



SLOUGHHOUSE

Resource Conservation District

HERALD | SLOUGHHOUSE | WILTON

8698 Elk Grove Blvd. Ste. 1-207, Elk Grove, CA 95624
541.981.3459 - info@SloughhouseRCD.org

Regular Meeting of the Board Sloughhouse Resource Conservation District Agenda

When: Wednesday, January 13, 2021
Where: <https://us02web.zoom.us/j/83137142380>
Meeting ID: 831 3714 2380
Call in Number: +1-669-900-9128

Time: 1:00 pm – 4:00 pm

Public Comment- Any member of the public may address the Board concerning any matter on the agenda before or during its consideration of the matter. Public comment is limited to three minutes per person and nor more than fifteen minutes per topic. For good cause, the Board Chairman may waive these limitations.

Agenda Item Time Frame- All agenda items times are suggested by staff developing the agenda and are an estimate.

- 1) Call to Order*
- 2) Public Comment: *Any member of the public may address the Board concerning any matter not on the Agenda within the Board's jurisdiction. Public comment is limited to three minutes per person and no more than fifteen minutes per topic. For good cause, the Board President may waive these limitations. (15 minutes)*
- 3) Presentation from Dr. Khaled Bali, Groundwater Recharge in Alfalfa Fields (30 minutes)
- 4) Approval of Agenda and Minutes (12/4/20 and 12/9/20)* (5 minutes)
- 5) Approval of the Financial Report* (5 minutes)
- 6) Accept Letter from Auditor (Blomberg & Griffin)* (5 minutes)
- 7) Regular Reports
 - a) Staff Report (5 minutes)
 - b) NRCS Report (5 minutes)
 - c) Board Report (5 minutes)
- 8) SRCD Committee Assignments* (20 minutes)
 - a) Outreach and Engagement Committee*
 - b) Finance Committee*



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- c) Groundwater Committee*
- 9) South American Subbasin GSP Development Update (15 minutes)
- 10) Cosumnes Subbasin GSP Development (55 minutes)
 - a) Outreach Committee
 - b) Long-Term Governance Committee
 - c) Surface Water Advisory Group
 - d) Ad Hoc Committee
 - e) Projects & Management Actions Committee
 - f) Agricultural Advisory Group
- 11) Dept. of Water Resources, Facilitation Support Services (10 minutes)
 - a) Review revised GSP Readiness Plan
- 12) Consideration of Future Agenda Items* (5 minutes)
 - a) Drafted Policies
 - i) Reimbursement
 - ii) Public Records Request
 - iii) Document Retention
 - b) Adoption of GSP Readiness Plan
- 13) Adjourn Meeting

Notices:

1. The Board reserves the right to discuss or take action on all of the above agenda items.
2. Any person may make a request for a disability-related modification or accommodation needed for that person to be able to participate in the public meeting by telephoning (541)981-3459, or writing austin@sloughousercd.org or writing Sloughhouse Resource Conservation District at 8698 Elk Grove Blvd. Suite 1-207, Elk Grove, CA 95624. Requests must specify the nature of the disability and the type of accommodation requested. A telephone number or other contact information should be included. Persons requesting a disability-related accommodation should make the request with adequate time before the meeting for the RCD to provide the requested accommodation.
3. Pursuant to Government Code section 54957.5, non-exempt public records that relate to open session agenda items and are distributed to a majority of the Board less than seventy-two (72) hours prior to the meeting will be available for public inspection at the meeting or via email as requested. To be placed on the District's public email distribution list, please notify RCD Secretary at: info@sloughousercd.org



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Special Meeting of the Board - MINUTES Sloughhouse Resource Conservation District

When: Friday, December 4th, 2020
Where: Via Zoom
Time: 1:00pm – 4:00pm

Board Members: Herb Garms, Gary Silva Jr., Barbara Washburn, Kathy Beasley (Associate)
Staff: Austin Miller
Public: Lisa Beutler (Stantec), Jillian Young (Stantec)

1. Call to Order*
Garms called the meeting to order 1:04pm.
2. Public Comment: *Any member of the public may address the Board concerning any matter not on the Agenda within the Board's jurisdiction. Public comment is limited to three minutes per person and no more than fifteen minutes per topic. For good cause, the Board President may waive these limitations.*
None
3. GSP Readiness/Business Action Plan
Facilitators from Stantec provided a final version of the SRCD GSP Readiness Plan for Directors to review. The Directors present agreed to formally receive the document at the December regular meeting, have SRCD Staff reformatted the document to better fit the District, and then formally adopt the document in 2021.
4. Adjourn Meeting
Garms adjourned the meeting at 3:02 pm.



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Meeting of the Board - MINUTES Sloughhouse Resource Conservation District

When: Wednesday, December 9th, 2020

Where: via Zoom

Time: 1:00pm – 4:00pm

Board Members: Jay Schneider, Herb Garms, Gary Silva Jr., Barbara Washburn, Lindsey Liebig

Associate Board Members: Kathy Beasley

Staff: Austin Miller, Holly Roberson (Counsel)

Public: Suzanne Pecci, Archie James

1. Call to Order*
Schneider called the meeting to order 102pm.
2. Public Comment: *Any member of the public may address the Board concerning any matter not on the Agenda within the Board's jurisdiction. Public comment is limited to three minutes per person and no more than fifteen minutes per topic. For good cause, the Board President may waive these limitations.*
None
3. Oath of Office
Staff read the Oath of Office and the three newly appointment Directors agreed to the oath both verbally and by signing the Oath of Office document.
4. Approval of Agenda and Minutes (11/11/20)*
Director Liebig moved to approve the agenda and minutes as presented.
Director Garms seconded the motion.
The motion passed with all in favor.
5. Approval of the Financial Report*
Director Garms moved to approve the Financial Report as presented.
Director Silva seconded the motion.
The motion passed with all in favor.
6. Resolution Honoring Joseph A. Lopes*
Director Washburn moved to approve Resolution 2020.12.09.01 honoring Joseph A. Lopes.
Director Garms seconded the motion.
The motion passed with all in favor.
7. Regular Reports

*Action Items

Prepared by: A. Miller

12/14/2020



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- a) Staff provided an update on administrative efforts and Counsel announced that the Tribal Outreach and Engagement Presentation for the Cosumnes Subbasin would be taking place the coming week.
- b) A representative from NRCS provided a written update from the NRCS Elk Grove Field Office.
- c) Director Washburn requested that Dr. Bali from UCANR be invited to a meeting to share their work around groundwater recharge in alfalfa fields.

8. SRCD Policies*

- a) Consultant Selection, amendments

Director Washburn moved to accept the proposed amendments to the Consultant Selection Policy.

Director Garms seconded the motion.

The motion passed with Directors Washburn, Garms, Liebig, and Silva in favor and Director Schneider opposed.

- b) Board Officers

Director Garms moved to approve the Board Officer Policy as presented.

Director Liebig seconded the motion.

The motion passed with Directors Garms, Liebig, Washburn, and Silva in favor and Director Schneider abstained.

9. South American Subbasin GSP Development

Staff provided an update on the South American Subbasin GSP development process.

10. Cosumnes Subbasin GSP Development

- a. City of Galt Annexation and GSA Boundary Modification MOU*

Director Garms moved to approved the MOU between the City of Galt and SRCD outlining the agreed to process to transfer the area that the City is planning on annexing to the City's GSA.

Director Liebig seconded the motion.

The motion passed with all in favor.

- b. Outreach Committee

Director Washburn moved to authorize Directors Washburn, Associate Director Beasley, and Staff to continue working on outreach in collaboration with the working group and other GSAs and to be authorized to spend up to \$5,000 over the next six months.

Director Garms seconded the motion.

The motion passed with all in favor.

- c. Governance Committee

The Long-Term Governance Committee members provided an update and Scott Morris provided a quick presentation highlighting the differences between MOUs and JPAs.

- d. Surface Water Advisory Group

The Surface Water Advisory Group members provided an update.

- e. Ad Hoc Committee

The Ad Hoc Committee members provided an update.

- f. Projects and Management Actions

Agenda Item #4



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Director Washburn presented the P&MA Forms that the subcommittee has prepared. By general consensus the Board agreed to send the forms to the technical consultants.

11. Dept. of Water Resources, Facilitation Support Services*

Director Garms moved to accept the GSP Readiness Plan Memo from Stantec and to direct Staff to prepare the document for formal adoption.

Director Silva seconded the motion.

The motion passed with all in favor.

12. SRCD Board Officer Elections*

Director Washburn nominated Director Garms to serve as the SRCD Chair.

Director Silva seconded the motion.

The motion passed with all in favor.

Director Silva nominated Director Washburn to serve as the SRCD Vice-Chair.

Director Garms seconded the motion.

The motion passed with all in favor.

13. Consideration of Future Agenda Items

The Board approved the follow future agenda items by consensus:

- Letter to SMUD and Bureau of Reclamation
- Dr. Bali's Presentation on Groundwater Recharge
- Review of Committee Assignments

14. Adjourn Meeting

Schneider adjourned the meeting at 4:35 pm.



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Financial Report

Deposits (Revenue):

Date: January 8, 2020

Description	Source	
Sub-Total		\$ -

New Bills (Expenditures):

Description	Recipient	
Office Supplies	Austin Miller	\$ 205.36
Staff Time (December)	CARCD	8,403.82
Legal Services (299518) - November, Groundwater	KMT&G	\$ 1,600.00
Legal Services (299517) - November, General	KMT&G	\$ 4,432.00
Sub-Total		\$ 14,641.18

Impress Fund Balance: \$500

Total Change in Account Balance \$ (14,641.18)



July 24, 2020

To Board of Directors and Management

Sloughhouse Resource Conservation District

Elk Grove, CA

We are pleased to confirm our understanding of the services we are to provide Sloughhouse Resource Conservation District for the year ended June 30, 2015 and 2016. We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of Sloughhouse Resource Conservation District as of and for the year ended June 30, 2015 and 2016. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Sloughhouse Resource Conservation District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Sloughhouse Resource Conservation Services District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) RSI

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for the State Controller's Minimum Audit Requirements for California Special Districts and will include tests of the accounting records of Sloughhouse Resource Conservation District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of Sloughhouse Resource Conservation District's financial statements. Our report will be addressed to management and the governing board of Sloughhouse Resource Conservation Services District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

Agenda Item #6

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Other Services

We will also assist in preparing the financial statements and related notes of Sloughouse Resource Conservation District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations,

Agenda Item #6

contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information. Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to County and State Auditor Controller; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

Agenda Item #6

The audit documentation for this engagement is the property of Blomberg & Griffin A.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to County or State Auditor Controller or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Blomberg & Griffin A.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the County or State Auditor/Controller. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately July 24, 2020 and to issue our reports no later than 09/1/2020. John E. Blomberg is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be as stated in our audit proposal.

We appreciate the opportunity to be of service to Sloughhouse Resource Conservation District and believe this letter accurately summarizes the significant terms of our engagement.

Very truly yours,



Blomberg & Griffin A.C.

Approved by Management:

Approved by Board of Director:

Agenda Item #8

Sloughhouse RCD Board of Directors Committee Assignments

NOTE: Staff supports every committee by assisting all Directors with their responsibilities, attend meetings as needed, coordinating meetings, working with committee chairs to develop agendas/committee materials, and serves as a liaison between the committee and the rest of the RCD Board.

	Current Members	Committee Tasks	Responsible Individual	Notes	
Groundwater Sustainability Agency (GSA)	Jay Schneider	Long Term Governance	Herb	Monthly Meetings (4th Wednesday of each month): Open/Public standing meetings. RCD Chairman (with support from Staff) is lead of all groundwater efforts with certain responsibilities delegated to other Directors.	
	Herb Garms	Cosumes Working Group SWAG	Herb, Barbara Jay, Barbara		
	Proposed Members		Ad Hoc/P&MAs		Barbara
	Herb Garms <u>(CHAIR)</u>	Working Group Outreach	Barbara, Kathy		
	Barbara Washburn	Ag Advisory	Lindsey, Gary		
	Jay Schneider	South America Working Group	Austin, Herb		
	Lindsey Liebig				
	Gary Silva				
	Kathy Beasley				
	Austin Miller				

	Current Members	Committee Tasks	Responsible Individual	Notes
SRCD Outreach and Engagement	Barbara Washburn	Website, promotion of SRCD, stakeholder outreach, Director/Associate Director recruitment.	All	Quarterly Meetings. Supports Groundwater Committee efforts.
	Proposed Members			
	Barbara Washburn <u>(CHAIR)</u>			
	Lindsey Liebig			
	Kathy Beasley			

	Current Memembrs	Committee Tasks	Responsible Individual	Notes
Finance	Jay Schneider	Annual Budget development, financial statement review and processing		Quarterly Meetings
	Herb Garms			
	Proposed Members			
	Gary Silva <u>(CHAIR)</u>			
	Herb Garms			