

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

**Board Meeting
34274 State Highway 16
Woodland, CA 95695
Tuesday, October 1, 2024
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@yfcwcd.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 3, 2024 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: Review of Fiscal Year 2023/2024 Independent Audit
- 7:15 5. Presentation: Yolo County RCD's Putah-Cache Watershed Restoration Program
- 7:30 6. Presentation: Potential for Restoration of Off-Channel Mining Pits
- 7:45 7. Presentation: YSGA Update
- 7:50 8. Director's Report: Report on meetings and conferences attended during the prior month on behalf of the District

- 7:55 9. 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
- 8:10 10. General Discussion: Opportunity for clarification or additional information request
- 8:15 11. Consideration: Consider Approval of Payment of Bills
- 8:20 12. Closed Session: Long-Term Water Supply Agreements
 Closed session conference with real property negotiators pursuant to Government Code § 54956.8
- Property: Long-Term Water Supply Agreements under District’s Clear Lake Water Right
 Agency negotiators: Tom Barth, Shane Tucker, Kristin Sicke
 Negotiating parties: Lake County Sanitation District and Calpine
 Under negotiation: Price and terms of agreement
- 8:45 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.
- 9:00 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 27, 2024.

By:

 Christina Cobey, Administrative Assistant

YOLO COUNTY FLOOD CONTROL & WATER CONSERVATION DISTRICT

AGENDA REPORT

MEETING DATE: October 1, 2024

ITEM #: 1

SUBJECT: Consideration: Adoption of the September 3, 2024 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.



Y O L O C O U N T Y
FLOOD CONTROL &
WATER CONSERVATION
DISTRICT

BOARD MEETING MINUTES

Tuesday, September 3, 2024, 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 p.m. on Tuesday, September 3, 2024 at its regular place of business, 34274 State Highway 16, Woodland, California. Chair Mayer convened the meeting. The following people were in attendance:

District Board

Jim Mayer, Chair
Shane Tucker
Tom Barth
Mary Kimball

District Staff

Kristin Sicke, General Manager
Erik Cadaret, Assistant General Manager
Ryan Bezerra, Legal Counsel (closed session via teleconference)

Members of the Public

Duane Chamberlain
Lee Smith
Maddie Munson

1. CONSIDERATION: Approval of Minutes

M/S/C approved the minutes of the August 6, 2024 Regular Board meeting minutes.

Ayes: Directors Barth, Mayer, and Tucker

Noes: None

Absent: Directors Kimball and Vink

Abstain: None

2. OPEN FORUM

None

3. CONSIDERATION: Adding Items to the Posted Agenda

There were no changes made to the agenda.

4. PRESENTATION: Farming for Our Future: Solutions from the Fields

General Manager Sicke reported that the Center for Land Based Learning (CLBL) partnered with Yolo County RCD, Community Alliance with Family Farmers, Yolo Subbasin Groundwater Agency and the Hungry Hollow Groundwater Committee, Carbon Cycle Institute, Yolo County Health and Human Services, UC Davis, Good Humus Produce, and the District to submit a \$300,000 grant application to [Capital Region Creative Corps](#). The proposal included the creation of 18 short videos on the role of agriculture in mitigating climate change impacts and managing groundwater sustainability, also known as *Farming for Our Future: Solutions from the Fields*. The videos included participation and demonstrations by local farmers, water managers, and various stakeholders.

Sicke played two of the 18 videos that related to water resources management. Director Kimball shared lessons learned in CLBL's leadership role and requested feedback on the programs that were presented in the videos. Director Barth commented that the videography was excellent. Lee Smith suggested the District share the videos with The Almond Board of California and the American Pistachio Growers and other agriculture-based organizations such as the California Farm Bureau Federation as they would love to have additional educational videos to share with their members.

Sicke shared that there will be a viewing party on September 9 at 4 pm at CLBL.

5. PRESENTATION: YSGA Update

General Manager Sicke and Assistant General Manager Cadaret presented updates on the YSGA SGMA Implementation Grant funding projects. Directors asked clarifying questions related to the projects and data involved. Duane Chamberlain made comments on the winter water recharge in the canal system and shared that the canals near his properties appear to recharge quickly when water is present.

6. DIRECTOR'S REPORT

Directors Mayer and Vink have proactively conducted outreach related to the Healthy Rivers and Landscapes initiative. Director Mayer will be attending the NCWA Board meeting this month. Director Tucker will be reaching out to current District 4 Supervisor Provenza and future District 4 Supervisor Allen during harvest in October. Director Kimball participated in the District's strategic planning committee meeting where the committee discussed ways to increase survey response rates from agency partners. Kimball also mentioned that District staff have a strategic planning workshop scheduled for September.

7. GENERAL MANAGER'S REPORT

General Manager Sicke provided reports on the following:

- a) Operations, Maintenance, and Water Conditions – An update on the 2024 water conditions and August water sales.
- b) Financial Report Summary – Highlights from the August 2024 Financial Statements Report were briefly reviewed.
- c) Capital Improvement Program – A brief update on the planning activities related to capital projects was provided. Mr. Smith suggested that once the Capay Dam Bladder Replacement Project is complete, the District should hold a celebration event.
- 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. UCD Law Symposium: SGMA Implementation (September 6)
 2. Yolo Land Trust: A Day in the Country (September 8)
 3. NCWA Groundwater Management Task Force Meeting (September 9)
 4. Yolo County Financial Oversight Committee Meeting (September 12)
 5. ACWA SGMA Implementation Subcommittee Meeting (September 12)
 6. YSGA Board of Directors Meeting (September 16)
 7. Bucks for Ducks (September 29)
 8. YSGA: Hungry Hollow Groundwater Working Group Meeting (October 2)
 9. GRA's Western Groundwater Congress (October 7-9)
 10. NCWA's Sacramento Valley Celebration (October 17)
 11. ACWA's Fall Conference (December 3-5)

8. GENERAL DISCUSSION

Duane Chamberlain asked General Manager Sicke to provide an update on the Bay-Delta Plan. Sicke noted that November will be the time when there will be new information to share.

9. CONSIDERATION: Payment of Bills

M/S/C approved the following claims for payment – Yolo County Flood Control & Water Conservation District Checks # 63892-63902.

Ayes: Directors Barth, Mayer, Tucker, and Kimball

Noes: None

Absent: Director Vink

Abstain: None

10. 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.

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

11. ADJOURNMENT

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

Jim Mayer, Chair

ATTEST:

Kristin Sicke, Secretary

YOLO COUNTY FLOOD CONTROL & WATER CONSERVATION DISTRICT
AGENDA REPORT

MEETING DATE: October 1, 2024

ITEM #: 4

SUBJECT: Consideration: Review of Fiscal Year 2023/2024 Independent Audit

INITIATED OR BOARD
REQUESTED BY: STAFF
 OTHER _____

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

ATTACHMENT YES NO
 DIRECTION

INFORMATION
 ACTION: MOTION
 RESOLUTION

BACKGROUND:

The Fiscal Year 2023/2024 Independent Audit (Audit) Management Report and table of contents are attached. The complete Audit is available upon request. In 2023, the District retained MUN CPAs to assist with the District's audits for 2024-2026; and historically, MUN CPAs assisted the District with audit reports in Fiscal Year 2007 through Fiscal Year 2011, and Fiscal Year 2021 through Fiscal Year 2023.

MUN CPAs will review and answer questions regarding the 2023/2024 Audit.

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 2023/2024 Independent Audit.



Management Letter

September 24, 2024

To the Board of Directors of
Yolo County Flood Control & Water Conservation District
34274 State Highway 16
Woodland, California 95965

In planning and performing our audit of the financial statements of Yolo County Flood Control & Water Conservation District (the District) as of and for the year ended April 30, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered the District's system of 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 24, 2024, 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, 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,

MUN CPAs, LLP

MUN CPAs, LLP

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

April 30, 2024

Internal Controls – Journal Entries (repeat)

During our testing of non-recurring journal entries, specifically closing journal entries, we noted 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 the closing journal entries be included in the review process to improve oversight of the financial statements.

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

Bank Reconciliations

Current District procedures regarding the preparation and review of bank reconciliations include preparation of the bank reconciliation by the Financial Supervisor, and review and approval by the Project Manager. However, it was noted that only bank reconciliations that included reconciling items were being reviewed. We recommend that all bank reconciliations be reviewed and approved by the Project Manager.

View of the Responsible Officials: Reconciliation of all bank accounts has been implemented for the 2024-2025 fiscal year.

Capital Assets – Construction in Progress

The District maintains a Capital Job worksheet to internally track various expenses related to capital projects. However, upon reviewing that listing, it was discovered that all capital expenses are included in this worksheet, including expenditures related to repairs and replacement, and this listing is then used to record the District's construction-in-progress (CIP) of capital assets. During the current year, there were numerous CIP items that were written off to expense after the District determined they were not true assets. In accordance with generally accepted accounting principles, capital expenses should only be recorded as a capital asset or CIP if the asset's life is extended or the asset's value is increased. Repairs and maintenance should be charged to expense in the year incurred. We recommend the District develop procedures to ensure they are properly identifying CIP on their Capital Jobs worksheet.

View of the Responsible Officials: District procedures have been revised to only record capital expenses for items that extend the asset's life or increase value. This change will be fully implemented by October 1, 2024. Additionally, finance staff will request quarterly updates from executive management, operations and maintenance staff for projects status.

**Yolo County Flood Control & Water Conservation District
Status of Prior Year Recommendations**

April 30, 2024

Capital Assets

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

Status: *Implemented*

Internal Controls – Journal Entries (repeat)

During our testing of non-recurring journal entries, specifically closing journal entries, we noted 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 the closing journal entries be included in review process to improve oversight of the financial statements.

Status: *Not implemented*

**YOLO COUNTY FLOOD CONTROL & WATER CONSERVATION DISTRICT
TABLE OF CONTENTS
APRIL 30, 2024 AND 2023**

	Page
Independent Auditor's Report	1 - 3
Management's Discussion and Analysis	4 - 10
Financial Statements:	
Statements of Net Position as of April 30, 2024 and 2023	11
Statements of Revenues, Expenses and Changes in Net Position for the years ended April 30, 2024 and 2023	12
Statements of Cash Flows for the years ended April 30, 2024 and 2023	13 - 14
Notes to Financial Statements	15 - 29
Other Information:	
Statements of Fiduciary Net Position - Retirement Plan	30
Statements of Changes in Fiduciary Net Position - Retirement Plan	30
Number of Participants in Retirement Plan	30
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>	31

YOLO COUNTY FLOOD CONTROL & WATER CONSERVATION DISTRICT

AGENDA REPORT

MEETING DATE: October 1, 2024

ITEM #: 5

SUBJECT: Presentation: Yolo County RCD's Putah-Cache Watershed Restoration Program

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 Yolo County Resource Conservation District (RCD) has been working with partners at the Solano Resource Conservation District, the Cache Creek Conservancy, the Putah Creek Council, and the District to control Arundo and complete restoration on sites in Putah and Cache Creek. In 2020, the Yolo County RCD was awarded a grant from the Wildlife Conservation Board Stream Flow Enhancement Program (Proposition 1 funding) to control giant reed (*Arundo donax*) in the Putah-Cache watershed. Arundo uses five times as much water as other plants, is highly flammable, can contribute to landscape flooding and erosion, and provides almost no wildlife habitat. Removing it from our creeks and sloughs frees up more water for wildlife and agriculture and improves overall watershed function. To date, Yolo County RCD and partners have removed over 70 acres of Arundo and completed 10 acres of creek habitat restoration, exceeding the [goal to eradicate 43 acres of Arundo along 65 miles of creeks and sloughs](#). The next step would be to take on over 30 acres of new treatment area and have the resources needed to monitor and retreat as needed and conduct habitat restoration where appropriate.

The USBR WaterSMART Program is offering a new category of funding, [Environmental Water Resources Projects](#), to support projects focused on benefits to ecological values or watershed health that have been developed as part of a collaborative process to increase the reliability of water resources. The Yolo County RCD is interested in partnering with the District to obtain funding for continuing the Putah-Cache Watershed Restoration Program (Arundo Eradication Program).

Executive Director, Heather Nichols, will provide a brief presentation on the Putah-Cache Watershed Restoration Program and the upcoming funding opportunity.

RECOMMENDATION:

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

YOLO COUNTY FLOOD CONTROL & WATER CONSERVATION DISTRICT

AGENDA REPORT

MEETING DATE: October 1, 2024

ITEM #: 6

SUBJECT: Presentation: Potential for Restoration of Off-Channel Mining Pits

INITIATED OR [] BOARD
REQUESTED BY: [X] STAFF
[] OTHER _____

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

ATTACHMENT [] YES [X] NO
[] DIRECTION

[X] INFORMATION
[] ACTION: [] MOTION
[] RESOLUTION

BACKGROUND:

Yolo County’s Cache Creek Area Plan (CCAP) is a rivershed management plan adopted by Yolo County in 1996 for 14.5 miles of lower Cache Creek, between the Capay Dam and the town of Yolo. The CCAP was adopted as a “specific plan” pursuant to Section 65450 et seq of the State Government Code, and as part of the County’s General Plan; CCAP amendments are regulated as general plan amendments. The CCAP consists of two distinct complementary plans governing different areas of the overall plan area: the Cache Creek Resources Management Plan (CCRMP) and the Off-Channel Mining Plan (OCMP). The OCMP presents a comprehensive and integrated planning framework for regulating and protecting the Cache Creek area, based on fact and science. The plan assumes that there is a place in Yolo County for gravel mining, while placing emphasis on habitat restoration. The plan also allows for groundwater recharge and storage.

Jim Barrett, a physician, landowner, and conservationist envisions a role for reclaimed gravel mines in the restoration of lower Cache Creek. Barrett will provide a brief presentation on his involvement with the Cache Creek Parkway Plan Technical Advisory Committee and his vision for prioritizing habitat restoration and avoiding water quality degradation.

RECOMMENDATION:

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

YOLO COUNTY FLOOD CONTROL & WATER CONSERVATION DISTRICT

AGENDA REPORT

MEETING DATE: October 1, 2024

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:

District staff and the Board’s representatives to the Yolo Subbasin Groundwater Agency (YSGA) will provide an update on the YSGA’s activities, including SGMA implementation grant projects.

RECOMMENDATION:

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