably to any smaller firm. National and other firms typically rely heavily on senior and staff accountants to perform audit fieldwork with minimal on-site direction from partners or managers. We will have at least one manager in the field during fieldwork to directly supervise staff and the audit partner will be heavily involved in the audits as well. The following resumes outline the qualifications and experience of our key team members.

Ingrid M. Sheipline, CPA (Managing Partner)

Ingrid serves as our Managing Partner and would be the City's audit partner. She would have overall responsibility for planning, directing and coordinating our services for you. Formerly an audit manager with Ernst & Young LLP, she is a Certified Public Accountant with over thirty-five years of experience. Ingrid has supervised and conducted the fieldwork for a variety of clients including cities, governmental entities, nonprofit organizations, banks, insurance



agencies, manufacturers and distributors. While with Ernst & Young LLP, she specialized in governmental entities and grant compliance auditing, and has attended or taught numerous governmental education seminars. She is currently serving or has served almost all of the previously mentioned governmental entities, including the cities of Colfax, Sutter Creek, Chico, Sonoma, Marysville, Rocklin, American Canyon, Lincoln, Dixon, Biggs and many special districts.

Ingrid has a Bachelor of Science degree in accounting with honors from California State University, Sacramento. She is a member of the American Institute of Certified Public Accountants and the California Society of Certified Public Accountants, having served on the Board of Directors of the Society's Sacramento Chapter and as a member of the Government and Nonprofit Committee.

Brian Nash, CPA (Audit Partner and Concurring Reviewer)

Brian is a partner with our firm and would serve as a second, additional or concurring reviewer, if needed. He is a Certified Public Accountant with twenty-seven years of professional accounting and auditing experience. Brian has served as audit partner for numerous cities, including Cities of West Sacramento, Citrus Heights, Elk Grove, Folsom, Dixon and American Canyon and has served as audit manager for the Cities of Colusa, Rancho Cordova, Marysville and Biggs. He also has provided service to a variety of clients, including cities, governmental entities, nonprofits, banks and water agencies. Brian received a Bachelor of Science degree in accounting with honors from California State University, Sacramento. He is a member of the American Institute of Certified Public Accountants and the California Society of Certified Public Accountants.

David Chiaravalloti, CPA (Audit Senior Manager)

David, a senior audit manager with our firm, will organize, conduct, review and evaluate field work and will be responsible for the planning and report preparation and review under the direction of Ingrid. He would work on-site for the entire duration of the fieldwork. He has extensive experience auditing cities and other governmental entities with Richardson & Company, LLP and another CPA firm. The cities he has served include West Sacramento, Citrus Heights, Colfax, Sonoma, Folsom, Lincoln, and many special districts. He has twenty years of professional experience, including eighteen years with our firm. David received a Bachelor of Science degree in accounting from California State University, Sacramento.

Other Staff

We would assign senior and staff accountants as needed to the engagement with experience working on cities and governmental audits, since everyone in our firm is required to work on a portion of our previously mentioned audits.

Similar Engagements with Other Governments

Key personnel in our firm began their careers with Ernst & Young LLP serving governmental entities and other clients. Since leaving the international CPA firm of Ernst & Young LLP, Joe Richardson (deceased), the founder of Richardson & Company, Ingrid Shepline, Brian Nash and their team have built a practice oriented toward providing services equal in caliber to those provided by firms operating on a national level. We believe we have the expertise in the governmental field to ensure high-quality service. The following is a list of governmental and governmental-affiliated entities we are currently serving or have served:



- City of Colfax (audit of basic financial statements (BFS), TDA Fund and federal grant compliance auditing under the Single Audit Act)
- City of Marysville (audit of BFS, TDA Fund, Successor Agency, Levee District, preparation of financial statements and federal grant compliance auditing under the Single Audit Act)
- City of American Canyon and American Canyon Fire District (audit of BFS, Comprehensive Annual Financial Report (CAFR), Transportation Development Act (TDA) Fund and preparation of the State Controller's Report)
- City of West Sacramento (audit of BFS, award-winning CAFR, TDA Fund, Redevelopment Agency and Successor Agency, Flood Control Agency and federal grant compliance auditing under the Single Audit Act)
- City of Citrus Heights (audit of BFS, award-winning CAFR, TDA Fund, federal grant compliance auditing under the Single Audit Act and preparation of the State Controller's Report)
- City of Rocklin (audit of BFS, Redevelopment Agency, Public Financing Authority and TDA Fund)
- City of Chico (audit of BFS, award-winning CAFR, Redevelopment Agency and Successor Agency, Public Financing Authority, Joint Powers Authority, TDA Fund and federal grant compliance auditing under the Single Audit Act)
- City of Elk Grove (audit of BFS, award-winning CAFR, TDA Fund and federal grant compliance auditing under the Single Audit Act)
- City of Sutter Creek (audit of BFS and federal grant compliance auditing under the Single Audit Act)
- City of Lincoln (audit of BFS, Redevelopment Agency, Public Financing Authority, TDA Fund and federal grant compliance auditing under the Single Audit Act)
- City of Dixon (audit of BFS, CAFR, Redevelopment Agency, Public Financing Authority, TDA Fund and federal grant compliance auditing under the Single Audit Act)
- City of Folsom (audit of BFS, Redevelopment Agency, TDA Fund and an award-winning CAFR)
- City of Biggs (audit of BFS and TDA Fund)
- City of Colusa (audit of BFS and federal grant compliance auditing under the Single Audit Act)
- City of Sonoma (audit of BFS and preparation of the State Controller's Report)
- City of Rancho Cordova (audit of BFS, CAFR, TDA Fund and preparation of the State Controller's Report)
- Town of Loomis (audit of BFS and TDA Fund)
- City of Napa, City of Chico and City of Marysville AB 1484 Successor Agency compliance agreed-upon procedures
- Local Transportation Funds of the Counties of Sacramento, Sutter, Yolo and Yuba (compliance auditing)
- Sacramento County State Transit Assistance Fund (compliance auditing)



- Counties of Sacramento, Sutter Yolo and Yuba Transportation Development Act Funds
- Cities of Folsom, Rancho Cordova, Galt, Isleton, Sacramento, Davis, Live Oak, Yuba City, Marysville, Wheatland, West Sacramento, Winters and Woodland Transportation Development Act Funds (compliance auditing)
- El Dorado County and City of Placerville Transportation Development Act Funds (compliance auditing)
- El Dorado County Local Transportation and State Transit Assistance Funds (compliance auditing)
- County of Placer and Cities of Roseville, Lincoln, Auburn, Loomis and Colfax Transportation Development Act Funds (compliance auditing)
- County of Butte and Cities of Biggs, Oroville, Gridley, Chico and Paradise
- Cities of Escalon, Lodi, Manteca, Lathrop, Ripon and Tracy and County of San Joaquin Transportation Development Act Funds (compliance auditing)
- Sacramento Metropolitan Fire District (audit of BFS, CAFR and federal grant compliance auditing under the Single Audit Act and other special work)
- Sacramento Public Library Authority (audit of BFS)
- Sacramento Transportation Authority (audit of BFS and an award-winning CAFR)
- California Exposition & State Fair (audit of BFS)
- Cal Tahoe Emergency Services Authority (audit of BFS)
- El Dorado Hills Community Services District (audit of BFS)
- Nevada County Consolidated Fire District (audit of BFS and preparation of the State Controller's Report)
- El Dorado County Emergency Services Authority (audit of BFS)
- Mountain House Community Services District (audit of BFS)
- Herald Fire Protection District (audit of BFS)
- California Fire Rescue Training Authority (audit of BFS)
- Glenn-Colusa Irrigation District (audit of BFS)
- Calaveras County Water District (audit of BFS and preparation of the State Controller's Report)
- Nevada Irrigation District (audit of BFS and preparation of the State Controller's Report)
- Amador Transit (audit of BFS and federal grant compliance auditing under the Single Audit Act)
- Amador County Transportation Commission (audit of BFS)
- Cosumnes Community Services District (audit of BFS and an award-winning CAFR)
- Sacramento Regional Fire/EMS Communication System (audit of BFS)
- Citrus Heights Water District (audit of BFS and preparation of the State Controller's Report)
- El Dorado Irrigation District (audit of BFS, an award-winning CAFR and single audit)



- South Feather Water and Power (audit of BFS)
- Tri-Dam Project and Tri-Dam Power Authority (audit of BFS and preparation of the State Controller's Report)
- Florin Resource Conservation District (includes Elk Grove Water District) (audit of BFS and CAFR)
- South San Joaquin Irrigation District (audit of BFS and federal grant compliance auditing under the Single Audit Act)
- Oakdale Irrigation District (audit of BFS and CAFR)
- Tuolumne Utilities District (audit of BFS and preparation of the State Controller's Report)
- Fair Oaks Recreation and Parks District (audit of BFS and preparation of the State Controller's Report)
- Carmichael Water District (audit of BFS, award-winning CAFR, and preparation of the State Controller's Report)
- Fair Oaks Water District (audit of BFS, award-winning CAFR and other special work)
- Sacramento Suburban Water District (audit of BFS, award-winning CAFR and other special work)
- Reclamation District 2035 (audit of BFS)
- Merced Irrigation District (audit of BFS and preparation of the State Controller's Report)
- Yolo-Solano Air Quality Management District (audit of BFS)
- Yolo County Flood Control and Water Conservation District (audit of BFS and preparation of the State Controller's Report)
- San Juan Water District (audit of BFS, award-winning CAFR and the State Controller's Report)
- Solano County Water Agency (audit of BFS and the State Controller's Report)
- Yuba County Water Agency (audit of BFS)
- South Sutter Water District (audit of BFS)
- Yolo County Local Agency Formation Commission (audit of BFS)
- El Dorado Local Agency Formation Commission (audit of BFS)
- American River Flood Control District (audit of BFS)
- Rio Linda/Elverta Community Water District (audit of BFS)
- South Yuba Water District (audit of BFS and preparation of the State Controller's Report)
- State Water Project Contractors Authority (audit of BFS and preparation of the State Controller's Report)
- El Dorado County Transportation Commission (audit of BFS and preparation of the State Controller's Report)
- El Dorado County Transit Authority (audit of BFS and federal grant compliance auditing under the Single Audit Act)



- Placer County Transportation Planning Agency(audit of BFS and preparation of State Controller's Report)
- Transport System of the University of California at Davis (audit of BFS, preparation of the State Controller's Report and federal grant compliance auditing under the Single Audit Act)
- Sacramento Area Council of Governments (compliance auditing)
- Yuba-Sutter Transit Authority (audit of BFS and federal grant compliance auditing under the Single Audit Act)
- Yolo County Transportation District (audit of BFS and federal grant compliance auditing under the Single Audit Act)
- Paratransit (audit of BFS and federal grant compliance auditing)
- Marin County Transit District (audit of BFS and federal grant compliance auditing under the Single Audit Act)
- Calaveras Council of Governments (audit of BFS)
- Butte County Association of Governments (audit of BFS and federal grant compliance auditing under the Single Audit Act)
- Regional Water Authority (audit of BFS)
- Sacramento Groundwater Authority (audit of BFS)
- Pacific Fruitridge Fire Protection District (audit of BFS)
- Wilton Fire Protection District (audit of BFS)
- Courtland Fire Protection District (audit of BFS and federal grant compliance auditing under the Single Audit Act)
- California State Assistance Fund for Enterprise, Business and Industrial Development (audit of BFS and federal grant compliance auditing under the Single Audit Act)
- San Joaquin Council of Governments (audit of BFS, award-winning CAFR and federal grant compliance under the Single Audit Act)
- San Joaquin County Local Transportation Fund and State Transit Assistance Fund (compliance auditing)
- San Joaquin Regional Transit District (compliance auditing)
- Association of California Healthcare Districts - The Alpha Fund (workers compensation risk pool for rural hospitals) (audit of BFS and State Controller's Report)
- Funds and accounts of the California Department of Water Resources on behalf of a large Southern California water agency, including special analyses and projects related to its contract with the State
- Funds and accounts of the U.S. Bureau of Reclamation (USBR) on behalf of the Central Valley Project Water Association and various water districts including Santa Clara Valley Water District, East Bay Municipal Utility District, Contra Costa Water District, Sacramento Municipal Utility District and Placer County Water Agency



The services we provide to our government and other clients prove that we have the ability to provide the services that the City requires. Examples of these services include the following:

- We have provided the Cities of West Sacramento, Elk Grove, Chico, American Canyon, Citrus Heights, Folsom, Rancho Cordova and Dixon and the Cosumnes Community Services District, Sacramento Metropolitan Fire District, Sacramento Transportation Authority, Fair Oaks Water District, Oakdale Irrigation District, Florin Resource Conservation District, San Juan Water District and San Joaquin Council of Governments with extensive assistance in the preparation of their Annual Report, including the first Annual Report the City of Rancho Cordova, Sacramento Metropolitan Fire District, Florin Resource Conservation District, Consumes Community Services District and San Joaquin Council of Governments had ever prepared.
- We have provided federal compliance auditing services to numerous entities, including the Cities of Elk Grove, Chico, Colfax, West Sacramento, Citrus Heights, Marysville, American Canyon and Colusa, El Dorado Irrigation District, Yolo County Transportation District, El Dorado County Transit Authority, Marin County Transit District, Courtland Fire Protection District, Yuba-Sutter Transit Authority, the Transport System of the University of Davis and Paratransit and to several nonprofit organizations receiving federal grants that must also comply with *Government Auditing Standards* and the Single Audit Act, which are the same standards that apply to the City.
- We conduct the audits of the basic financial statements of numerous special districts, including water and fire districts. Our experience performing these audits of basic and special purpose governmental financial statements has made us thoroughly familiar with the application of generally accepted governmental accounting principles. The financial statements also follow GASB 34 requirements, the same as for cities.

In addition, our key team members have gained extensive governmental accounting and auditing experience in their previous positions with Ernst & Young LLP, including the following:

- Provided auditing services to numerous state and local government units that face the same unique governmental accounting and auditing aspects as the City such as multifund structure, extensive reporting requirements, basis of accounting, and budgetary and other legal compliance requirements. These entities include the California Department of Water Resources Enterprise Fund, Sacramento County, Solano County Private Industry Council, City of Woodland, City of Lodi and California Housing Finance Agency. The audits of Sacramento County and City of Woodland also involved the preparation of award-winning Annual Reports.
- Established an audit approach for testing for compliance with federal, state and local grant requirements, including application of the Single Audit Act, for Sacramento County, City of Lodi and California Housing Finance Agency.

Quality Control and Peer Review

We are a member of the Center for Audit Quality of the American Institute of Certified Public Accountants (AICPA) and participate in the AICPA National Peer Review Program. We are registered with the Public Company Accounting Oversight Board (PCAOB) created by the Sarbanes-Oxley Act to inspect firms that audit SEC registrants. All firms that join the Center for Audit Quality agree to adhere to published quality control standards and submit to peer reviews and inspections of their practice every three years. We have passed all nine of our peer reviews with a "clean opinion" and three PCAOB inspections. The nine peer reviews cover the entire



period our firm has been in existence. Our latest peer review is included in Attachment 1. All of our peer reviews have included the review of specific government engagements.

The quality control policies for our auditing practice are described in detail in our firm's Quality Control Document. All employees and members of our firm are provided with a copy of our Quality Control Document and are responsible for understanding, implementing and adhering to these policies and procedures. Our policies and procedures cover each of the following six elements of quality control: 1) Leadership, 2) Relevant Ethical Requirements, 3) Acceptance and Continuance of Clients and Engagements, 4) Human Resources, 5) Engagement Performance and 6) Monitoring. The adequacy of our quality control system and our compliance with that system are independently evaluated every three years through a peer review.

We also demonstrate our commitment to providing quality service in many other ways, including:

- Organizing, staffing, and managing engagements to provide for appropriate levels of technical competence, experience, supervision and review.
- Undertaking quality control reviews of selected engagements to assure compliance with professional standards.
- Recognizing our obligation to the public as well as to our clients.
- Conducting engagements in accordance with clients whose concern for reputation and integrity is similar to our own.
- Promoting the growth of our firm primarily by referrals from existing clients satisfied with the quality of our services.

In addition to excellent peer review and inspection results, other examples of our commitment to quality include:

- Engaging a nationally recognized accounting consultant who has authored several accounting and reporting manuals, including those dealing with SEC matters, as technical support for our firm in addition to the support customarily available through the American Institute and California Society of CPAs.
- Engaging a partner and Director of Audit and Banking Practices for a large midwestern firm to serve as the concurring reviewer for our SEC registrant bank as well as providing consultation with respect to audit and accounting issues for other clients. He has extensive experience auditing banks and public companies as result of more than thirty years with Ernst & Young, KPMG and his current firm.
- Auditing the California Department of Water Resources on behalf of a large Southern California water agency for the past thirty years, including twelve years while key personnel in our firm were with Ernst & Young. The Agency is a consortium of twenty-six cities and water districts serving nearly nineteen million people in the Los Angeles and San Diego areas. It is the largest water district in the world. This large, complex audit of the multi-billion dollar State Water Project managed by the California Department of Water Resources is on a scale and nature as to rarely be performed by other than "Big Four" international CPA firms.
- Performing several special investigative audits for governmental special districts that have received extensive statewide news media attention. Being selected several times to conduct this special audit work demonstrates that our firm has the resources and expertise to successfully complete difficult, unusual auditing projects in a timely manner. Our



investigations discovered several problems and our audit results were made public by the districts involved. The FBI, IRS and district attorney's office subpoenaed our workpapers to assist them with their investigations. We have testified in federal court and given depositions related to this work which, in certain cases, resulted in managers and assistants serving federal prison sentences.

- Preparing audited financial statements and other information for inclusion in several public offering documents reviewed by the SEC and other CPA firms, including Big Four firms, with minimal insignificant changes.
- Preparing audited financial statements reviewed by the State Board of Accountancy without change.



REFERENCES

We have emphasized throughout our proposal that Richardson & Company, LLP provides quality service. Please feel free to contact any of these clients to confirm our ability to provide the type of services you are seeking.

Name of reference entity: City of Colfax, California
Name of principal contact, title: Laurie Van Groningen, Finance Director
Email address: laurie.vangroningen@colfax-ca.gov
Address and phone number: 33 South Main Street
Colfax, California 95713
(530) 346-2313
Services performed: Audit of the financials in accordance with generally accepted auditing standards, *Government Auditing Standards* and the Single Audit Act, where applicable and preparation of the State Controller's Report.
Completion dates: Audits completed for the years ended June 30, 2007 through 2020.

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Name of reference entity: City of Sonoma, California
Name of principal contact, title: Susan Casey, Assistant City Manager
Email address: scasey@sonomacity.org
Address and phone number: No. 1 The Plaza
Sonoma, California 95476
(707) 933-2215
Services performed: Audits of the financial statements in accordance with generally accepted auditing standards, *Government Auditing Standards*. Preparation of the basic financial statements. Audit includes the Gann Limit and preparation of the State Controller's Report.
Completion dates: Audits completed for the fiscal years ended June 30, 2017, 2018 and 2019. Audit for 2020 is in process.



SPECIFIC AUDIT APPROACH

Our extensive experience in auditing ensures that we will concentrate on those areas of highest risk and plan and coordinate our work with management. We will not waste your time and resources by auditing areas that have no material risk to the financial statements. We will perform an assessment of the internal controls for the purpose of determining the procedures necessary to perform our audit, and any recommended enhancements to internal controls that we note during our audit will be communicated to management.

Scope of Services

We understand that the City requires an audit of its basic financial statements, including the preparation of the financial statements, for the fiscal years ended June 30, 2021, 2022 and 2023 with an option to extend the contract to the years ended June 30, 2024 and 2025 including all procedures necessary for the issuance of an opinion regarding the fairness of the presentation of the financial statements in conformity with generally accepted accounting principles. The audits are to be performed in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants (AICPA), standards for financial audits provided in the U.S. General Accounting Office's *Government Auditing Standards*, and the applicable laws, rules and regulations. These services will include the following:

1. Perform an audit of the basic financial statements of the City in conformity with generally accepted accounting principles and issue a report on the fair presentation of the financial statements.
2. Evaluate internal controls sufficient to determine the nature and extent of procedures to perform and issue reports on internal control and compliance and management letter, if applicable.
3. Apply limited audit procedures to Management's Discussion and Analysis (MD&A) and required supplementary information.
4. Prepare the basic financial statement section of the City's financial statements.
5. Issue a report on internal control and compliance based upon the audit of the City's financial statements in accordance with *Government Auditing Standards*.
6. Test compliance with Proposition III, Article XIII.B – Review of Appropriations Limit Calculations.
7. Prepare a management letter addressed to the City Council setting forth recommendations (as applicable) for improvements in the City's accounting systems.
8. Prepare any other reports to the governing body as may be required by the generally accepted auditing standards.
9. Adjusting journal entries will be discussed and explained to the Finance Director prior to recording and will be provided in a format that shows the lowest level of posting detail needed for data entry into the general ledger systems.



New Independence Rules

New independence requirements in the 2018 *Government Auditing Standards* (known as the Yellow Book) apply for the first time during the fiscal year ending June 30, 2020. The new independence requirements add additional scrutiny over nonaudit services performed by auditors. The 2018 Yellow Book is intended to result in auditors reevaluating whether they should provide bookkeeping, schedule preparation and other services typically performed as part of an audit that require judgement to be exercised that should be performed by management so they are not put in the position of reviewing their own work. We believe the 2018 Yellow Book independence requirements will result in auditors asking clients to find other accounting and reporting expertise to complete nonaudit services and advise clients about financial disclosures. If we prepare the City's financial statements, the City will need to ensure that the City has someone on staff or hire a consultant that has the skills, knowledge and experience to be able to take responsibility for the completeness and accuracy of the financial statements. Since the auditor is requested to maintain the depreciation schedule, the City will be required to review and take responsibility for the calculations.

Audit Approach

Our audit approach to this engagement is divided into three stages as follows:

Initial Planning: We believe that a smoothly-run audit is based upon the early identification and resolution of reporting and auditing issues. Due to the extensive knowledge gained through auditing other cities and other governmental organizations, we will identify such issues in a timely manner and obtain a better understanding of your organization and the external and internal environments in which the City operates. We will examine significant contracts and agreements to determine the effect on the nature and extent of the auditing procedures and to determine laws and regulations subject to test work. Our familiarity with laws and regulations affecting cities, including those related to grant funding received, will also be used as a resource for determining the extent of testing needed. We will meet with your personnel to obtain an understanding of your internal control structure policies and procedures and to document the flow of information through the accounting system, including how your accounting system is used to process data, and prepare walkthrough questionnaires with the assistance of your staff.

In order to obtain an understanding of the City's accounting processes, including internal controls that are in place, we will provide the City with a list of questions and will meet with City personnel to discuss them. We will walk through controls over receipts, disbursements and payroll transactions while performing tests of controls. We will also determine the provisions of any and all federal and state and county orders; statutes; ordinances; charters; debt covenants; administrative code or other rules and regulations that have a significant financial impact on the City. We will also review budgets, organization charts and any accounting procedures manuals to obtain an understanding of the City. We will evaluate information from other financial and management information systems used by the City to determine the potential use of the information from these systems in the audit process.

Program Development: Our risk assessment and evaluation of internal controls will provide the basis for determining the nature, timing and extent of audit procedures for specific transactions and accounts. Our approach to planning the audit will be in accordance with Statement of Audit Standard (SAS) Nos. 104 through 111, as updated by 122 through 125. Accordingly, we will focus on obtaining an understanding of the control environment, risk assessment, information and communication, and monitoring components. We will document the City's control



environment and will perform a walkthrough of significant areas to assess control risk for the purpose of planning our substantive tests. We will perform additional testing of internal controls as needed based on our risk assessment. An overall audit program is the end product of our initial planning. The primary purpose of this phase of our audit approach is to assess the likelihood of material error in the accounts and transactions and to determine the most cost effective and cost efficient mix of audit procedures. In developing the audit program, our goal will be to:

- Provide a complete audit program for all important financial statement amounts.
- Eliminate redundant audit procedures.
- Use audit procedures that accomplish more than one purpose.

Our audit approach is based on an analysis and understanding of the external and internal risk currently facing the organization we are auditing. Risk analysis enables us to design the most effective and efficient audit program, which evaluates and includes audit tests in relation to the size and probability of these risks. This approach provides us with a uniform method for developing and documenting the basis for our audit program. We will use the City's budget to evaluate the need for committed and assigned fund balances as well as to perform analytical procedures for comparison to actual revenues and expenditures.

We provide our clients with a detailed list of items needed during the audit well in advance to allow for sufficient time to gather the information. We encourage our clients to upload electronic information to our encrypted share file site if convenient for our clients. This allows us to keep track of all information provided by our clients to minimize duplicate requests. This approach minimizes disruption to City staff during the course of the audit.

Program Execution: During this stage of our audit, we will perform the tests of transactions processed through the accounting system, direct tests of account balances and tests of compliance with laws, regulations and contracts. We plan to use either random or systematic sample selection methods to perform such tests. We use random sample generation software to select our sample and alternate sample items during the audit. We will utilize analytical procedures in all areas of the audit, especially revenues and expenses. We will perform all requested tasks as one integrated engagement and will schedule the timing of our field work so that there will be minimal disruption of the day-to-day operations. We will utilize computer software during the engagement, including during the on-site fieldwork, for all workpaper preparation and for developing the lead schedules and trend analysis reports used in the audit process.

We will import the City's general ledger into our audit software, CCH Engagement, from a download of the City's accounting software into Excel and will use the software to group accounts into financial statement line items for reporting purposes. These grouping totals are "linked" to the financial statements in Excel through the audit software. This is important for quality control purposes to ensure any adjustments and closing entries automatically change in the appropriate financial statement line item.

We will use analytical review over receivables, liabilities, revenues and expenditures by comparing balances to the prior year and will analyze the mix and current portion of compensated absences for propriety. The analytical review will assist us in identifying areas of risk for which substantive procedures will be performed. However, we believe analytical procedures alone will not identify all potential significant misstatements and will detail test certain balance sheet and income statement accounts that our experience has shown are



frequently misstated, such as certain receivables, subsequent payments that may need to be accrued as liabilities, cut-off of grant revenues and classification of restrictions and commitments of fund balance.

The work plan below was developed with your deadlines in mind. Upon selection as your independent accountants, we will meet with you, and together we will determine a specific timetable which ensures minimal disruption of your employees. As can be seen from the following work plan, the service team is composed in such a way that each member has adequate supervision and technical support.

Work Plan

Our work plan for the yearly audit will be as follows:

Task	Timing	Estimated Hours				Total
		Director	Sr. Manager	Senior	Staff	
Audit Planning:						
Begin audit planning process	December/January	5	10		5	20
Internal control/systems documentation and evaluation						
Develop audit programs						
Prepare audit assistance package and confirmation letters						
Risk assessment						
Compliance and Internal Control Testing:						
Tests of transactions for cash receipts, disbursements, payroll	January		5	8	8	21
Tests of compliance with laws, regulations and contracts						
Substantive Testing:						
Cash and investments	February/March	20	45	47	47	159
Revenue and receivables						
Payroll and related liabilities						
Expenses for goods and services and related liabilities						
Capital assets						
Long-term liabilities						
Equity and other credits						
Reporting and Wrap-up:						
Prepare financial statements and audit reports		10	10	10	5	35
Draft financial statements	March					
Delivery of final reports	April					
	April 30					
Total Annual Audit Hours		35	70	65	65	235

Our audit will be planned so that delivery of all required reports will be accomplished in a timely manner. We believe that the staffing of the audit is sufficient to ensure the timely completion of the audit and to ensure that the work is properly supervised. We would work closely with management to ensure that we provide timely services consistent with your requirements. We will prepare the financial statements consistent with professional standards and your needs and will review the drafts of all of our reports with you prior to finalization.

Our firm philosophy centers around our commitment to the highest level of quality service--delivered by quality people. Our tradition of providing technical excellence through teamwork responsive to clients' needs and expectations--and doing so to the very best of our ability--requires that our single focus be on quality. Our commitment to quality results in:



- Satisfying the City's needs by providing value-added services.
- Attracting and retaining clients of the highest caliber.
- Providing personal satisfaction and opportunity for professional growth for every member of our organization.

Some of the specific benefits the City will realize from our audit approach include:

A Smooth, Quick Transition--Our audit approach, familiarity with cities and our experience in succeeding other accountants prepares us to effect a smooth transition. Our transition plan will ensure that:

- We understand the auditing procedures and accounting treatment currently in place.
- Disruption to your normal operations and time lost due to "educating" the new firm will be minimal.
- We will coordinate and plan our work closely with your staff.

A Fresh Look--We will ensure that the City benefits from a "fresh look" by its new auditors--Richardson & Company, LLP. Our approach to transition engagements, with which we are very experienced, will result in:

- A thorough review and evaluation of your systems of internal accounting and compliance controls.
- A review and evaluation of your significant data processing systems and controls.
- A fresh review of operating practices.

Ongoing Communications with Management--We will work closely with you to resolve issues and serve as the City's advisor on a timely basis. We do not take dogmatic, unyielding positions, and will keep the lines of communications open. We understand the concepts of materiality and will work with City personnel on all issues with materiality in mind. Members of our engagement team will be readily available to answer the City's questions and to respond to the City's needs.

Relevant and insightful suggestions--Our plan and approach requires us to obtain a complete knowledge of the City's operating environment and accounting systems. This will position us well as an "advisor" to City management.

Less disruption to the City--Our audit plan will result in the most effective and efficient combination of internal control and account balance testing. This will eliminate duplicate procedures and unnecessary tasks, minimizing the necessary number of auditors and, consequently, result in less disruption of City personnel.



PROFESSIONAL FEES

Our goal is to provide quality service using the highest professional standards at a reasonable cost. We plan each assignment carefully and set a time budget for each phase of the engagement. All of our staff are well indoctrinated in the need to use their time to the fullest efficiency.

Since Richardson & Company consists primarily of experienced auditors, you can be sure that you will receive the experience level and quality of service you expect. Our firm will bring to the audits strong technical backgrounds, government accounting expertise and outstanding engagement management skills.

Total All-Inclusive Maximum Price, Rates by Level and Out-of-pocket Expenses

Our cost proposal contains all pricing information relative to performing the audit engagement as described in the Request for Proposal. The rates by staff classification level times the anticipated hours for each fiscal year are included in the total all-inclusive maximum price. Our total all-inclusive maximum price contains all direct and indirect costs, including out-of-pocket expenses. Therefore, our fees are all inclusive and represent a not to exceed amount. Because of the efficiencies gained in multi-year audits, we are providing a fee estimate for three years. A summary of our fee estimate by task is as follows:

Services	2021	2022	2023
City-Wide Audit, including GANN limit	\$ 18,300	\$ 18,800	\$ 19,300
Preparation of financial statements	included	included	included
Depreciation calculation	200	210	220
Total Maximum Cost, yearly audit	<u>\$ 18,500</u>	<u>\$ 19,010</u>	<u>\$ 19,520</u>

The breakdown of our fee by classification is as follows:

Classification	Hours Per Year	Hourly Rates	Fee
Partner	35	\$ 180	\$ 6,300
Senior Mangaer	70	160	11,200
Senior	65	110	7,150
Staff	65	90	5,850
	<u>235</u>		<u>30,500</u>
Discount			(12,000)
Total audit fees, June 30, 2021			<u>\$ 18,500</u>

The fees above do not include fees for a single audit. We will discuss a fee estimate with you should the City require a single audit.

Our estimate assumes that the City will prepare all closing entries, including any accrual adjustments needed in accordance with generally accepted accounting principles, and that the beginning net fund balances agree to the prior year audit. It also assumes not more than ten audit adjustments. Updating the depreciation schedule is included in the fee estimate.



During the initial audit, we will spend a significant amount of time becoming familiar with your organization and operations, developing permanent files, understanding controls and processes, and preparing the audit plans and procedures. We will absorb a portion of the cost of this nonrecurring time and view it as an excellent investment in establishing a long-term relationship and in becoming more knowledgeable about your operating environment, which will enhance our ability to provide you with responsive service.

These estimates do not take into consideration changes in the scope of the audit that increase audit hours by more than a few hours due to changes in accounting or auditing pronouncements and standards, laws or regulations, the loss of key accounting personnel, material weaknesses in the internal control environment, or significant changes in the scope of the City's operations. We will discuss a new fee estimate with the City if such events occur.

Should you have any questions about the details of our fees, or should our fees not appear competitive with those of the other firms, we would appreciate an opportunity to discuss them with you before you make your final decision.

Rates for Additional Professional Services

If it should become necessary for the City to request that we render any additional services to either supplement the services requested in the RFP or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract between the City and the firm. Any such additional work agreed to between the City and the firm shall be performed at the following rates.

	2021	2022	2023
Partner	\$ 180	\$ 185	\$ 190
Senior Managers	160	165	170
Managers	150	155	160
Supervisors	130	135	140
Seniors	110	113	116
Staff	90	92	95
Administrative Staff	65	65	65



PEER REVIEW REPORT



CPAs & BUSINESS ADVISORS

Report on the Firm's System of Quality Control

July 17, 2018

To the Partners of Richardson & Company, LLP
and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Richardson & Company, LLP (the firm) in effect for the year ended March 31, 2018. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards). A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Richardson & Company, LLP in effect for the year ended March 31, 2018, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Richardson & Company, LLP has received a peer review rating of *pass*.


Eide Bailly LLP

What inspires you, inspires us. eidebailly.com

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City of Isleton



City of Isleton

101 Second Street, Isleton, California 95641

CITY MANAGER REPORT

Date: 10 August 2021

To: Mayor & City Councilmembers

From: Charles Bergson, City Manager

Re: City Manager Report for 10 August 2021

Covid 19 – City Operations

The County has issued a new health order calling for masking regardless of vaccination status and masking in all indoor public settings and workplaces.

Flood Insurance Workshop (Geologic Hazard Abatement District (GHAD), Saturday 21 August 10 to noon via zoom . Check City Website for details. – GHAD's are public agencies formed by communities to provide flood prevention and funding to address hazardous flood conditions. Forming a GHAD has the potential of dropping the average homeowner's flood insurance rates over 50%.

Community Center has returned to unavailable to the public due to the latest County health order.

The City has been working with the Delta Protection Commission to apply for National Telecommunications Infrastructure Administration, Broadband Infrastructure Program. This project is to upgrade the broadband service in the California Delta.

A request has been received by Mr Dockery to hold a Festival on Main Street, F Street to H Street on Saturday 28 August. The City Manager is requesting Council permission to approve this permit in the event there is not a meeting between today and the event.

The Year to Date Finance Report for the majority of FY 2020-21 is attached.

The year to date Parking Citation Report is attached. In three months 169 citations have been issued.

99 Jackson Boulevard the site of the fire on 19 July has been ordered secured and uninhabitable. The owner is working to reconstruct an apartment building.

The City Manager is requests that the August 24 Council meeting be suspended. There is a lot of end of fiscal year work that needs to be addressed and a pause in the Council reporting cycle will assist Staff in meeting this work.

The current cannabis business status list is attached.

Respectfully,
Charles Bergson, P.E.

General Fund - City of Isleton
Profit & Loss
July 2020 through May 2021

	Jul '20 - May 21
Ordinary Income/Expense	
Income	
Charges for Services	29,798.12
Fines and Forfeitures	287.76
Licenses and Permits	127,698.17
Other Revenues	62,162.59
Taxes and Assessments	827,621.60
Use of Money	131.78
Grant Income - Other	34,044.07
6100122 · Returned Check Charges	25.00
Total Income	1,081,769.09
Gross Profit	1,081,769.09
Expense	
9100032 · Bank Service Charges	162.38
Grant Expense	19,313.00
10 · General Government	435,613.43
20 · Public Safety	245,642.91
30 · Parks & Recreation	8,622.20
52 · Public Ways and Facilities	278,661.77
53 · Community Development	12,444.99
56 · Non Departmental Expenses	6,427.30
66900 · Reconciliation Discrepancies	239.07
57 · Covid 19	23,843.28
83150SW · Repairs & Maintenance Sewer	4,430.00
Total Expense	1,035,400.33
Net Ordinary Income	46,368.76
Other Income/Expense	
Other Income	
9200112 · Indirect cost allocation	17,909.03
Total Other Income	17,909.03
Other Expense	
debt service interest	6,769.00
Total Other Expense	6,769.00
Net Other Income	11,140.03
Net Income	57,508.79

RECEIVED

AUG 05 2021

410 Sewer O&M - City of Isleton
Profit & Loss
 July 2020 through May 2021

	Jul '20 - May 21
Ordinary Income/Expense	
Income	
4000441 · Direct Levy - Delinquent Sewer	-50.00
45100SW · Sewer - Single Family - City	197,285.21
45101SW · Sewer - Multi Family City	103,142.93
45102SW · Sewer - Commercial City	86,412.32
45103SW · Sewer - Resident Outside City	86,189.11
45104SW · Sewer - Commercial Outside City	22,942.04
6100041 · Grant DWR Small Community Waste	22,056.33
6100122 · Returned Check Charges	75.00
Total Income	518,052.94
Gross Profit	518,052.94
Expense	
71100SW · Salaries & Wage - Sewer	58,748.14
72100SW · Unemployment Insurance - Sewer	1,243.60
72104SW · Social Security Contr - Sewer	4,472.05
73200SW · Workers' Comp Ins - Sewer 410	3,754.74
80100SW · Postage - Sewer	518.77
8040012 · Subscriptions & Memberships AD	150.00
81100SW · Training Expenditures - Sewer	125.00
8170000 · Uniforms	1,388.91
82200SW · GAS - Sewer	2,008.45
82201SW · Electricity - Sewer	4,603.46
82203SW · WATER - SEWER	1,896.84
83050SW · Protective Equip & Suppl Sewer	433.42
83100SW · Office & Comp Supplies Sewer	111.20
83111SW · Computer Service- SEWER	4,237.38
83150SW · Repairs & Maintenance Sewer	14,469.17
83151SW · Repairs & Maint - Sewer	10,835.69
83152SW · LAB TESTING	12,699.00
83153SW · Vehicle Parts/Repair Sewer	3,953.62
83154SW · Vehicle Maint - Sewer	1,048.98
83830SW · Supplies - Sewer	4,957.45
8383100 · Equipment REPLACEMENT / REPAIRS	4,546.96
83831SW · Equipment - Sewer	2,259.30
83840SW · Copier Costs SEWER	888.10
8384500 · COVID Expense	62.93
83910SW · Fuel - Sewer	7,216.44
84101SW · Legal Services Sewer	5,480.00
8436012 · Accounting & Audit Fees	35,433.40
84400SW · Prof Services Sewer	20,836.56
84410SW · Grant - DWR Small Cmnty Waste W	17,352.33
84620SW · Waste Discharge Fee Sewer	23,210.00
89900SW · Misc Exp - Sewer	-200.00
90100SW · Interest Expense - Sewer	68,367.10
9210051 · Bank Service Charges	30.00
92101SW · Bank Service Charges - SW	4,338.00
Total Expense	321,476.99
Net Ordinary Income	196,575.95
Other Income/Expense	
Other Income	
1320512 · Interest US Bank Bond	7.31
91100SW · Indirect Cost Allocation	-9,357.23
Total Other Income	-9,349.92

RECEIVED

AUG 05 2021

	<u>Jul '20 - May 21</u>
Other Expense	
SUSPENSE	1,694.43
90100SP · Interest Exp - USDA Sewer Proj	44,182.75
Total Other Expense	<u>45,877.18</u>
Net Other Income	<u>-55,227.10</u>
Net Income	<u><u>141,348.85</u></u>

RECEIVED

AUG 05 2021

Daily Entered Citations

Date Range: 05/01/2021-08/06/2021

Isleton

All Departments

Day	# In State	In State Original Bail	# Out of State	Out of State Original Bail	# Written Total	Total Original Bail
24-Thursday	1	\$115.50	1	\$107.50	2	\$223.00
12-Monday	5	\$561.50	0		5	\$561.50
27-Tuesday	6	\$685.00	0		6	\$685.00
08-Thursday	7	\$677.00	1	\$115.50	8	\$792.50
11-Friday	7	\$784.50	0		7	\$784.50
17-Thursday	3	\$503.50	1	\$57.50	4	\$561.00
23-Friday	14	\$1,469.00	1	\$165.00	15	\$1,634.00
09-Wednesday	4	\$330.50	0		4	\$330.50
07-Friday	20	\$1,500.00	2	\$288.50	22	\$1,788.50
05-Thursday	11	\$1,238.50	1	\$107.50	12	\$1,346.00
28-Monday	5	\$577.50	0		5	\$577.50
21-Friday	33	\$1,352.00	1	\$115.50	34	\$1,467.50
03-Monday	5	\$0.00	0		5	\$0.00
14-Friday	26	\$2,464.00	0		26	\$2,464.00
26-Wednesday	13	\$1,287.00	1	\$115.50	14	\$1,402.50
Totals:	160	\$13,545.50	9	\$1,072.50	169	\$14,618.00

15 records matched your report criteria (Including: Current and Delinquent Citations, Sorted By: 'Entered Date', 'Badge')

Report Generated 8/6/2021 @ 2:31:40 PM. Powered by Citation Processing Center, a Data Ticket Inc. Property.

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GREEN = Approved RED = Withdrawn

Cannabis Business Permit Master List

Date Submitted	Applicant(s)	Applicant's Name	Description	Premises Address	Permit Status
06/26/18	Bang Mingo	Yandow	Cultivation	100 H Street	PC Public Hearing 1/16/19 1st CC Meeting 1/29/19 2nd CC Meeting 2/12/19
		Harris	Manufacturing		
			Retail /Delivery	301 H street	
			Distribution		
06/26/18	Delta Agricultural Holdings LLC.	Maldonado		14719 State Hwy 160	Withdrawn
07/18/18	Apothek Ventures	Fletcher	Retail/delivery	61 Main Street	PC Meeting 1/16/19 1st CC Meeting 1/29/19 2nd CC Meeting 1/22/19
			Cultivation		
			Distribution		
					OPENED: 6/14/19
07/19/18	Timeless Palliative Care Collective, Inc.		Manufacturing	51 Main Street	CC Public Hearing 1/8/19 2nd CC Meeting 1/22/19
			Delivery-Only		
			Distribution		DELIVERY OPERATION Started
08/23/18	River City Farms	Ozomaro	Cultivation	401 6th Street	PC Meeting 3/17/20
			Distribution		1st CC Meeting 3/24/20
					Pending Parcel Map
09/18/18	Delta Agricultural holdings, LLC	Maldonado	Manufacturing	402 Jackson Blvd.	PC 6/13/19
			distribution		1st CC 7/9
					2nd CC 7/23
09/20/18	Gallaty Consulting, Inc.	Gallaty	Manufacturing	49 Main Street	PC Public Hearing 12/27/18
			Delivery-only		1st CC meeting 1/29/19
			Distribution		2nd CC meeting 2/12/19
					LIMITED OPERATION STARTED
11/29/18	101 H Street Group LLC	Maldonado		101 H Street	Withdrawn
11/29/18	66 Main Group LLC	Maldonado	Retail Dispensary	66 Main Street	PC Public Hearing 2/05/19 1st CC Meeting 2/12/19 2nd CC meeting 2/26/19
					OPENED: 2/22/20
			Consumption Lounge		Amendment PC 3/17/20

\\Server01\comm dev department\PLANNING DEPARTMENT\PROJECTS\Commercial Marijuana Permits\Cannabis Business Licenses Master List.xlsx

Cannabis Business Permit Master List

12/20/18	WTO Essentials, Inc	Smith	Manufacturing Distribution	14719 Hwy 160	PC 6/13/19 1st CC 7/9/19 Amended: CC 11/12/19 OPENED: 11/12/19 Amendment pending
2019 Applications					

5/10/2019	CanDo Cannabis	Lamb	Delivery-only Distribution	60 Main Street	PC 7/25/19 1st CC 8/13/19
5/30/2019	Wook Bros, LLC	Maldonado	Manufacturing Distribution	45 Main Street	2nd CC 8/27/19 PC 9/3/19 1st CC 9/24/19 2nd CC 10/8/19 Minor Revision PC 10/06/20
8/15/2019	402 Jackson, LLC	Maldonado	Cultivation Distribution	402 Jackson	PC 10/1/19 1st CC 10/8/19 2nd CC 10/22/19
11/15/2019	LD Deliveries, LLC	Williams	Delivery only Distribution	54 Main Street	Tentative SPC 3/17/20 1st CC 3/24/20 2nd CC 4/14/20

2020 Applications

6/24/2020	Foo Flower LLC	Maldonado	Distribution	46 Main Street	PC 9/01/2020 1st CC 9/22/2020 2nd CC 10/13/2020
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Updated 2-5-21