

**Yolo County Flood Control &
Water Conservation District**

**Board Meeting
34274 State Highway 16
Woodland, CA 95695
Tuesday, October 3, 2023
7:00 P.M.**

Public documents relating to any open session item listed on this agenda that are distributed to all or a majority of the members of the Board of Directors less than 72 hours before the meeting are available for public inspection by scheduling an appointment with Christina Cobey at (530) 662-0265, ext. 100 or ccobey@ycfcwcd.org.

In compliance with the Americans with Disabilities Act, if you have a disability and need a disability-related modification or accommodation to participate in this meeting please contact Christina Cobey. Requests should be made as early as possible, and at least one full business day before the start of the meeting.

AGENDA

- 7:00 1. Consideration: Adoption of the September 5, 2023 Regular Board Meeting Minutes
- 7:02 2. Open forum (Limited to five minutes): Guest introductions, unscheduled appearances, opportunity for public comment on non-agenda items
- 7:03 3. Consideration: Adding Items to the Posted Agenda
In order to add an item to the agenda, it must fit one of the following categories:
 - a) A majority determination that an emergency (as defined by the Brown Act) exists; or
 - b) A 4/5ths determination that the need to take action that arose subsequent to the agenda being posted.
- 7:05 4. Consideration: January 2023 Storm Events Emergency Canal Repairs
- 7:10 5. Consideration: Review of Fiscal Year 2022/2023 Independent Audit
- 7:20 6. Consideration: FERC Part12D Comprehensive Assessment – Approval of Entering into a Services Agreement with GEI Consultants, Inc.
- 7:30 7. Presentation: Yolo Subbasin Groundwater Agency (YSGA) Update

- 8:00 8. Director’s Report: Report on meetings and conferences attended during the prior month on behalf of the District
- 8:05 9. Attorney’s Report: Report on legal matters of concern to the District
- 8:10 10. General Manager’s Report: Report regarding current general activities and projects of the District
- a) Operations, Maintenance, and Water Conditions
 - b) Financial Report
 - c) Capital Improvement Program
 - d) General Activities
 - e) Upcoming Events
- 8:25 11. General Discussion: Opportunity for clarification or additional information request
- 8:30 12. Consideration: Consider Approval of Payment of Bills
- 8:35 13. Closed Session: Bay-Delta
 Closed session conference with legal counsel for existing administrative proceeding and anticipated litigation/significant exposure to litigation pursuant to Government Code §54956.9, subsections (d)(1) and (d)(2) – State Water Resources Control Board Bay/Delta Plan update proceeding.
- 8:50 14. Adjourn

The public may address the Board concerning an agenda item either before or during the Board’s consideration of that agenda item. Public comment on items within the Board’s jurisdiction is welcome, subject to reasonable time limits for each speaker. Upon request, agenda items may be moved up to accommodate those in attendance wishing to address that item. Times listed for consideration of agenda items are approximate only. The Board may consider any agenda item at any time during the Board meeting.

I declare that the foregoing agenda was posted at the office of the Yolo County Flood Control & Water Conservation District, 34274 State Highway 16, Woodland, CA on September 29, 2023.

By:

 Christina Cobey, Administrative Assistant

YOLO COUNTY FLOOD CONTROL & WATER CONSERVATION DISTRICT

AGENDA REPORT

MEETING DATE: October 3, 2023

ITEM #: 1

SUBJECT: Consideration: Adoption of the September 5, 2023 Regular Board Meeting Minutes

INITIATED OR BOARD
REQUESTED BY: STAFF
 OTHER _____

COORDINATED OR
APPROVED BY: Kristin Sicke

ATTACHMENT YES NO
 DIRECTION

INFORMATION
 ACTION: MOTION
 RESOLUTION

BACKGROUND:

Pursuant to Section 54957.5 of the Brown Act, copies of the draft minutes are available to the public on the District's website and at the District office prior to their approval.

In advance of the Board meeting, staff request the Directors notify staff if a correction is needed in the draft minutes to clarify a substantial point or to correct content. Staff will make the appropriate change(s) and submit the revised draft for review to the Board and the public at the meeting.

RECOMMENDATION:

District staff recommend the adoption of the attached minutes with any corrections.



YOLO COUNTY

FLOOD CONTROL &
WATER CONSERVATION
DISTRICT

BOARD MEETING MINUTES
Tuesday, September 5, 2023, 7:00 PM

YCFC&WCD Offices
34274 State Highway 16
Woodland, CA 95695

The regular meeting of the Board of Directors of the Yolo County Flood Control & Water Conservation District (District) was held at 7:00 p.m. on Tuesday, September 5, 2023 at its regular place of business, 34274 State Highway 16, Woodland, California. Vice Chair Mayer convened the meeting. The following people were in attendance:

District Board

Tom Barth
Mary Kimball
Jim Mayer
Shane Tucker
Erik Vink

District Staff

Kristin Sicke, General Manager
Andrew Ramos, Legal Counsel

Members of the Public

James Barrett
Duane Chamberlain
Geoff Klein
Rod Scheaffer
Lee Smith

1. CONSIDERATION: Approval of Minutes

M/S/C approved the minutes of the August 1, 2023 Regular Board meeting.

Ayes: Directors Mayer, Tucker, and Vink

Noes: None

Absent: Directors Barth and Kimball

Abstain: None

2. OPEN FORUM

There were no comments.

3. CONSIDERATION: Adding Items to the Posted Agenda

Since Directors Barth and Kimball were absent at the start of the meeting, agenda item #4 related to the January 2023 Storm Events Emergency Canal Repairs was moved to after the agenda item related to the Capay Dam Bladder Replacement Project.

4. CONSIDERATION: Adopt Resolution 23.10 to Nominate Kristin Sicke to ACWA Region 4 Board

General Manager Sicke reported the desire to continue serving on the ACWA Region 4 Board and requested the Board adopt Resolution 23.10, which is required for ACWA’s Board selection process.

M/S/C adopted Resolution 23.10 to Nominate Kristin Sicke to ACWA Region 4 Board.

Ayes: Directors Mayer, Tucker, and Vink

Noes: None

Absent: Directors Barth and Kimball

Abstain: None

5. CONSIDERATION: Declaration of Surplus Assets and Authorization of Disposal

General Manager Sicke reported the following vehicles are past their useful life and no longer supportive of District operations.

**Proposed Surplus Property
September 2023 Summary List**

<u>No.</u>	<u>Item</u>	<u>Mileage</u>	<u>Unit</u>
1	2006 Ford F150 (1/2-ton)	153,892	5266
2	2007 Ford F150 (1/2-ton)	174,636	5269
3	2013 Ford F150 (1/2-ton 4x4)	136,298	5278

District staff recommended the Board declare the list of vehicles as surplus to the needs of the District and authorize Sicke to dispose of them as appropriate.

M/S/C declared the list of vehicles as surplus to the needs of the District and authorized General Manager Sicke to dispose of them as appropriate.

Ayes: Directors Mayer, Tucker, and Vink

Noes: None

Absent: Directors Barth and Kimball

Abstain: None

6. CONSIDERATION: Approve a Waiver of Competitive Bidding and Award a Public Works Contract to HTE Engineering for the Capay Dam Bladder Replacement Project

General Manager Sicke provided a brief review of the process for soliciting the appropriate contractor proposals to replace the Capay Dam bladder, the Infrastructure Committee meeting discussions, and legal counsel's opinion for proceeding with award of a public works contract to HTE Engineering for the Capay Dam Bladder Replacement Project.

Facilities Supervisor Anthony Lopez reviewed the difference in specifications, costs, and warranties of the contractor proposals and reported that bladder replacement was scheduled for after the 2024 irrigation season.

District staff recommended the Board approve of a waiver of competitive bidding and award a public works contract to HTE Engineering for the Capay Dam Bladder Replacement Project. District staff also recommend the Board authorize the General Manager to officially enter into the public works contract with HTE Engineering.

M/S/C approved a waiver of competitive bidding and awarded a public works contract to HTE Engineering for the Capay Dam Bladder Replacement Project, and authorized General Manager Sicke to officially enter into the public works contract with HTE Engineering.

Ayes: Directors Barth, Mayer, Tucker, and Vink

Noes: None

Absent: Director Kimball

Abstain: None

7. CONSIDERATION: January 2023 Storm Events Emergency Canal Repairs

General Manager Sicke reviewed the events at the March 7, 2023 Board meeting, where the Board adopted Resolution No. 23.05 Declaring Emergency Conditions from the December 2022 and January 2023 Storm Events. During the month of May, District staff have continued to work with FEMA to provide documentation for reimbursement of funding expenses related to storm damages. The majority of canal system improvements were completed by May 1, 2023 with a few outstanding mitigation projects still to be completed at the end of the 2023 irrigation season.

Sicke recommended that the Board continue to declare emergency conditions related to the January 2023 Storm Events and Emergency Canal Repairs projects.

M/S/C Continued the Emergency Declaration from damages incurred during the January 2023 Storm Events.

Ayes: Directors Barth, Mayer, Tucker, and Vink

Noes: None

Absent: Director Kimball

Abstain: None

8. PRESENTATION: Sustainable Groundwater Management Act (SGMA Update)

General Manager Sicke reported on the Drought Update item at the Yolo County Board of Supervisors July 11, 2023 meeting. Sicke also provided an update on YSGA and County staff activities in preparation for the scheduled Drought Update at the Board of Supervisors September meeting. Sicke reviewed the tentative schedule for the YSGA to develop an “Areas of Special Concern” and data gaps map as a tool in the YSGA’s written verification process for the County’s use in issuing well permits.

Director Barth reported on his participation in YSGA meetings and said that the YSGA would ultimately determine the intention of the “Areas of Special Concern” map.

Director Mayer requested the District Board reach a decision on how the District should be represented at YSGA meetings, and provide formal guidance to the YSGA about how to proceed. Mayer also expressed the desire for the YSGA to complete a comprehensive analysis of all the options available under the agency’s authority.

The Directors agreed that there should be continued discussion at the District’s October Board meeting regarding the District’s representation in the YSGA’s process for providing proposed solutions to areas that may be experiencing overdraft conditions, “Areas of Special Concern”.

9. DIRECTOR’S REPORT

Director Mayer reported that there was a NCWA Board meeting and a NCWA Groundwater Management Task Force meeting scheduled for September 6 and 11, respectively.

Directors Mayer and Kimball reported on participating in an August Personnel Committee meeting with General Manager Sicke to review Sicke’s goals for the year and discuss metrics for evaluating goal completion.

Directors Tucker and Vink had nothing to report.

Chair Barth reported on participating in the YSGA’s Ad Hoc Drought Contingency Planning Committee meeting, which was discussed in the SGMA Update agenda item.

10. ATTORNEY’S REPORT

Legal Counsel Ramos reported on the [Draft Emergency Information Order Regulations for the Clear Lake Watershed](#) because of the concern related to groundwater and surface water interaction on the north side of the lake, and the impact to the Clear Lake Hitch.

11. GENERAL MANAGER’S REPORT

General Manager Sicke provided reports on the following:

- a) Operations, Maintenance, and Water Conditions – Algae growth continued to result in issues with consistent delivery as growth and accumulation of algae in Cache Creek resulted in the plugging of trash racks and the headworks of Capay Dam.

- b) Financial Report Summary – Highlights from the August 31, 2023 Financial Statements Report were reviewed along with the preliminary projection of the end of FY 2023/2024 Budget. Sicke reported that preliminary August 2023 water sales were approximately 22,000 AF, which was less 2019 irrigation season sales, but more than 2017 irrigation season sales. The late spring rains resulted in a slow start to the irrigation season, and the algae issues in June, July, and August proved to be challenging.
- c) Capital Improvement Program – An update on the planning activities related to capital projects was provided.
- d) General Activities – A list of outreach activities and projects (in-house and coordinated with other agencies) was reviewed.
- e) The following upcoming events were announced:
 - 1. CII Board Meeting (September 6)
 - 2. NCWA Manager’s Meeting (September 6)
 - 3. CA Water Data Summit Conference (September 7)
 - 4. YSGA/Farm Bureau Coordination Meeting (September 8)
 - 5. Gary Sandy’s Celebration of Life (September 9 @ 2 p.m.)
 - 6. NCWA Groundwater Management Task Force Meeting (September 11)
 - 7. Drought/Groundwater Update to Board of Supervisors (September 12)
 - 8. SEGEP Meeting to Discuss Contract Update (September 13)
 - 9. Yolo County Financial Oversight Committee Meeting (September 14)
 - 10. YSGA: Board of Directors Meeting (September 18)
 - 11. ACWA Board of Directors Meeting (September 29)
 - 12. Yolo Land Trust’s A Day in the Country (October 1)
 - 13. Bucks for Ducks (October 1)
 - 14. NCWA: Bay-Delta Task Force Meeting (October 2)
 - 15. ACWA Region 4 Program: C.W. “Bill” Jones Pumping Plant (October 4)
 - 16. NCWA Fall Celebration (October 19)
 - 17. South East Geysers Effluent Pipeline Tour – 25 Years of Success (November 2 @ 9:30 a.m.)

12. GENERAL DISCUSSION

Director Tucker requested an investigation into the District’s accounting policy of assigning 20% overhead to internal capital projects.

Director Kimball discussed the [Notice of Preparation of DWR’s Environmental Impact Report for the Cache Creek Channel and Levee Rehabilitation Project.](#)

13. CONSIDERATION: Payment of Bills

M/S/C approved the following claims for payment – Yolo County Flood Control & Water Conservation District Checks # 62647-62655.

Ayes: Directors Barth, Kimball, Mayer, Tucker, and Vink

Noes: None

Absent: None

Abstain: None

14. CLOSED SESSION

Closed Session conference with legal counsel for existing administrative proceeding and anticipated litigation/significant exposure to litigation pursuant to Government Code 54956.9, subsections (d)(1) and (d)(2) – State Water Resources Control Board Bay-Delta Plan update proceeding.

Closed Session Report: Chair Barth reported that the Directors, General Manager Sicke, and Legal Counsel Ramos participated in the closed session item and that there was nothing to report.

15. ADJOURNMENT

There being no further business to come before the Board, the meeting was adjourned.

Tom Barth, Chair

ATTEST:

Kristin Sicke, Secretary

YOLO COUNTY FLOOD CONTROL & WATER CONSERVATION DISTRICT
AGENDA REPORT

MEETING DATE: October 3, 2023

ITEM #: 4

SUBJECT: Consideration: January 2023 Storm Events Emergency Canal Repairs

INITIATED OR BOARD
REQUESTED BY: STAFF
 OTHER _____

COORDINATED OR
PREPARED BY: Kristin Sicke
APPROVED BY: Kristin Sicke

ATTACHMENT YES NO
 DIRECTION

INFORMATION
 ACTION: MOTION
 RESOLUTION

BACKGROUND:

At the September 5, 2023 Board meeting, the Board continued to declare emergency conditions related to the January 2023 Storm Events and Emergency Canal Repairs projects.

District staff will provide an update on emergency repair projects and the Cal OES/FEMA reimbursement process.

RECOMMENDATION:

District staff recommend the Board declare continuation of the emergency conditions related to the January 2023 Storm Events and Emergency Canal Repairs projects for October 2023.

YOLO COUNTY FLOOD CONTROL & WATER CONSERVATION DISTRICT
AGENDA REPORT

MEETING DATE: October 3, 2023

ITEM #: 5

SUBJECT: Consideration: Review of Fiscal Year 2022/2023 Independent Audit

INITIATED OR BOARD
REQUESTED BY: STAFF
 OTHER _____

COORDINATED OR
PREPARED BY: Barbara McGriff
APPROVED BY: Kristin Sicke

ATTACHMENT YES NO
 DIRECTION

INFORMATION
 ACTION: MOTION
 RESOLUTION

BACKGROUND:

The Fiscal Year 2022/2023 Independent Audit (Audit) Management Report and table of contents are attached. The complete Audit is available upon request. In 2021, the District retained MUN CPAs to assist with the District's audits for 2021-2023; and historically, MUN CPAs assisted the District with audit reports in Fiscal Year 2006/2007 through Fiscal Year 2010/2011.

MUN CPAs will review and answer questions regarding the 2022/2023 Audit.

Financial staff have reviewed the Audit and consider it to be an accurate representation of the District's financial records. The Audit was sent to the Finance Committee for their review and comment.

RECOMMENDATION:

Staff recommend acceptance of the filing of the Fiscal Year 2022/2023 Independent Audit.



Management Letter

September 27, 2023

To the Finance Committee/Board of Directors and Management of
Yolo County Flood Control and Water Conservation District
34274 State Highway 16
Woodland, California 95695

In planning and performing our audit of the financial statements of Yolo County Flood Control and Water Conservation District (the District) as of and for the year ended April 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered Yolo County Flood Control and Water Conservation District's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

However, during our audit we became aware of deficiencies in internal control other than significant deficiencies and material weaknesses and matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. This letter does not affect our report dated September 27, 2023, on the financial statements of the District.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various District personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

The District's responses to the findings identified in our audit are described in the accompanying attachment. The District's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

This communication is intended solely for the information and use of management, Finance Committee, and the Board of Directors, and others within the District, and is not intended to be, and should not be, used by anyone other than those specified parties.

Sincerely,

Mann, Urrutia, Nelson CPAs & Associates, LLP

Yolo County Flood Control and Water Conservation District
Control Deficiencies and Internal Control Recommendations

April 30, 2023

Fixed Assets

(Repeat) In response to our inquiries, management disclosed that periodic reviews of the fixed asset listing by Operations personnel is not performed. We recommend that individuals outside of Finance Department with requisite knowledge of District's capital assets and projects review the capital asset records at least annually to determine its completeness and accuracy.

Views of the Responsible Officials: *Operation and Maintenance staff are currently in the process of reviewing the capital assets listed in the Fixed Assets Module.*

Internal Controls – Journal Entries

During our testing of non-recurring journal entries, specifically closing journal entries, we noted there was no indication of review by the General Manager. As management does have a process for the review of non-recurring journal entries, we recommend that closing journal entries be included in this review process to improve the oversight of the financials.

Views of the Responsible Officials: *Along with the non-recurring journal entries, closing journal entries will also be provided to the General Manager for review,*

Yolo County Flood Control and Water Conservation District

Status of Prior Year Recommendations

April 30, 2023

Fixed Assets

(Repeat) In response to our inquiries, management disclosed that periodic reviews of the fixed asset listing by Operations personnel is not performed. We recommend that individuals outside of Finance Department with requisite knowledge of District's capital assets and projects review the capital asset records at least annually to determine its completeness and accuracy.

Status: *Not implemented.*

(Repeat) In our testing of construction-in-progress we identified approximately \$92,000 in feasibility costs incurred in the prior period that were capitalized as of beginning of fiscal year. We determined upon further review that these costs should have been expensed in the period incurred resulting in an overstatement of current year expenditures and beginning net position. We recommend that feasibility studies be expensed in the period incurred rather than capitalized to construction-in-progress.

Status: *Implemented.*

Internal Controls – Journal Entries

During our testing of non-recurring journal entries, we noted the journal entries are reviewed and approved, however, the review and approval did not take place until two months after the fiscal year end. We recommend that management should have a process in place to review and approve journal entries on a monthly basis.

Status: *Partially Implemented.*

**YOLO COUNTY FLOOD CONTROL & WATER CONSERVATION DISTRICT
TABLE OF CONTENTS
APRIL 30, 2023 AND 2022**

	Page
Independent Auditor's Report	1 - 3
Management's Discussion and Analysis	4 - 10
Financial Statements:	
Statements of Net Position as of April 30, 2023 and 2022	11
Statements of Revenues, Expenses and Changes in Net Position for the years ended April 30, 2023 and 2022	12
Statements of Cash Flows for the years ended April 30, 2023 and 2022	13 - 14
Notes to Financial Statements	15 - 28
Other Information:	
Statements of Fiduciary Net Position - Retirement Plan	29
Statements of Changes in Fiduciary Net Position - Retirement Plan	29
Number of Participants in Retirement Plan	29
Other Report:	
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	30

YOLO COUNTY FLOOD CONTROL & WATER CONSERVATION DISTRICT

AGENDA REPORT

MEETING DATE: October 3, 2023

ITEM #: 6

SUBJECT: Consideration: FERC Part12D Comprehensive Assessment – Approval of Entering into a Services Agreement with GEI Consultants, Inc.

INITIATED OR BOARD
REQUESTED BY: STAFF
 OTHER _____

COORDINATED OR
PREPARED BY: Kristin Sicke
APPROVED BY: Kristin Sicke

ATTACHMENT YES NO
 DIRECTION

INFORMATION
 ACTION: MOTION
 RESOLUTION

BACKGROUND:

The Federal Energy Regulatory Commission (FERC) selected the District to complete a Comprehensive Assessment of the Indian Valley Project as part of the Ninth Part12D Report that is due December 1, 2024. Key components of the Comprehensive Assessment Report include a Potential Failure Modes Analysis, a Level 2 Risk Analysis, a Part12D Inspection Plan along with an Independent Consultant Team Proposal, a Pre-Inspection Preparation Report, documentation of findings, and a plan and schedule for corrective measures.

In coordination with the District’s Chief Dam Safety Engineer, Marc Ryan, the District solicited proposals from seven reputable consulting firms that specialize in Part 12D Reports. The District received four proposals and met with Marc Ryan to select the optimal firm for proceeding with the Comprehensive Assessment Report. District staff will present additional details about the Part12D Comprehensive Assessment Report and the consultant selection process.

RECOMMENDATION:

District staff recommend authorizing the General Manager to enter into an agreement with GEI Consultants, Inc. not to exceed \$310,000 to complete the District’s Comprehensive Assessment of the Indian Vallely Project as part of the Ninth Part12D Report.

YOLO COUNTY FLOOD CONTROL & WATER CONSERVATION DISTRICT

AGENDA REPORT

MEETING DATE: October 3, 2023

ITEM #: 7

SUBJECT: Presentation: Yolo Subbasin Groundwater Agency (YSGA) Update

INITIATED OR BOARD
REQUESTED BY: STAFF
 OTHER _____

COORDINATED OR
PREPARED BY: Kristin Sicke
APPROVED BY: Kristin Sicke

ATTACHMENT YES NO
 DIRECTION

INFORMATION
 ACTION: MOTION
 RESOLUTION

BACKGROUND:

Staff and the Board's representative to the Yolo Subbasin Groundwater Agency (YSGA) will provide an update on general activities related to the Sustainable Groundwater Management Act (SGMA) implementation.

RECOMMENDATION:

This agenda item is for informational purposes only. No Board action is required.