

# Calaveras Local Agency Formation Commission

## Regular Meeting Agenda

**MONDAY – September 21, 2015 – 6:00 p.m.**  
at the

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**Calaveras County Board of Supervisors Chambers  
County Administrative Center  
San Andreas**

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### **6:00 PM Regular LAFCo Meeting Items:**

**1. Call to Order/Pledge of Allegiance/Roll Call**

Commissioners

Anita Paque, Chair, Public Member

Bert Sobon, City Member

Amanda Folendorf, City Member

Cliff Edson, County Member

Michael Oliveira, County Member

Tony Tyrrell, Vice Chair, Special District Member

John Lavaroni, Special District Member

Paul Stein, Public Member Alt.

Debbie Ponte, County Member Alt.

Scott Behiel, City Member Alt.

Don Young, Special Dist. Member Alt.

Staff:

John Benoit, Executive Officer

Karon Knuist, LAFCO Clerk

Michael Colantuono, LAFCO Counsel

**2. Approval of Agenda (Deletions/Additions)**

**3. Selection of a public member alternate to serve a four-year term ending in May 2019.**

*a. Interview and Select Public Member Alternate for a term ending in May 2019*

**5. Consider Minutes of July 20, 2015**

*a. Approve July 20, 2015 Minutes*

**6. Public Comment**

This is the time set aside for citizens to address the Commission on any item of interest to the public that is within the subject matter jurisdiction of the Commission. For items that are on the agenda, public comment will be heard when the item is discussed. If your comments concern an item that is noted as a public hearing, please address the Commission after the public hearing is opened for public testimony. The Chair reserves the right to limit each speaker to three (3) minutes. Please understand that by law, the Commission cannot make decisions on matters not on the agenda.

**7. Consent Agenda:**

- a. *Review and Authorize Claims for July and August 2015*

**8. Spheres of Influence and Service Reviews:**

- a. *Discussion of the upcoming Calaveras County Water District SOI and Service Review and Sphere of Influence for the County Service Areas in Calaveras County.*

**9. Discussion of Calafco Annual Conference:**

*Election of Calafco Board of Directors  
Confluence of Agriculture, Planning and Resources  
Urban Growth Boundaries and LAFCo's  
Items of significance to Calaveras LAFCo i.e. Groundwater Sustainability Areas  
Other sessions  
Calafco Dues Proposal and Changes  
Legislative Update*

**10. Response to the 2014-2015 Grand Jury Report**

- a) *Review, discuss and authorize letter to be sent to Hon. Grant Barrett, Presiding Judge including LAFCo's response to the 2014-2015 Grand Jury Report.*

**OTHER ITEMS:**

**11. Executive Officer's report - discussion**

- a) *Calaveras RCD*
- b) *Review Correspondence from Angels Camp Re: Commissioner Stipends*
- c) *County General Plan*

**12. Commissioners Reports**

This item is placed on the agenda for Commissioners to discuss items and issues of concern to their constituency, LAFCO, and legislative matters

**13. Adjourn to next regular meeting of October 19<sup>th</sup> , 2015.**

*The Commission may take action upon any item listed on the agenda. Unless otherwise noted, items may be taken up at any time during the meeting.*

**Any member appointed on behalf of local government shall represent the interests of the public as a whole and not solely the interest of the appointing authority Government Code Section 56325.1**

Public Comment

Members of the public may address the Commission on items not appearing on the agenda, as well as any item that does appear on the agenda, subject to the following restrictions:

- Items not appearing on the agenda must be of interest to the public and within the Commission's subject matter jurisdiction.
- No action shall be taken on items not appearing on the agenda unless otherwise authorized by Government Code Section 54954.2 (known as the Brown Act, or California Open Meeting Law).

Public Hearings

Members of the public may address the Commission on any item appearing on the agenda as a Public Hearing. The Commission may limit any person's input to a specified time. Written statements may be submitted in lieu of or to supplement oral statements made during a public hearing.

Agenda Materials

Materials related to an item on this agenda will be available on the Calaveras LAFCO website as noted below to the extent practicable and subject to staff's ability to post the documents prior to the meeting.

Accessibility

The location of this meeting is wheelchair-accessible.

Disclosure & Disqualification Requirements

Any person or group of persons acting in concert who directly or indirectly contribute \$1,000 or more in support of or in opposition to a change of organization or reorganization that has been submitted to Calaveras LAFCO must comply with the disclosure requirements of the Political Reform Act of 1974 applicable to local initiative measures to be submitted to the electorate. These requirements contain provisions for making disclosures of contributions and expenditures at specified intervals; they may be reviewed at Government Code §§56700.1 and 81000 *et seq.* Additional information about the requirements pertaining to local initiative measures to be presented to the electorate can be obtained by calling the Fair Political Practices Commission at (916) 322-5660. A LAFCO Commissioner must disqualify herself or himself from voting on an application involving an "entitlement for use" (such as an annexation or sphere amendment) if, within the last twelve months, the Commissioner has received \$250 or more in campaign contributions from the applicant, any financially interested person who actively supports or opposes the application, or an agency (such as an attorney, engineer, or planning consultant) representing the applicant or an interested party. The law (Government Code Section 84308) also requires any applicant or other participant in a LAFCO proceeding to disclose the contribution amount and name of the recipient Commissioner on the official record of the proceeding.

Contact LAFCO Staff at (209) 754-6511

LAFCO Webpage: [www.calaveraslafco.org](http://www.calaveraslafco.org)

Email LAFCO at: [johnbenoit@surewest.net](mailto:johnbenoit@surewest.net)

# **Calaveras Local Agency Formation Commission**

## **Regular Meeting Minutes - Monday July 20, 2015**

1. **Call to Order/Pledge of Allegiance/Roll Call** – Order was called by Chair Paque at 6:04pm on Monday July 20, 2015 in the Calaveras County Board of Supervisors Chambers, County Administrative Center, San Andreas California.

### **Commissioners Present**

Anita Paque, Chair, Public Member  
Amanda Folendorf, City Member  
Scott Behiel for Bert Sobon, City Member  
Cliff Edson, County Member  
John Lavaroni, Special District Member

### **Commissioners Absent**

Tony Tyrrell, Vice Chair, Special Dist. Member  
Michael Oliveria, County Member

### **Staff Present**

John Benoit, Executive Officer  
Karon Knuist, LAFCO Clerk

### **Others Present**

Sign Interpreters

2. **Approval of Agenda: MOTION** by Commissioner Lavaroni to approve the Agenda, second by Commissioner Edson. Motion passed 5 yes, 0 no, 2 absent.
3. **Affirm Chair and Elect a Vice Chair for FY 2015-2016 per Bylaw Requirements for Election of Chair and Vice Chair to be alternated based on City, County, Public and Special District Members. For FY 2015-2016 the Public Member shall be the Chair and a Special District Member shall be the Vice Chair.**
  - a. **Affirm Anita Paque as Chair for FY 2015-2016. MOTION** by Commissioner Edson to affirm Anita Paque as Chair for FY 2015-2016 second by Commissioner Alternate Behiel. Motion passed 5 yes, 0 no, 2 absent.
  - b. **Elect Vice Chair for FY 2015-2016. MOTION** by Commissioner Lavaroni to elect Commissioner Tyrrell as Vice Chair for FY 2015-2016 second by Commissioner Edson. Motion passed 5 yes, 0 no, 2 absent.
4. **Interview and Selection of Public Member Alternate to serve a four-year term ending in May 2019.** LAFCo received Letters of Intent from 3 candidates – Jack Lynch, George Fry, and Bob Dean. Jack Lynch and George Fry introduced themselves to the

Commissioners and listed the experience they felt qualified them for the Public Member Alternate position.

Bob Dean was not present to address the Commissioners.

There were no questions for the Candidates from the Commissioners.

**MOTION** by Commissioner Lavaroni to appoint Bob Dean as the Public Member Alternate, second by Commissioner Behiel. Motion failed to pass due to lack of the required number of County votes.

**MOTION** by Commissioner Edson to appoint George Fry as the Public Member Alternate. The motion failed to pass due to lack of a second.

Chair Paque tabled the selection of the Public Member Alternate until the next meeting when the full Board is in attendance.

5. **Consider Minutes of May 18, 2015: MOTION:** by Commissioner Lavaroni to approve May 18, 2015 Minutes, second by Commissioner Edson. Motion passed 4 yes, 0 no, 2 absent, 1 abstention.
6. **Public Comment:** No Public Comments.
7. **Consent Agenda: Review and Authorize Claims for May & June 2015: MOTION** by Commissioner Edson to Authorize Claims for May and June 2015, second by Commissioner Folendorf. Motion passed 4 yes, 0 no, 2 absent, 1 abstention.
8. **Consider waiver of LAFCo fees for the formation of the Calaveras Resource Conservation District.** Calaveras Resource Conservation District is being formed and is requesting that LAFCo formation fees be waived due to the fact that Calaveras Resource Conservation District has no source of income. The Calaveras Resource Conservation District will consist of 7 Board members; 1 from each of the 5 districts, 1 agricultural member and 1 water/sewer member.

**Public Comment:** No Public Comments.

**MOTION:** by Commissioner Edson to waive the LAFCo formation fees, second by Commissioner Folendorf. Motion passed 5 yes, 0 no, 2 absent.

9. **Vote for 3 candidates for open positions on the SDRMA Board of Directors and pass Resolution 2015-0004 casting those votes.** **MOTION:** by Commissioner Behiel to cast LAFCo's votes for Ed Gray, Michael Wright, and Sandy Siefert-Raffelson for the three vacancies on the SDRMA Board of Directors, second by Chair Paque. Resolution 2015-0004 casting votes for the SDRMA Board of Directors passed 4 yes, 1 no, 2 absent.
10. **Presentation by Jason Robitaille, Chief of the Calaveras Consolidated FPD regarding the consolidation approved by LAFCO in 2013 and activities of the District.**

**OTHER ITEMS:**

11. **Executive Officer's report.** Executive Officer Benoit has determined four CCWD SOI areas that need to be brought before the LAFCo Commissioners; water, wastewater, agriculture, and planning. Maps for all SOIs need to be amended.  
The Service Review of Water Districts from the Grand Jury Report on was released and is available online.
12. **Commissioners Reports** – There were no Commissioner reports.
13. **Adjournment:** The meeting is adjourned to the August 17, 2015 regular meeting.

# CALAVERAS LAFCO

## LAFCO CLAIM AUTHORIZATION FORM

for

July and August 2015

Authorize payment of the following claims:

<u>Date of Claim</u>	<u>Description</u>	<u>Amount</u>
<b>FY 2015-2016 Expenses:</b>		
Aug 1, 2015	Staff Svcs UPUD SOI & Expenses – July 2015	\$ 3,735.64
July 20, 2015	Comm Payroll July 20, 2015	\$ 250.00
Aug 1 2015	CSA MSR Report and research	\$ 6,306.25
TOTAL July 2015		\$ 10,291.89
Sept 1, 2015	Staff Svcs August 2015	\$ 3,199.86
Sept 2-4, 2015	Calafco Conf Reimburseent Tyrrell	\$ 412.82
Sept 2-4, 2015	Calafco Conf. Reimbursment Paque	\$ 123.37
TOTAL August 2015:		\$ 3,736.05

DATED: Sept 21, 2015

APPROVED: Sept 21, 2015

\_\_\_\_\_  
 Anita Paque, Chair or, Tony Tyrrell, Vice-Chair  
 Calaveras Local Agency Formation Commission

Attest:

\_\_\_\_\_  
 John Benoit  
 Executive Officer

[illegible]



9/10/2015

August 12, 2015

Calaveras LAFCo  
P.O. Box 2694  
Granite Bay, CA 95746

Dear Executive Officer:

In January of this year the Board held its biennial retreat to review our Strategic Plan and enhance it to address the organizations future needs. As the economy has picked up, there has been renewed interest in the Legislature for ways to work with and work around the LAFCo process. As we looked at our Strategic Plan we saw a need to both improve services to our members and address some long-standing issues with the infrastructure of the organization itself.

Over its 44-year existence, CALAFCO has matured from a volunteer organization to a professional educational organization that has helped the state better understand CKH and the LAFCo process. At different periods in the lifetime of the organization, the Board has looked for ways to continually evolve CALAFCO to address current circumstances and conditions.

One of the areas that the Board has been working on is how to improve the Annual Conference. An important feature of CALAFCO, the conference also presents a great deal of responsibility for host communities. In working to keep the conference in accessible locations, the conference sometimes impacts the same LAFCos time and again. In addition, as the conference has grown, managing all aspects of it has become challenging for a part time staff. The Board formed a subcommittee in January to delve into the issue of evolving the conference, and that subcommittee worked diligently over the past six months exploring the issues and generating a series of options and solutions for the Board to consider. Working over six months, the Board considered a number of changes that will enhance the conference and reduce the dependence upon member LAFCos to act as host. At our July meeting, the Board unanimously approved a number of changes in the evolution of the current annual conference model.

Those changes include the hiring of a part-time Sponsorship Coordinator who will help raise funds from organizations within the CALAFCO universe to support the conference, which will in turn help bring notable speakers and programming requested by LAFCos around the state. Further, they will help us to better brand and market ourselves as an organization. In addition to augmenting the CALAFCO staff for conferences, it is the intent of the organization to provide discounted registrations to LAFCos whose staff members can assist with registration, conference planning and support during the conference.

CALAFCO will transition away from the LAFCo volunteer "host" model currently used to a CALAFCO-hosted model beginning in 2017. With these changes we also intend to hold the conferences in three primary locations: Sacramento, Monterey and San Diego, with a rotating list of locations every fourth year. We anticipate this will allow for greater long term planning and help manage the costs of the conference. Additionally, it will relieve the burden of work for those LAFCos who volunteer to host the annual conference. In order for this all to be accomplished and after careful review of what our sister organizations charge for their annual conference, the Board unanimously approved a modest raise in the registration fee for the conference by \$95 over the next three years.

With increasing requests from the Legislature to provide input on bills and calls for consultation with the administration, CALAFCO has witnessed the strain of leading a statewide organization with a very part-time staff. We currently only pay for 24 hrs/wk for our Executive Director, but we still need representation the better part of the week to manage the growing professional demands of the organization. Juggling the aforementioned responsibilities with maintaining our relationships with our sister organizations and

# Dues Increase Summary

## WHAT'S THE ISSUE?

- ❖ Desired membership needs and expectations requires additional funding to allow CALAFCO to effectively deliver services and expanded efforts to meet expectations.
- ❖ CALAFCO's current part-time contracted staff hours are insufficient to meet the current and evolving needs and expectations.
- ❖ Dues do not fully cover the operational and staff costs of the organization (and have not for some years).
- ❖ Heavy reliance on carry-over fund balances and annual conference profit each year to balance the budget.

## HOW DID WE GET HERE?

1. Availability of volunteer staff to provide services has diminished; workload shifting to CALAFCO staff.
  - Natural evolution in a volunteer-based organization that faces ever increasing responsibilities
  - Current annual conference "host model" not as effective as it once was (not as many LAFcos able to or wanting to act as host)
  - Legislative monitoring and participation have grown substantially and created additional workload
  - CALAFCO assuming "host" responsibilities for annual conference starting in 2017
  - Member LAFco volunteer staff (CALAFCO Executive Officer and Deputy Executive Officers) roles have expanded and stipends have not kept pace (not increased since 2001/2002)
2. No increase in dues since 2008/2009 (except CPI increases beginning in 2012/2013)
3. Increased demand for services from member LAFcos and stakeholders
  - Increase in requests for CALAFCO to serve on state policy workgroups (e.g. water and land use)
  - Expanding legislative agenda and efforts
  - Research (e.g. implementation of 2014 groundwater and 2015 water system consolidation legislation)
  - Website upgrades (upgrading of existing CALAFCO website, increase in online resources and addition of technical support)
  - Increasing revenue opportunities for CALAFCO through increased conference sponsorships (hiring specialized firm to assist with branding message and solicitations)

## WHAT WILL THE DUES INCREASE PROVIDE?

1. Add and expand services in the current year and beyond
  - Expand Executive Director hours from 24/wk to 32/wk (to meet expectations beyond contracted scope of work and better align compensation with hours worked)
  - Improved website and ongoing technical support for web services to ensure reliable accessibility and functionality
  - Increase external education and outreach about LAFco
  - Add professional assistance in conference branding, marketing and increase sponsorship outreach
  - Reasonable compensation for LAFcos who provide volunteer staff (EO and DEOs)
  - Maintaining the increased legislative effort
  - Enhanced partnerships with sister organizations to increase CALAFCO credibility and effectiveness
2. Reduce dependence upon member LAFcos to act as conference host
  - Transfer to CALAFCO all current local LAFco host responsibilities (effective 2017 conference)
  - Provide incentives for CALAFCO volunteers (partial conference registration compensation for LAFcos who provide volunteer staff at conferences)

## SUMMARY

1. CALAFCO members should commit to funding professional staff at appropriate funding to ensure continued high levels of service.
2. CALAFCO members should recognize that the current service levels are not sustainable without additional funding.
3. CALAFCO members should consider that excellent service is a valuable tool for all LAFcos and helps us fulfill our missions.

## HOW WAS THE RECOMMENDED DUES INCREASE DEVELOPED?

- Board worked on various approaches over the course of the past six months
- Began discussions at biennial strategic planning retreat on January 29, 2015
  - Formed two subcommittees, conducted extensive research, reported to the full Board on May 8, subcommittees did further work and considered a number of options for implementation
  - Final recommendations made to full Board on July 31, receiving unanimous Board of Directors support

Assembly Local Government Committee

**LEGISLATIVE UPDATE FROM SACRAMENTO**

**2015 CALAFCO ANNUAL CONFERENCE**

**September 4, 2015**

**LAFCO-Related Bills**

- AB 3 (Williams) – Establishes a formation process, boundaries, governing body, tax authority, and permissible services for the Isla Vista Community Services District. **SENATE FLOOR.**
- AB 402 (Dodd) – Establishes a pilot program, until January 1, 2021, for Napa and San Bernardino local agency formation commissions (LAFCOs) to authorize a city or district to extend services outside of boundaries for additional purposes beyond responding to a threat to public health or safety. **GOVERNOR'S DESK.**
- AB 448 (Brown) – Would have modified the amount of property tax in lieu of vehicle license fees (VLF adjustment amount) allocated to counties and cities to include the growth of assessed property values which benefit cities that have annexed inhabited territory since 2004. **HELD IN SENATE APPROPRIATIONS COMMITTEE.**
- AB 851 (Mayes) – Makes changes to the city disincorporation process in the Cortese-Knox Hertzberg Act. **GOVERNOR'S DESK.**
- AB 1532 (Assembly Local Government Committee) – Annual Assembly Local Government Committee Omnibus bill that makes several minor noncontroversial changes to the Cortese-Knox-Hertzberg Act. **SIGNED - Chapter 114, Statutes of 2015.**
- SB 25 (Roth) – Provides a city incorporating after January 1, 2004, and on or before January 1, 2012, with property tax in lieu of vehicle license fees. **GOVERNOR'S DESK.**
- SB 239 (Hertzberg) – Requires a public agency to receive approval from a LAFCO to provide new or extended fire protections services outside its jurisdictional boundaries, pursuant to a fire protection contract. **ASSEMBLY FLOOR.**

### Open Data

- AB 169 (Maienschein) – Requires local agencies to use specified open data standards if they maintain an Internet Resource that is described or titled as "open data" and if they choose to post public records on that Internet Resource. **GOVERNOR'S DESK.**
- SB 272 (Hertzberg) – Requires cities, counties, special districts, and joint powers authorities, by July 2016, to create a catalogue of their enterprise systems and make the catalog available to the public, including on the agency's Web site. **ASSEMBLY FLOOR.**

### Mutual Water Companies

- AB 1077 (Holden) – Makes a number of changes to the Mutual Water Company Open Meeting Act to allow mutual water companies to use teleconferencing as a means to allow eligible persons to access board meetings. **GOVERNOR'S DESK.**
- AB 656 (Garcia) – Allows a mutual water company and a public agency to enter into a joint powers agreement (JPA) for the provision of insurance and risk-pooling. **GOVERNOR'S DESK.**

### Budget Bills

- AB 113 (Assembly Budget Committee) –Provides specificity to existing law governing the dissolution of redevelopment agencies (RDAs) and the wind-down of their existing activities and obligations. In addition, the measure addresses several ongoing issues relating to state-local fiscal situations. Provides fiscal relief for specified cities in Riverside County incorporated after 2004 which experienced fiscal stress due to lost revenue from the VLF swap, for which they were ineligible, and the loss of the enhanced VLF rate redirected in 2011 to fund public safety realignment. **SENATE BUDGET COMMITTEE.**
- SB 88 (Senate Budget Committee) – Drought Trailer Bill for 2015-16. Authorizes the State Water Resources Control Board (State Water Board) to require water systems that are serving disadvantaged communities with unreliable and unsafe drinking water to consolidate with or receive service from public water systems with safe, reliable, and adequate drinking water. **SIGNED – Chapter 27, Statutes of 2015.**
  - SB 552 (Wolk) – Makes changes to the consolidation process established for the State Water Board by SB 88. **ASSEMBLY RULES COMMITTEE.**

### **Issues on Deck for Next Session**

- "Drought" Related Issues
  - Mutual Water Companies
  - Proposition 218
  - Open Data/Transparency/Privacy
  - Infrastructure Needs (Post-Redevelopment)
- 

### **CONTACT INFORMATION:**

**Assembly Local Government Committee – (916) 319-3958**

Misa Lennox, Senior Consultant, [Misa.Lennox@asm.ca.gov](mailto:Misa.Lennox@asm.ca.gov)

# CALAVERAS LAFCO

September 16, 2015

The Honorable Grant Barrett  
Calaveras County Superior Court  
891 Mountain Ranch Road  
San Andreas, CA 95249

**SUBJECT:** LAFCO response to the 2014-2015 Grand Jury Report

Dear Judge Barrett,

Thank you for your review of the impact of the Drought on Water Service to Copperopolis. Below is the Finding 2/Recommendation and the LAFCO Commission response with respect to the items identified on pages 47 and 48 final 2014-2015 Grand Jury report.

## **Finding 2:**

*"There are multiple players at the Lake Tullock decision making table: TRI\_DAM (Oakdale Irrigation District, South San Joaquin Irrigation District), Bureau of Reclamation, CCWD, California Dept. of Fish and Wildlife, Army Corps of Engineers, Federal [Energy] Regulatory Commission, and the US Fish and Wildlife Service. Local government has no authority over these agencies involved, it is difficult to resolve problems quickly.*

*Two Board of Supervisor members serve on the Calaveras Local Agency Formation Commission (LAFCo). LAFCo is mandated by the state to review the agencies providing water and wastewater services in the county. This is an additional means for county government to stay abreast of water issues and concerns.*

*In the past, Calaveras County water agencies held collaborative discussions on water resources, equipment and infrastructure via a technical advisory team, but the effort disintegrated (LAFCo Municipal Service Review)"*

## **Recommendation:**

*"The Grand Jury recommends LAFCo and the two Board of Supervisor members on the LAFCo board, reconstruct the technical advisory team to promote cooperation and collaboration focused on issues facing Calaveras County now and in the future. It is also a mechanism for members of County Government to be kept apprised of water issues facing the County."*

## **LAFCO Response to Finding 2 and the Recommendation:**

The conduct of the Calaveras Local Agency Formation Commission is governed by the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000, Sections 56000 and 57000 et. seq. of the California Government Code, as amended. LAFCO's responsibilities include review of and action on proposals for 1) formation of new local public agencies, 2) change in boundaries of existing local agencies, and 3) other changes in organization of local agencies, such as consolidations. In making such determinations, LAFCO's efforts are directed to encouraging the efficient and economic delivery of public services, while protecting other important state interests such as the preservation of agricultural and open-space lands

In 2001 the Legislature gave a new responsibility to prepare, adopt and update, as necessary, Spheres of Influence for all districts subject to its jurisdiction. In order to update a Sphere of Influence, a Municipal Service Review (MSR's) is required. LAFCo prepares MSR's for all types of services provided in the County including road, cemetery, healthcare, fire and EMS, veterans, wastewater and water services to mention a few.

A Water and Wastewater Forum meeting was conducted and hosted by LAFCo and the CCWD. As an outcome of the Water and Wastewater Forum, a Water and Wastewater "MSR" Committee was created and a Municipal Service Review Committee for water and wastewater services was formed with the purpose of providing information to be used in the preparation of the MSR for Water and Wastewater Services. This effort was funded by LAFCo's Water and Wastewater MSR budget. The committee met for several years and was disbanded upon the finalization of the Water and Wastewater MSR adopted on June 18, 2012.

If LAFCo were to reconstruct a committee to focus "on issues facing Calaveras County now and in the future", the costs of operating a new Committee would need to be identified and included in LAFCo's operational budget. Costs include public outreach, Brown Act Compliance, additional staff to prepare reports, minutes, public notices, attendance, clerking and several other related costs.

In addition to water issues there are several issues associated with the other services LAFCo is required to review. Of concern would be to focus solely upon water and not pay equal attention to other issues such as the preservation of agricultural and open space lands. This year LAFCo is focused upon the provision of Road Services in Calaveras County and the preparation of Service Reviews for those services.

While LAFCO should be a partner in regarding issues facing Calaveras County now and in the future, LAFCo is not in the financial position to undertake such an effort in light of its mandatory responsibilities. We agree coordination between the County and LAFCo



needs to occur and representatives from LAFCo should be involved in any effort regarding issues facing Calaveras County and be invited to the table.

We thank you for the opportunity to respond to the 2014-2015 Grand Jury Report. Should you have any questions, please do not hesitate to contact John Benoit, LAFCO's Executive Officer at (209) 754-6511 or by email at [johnbenoit@surewest.net](mailto:johnbenoit@surewest.net).

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Anita Paque, Chair  
Calaveras Local Agency Formation Commission

August 12, 2015

Ms. Anita Paque  
Chair  
Local Agency Formation Commission of Calaveras County  
Post Office Box 2694  
Granite Bay, California 95746

**Re: President's Special Acknowledgement Award – Property/Liability Program**

Dear Ms. Paque:

This letter is to formally acknowledge the dedicated efforts of the Local Agency Formation Commission of Calaveras County's Governing Body, management and staff towards proactive risk management and loss prevention training for earning the President's Special Acknowledgement Award! The Award is to recognize members with no "paid" claims during the prior **five consecutive program years** in either the Property/Liability or Workers' Compensation Programs.

A "paid" claim for the purposes of this recognition represents the first payment on an open claim during the prior program year and excludes property claims. Your agency's efforts have resulted in no "paid" property/liability claims for the prior 5 consecutive program years including 2014-15. This is an outstanding accomplishment that serves as an example for all SDRMA members!

It is through the efforts of members such as Local Agency Formation Commission of Calaveras County that SDRMA has been able to continue providing affordable property/liability coverage to over 491 public agencies throughout California. While 424 members or 86% in the property/liability program had no "paid" claims in program year 2014-15, 287 members or 58% had no paid claims for the prior 5 consecutive years.

In addition to this annual recognition, members with no "paid" claims during 2014-15 earn 2 credit incentive points (CIPs) reducing their annual contribution amount and members with no "paid" claims for the prior 5 consecutive program years will earn 3 additional bonus CIPs. Also, members with no "paid" claims for at least 3 consecutive program years may receive a lower "risk factor" which also helps to reduce the annual contribution amount.

On behalf of the SDRMA Board of Directors and staff, it is my honor to congratulate the Governing Body, management and staff of Local Agency Formation Commission of Calaveras County for their commitment to proactive risk management and loss prevention training.

Sincerely,  
Special District Risk Management Authority

A handwritten signature in black ink, appearing to read "David Aranda", is written over a horizontal line.

David Aranda, President  
Board of Directors



SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY

# *President's Special Acknowledgement Award*

THE PRESIDENT OF THE SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY  
HEREBY GIVES SPECIAL RECOGNITION TO

## **Local Agency Formation Commission of Calaveras County**

The President's Special Acknowledgement Award is to recognize members with no "paid" claims during the prior five consecutive program years in the Property/Liability Program. A "paid" claim for the purposes of this recognition represents the first payment on an open claim during that same period and excludes property claims. Congratulations on your excellent claims record!

David Aranda, SDRMA Board President

August 12, 2015

Date

CITY OF ANGELS PO Box 667, 584 S.Main St., Angels Camp, CA 95222 P: (209) 736-2181 F: (209) 736-0709

August 25, 2015

Calaveras LAFCO  
Ex. Dir John Benoit  
P.O. Box 2694  
Granite Bay, CA 95746

Dear John,

Earlier this year the City changed its procedures for paying stipends to elected and appointed officials, including those who serve on commissions. This change was made in order to bring these payments into compliance with IRS regulations. Please see the attached legal opinion for an explanation.

At the time the City made the change, it did not have information for your commission members in order to make the change for you as well. We are asking you to aid us in the collection of this information at this time so that we can bring you into compliance for the 2015 tax year.

We have enclosed a copy of a form W4 that will be required of each of the commission members as well as their mailing addresses, birth dates and telephone numbers. Please note that we will not need these forms for our own City Council members that are also on your commission as they have already completed the paperwork for us. We are also able to offer direct deposit of payroll to the commission members. I will enclose a Direct Deposit form if any commissioner would like to use that service. Please make sure they attach a voided check to the form.

Once the paperwork is received, we can continue to process stipend payments to each member. Furthermore, we will begin to deduct payroll taxes (i.e., FICA Medicare and Social Security at a total of 7.65%) and federal tax withholding amounts from each stipend payment. The first stipend payment for each commissioner will also show a correction of the deductions for any payments made since January 1<sup>st</sup>.

We are sorry for any inconvenience this may cause you; however we feel that it is in all of our best interest to correct this information. Please let Susan in our office know if you need any assistance with this at (209) 736-2181.

Thank you for your assistance in this matter.

Sincerely,



Julie McManus  
Finance Officer  
City of Angels

encl: form W-4  
Direct Deposit Sign Up



Memo To: Derek Cole

From: Dave Ritchie

Date: November 5, 2014

Re: Status of elected officials as employees and relevant Federal tax withholding information

Question Presented:

What is the appropriate tax treatment for elected officials and what considerations guide withholdings for remuneration paid (inclusive of salary *or* stipend).

Short Answer:

**Elected officials are generally subject to sufficient behavioral and financial control by the government agency to be considered employees (not independent contractors) under the common law. Federal income tax withholdings are therefore required for all remuneration whether salary or stipend, pursuant to IRC 3401, separate and apart from determinations on social security and medicare. Wages include all remuneration paid in cash or in some other form unless specifically excluded by statute (IRC 3121(a)). It does not matter whether the payments are on an hourly basis, piecemeal, salary, commissions or otherwise. Medicare\* and FICA-related withholdings are also generally mandatory. FICA-related withholdings are mandatory *unless* the employee is covered by a SSA section 218 agreement *or* if they participate in a public retirement system that is a FICA replacement plan. The same considerations apply to officials (elected or appointed) of subordinate agencies or JPA's.**

**\*Note: Except in a few very narrow circumstances, Medicare taxes are required of all state and local government employees hired after March 31, 1986.**

**\*Note: Fee-based public officials who receive their remuneration directly from the public have fees received excluded (an official who receives their payment(s), regardless of form, from government funds is NOT a fee-based public official even if the payments are referred to as "fees").**

**Supporting information on these topics is provided in detail in IRS Publication 963**

Additional Information:

IRS Publication 963 is attached and provides additional support information as follows:

Information on elected officials holding the status of "employees" is referenced on pages 4-1 through 4-9 (public officials are specifically referenced on pages 4-7 and 4-8).

Information on SSA Section 218 agreements is included in Chapter 5.

Information on "Fee-Based Public Officials" is included on Page 5-13.

Information on Mandatory Medicare coverage and exceptions is included on page 5-17 and subsequent pages. Specific information related to elected and appointed officials is listed in item #4 on page 5-20.

Information on Public Retirement Systems as FICA-replacement plans is included on Page 6-1 (Part 6).

Any doubts about the nature of an employment/independent contractor can be resolved using form SS-8 – Determination of Worker Status.

Note on elected vs. appointed officials – the IRS tries to categorize individuals more as employees, rather than contractors. This is supported by decisions, historically, that tend to include elected officials as employees. Guidance from the IRS Federal State and Local Government Specialists (in California there are four FSLG Specialists) is that appointed officials lie in slightly more of a “gray area” but lean significantly toward being employees. FSLG specialists are able to answer most clarifying questions related to work status, SSA 218 and other issues related to public officials and tax treatment. FSLG Specialists are very accessible by telephone.

Attachments to this Memo:

IRS Publication 963

Directory of IRS Federal State and Local Government Specialists

# Form W-4 (2015)

**Purpose.** Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

**Exemption from withholding.** If you are exempt, complete only lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2015 expires February 16, 2016. See Pub. 505, Tax Withholding and Estimated Tax.

**Note.** If another person can claim you as a dependent on his or her tax return, you cannot claim exemption from withholding if your income exceeds \$1,050 and includes more than \$350 of unearned income (for example, interest and dividends).

**Exceptions.** An employee may be able to claim exemption from withholding even if the employee is a dependent, if the employee:

- Is age 65 or older,
- Is blind, or
- Will claim adjustments to income; tax credits; or itemized deductions, on his or her tax return.

The exceptions do not apply to supplemental wages greater than \$1,000,000.

**Basic instructions.** If you are not exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 further adjust your withholding allowances based on itemized deductions, certain credits, adjustments to income, or two-earners/multiple jobs situations.

Complete all worksheets that apply. However, you may claim fewer (or zero) allowances. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

**Head of household.** Generally, you can claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See Pub. 501, Exemptions, Standard Deduction, and Filing Information, for information.

**Tax credits.** You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the **Personal Allowances Worksheet** below. See Pub. 505 for information on converting your other credits into withholding allowances.

**Nonwage income.** If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax. If you have pension or annuity income, see Pub. 505 to find out if you should adjust your withholding on Form W-4 or W-4P.

**Two earners or multiple jobs.** If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others. See Pub. 505 for details.

**Nonresident alien.** If you are a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

**Check your withholding.** After your Form W-4 takes effect, use Pub. 505 to see how the amount you are having withheld compares to your projected total tax for 2015. See Pub. 505, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

**Future developments.** Information about any future developments affecting Form W-4 (such as legislation enacted after we release it) will be posted at [www.irs.gov/w4](http://www.irs.gov/w4).

## Personal Allowances Worksheet (Keep for your records.)

<b>A</b>	Enter "1" for <b>yourself</b> if no one else can claim you as a dependent . . . . .	<b>A</b> _____
<b>B</b>	Enter "1" if: <ul style="list-style-type: none"><li>• You are single and have only one job; or</li><li>• You are married, have only one job, and your spouse does not work; or</li><li>• Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less.</li></ul>	<b>B</b> _____
<b>C</b>	Enter "1" for your <b>spouse</b> . But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.) . . . . .	<b>C</b> _____
<b>D</b>	Enter number of <b>dependents</b> (other than your spouse or yourself) you will claim on your tax return . . . . .	<b>D</b> _____
<b>E</b>	Enter "1" if you will file as <b>head of household</b> on your tax return (see conditions under <b>Head of household</b> above) . . . . .	<b>E</b> _____
<b>F</b>	Enter "1" if you have at least \$2,000 of <b>child or dependent care expenses</b> for which you plan to claim a credit (Note. Do not include child support payments. See Pub. 503, Child and Dependent Care Expenses, for details.) . . . . .	<b>F</b> _____
<b>G</b>	<b>Child Tax Credit</b> (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information. <ul style="list-style-type: none"><li>• If your total income will be less than \$65,000 (\$100,000 if married), enter "2" for each eligible child; then less "1" if you have two to four eligible children or less "2" if you have five or more eligible children.</li><li>• If your total income will be between \$65,000 and \$84,000 (\$100,000 and \$119,000 if married), enter "1" for each eligible child . . . . .</li></ul>	<b>G</b> _____
<b>H</b>	Add lines A through G and enter total here. (Note. This may be different from the number of exemptions you claim on your tax return.) ►	<b>H</b> _____

For accuracy, complete all worksheets that apply.

- If you plan to **itemize** or **claim adjustments to income** and want to reduce your withholding, see the **Deductions and Adjustments Worksheet** on page 2.
- If you are **single and have more than one job** or are **married and you and your spouse both work** and the combined earnings from all jobs exceed \$50,000 (\$20,000 if married), see the **Two-Earners/Multiple Jobs Worksheet** on page 2 to avoid having too little tax withheld.
- If **neither** of the above situations applies, **stop here** and enter the number from line H on line 5 of Form W-4 below.

----- Separate here and give Form W-4 to your employer. Keep the top part for your records. -----

<b>Form W-4</b> Department of the Treasury Internal Revenue Service		<b>Employee's Withholding Allowance Certificate</b>		OMB No. 1545-0074	
► <b>Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.</b>		<b>2015</b>			
1 Your first name and middle initial		Last name		2 Your social security number	
Home address (number and street or rural route)		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.			
City or town, state, and ZIP code		4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. ► <input type="checkbox"/>			
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)		5		6 \$	
6 Additional amount, if any, you want withheld from each paycheck		6			
7 I claim exemption from withholding for 2015, and I certify that I meet both of the following conditions for exemption. <ul style="list-style-type: none"><li>• Last year I had a right to a refund of all federal income tax withheld because I had no tax liability, and</li><li>• This year I expect a refund of all federal income tax withheld because I expect to have no tax liability.</li></ul> If you meet both conditions, write "Exempt" here . . . . .		7			
Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete.					
Employee's signature (This form is not valid unless you sign it.) ►					
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)		9 Office code (optional)		10 Employer identification number (EIN)	

**Deductions and Adjustments Worksheet**

**Note.** Use this worksheet *only* if you plan to itemize deductions or claim certain credits or adjustments to income.

1	Enter an estimate of your 2015 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 10% (7.5% if either you or your spouse was born before January 2, 1951) of your income, and miscellaneous deductions. For 2015, you may have to reduce your itemized deductions if your income is over \$309,900 and you are married filing jointly or are a qualifying widow(er); \$284,050 if you are head of household; \$258,250 if you are single and not head of household or a qualifying widow(er); or \$154,950 if you are married filing separately. See Pub. 505 for details.	1	\$
2	Enter: $\left\{ \begin{array}{l} \$12,600 \text{ if married filing jointly or qualifying widow(er)} \\ \$9,250 \text{ if head of household} \\ \$6,300 \text{ if single or married filing separately} \end{array} \right\}$	2	\$
3	<b>Subtract</b> line 2 from line 1. If zero or less, enter "-0-"	3	\$
4	Enter an estimate of your 2015 adjustments to income and any additional standard deduction (see Pub. 505)	4	\$
5	<b>Add</b> lines 3 and 4 and enter the total. (Include any amount for credits from the <i>Converting Credits to Withholding Allowances for 2015 Form W-4</i> worksheet in Pub. 505.)	5	\$
6	Enter an estimate of your 2015 nonwage income (such as dividends or interest)	6	\$
7	<b>Subtract</b> line 6 from line 5. If zero or less, enter "-0-"	7	\$
8	<b>Divide</b> the amount on line 7 by \$4,000 and enter the result here. Drop any fraction	8	
9	Enter the number from the <b>Personal Allowances Worksheet</b> , line H, page 1	9	
10	<b>Add</b> lines 8 and 9 and enter the total here. If you plan to use the <b>Two-Earners/Multiple Jobs Worksheet</b> , also enter this total on line 1 below. Otherwise, <b>stop here</b> and enter this total on Form W-4, line 5, page 1	10	

**Two-Earners/Multiple Jobs Worksheet (See *Two earners or multiple jobs* on page 1.)**

**Note.** Use this worksheet *only* if the instructions under line H on page 1 direct you here.

1	Enter the number from line H, page 1 (or from line 10 above if you used the <b>Deductions and Adjustments Worksheet</b> )	1	
2	Find the number in <b>Table 1</b> below that applies to the <b>LOWEST</b> paying job and enter it here. <b>However</b> , if you are married filing jointly and wages from the highest paying job are \$65,000 or less, do not enter more than "3"	2	
3	If line 1 is <b>more than or equal to</b> line 2, subtract line 2 from line 1. Enter the result here (if zero, enter "-0-") and on Form W-4, line 5, page 1. <b>Do not</b> use the rest of this worksheet	3	

**Note.** If line 1 is **less than** line 2, enter "-0-" on Form W-4, line 5, page 1. Complete lines 4 through 9 below to figure the additional withholding amount necessary to avoid a year-end tax bill.

4	Enter the number from line 2 of this worksheet	4	
5	Enter the number from line 1 of this worksheet	5	
6	<b>Subtract</b> line 5 from line 4	6	
7	Find the amount in <b>Table 2</b> below that applies to the <b>HIGHEST</b> paying job and enter it here	7	\$
8	<b>Multiply</b> line 7 by line 6 and enter the result here. This is the additional annual withholding needed	8	\$
9	Divide line 8 by the number of pay periods remaining in 2015. For example, divide by 25 if you are paid every two weeks and you complete this form on a date in January when there are 25 pay periods remaining in 2015. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck	9	\$

**Table 1****Table 2**

Married Filing Jointly				All Others			
If wages from <b>LOWEST</b> paying job are—		Enter on line 2 above		If wages from <b>LOWEST</b> paying job are—		Enter on line 2 above	
\$0 - \$6,000	0	\$0 - \$8,000	0	\$0 - \$75,000	\$600	\$0 - \$38,000	\$600
6,001 - 13,000	1	8,001 - 17,000	1	75,001 - 135,000	1,000	38,001 - 83,000	1,000
13,001 - 24,000	2	17,001 - 26,000	2	135,001 - 205,000	1,120	83,001 - 180,000	1,120
24,001 - 26,000	3	26,001 - 34,000	3	205,001 - 360,000	1,320	180,001 - 395,000	1,320
26,001 - 34,000	4	34,001 - 44,000	4	360,001 - 405,000	1,400	395,001 and over	1,580
34,001 - 44,000	5	44,001 - 75,000	5	405,001 and over	1,580		
44,001 - 50,000	6	75,001 - 85,000	6				
50,001 - 65,000	7	85,001 - 110,000	7				
65,001 - 75,000	8	110,001 - 125,000	8				
75,001 - 80,000	9	125,001 - 140,000	9				
80,001 - 100,000	10	140,001 and over	10				
100,001 - 115,000	11						
115,001 - 130,000	12						
130,001 - 140,000	13						
140,001 - 150,000	14						
150,001 and over	15						

**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person who claims no withholding allowances; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.



# PAYCHEX

## Direct Deposit Signup/Change Form

### WORKER - REQUIRED INFORMATION

PLEASE PRINT IN BLACK INK ONLY

Worker Name \_\_\_\_\_

Last four digits of Social Security Number \_\_\_\_\_

Please complete all sections of this form.

**WORKERS:** Retain a copy of this form for your records. Return the original to your employer.

**EMPLOYERS:** Return this form to your local Paychex office. For Preview Payroll Clients, retain on file after updating the employee record.

### COMPLETE TO ENROLL OR CHANGE ENROLLMENT IN DIRECT DEPOSIT - PLEASE PRINT IN BLACK INK ONLY

Bank Account Number*	Type of Account	Financial Institution ("Bank") Name	Deposit Type (check one):	Change My Deposit Amount to:
	<input type="checkbox"/> Checking <input type="checkbox"/> Savings		<input type="checkbox"/> Remainder of Net Pay <input type="checkbox"/> _____ % of Net <input type="checkbox"/> Specific Dollar Amount \$ _____ .00	<input type="checkbox"/> Remainder of Net Pay <input type="checkbox"/> _____ % of Net <input type="checkbox"/> Specific Dollar Amount \$ _____ .00 <input type="checkbox"/> Remove from Direct Deposit
	<input type="checkbox"/> Chase Pay Card Plus	If Chase Pay Card Plus, fill out attached application.		
	<input type="checkbox"/> Checking <input type="checkbox"/> Savings		<input type="checkbox"/> Remainder of Net Pay <input type="checkbox"/> _____ % of Net <input type="checkbox"/> Specific Dollar Amount \$ _____ .00	<input type="checkbox"/> Remainder of Net Pay <input type="checkbox"/> _____ % of Net <input type="checkbox"/> Specific Dollar Amount \$ _____ .00 <input type="checkbox"/> Remove from Direct Deposit
	<input type="checkbox"/> Chase Pay Card Plus	If Chase Pay Card Plus, fill out attached application.		

Please attach one of the following for Checking or Savings accounts (check one):

- ☐ Voided check with name imprinted (no starter checks)
- ☐ Deposit slip (only accepted if the verbiage "ACH R/T" appears before the routing number)
- ☐ Bank letter or specification sheet (the signature of your local bank representative **MUST** be included)

\*Certain accounts may have restrictions on deposits and withdrawals. Check with your bank for more information specific to your account.

### WORKER CONFIRMATION STATEMENT

PLEASE PRINT IN BLACK INK ONLY

I authorize my employer to deposit my wages/salary into the bank accounts specified above. My signature below indicates that I am agreeing that I am either the accountholder or have the authority of the accountholder to authorize my employer to make direct deposits into the named account.

Worker Signature \_\_\_\_\_ Date \_\_\_\_\_

Accountholder Signature \_\_\_\_\_  
(if worker's name does not appear on bank documentation)

### EMPLOYER SECTION ONLY

PLEASE PRINT IN BLACK INK ONLY

Company Name \_\_\_\_\_

Service Location/Client Number \_\_\_\_\_

Federal ID Number (last 4 digits) \_\_\_\_\_

If bank documentation provided is different from what is listed above, the following must be completed by the employer:

I confirm that the above named employee has added or changed a bank account for direct deposit transactions processed by Paychex, Inc.

Employer Signature \_\_\_\_\_ Date \_\_\_\_\_

### Paychex Use Only

Worker # \_\_\_\_\_ Time & Date \_\_\_\_\_  
PRS \_\_\_\_\_ Contact \_\_\_\_\_  
Verified By \_\_\_\_\_ CSS \_\_\_\_\_  
Scanning instructions are located in Paychex Procedures.

DP0002 3/12