

# Regular Meeting of the Board Sloughhouse Resource Conservation District Agenda

When: Wednesday, April 12, 2023

Where: Rancho Murieta Community Service District

15160 Jackson Hwy.

Rancho Murieta, CA 95683

or

Via Zoom: https://us02web.zoom.us/j/83015490628

Meeting ID: 830 1549 0628

Call in Number: +1-669-444-9171

Time: 12:30 pm - 3:30 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 (3) minutes per person and no more than fifteen (15) minutes per topic. For good cause, the Board Chairman may waive these limitations.

**AGENDA ITEM TIME FRAME** – All time allotments are suggested by staff and are an estimate only and subject to change.

**ACCESSIBILITY** - If you have a disability and require a reasonable accommodation to fully participate in this event, please contact SRCD Staff before the day of the meeting via email [info@SloughhouseRCD.org] or telephone [916-526-5447] to discuss your accessibility needs.

### **OPENING / CALL TO ORDER**

### PUBLIC COMMENT FROM THE FLOOR (Non-Agenda Items)

## **CONSENT CALENDAR:** (5 minutes)

Any Board member may request and remove any item from the consent agenda and place that item on the regular portion of the agenda as specified.

- a. Agenda March 8, 2023
- b. Minutes February 8, 2023
- c. Financial Report March 2023

### **REPORTS:** (15 minutes)

- a. Natural Resource Conservation Service (NRCS) Report
- b. Sacramento County Ag. Commissioners Report
- c. SRCD Board Member Reports

## **GROUNDWATER SUSTAINABILTY AGENCY BUSINESS ACTION ITEMS:** (30 minutes)

- 1. GSP Consistency Review for Submitted Well Permits
  - a. Walmond LLC (Riza Road/Orange Road, Wilton)

## **GENERAL BUSINESS ACTION ITEMS: (20 minutes)**

2. Sloughhouse RCD Fiscal Year 2021 and 2022 Financial Audits

## **INFORMATION ITEMS** (90 minutes)

- 3. Presentation from Santa Rosa Plain Groundwater Sustainability Agency
- 4. Cosumnes River Task Force
- 5. SRCD Staff Report
- 6. Rancho Murieta Community Service District Update

### **IDENTIFICATION OF ITEMS FOR FUTURE MEETINGS**

Board Members may request items to be placed on future agendas.

#### **ADJOURNMENT**

#### 8698 Elk Grove Blvd. Ste. 1-207. Elk Grove. CA 95624

916.526.5447 - info@SloughhouseRCD.org

# Meeting of the Board - MINUTES Sloughhouse Resource Conservation District

When: Wednesday, March 8, 2023

Where: Rancho Murieta Community Service District

Time: 12:30pm - 3:30pm

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

Associate Directors: Teresa Flewellyn Staff: Austin Miller, Brittany Friedman

#### **OPENING**

Garms called the meeting to order 12:33pm.

### **PUBLIC COMMENT**

Any member of the public may address the Board concerning any matter not on the Agenda within the Board/District's jurisdiction.

## **CONSENT CALENDAR**

- a) Agenda March 8, 2023
- b) Minutes February 8, 2022
- c) Financial Report March 20223

*Director Schneider moved to approve the consent calendar items A and B.* 

Director Silva Jr. seconded the motion.

The motion passed with all in favor.

Director Silva Jr. moved to approve the consent calendar item C.

Director Washburn seconded the motion.

The motion passed with 3 in favor (Washburn, Silva Jr., Garms) and 1 opposed (Schneider).

## **REPORTS**

a) Staff Report

Staff provided a report on the Virtual CARCD Conference that the Board can attend if they want to, the Sacramento Climate Emergency Task Force updates (discussion on compost in the county), fallen trees in the area and safety regarding this, Quickbooks and Accounting update, Interest in RCD's in Sac County (possibility to expand, partner and grow) and the executive order on well permits.

# b) NRCS Report

Toney Tillman provided a report on the deadline for contracts (June 29th) for various Equip programs. March 17 is the deadline for the IRA program where specific fund pools will be eligible (air quality and forest land varieties). April 3 is the deadline for the Equip Program with the selection process taking place on June 23. This second batch also has different funding pools (CIC program, Cali Wildlife Habitat, Recharge Projects, Conservation Planning Activities, On-Farm Activity, Watershed activities, etc.) Also discussed the Emergency Conservation Program for disaster recovery and the deadline to submit is April 14.

c) County Ag Commissioner's Report None.

## d) Board Report

Director Washburn provided a report on the Sac Bee reporter reaching out to her and that she shared some ideas with him but as a representative of herself, only, and not as a SRCD Board Member. Also, provided feedback on the last CGA Public Workshop that SRCD was a part of. Director Carter provided a report on the Farm Bureau and the possible state intervention of the 6 GSP's that DWR released that were denied.

Director Garms suggested we place old files found in the Florin RCD office in a new space until we can scan them into an online, integrated system and shred the old files. Also, suggested a possible office space for SRCD staff - a future agenda item topic.

### **BUSINESS ACTION ITEMS**

- 1. South American Subbasin Groundwater Sustainability Plan Implementation
  The Board discussed the first meeting as the Executive Committee which was held on
  February 21, 2023. There will not be another meeting until October 2023, unless needed.
  Also discussed the Domestic Well Advisory Group (DWAG) and the goal of having
  representation from each GSA area.
- 2. Cosumnes Groundwater Authority Update

The Board discussed the Member Contribution Agreement and authorizing payment for Fiscal Year '22 - '23 from Sloughhouse RCD to CGA. Also, discussed the fee study next steps as well as a brief discussion on the staff services contract.

Director Silva Jr. moved to approve the member contribution payment. Director Washburn seconded the motion.

The motion passed with all in favor.

3. CA DOC Multibenefit Land Repurposing Program Grant Application
The Board discussed the overview of this program/grant in its entirety and the idea of
Sloughhouse RCD leading the efforts of this grant with the possibility of other partners
being involved in the future. This grant could potentially bring \$9 million to the
subbasins. The deadline to apply is March 20, 2023 with an interview with DOC in April

and the decision being made before the end of June. A possible steering committee was discussed as part of the decision making process with the grant and keeping it as an agriculture main-focused grant.

Director Washburn moved to authorize staff to apply for this grant with an amendment to the resolution on Agenda Item #3 wording as well as a steering committee made up of GSA's at large.

Director Silva Jr. seconded the motion.

The motion passed with 3 in favor (Garms, Washburn, and Silva Jr.), 1 opposed (Schneider) and 1 absent (Carter).

# 4. Sloughhouse RCD Budget

The Board discussed approving a \$14,000 budget update to allocate towards staff capacity of bringing Administrative Coordinator Brittany Friedman on full time for Sloughhouse RCD staff as of April 1, 2023.

Director Schneider moved to approve the budget amendment to increase staff capacity. Director Silva Jr. seconded the motion.

The motion passed with four in favor (Schneider, Washburn, Silva Jr. and Garms) and 1 absent (Carter).

- 5. Annual Form 700 Filing and Director Training Requirements Tabled until April Meeting.
- 6. Grant and Funding Opportunities Tabled until April Meeting.

### **IDENTIFICATION OF ITEMS FOR FUTURE MEETINGS**

The Board approved the following future agenda items by consensus:

- 1. Pass regulation to register wells in future resolution.
- 2. Discussion of the Minutes.
- 3. Looking at the website.
- 4. Discussion with Rancho Murieta.

# **ADJOURNMENT**

Chairman Garms adjourned the meeting at 4:39pm.

# **Expenses Needing Board Approval**

All Dates

	AMOUNT	MEMO/DESCRIPTION	
Austin Miller	7.1000141	MEMO/BEGOTH HOW	
Additi Willer	401.21	Office Supplies April 2022	
		Office Supplies - April 2023	
	200.00	GRAC Membership	
Total for Austin Miller			\$691.31
CARCD			
	13,376.59	Staff Wages - March 2023	
Total for CARCD			\$13,376.59
CSDA			
	110.00	CSDA Financial Services - Time Worked	
	541.00	CSDA Membership Dues	
Total for CSDA			\$651.00
Groundwater Resources Association of California			
	750.00	GRAC Conference Dues	
Total for Groundwater Resources Association of California			\$750.00
TOTAL			\$15,468.90

# Open Invoices

As of April 7, 2023

DATE	OPEN BALANCE	CLIENT/VENDOR MESSAGE
Cosumnes Groundwater Authority	\$6,400.00	
TOTAL	\$6,400.00	

Budget vs. Actuals: SRCD FY 22-23 Budget - FY23 P&L

July 2022 - June 2023

		TC	TAL	
	ACTUAL	BUDGET	REMAINING	% REMAINING
Income				
4600 Services (Staff Support)	44,800.00	75,000.00	30,200.00	40.27 %
Investment income				
4900 Interest Income (94941000)	1,830.00	1,500.00	-330.00	-22.00 %
Total Investment income	1,830.00	1,500.00	-330.00	-22.00 %
Other Income				
4100 Tax Revenue (91-)	83,359.04	122,550.00	39,190.96	31.98 %
4200 Groundwater Sustainability Fee	97,333.35	150,615.00	53,281.65	35.38 %
4300 Intergovernmental Revenue (95-)	525.32	500.00	-25.32	-5.06 %
Total Other Income	181,217.71	273,665.00	92,447.29	33.78 %
Total Income	\$227,847.71	\$350,165.00	\$122,317.29	34.93 %
GROSS PROFIT	\$227,847.71	\$350,165.00	\$122,317.29	34.93 %
Expenses				
5370 Office Supplies (Consumable) (20207600)	2,886.07	5,000.00	2,113.93	42.28 %
Bank fees & service charges				
5200 Assessment/Collections Services (20250700)		1,500.00	1,500.00	100.00 %
Total Bank fees & service charges		1,500.00	1,500.00	100.00 %
Memberships & subscriptions				
5260 Dues, Memberships, Subscriptions, Publications, etc. (20206100)	1,977.00	1,000.00	-977.00	-97.70 %
Total Memberships & subscriptions	1,977.00	1,000.00	-977.00	-97.70 %
Shipping & postage		1,000.00	1,000.00	100.00 %
Total 5370 Office Supplies (Consumable) (20207600)	4,863.07	8,500.00	3,636.93	42.79 %
Contract & professional fees				
5330 Other Professional Services (20259100)	1,091.00	10,000.00	8,909.00	89.09 %
5380 Cosumnes Groundwater Authority Contribution (20281204)	90,933.35	150,615.00	59,681.65	39.63 %
5390 South American Subbasin SGMA Contributions (20289900)		10,000.00	10,000.00	100.00 %
Accounting fees		3,000.00	3,000.00	100.00 %
Legal fees				
5350 Legal - General (20253100)	4,267.62	15,000.00	10,732.38	71.55 %
5355 Legal - Groundwater (20253100)	14,332.50	15,000.00	667.50	4.45 %
Total Legal fees	18,600.12	30,000.00	11,399.88	38.00 %
Total Contract & professional fees	110,624.47	203,615.00	92,990.53	45.67 %
Insurance	2,349.00		-2,349.00	
5300 Insurance (20205100)		2,500.00	2,500.00	100.00 %
Total Insurance	2,349.00	2,500.00	151.00	6.04 %
Payroll expenses				
Salaries & wages				
5000 Staff Expenses (20254100)				
Staff Costs (Friedman)	19,315.32	47,000.00	27,684.68	58.90 %
Staff Costs (Miller)	74,411.18	107,000.00	32,588.82	30.46 %
Total 5000 Staff Expenses (20254100)	93,726.50	154,000.00	60,273.50	39.14 %

Budget vs. Actuals: SRCD FY 22-23 Budget - FY23 P&L

July 2022 - June 2023

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
Total Salaries & wages	93,726.50	154,000.00	60,273.50	39.14 %
Total Payroll expenses	93,726.50	154,000.00	60,273.50	39.14 %
Uncategorized Expense				
5270 Education, Training, & Staff Development (20203600)	1,086.00	6,000.00	4,914.00	81.90 %
5320 Misc. Expenses (20227504)		3,000.00	3,000.00	100.00 %
Total Uncategorized Expense	1,086.00	9,000.00	7,914.00	87.93 %
Total Expenses	\$212,649.04	\$377,615.00	\$164,965.96	43.69 %
NET OPERATING INCOME	\$15,198.67	\$ -27,450.00	\$ -42,648.67	155.37 %
NET INCOME	\$15,198.67	\$ -27,450.00	\$ -42,648.67	155.37 %

# **Balance Sheet**

As of April 12, 2023

	TOTAL
ASSETS	
Current Assets	
Bank Accounts (Sac County + Five Star Bank)	\$533,256.35
Accounts Receivable	\$6,400.00
Total Current Assets	\$539,656.35
TOTAL ASSETS	\$539,656.35
LIABILITIES AND EQUITY	
Liabilities (Accounts Payable)	\$15,468.90
Equity	\$524,187.45
TOTAL LIABILITIES AND EQUITY	\$539,656.35

# Agenda Item #1

# Sloughhouse Resource Conservation District Board of Directors Meeting

Agenda Date: April 12, 2023

Agenda Item #: #1

Agenda Item Subject: GSP Consistency Review

To: SRCD Board of Directors

From: Austin Miller, District Manager

### Background

As required by Executive Order N-7-22 Paragraph 9a, Groundwater Sustainability Agencies must provide written concurrence that proposed wells (and alterations) extracting more than 2 Acre-Feet per Year (AFY) would not be inconsistent with any applicable Groundwater Sustainability Plan (GSP) and would not decrease the likelihood of achieving a sustainability goal for the Subbasin before the County of Sacramento considers the permit.

SRCD staff as received an application for review from Walmond LLC for a proposed well near Riza and Orange Road in Wilton, CA.

#### Attachments

- Request #200: Walmond LLC/Peng Jin
- SRCD Draft Consistency Verification Letter

## **Staff Recommendations**

• Provide direction on the received application.



# EXECUTIVE ORDER N-7-22 PROPERTY OWNER ACKNOWLEDGMENT FORM AND GSP CONSISTENCY REVIEW REQUEST

Applicant Name:	Phone/Email: 925-389-7569	APN:
Peng Jin	Pengjin 2006 @gmail. Com	128-0190-008
Well Location GPS Condunates	[SRCD ONLY] County Well App. #:	[SRCD ONLY] Request #:
38.4363875, -121.1576500	and with the assemble to the	in make to be set that the target A. [2]

## Property Owner Acknowledgment (verify and check each box upon acknowledgment and agreement):

- I acknowledge that the Sustainable Groundwater Management Act (SGMA) requires that Sloughhouse Resource Conservation District Groundwater Sustainability Agency ("GSA" or "SRCD") is required to manage groundwater in the Cosumnes Subbasin ("Subbasin") pursuant to the adopted Cosumnes Subbasin Groundwater Sustainability Plan (GSP), and has groundwater management authority over the lands identified in Well Application listed above (the "Well Application").
- I acknowledge that Section 9.a. of Executive Order N-7-22 directs that a permit for a new groundwater well or for alteration of an existing well in the Subbasin cannot be approved without written verification from the GSA that groundwater extraction from the proposed well will not be inconsistent with the GSP's minimum thresholds and will not decrease the likelihood of achieving the GSP's measurable objectives and sustainability goals.
- I acknowledge that pursuant to the adopted GSP for this Basin, the GSA has established minimum thresholds and measurable objectives for the Subbasin, and has the authority to limit extractions within its jurisdiction, including extractions from any well permitted pursuant to the Well Application.
- I acknowledge that a well permit issued by the County does not guarantee the extraction of any specific amount of groundwater now, or in the future. Similarly, a permit does not guarantee the maintenance of any defined water level or water quality in the Subbasin.
- I acknowledge that the GSA is not responsible for or otherwise liable for any costs, investments, or payments related to any groundwater well, including pumping fees, extraction limits, costs related to well failure, well deepening, or increased maintenance, replacement, or operational costs.
- I acknowledge that the findings and verification made by the GSA pursuant to Executive Order N-7-22 are based on the information provided in the Well Application and this Property Owner Acknowledgment, and that such determinations are subject to modification or revocation at any time the GSA receives other relevant, material information.
- I agree to hold the GSA harmless and indemnify the GSA for any liability, including attorney fees, costs, or penalties stemming from or related to the County's issuance of a permit for the Well Application.

X	I acknowledge that the undersigned is either the Property Owner of the land on which a well is proposed to
	be located, or a representative authorized to sign on the Property Owner's behalf.

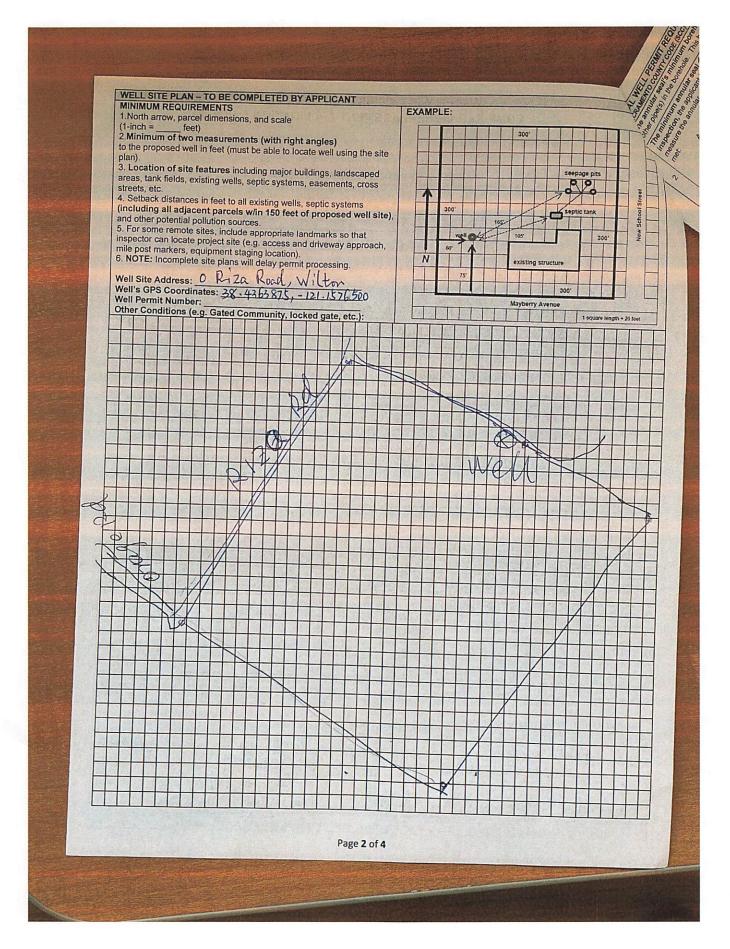
I acknowledge that I the applicant, not the GSA, am responsible for submitting a County of Sacramento Well Application to the Sacramento County Environmental Management Department once I receive written verification that this request would not be inconsistent with the sustainable groundwater management program established in the adopted GSP for the Subbasin.

# Please include the following attachments with this request:

X	A copy of your draft/pending County of Sacramento Well Application
	A report signed, by a California licensed professional, such as a Professional Geologist with a Certified Hydrogeologist specialty certification or a Professional Engineer, the concludes both that extraction of groundwater from the well is not likely to interfere with the production and functions of existing nearby wells and is not likely to cause subsidence that would adversely impact or damage nearby infrastructure. (See Action 9(b) of Executive Order N-7-22)
	signing below, I hereby certify that the acknowledgments above are understood and accepted and will be orporated into the terms and conditions of any well permit issued pursuant to the Well Application.
Pri	Peng Jin  nted Name  2/08/2023  Date

Signature

		UMP RE	PAIR/REPL	ACEMEN	RUCTION/REP T APPLICATIO	N & PE		
OR OFFICE HOLE	TE	11080 WI	(916) 875-8400	D • SUITE 200 FAX: (916) 87	MD) – ENVIRONMEN • RANCHO CORDO 75-8513 EMAIL: w LINE: (916) 875-8	VA, CA 956 ells@saccou	570	<b>V</b>
OR OFFICE USE MD PERMIT NUMBE	ER(S):			DATE APPLIC	ATION ACCEPTED: _		OM DATE OF APPROVAL)	atom at
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Orange Road		925	Owner Phone Numl - 389 - 7569 Owner E-mail:	oer:	530	-682-99	29	
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Production Casing	Depth (ft.): 50		(Snail meet	AS IM Sta.)	Depth (ft.):		(ft.) to	(ft.)
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Conductor Installatio  Permanent  Temporary	Diameter (in): N	4	Secondary A	nnular Seal	Diameter (in):		(ft.) to	(ft.)
(Go to next column) Sealing Material	Depth (ft.):	10.3 min.)	□ Concrete (6	sack mix) r	Depth (ft.): Bentonite (Consult w	/ Dept.)	□ Neat Cement	
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PPLICANT INFOR	The state of the s	with this nerm	nit is required to be de	ne in accordance	with Sacramento Count	u Codo Chanto	s 6 29 04/all Ordinas	
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pplicant Name: Po	na Tin			Applicant Signa			Date: 2 / // /-	2 2
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oplicant is the:	□ Well Contractor		a Agent (Requires		N SCHEDULING YOUR	roperty Owner		





Consulting

Engineers and March 24, 2023 Scientists Project 2301207

> Sacramento County Environmental Management Department 11080 White Rock Road, Suite 200 Rancho Cordova, California 95670

Subject: Proposed New Irrigation/Agricultural Supply Well

APN 128-0190-008 at Intersection of Orange and Riza Roads

Wilton, CA

Dear Madam/Sir:

This letter is written in support of the permit application to install a new irrigation/agricultural supply well, located along the northern boundary of a 34-acre parcel at the intersection of Orange and Riza Roads (southwestern corner), Wilton, CA (**Figure 1**). In March 2022, Governor Newsom issued Executive Order N-7-22, which requires a California-licensed professional to evaluate whether a new well would "interfere with the production and functioning of existing nearby wells" and whether the new well would "cause subsidence that would adversely impact or damage nearby infrastructure." This letter does not address the verification from the local groundwater sustainability agency (GSA) that the new well will not be inconsistent with the 2021 Groundwater Sustainability Plan (GSP) or the sustainability goal.

### **Background**

The proposed Zou well is located in the Cosumnes Groundwater Basin, within the Sloughhouse Resource Conservation District GSA, which is a member of the Consumnes Groundwater Authority. The 34-acre property is owned by Walmond, LLC. Nor-Cal Pump & Well Drilling, Inc., has prepared a permit application for a nominal 12-inch-diameter well to a depth of 600 feet. The application did not specify the screen interval or a well capacity, although Walmond representatives suggested a pumping rate of 500 gallons per minute (gpm) that would be used to irrigate a 30-acre pistachio or almond orchard. Pistachio trees are reported to require approximately 18 gallons per minute (gpm) of water during an 8-hour period each day. For the 30-acre orchard, a total flow rate of 540 gpm would be necessary for the 8-hour irrigation period which would equate to a daily average of 180 gpm during a 153-day irrigation period (May through September).

#### **Evaluation of Information**

#### Potential Impact on Existing Nearby Wells

According to the 2021 GSP for the subbasin, a single Principal Aquifer is present in the Cosumnes Subbasin and is mostly comprised of three geologic formations, including the Laguna Formation, Mehrten Formation, and Valley Springs Formation. These formations are hydraulically connected and a basin-wide barrier to vertical flow was not identified during GSP

<sup>&</sup>lt;sup>1</sup> https://jainsusa.com/blog/4-quick-tips-about-pistachios/

preparation. Moreover, wells have been installed throughout the basin in all formations at various depths and these wells generally produce groundwater with similar chemical (ionic) compositions. The proposed well will likely be completed near the bottom of the Mehrten Formation and within the top of the Valley Springs Formation of the Principal Aquifer.

**Figure 1** shows the locations of existing wells within a nominal 1-mile radius of the proposed well, including 22 wells<sup>2</sup> (yellow dots) with Well Drillers Reports (WDR) and fairly accurate location information, and the presence of older wells (red dots) with locations set to the center of 1-square mile sections. A total of 45 wells were associated with the four sections (red dots) but only 9 wells were found to be located within the 1-mile radius. The other 36 wells were not considered further because either a WDR was not available (11) the WDR did not provide street or parcel information (8), or the wells were located further than one mile from the proposed well (17).

**Figure 1** was developed from the SGMA<sup>3</sup> Data Viewer website by the California Department of Water Resources (DWR) and provided access to WDRs. Most of the wells were drilled by the cable tool method and the bottom one-quarter to one-half of the borehole was left open (no screen). **Table 1** summarizes the depths of these wells which were mostly intended for domestic use (20) followed by irrigation (4), industrial (1), and fire protection (1). Five logs did not state the intended use of the well. The table also provides limited groundwater production information from eight wells which were used below to estimate the potential impact on nearby wells.

Table 1. Depths of Existing Wells	Table 1.	<b>Depths</b>	of Existing	Wells
-----------------------------------	----------	---------------	-------------	-------

	Borehole Depth	Blank Casing	Length of Open Borehole / Screen	Groundwater Production	Specific Capacity, gpm/ft dd	Hydraulic Conductivity, gpd/ft <sup>2</sup>
Count	31	31	31	8	5	5
Minimum	182'	96'	10'	50 gpm	17	242
Maximum	520'	280'	269'	800 gpm	53ª	436 b
Median	280'	179'	92'	350 gpm	50	335
Mean	293'	186'	109'	403 gpm	38	342

<sup>&</sup>lt;sup>a</sup> Excludes two extreme values of 140 and 200 gpm per foot of drawdown (gpm/ft dd)

<sup>b</sup> Excludes two extreme values of 1.775 and 2.553 gpd/ft<sup>2</sup>

A GEI Theis<sup>4</sup> calculator was used to estimate drawdown (potential impact) for an ideal aquifer, based on the input of transmissivity, storage coefficient, flow, and time. The output of the calculator is drawdown for various distances from the pumping well. The input transmissivity was 68,000 gallons per day per foot (gpd/ft) for a 200-foot screen with an aquifer hydraulic conductivity (K) of 340 gallons per day per square foot (gpd/ft<sup>2</sup>). This K estimate was derived

March 24, 2023 2

<sup>&</sup>lt;sup>2</sup> A red X is located over a cluster of 20 remediation and monitoring wells that are incorrectly located in Sacramento County. A review of the WDRs showed these wells are located in the City of Roseville.

<sup>&</sup>lt;sup>3</sup> Sustainable Groundwater Management Act

<sup>&</sup>lt;sup>4</sup> Theis, C.V., 1935, The relation between the lowering of the piezometric surface and the rate and duration of discharge of a well using ground water storage. Transactions, American Geophysical Union, Washington D.C, pp 518-524.

from the median specific capacity value which was multiplied by a factor of 1800 for a semiconfined aquifer<sup>5</sup>, and then divided by the median length of open borehole/screen. The storage coefficient was set at 0.001 (unitless) for a semi-confined aquifer. The operation of the proposed well was set at 180 gpm continuously for a 153-day irrigation period, as discussed above.

The additional drawdown at the nearest well, located about 1,500 feet to the southwest, is estimated to be 2.2 feet for semi-confined conditions due to the proposed well. More distant wells would experience less additional drawdown. **Figure 2** illustrates the estimated drawdown. This additional drawdown is not likely to interfere with the operations of other existing wells.

#### Subsidence

According to the 2021 GSP, "... measured vertical displacement in the Basin has been minor to date indicating that land subsidence and damage to critical infrastructure is not a significant concern in the Basin, based on the best available information." The measurement of vertical displacement was addressed by the use of InSAR<sup>6</sup> satellite technology between June 2015 and December 2022, as provided by the SGMA Data Viewer website. The total InSAR readings occurred within the range of -0.5 to 0 feet for the 7.5-year period for the study area as shown by **Figure 3**. Individual readings were found to be -0.06 feet or about <sup>3</sup>/<sub>4</sub> inch.

A review of InSAR data for 2022 showed vertical displacement values occurred within the range of -0.1 to 0.1 feet over the entire Cosumnes Basin, and individual readings for the study area were less than -0.01 feet or less than  $^{1}/_{8}$  inch.

The operation of this proposed irrigation well will not likely increase the potential for subsidence.

#### Attestation

I, Rodney A Fricke, am a licensed Professional Geologist and a Certified Hydrogeologist in California and am employed by GEI Consultants Inc. For the reasons set forth above, I hereby attest that the proposed installation of the proposed irrigation well, located at APN 128-0190-008, Wilton, CA, is not likely to interfere with the production and functioning of existing nearby wells, and is not likely cause subsidence that would adversely impact or damage nearby infrastructure.

If you have any questions, please contact me at 916.407.8539.

Sincerely,

GEI CONSULTANTS, INC.

Rodney A. Fricke Senior Hydrogeologist

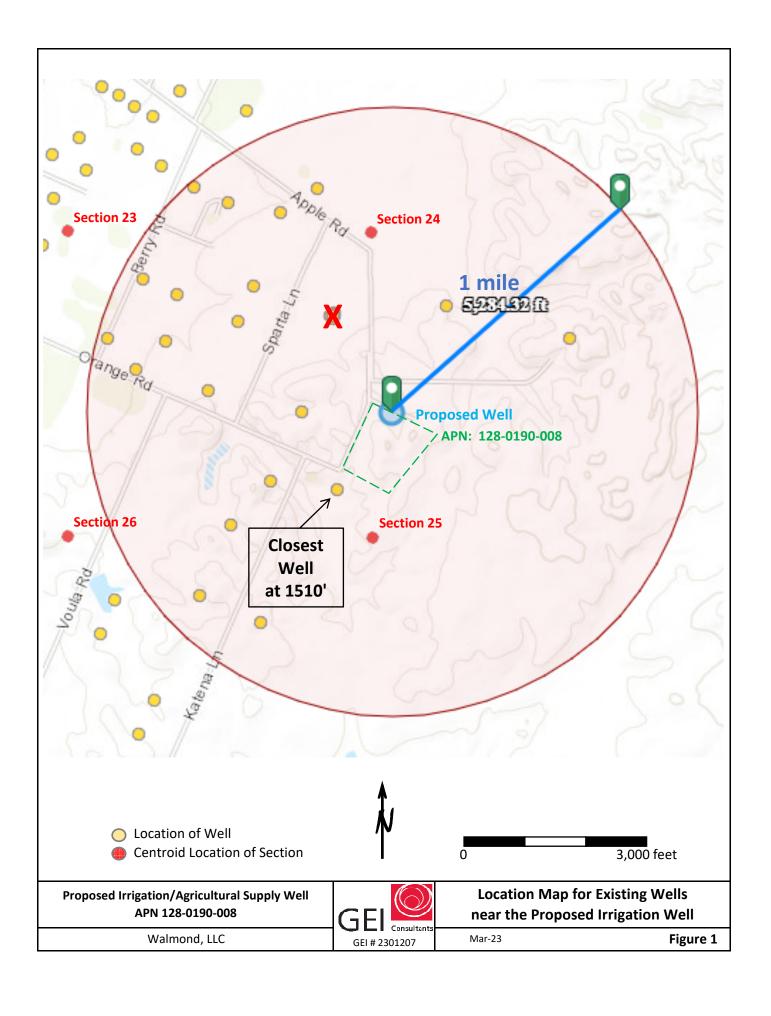
cc: Sloughhouse Resource Conservation District

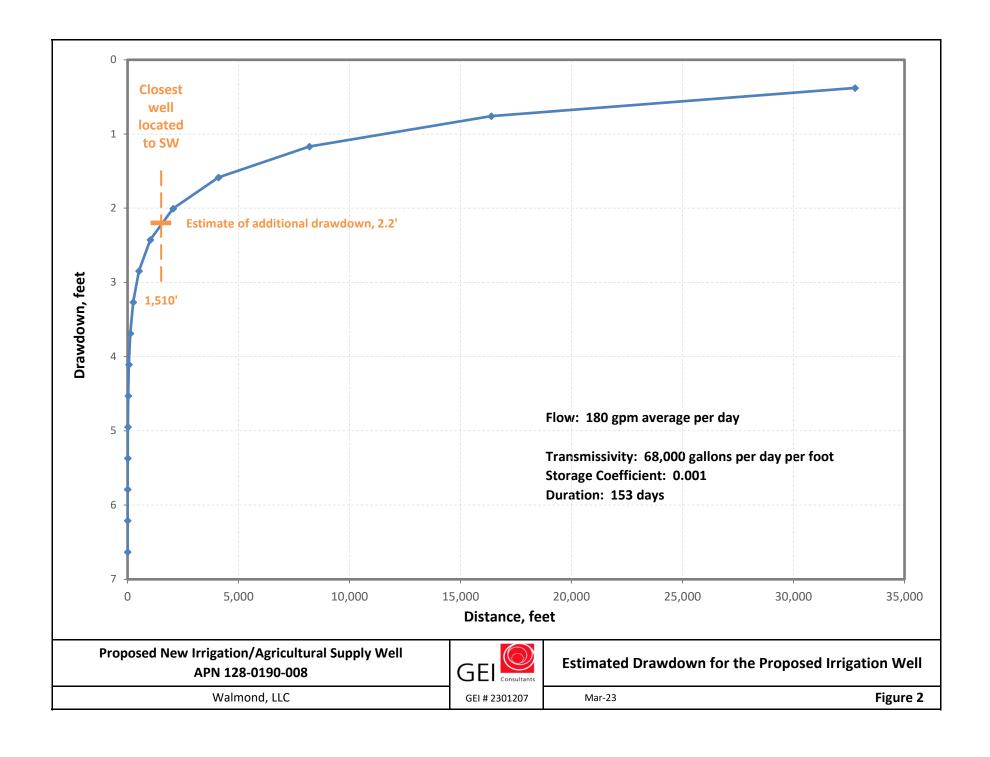
Robert Zou, Walmond <u>englass2001@yahoo.com</u> Peng Jin, Walmond <u>pengjin2006@gmail.com</u>

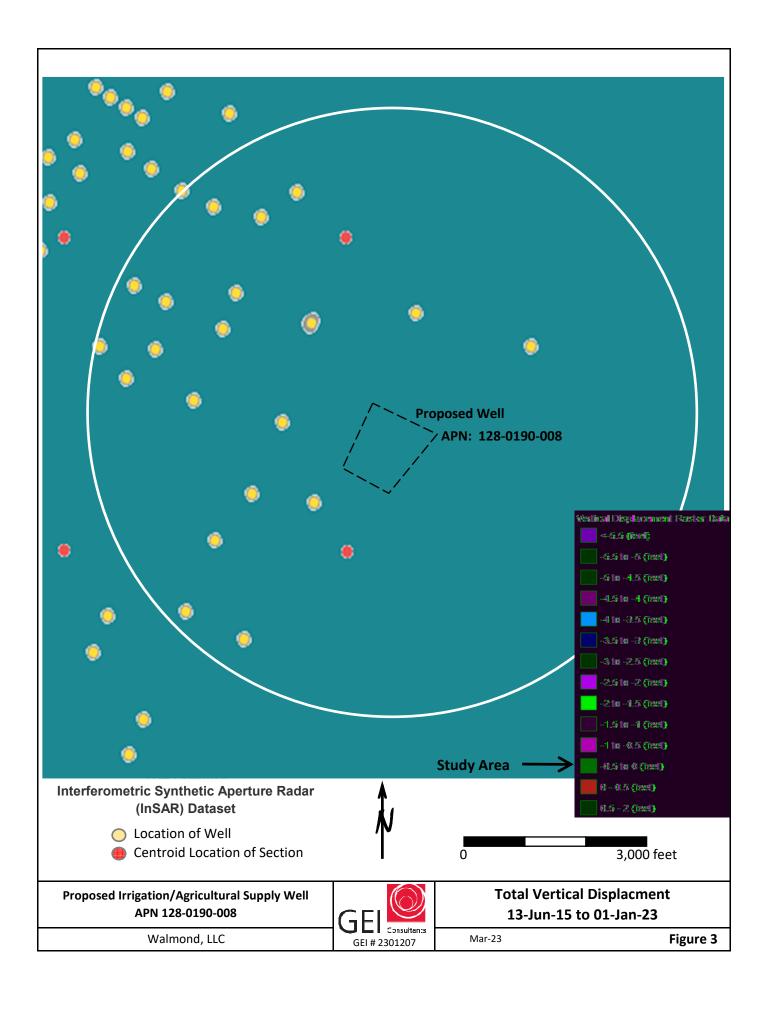
March 24, 2023 3

<sup>&</sup>lt;sup>5</sup> Driscoll, Fletcher, D., 1986. Groundwater and Wells, 2<sup>nd</sup> edition, Johnson Division, page 1021.

<sup>&</sup>lt;sup>6</sup> InSAR = Interferometric Synthetic Aperture Radar



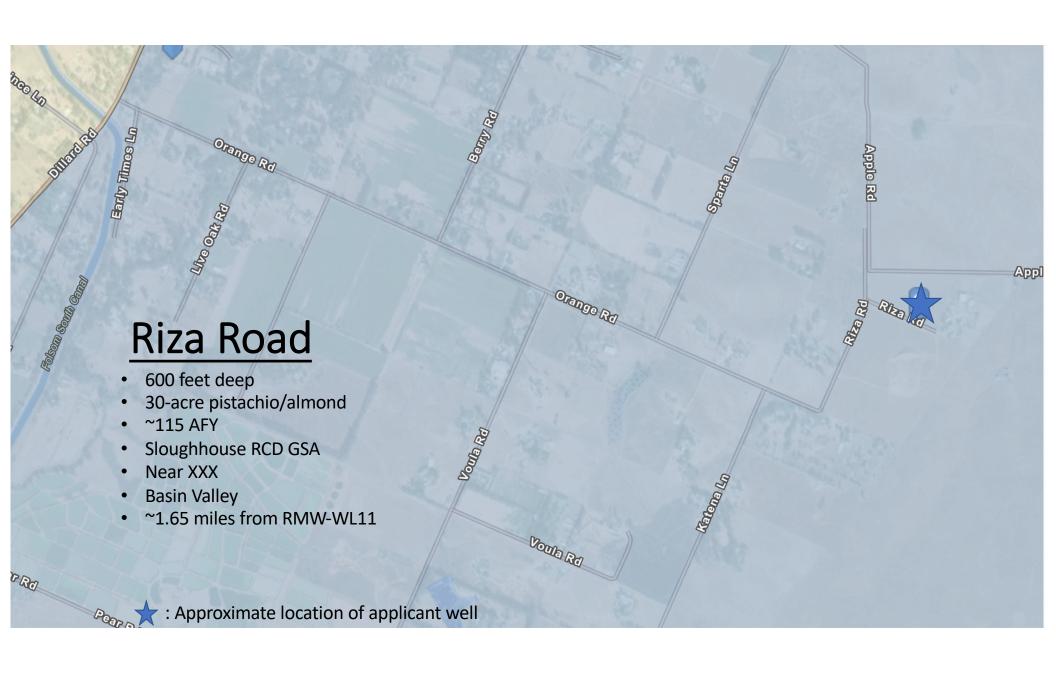


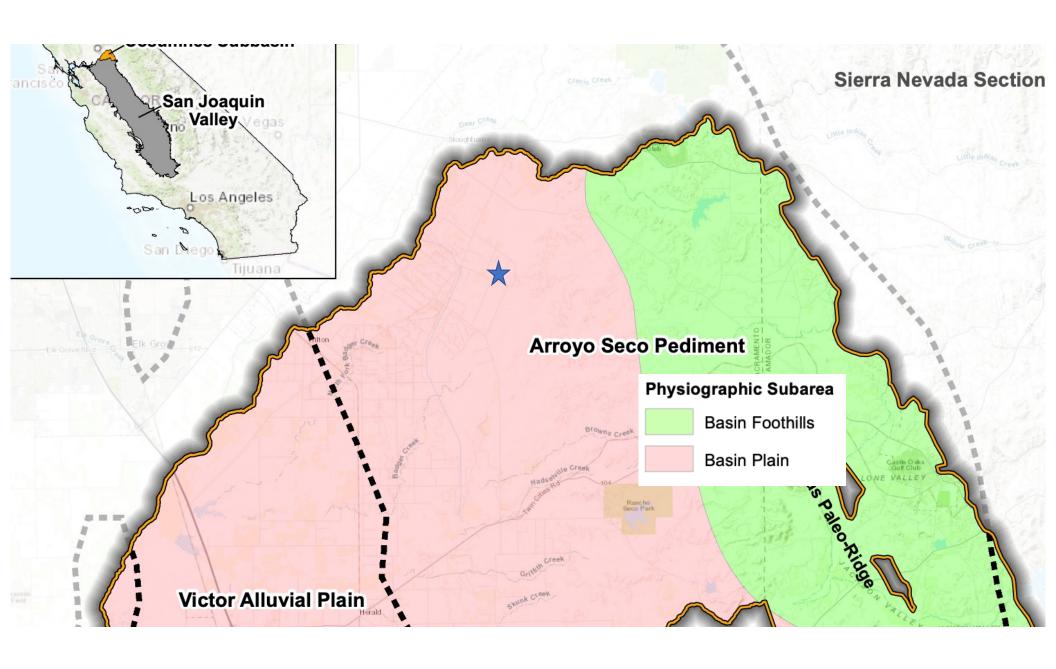




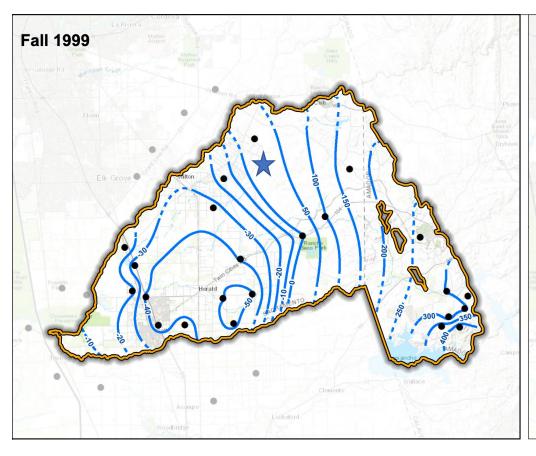
#### **EXECUTIVE ORDER N-7-22 GROUNDWATER SUSTAINABILITY PLAN CONSISTENCY VERIFICATION LETTER**

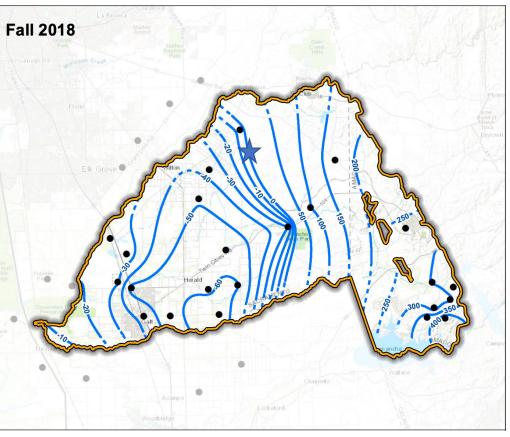
Signature		 Date
	ter Sustainability Agency: Sloughhouse Res Signer: Austin Miller, District Manager	ource Conservation District
-	•	ed Well Application and Property Owner er N-7-22, and have marked each box above as
Cosumnes and Proper any time the Property O	Subbasin, and the information and represe ty Owner Acknowledgment. Such determin ne GSA receives relevant, material informat wner or the County of any change to any fi	are based upon review of the adopted GSP for the ntations contained in the attached Well Application ations are subject to modification or revocation at ion, though the GSA has no obligation to notify the nding upon which this verification is based. By ledges the GSA's compliance with EO N-7-22.
pursua sustain and wo	nt to the Well Application, and the extraction able groundwater management program extraction of achieving the likelihood of achieving the lik	
Well A <sub>l</sub> ground	oplication, and the extraction therefrom, w lwater management program established in	alteration of a groundwater well pursuant to the rould not be inconsistent with the sustainable in the adopted GSP for the Subbasin, and such chieving a sustainability goal for the Subbasin.
_	ter Sustainability Agency Findings:	
ground		dwater well or to alter or replace an existing roundwater pumping by the altered or replaced
☐ The We	ell Application seeks to alter or replace an e	existing groundwater well within the Subbasin, for by the altered or replaced well is contemplated.
Change in	Total Groundwater Pumping:	
findings:		
	•	Application") relative to the GSP's minimum dwater conditions, and makes the following
		ervation District Groundwater Sustainability Agency on, purpose, depth, and pumping contemplated in
minimum t	hresholds and measurable sustainability go	pals for the Subbasin. Pursuant to Section 9.a. of
The Ground	dwater Sustainability Plan (the "GSP") for t	he Cosumnes Subbasin ("Subbasin"), establishes



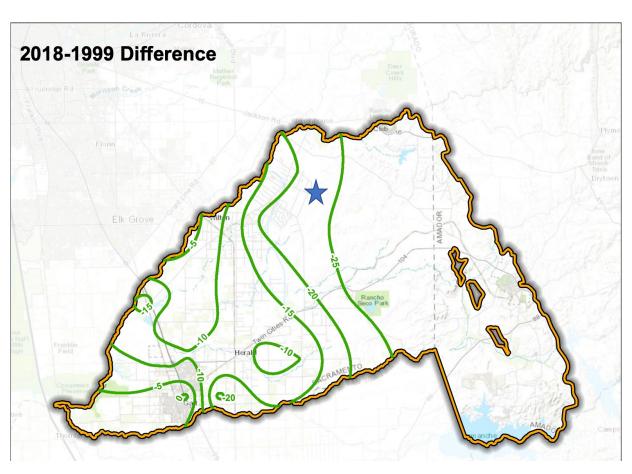


# Changes in Groundwater Elevations ('99-'18)

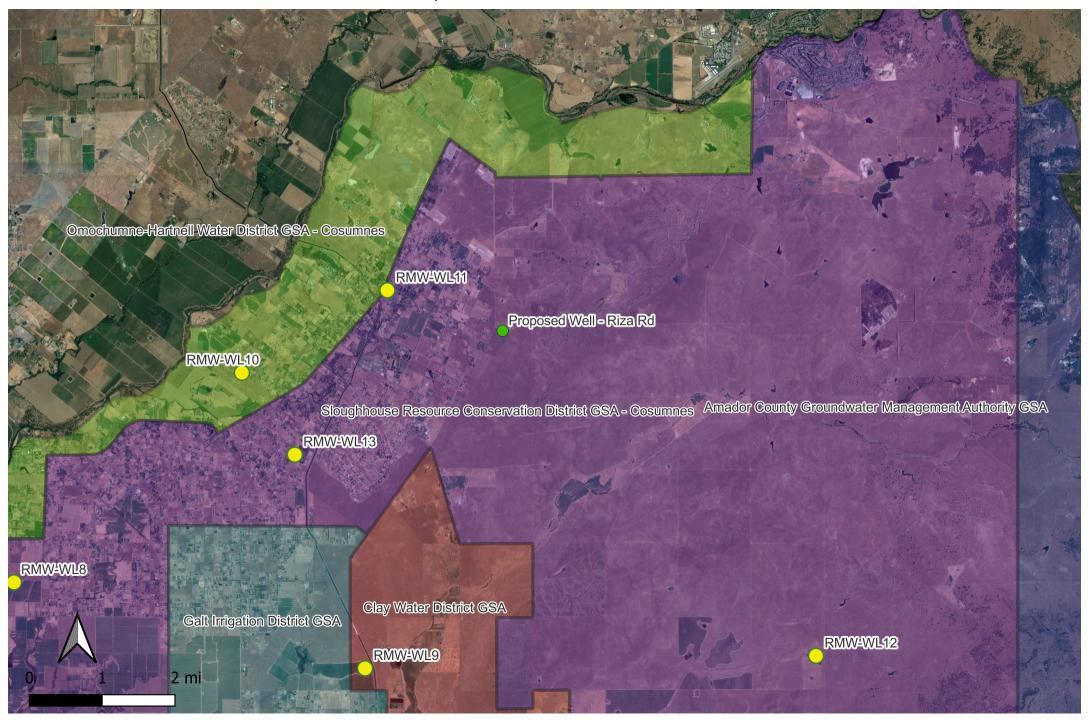


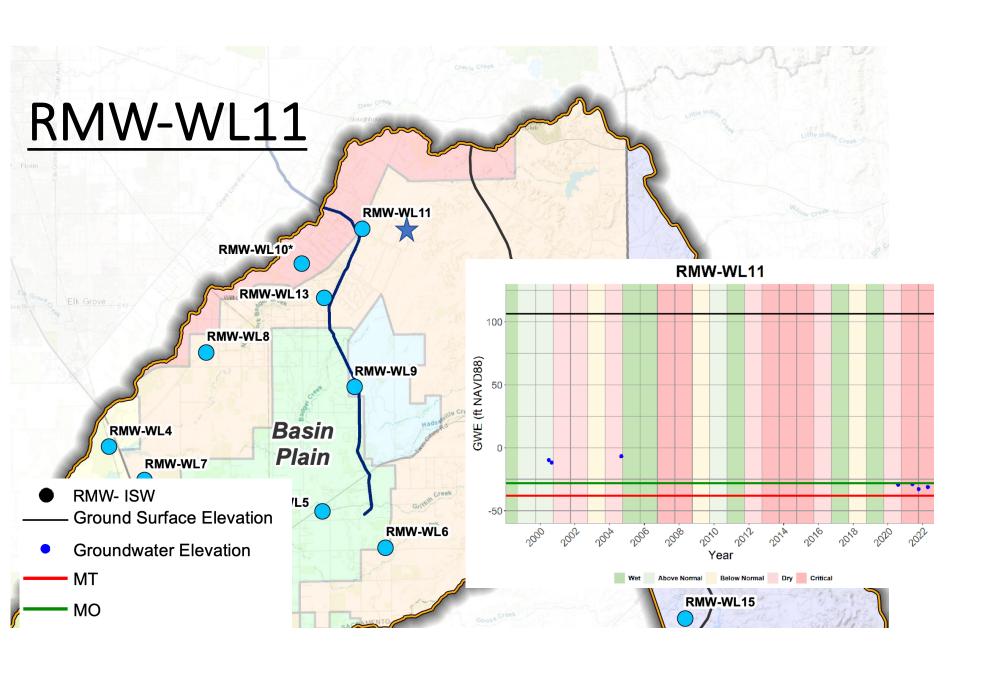


# Changes in Groundwater Elevations ('99-'18)

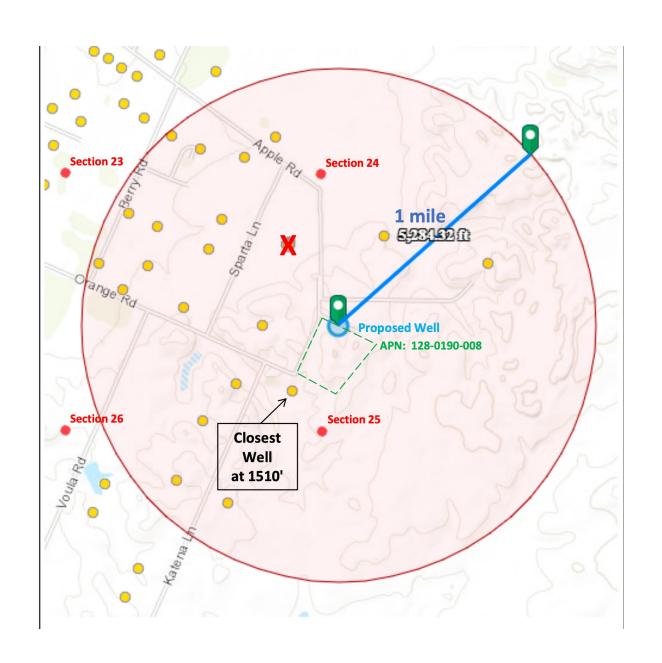


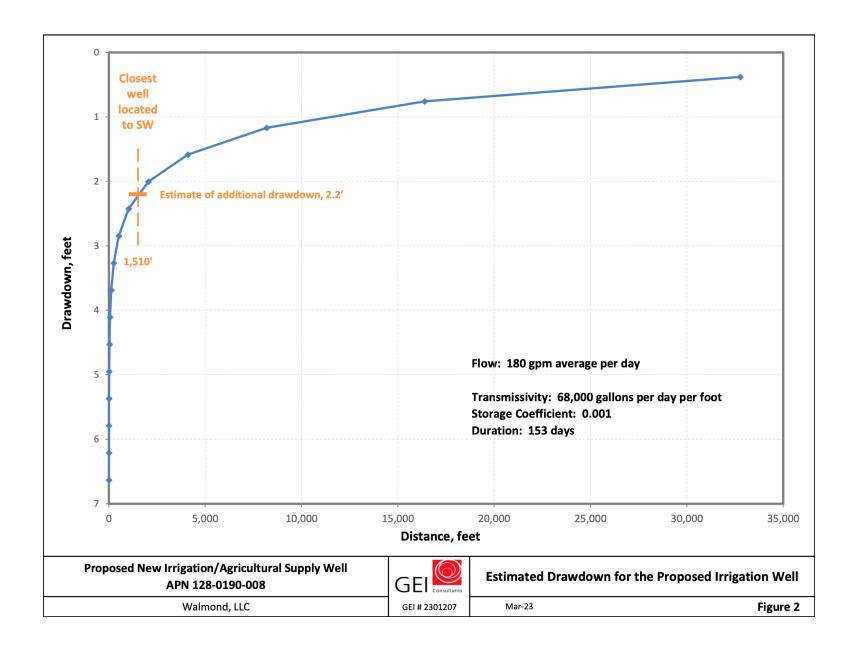
Proposed Well - Riza Road





	Depth To Water				
<u>Well</u>	<b>Spring 2021</b>	Fall 2021	<b>Spring 2022</b>	Fall 2022	<b>Spring 2023</b>
RMW-WL9	-	193.0'	189.33'	184.80'	182.9'
RMW-WL10	112.69'	117.00'	113.64'	119.71'	109.0'
RMW-WL11	135.12'	139.04'	137.32'	141.4'	137.89'
RMW-WL12	91.0'	113.2'	163.85'	168.24'	159.15'
RMW-WL13	161.25'	164.85'	162.7'	_	164.18'







Austin Miller <austin@sloughhousercd.org>

# Walmond permit request letter

Barbara Washburn < BWashburn@sloughhousercd.org>

Tue, Apr 11, 2023 at 3:53 PM

To: Austin Miller <austin@sloughhousercd.org>, Herb Garms <garmsfarms@gmail.com>

Hi Folks,

I reviewed the application for the Walmond well permit review. I've attached the letter that I would appreciate being read tomorrow at the board meeting. For all the issues we talked about yesterday Austin (lack of demonstrating water efficiency practices when we are in the process of trying to fund/promote them, cumulative effects of many wells on our water budget, the lack of progress on addressing our deficit in general, etc), the attached letter focuses on a point I missed on my first reading of Rodney's letter. He does not provide any verification that the new well is consistent with our GSP. This is one of the requirements of the Executive Order. I don't believe this new well would be consistent with our plan and until such time that the applicant can demonstrate that it is, I think we should reject the application. More details are included in the letter.

If you would like to discuss this further, please give me a call.

Hope the meeting goes well tomorrow,

Barbara



I am sorry I am unable to be present at the Board meeting today. I have drafted my thoughts regarding the application for a new well permit at the request of the Chair.

The Board has received a GSP Consistency Review request from Walmond LLC for installing a new well to irrigate approximately a 30 acre nut tree orchard near Orange and Riza Roads in Wilton. Under the Executive Order N-7-22, we are required to provide verification that this well is not likely to interfere with the functioning of existing wells, cause subsidence that would adversely impact nearby infrastructure, and that the new well would not be inconsistent with our GSP. The technical letter supporting the request addresses the well interference and subsidence issues and I am comfortable with its conclusion that little/no well interference or subsidence damage would result.

However, the technical letter <u>does not</u> address the issue of GSP consistency. The letter estimates that the new well will increase agricultural groundwater pumping in the Subbasin by about 120 acre-feet per year. Importantly, the projected water budget set forth in the GSP <u>does not</u> account for this increase. Per GSP regulations, water budgets are required to include "projected changes in local land use planning, population growth, and climate." The GSP makes it clear that <u>agricultural land use is assumed to be the same under existing and future conditions</u>. A 120 acre-foot per year increase in agricultural groundwater pumping is not a large amount, but in fact would negate the benefits of one of our PMAs, the OHWD Cosumnes recharge project (100 AFY). I don't see where the applicant has provided us with the support needed to verify that the proposed new well is consistent with the GSP.

As a result, I believe we should <u>reject</u> the request until such time that the applicant provides us with this technical support.

--Barbara Washburn

# Agenda Item #3

# Sloughhouse Resource Conservation District Board of Directors Meeting

Agenda Date: April 12, 2023

Agenda Item #: #3

Agenda Item Subject: Sloughhouse RCD Fiscal Year 2021 and 2022 Financial Audits

To: SRCD Board of Directors

From: Austin Miller, District Manager

# Background

Blomberg & Griffin Accountancy Corporation recently developed the attached financial audits for Fiscal Years 2020-2021 and 2021-2022. John Blomberg will be available to answer any questions regarding the audit.

# **Staff Recommendation**

• Approve the Fiscal Year 2020-2021 and Fiscal Year 2021-2022 annual financial audits.

# SLOUGHHOUSE RESOURCE CONSERVATION DISTRICT

FINANCIAL STATEMENTS and INDEPENDENT AUDITOR'S REPORT For the Years Ended June 30, 2022 and 2021

# DRAFT

# SLOUGHHOUSE RESOURCE CONSERVATION DISTRICT

# **Table of Contents**

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#### INDEPENDENT AUDITOR'S REPORT

Board of Directors
Sloughhouse Resource Conservation District

#### **Opinion**

We have audited the accompanying financial statements for the years ended June 30, 2022, and 2021 and the related notes to the financial statements, which collectively comprise the Sloughhouse Resource Conservation District's, basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Sloughhouse Resource Conservation District, as of June 30, 2022 and 2021 and the respective changes in financial position and, where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

# **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the State Controller's Minimum Audit Requirements for California Special District. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Sloughhouse Resource Conservation District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Sloughhouse Resource Conservation District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not

detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Sloughhouse Resource Conservation District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Sloughhouse Resource Conservation District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

#### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3-7 and budgetary comparison information on pages 18-19 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do 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.

Blomberg & Griffin A.C., Stockton, CA January 18, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022 and 2021

The following is a discussion of Sloughhouse Resource Conservation District's (the District) financial performance providing an overview of the activities for the fiscal years ended June 30, 2022 and 2021. Readers are encouraged to consider the information presented here in conjunction with the District's financial statements, which follow this section.

The following summarizes the District's financial highlights for the years ended June 30, 2022 and 2021:

- In total, government-wide net position was \$565,688 and \$574,522.
- General revenues accounted for \$340,384 and \$129,872 or 100 percent for both years.
- Total government-wide assets were \$584,025 and \$576,837. Cash and cash equivalents were \$581,715 and \$574,939 net capital and other assets totaled \$2,310 and \$1,898.
- Total program expenses were \$349,218 and \$160,124.

# **Overview of Financial Statements**

This annual report consists of three parts: management's discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the District.

The first two statements are government-wide financial statements that provide both short-term and long-term information about the District's overall financial status.

The remaining statements are fund financial statements that focus on individual parts of the District, reporting the District's operation in more detail than the government-wide statements.

The fund financial statements are composed of:

• Governmental fund statements, which tell how basic services were financed in the short-term, as well as what remained for future spending.

# The Statement of Net Position and the Statement of Activities

The statement of net position and statement of activities report information about the District as a whole and its activities. These statements include all assets and liabilities of the District using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2022 and 2021

## Overview of Financial Statements (Continued)

#### The Statement of Net Position and the Statement of Activities (Continued)

These two statements report the District's net position and changes in them. Net position is the difference between assets and liabilities, which is one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating. To assess the overall health of the District, you need to consider additional non-financial factors including the condition of the District's buildings and other facilities.

## Reporting the District's Most Significant Funds

#### Fund Financial Statements

The fund financial statements provide more detailed information about the District's most significant funds – not the District as a whole. Funds are accounting devices the District uses to record specific sources of funding and spending on particular programs:

- Some funds are required by law and covenants.
- The District establishes other funds to control and manage money for particular purposes or to show that certain revenues have been properly used.

#### Governmental Funds

Most of the District's basic services are reported in governmental funds which generally focus on how money flows into and out of those funds and the balances left at year end that are available for spending. These funds are reported using modified accrual accounting, which measures cash, and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the government-wide statement, we provide additional information of the governmental fund statements that explain the relationship (or differences) between them.

MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022 and 2021

# **District Financial Statements**

The statement of net position includes all the District's assets and liabilities and provides information about the nature and amount of investments in resources and the obligation to creditors. This statement provides the basis for evaluating the capital structure and assessing the liquidity and the financial flexibility of the District.

A summary of the District's Statement of Net Position and Statement of Activities are presented as follows:

#### **Condensed Statement of Net Position**

	(A)	June 30, 2022	-	June 30, 2021	Percentage Change
Current and Other Assets	\$	584,025	\$	576,837	1.25%
Capital Assets - Net		<u>9€</u>	: <u></u>		0.00%
Total Assets	e <del></del>	584,025		576,837	1.25%
Liabilities		18,337		2,315	692.10%
Net Position					
Invested in Capital Assets		~			0.00%
Restricted		38,630		38,630	0.00%
Unrestricted		527,058	19	535,892	-1.65%
Total Liabilities and Net Position	\$	584,025	\$	576,837	1.25%
	j	Tune 30, 2021	J	June 30, 2020	Percentage Change
Current and Other Assets	\$	576,837	\$	605,811	-4.78%
Capital Assets	4				0.00%
Total Assets		576,837		605,811	-4.78%
T = 1 *1*,1					
Liabilities		2,315		1,037	123.24%
Net Position		2,315		1,037	123.24%
		2,315		1,037	0.00%
Net Position		2,315 - 38,630		1,037 - 38,630	×
Net Position Invested in Capital Assets		шэ		<u>.</u>	0.00%

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2022 and 2021

# **District Financial Statements (Continued)**

# **Condensed Statement of Activities**

	June 30, 2022	June 30, 2021	Dollar Change	Percentage Change
Revenues	\$ 340,384	\$ 129,872	\$ 210,512	162.09%
Expenses	(349,218)	(160,124)	(189,094)	118.09%
Increase (Decrease) in Net Position	(8,834)	(30,252)	21,418	-70.80%
Net Position - Beginning of Year	574,522	604,774	(30,252)	-5.00%
Net Position - End of Year	\$ 565,688	\$ 574,522	\$ (8,834)	-1.54%
	0			
		2.		
a .	June 30, 2021	June 30, 2020	Dollar Change	Percentage Change
Revenues	•			J
Revenues Expenses	2021	2020	Change	Change
	\$ 129,872 (160,124)	\$ 122,372	<b>Change</b> \$ 7,500	<b>Change</b> 6.13%
Expenses	\$ 129,872 (160,124)	\$ 122,372 (161,354)	* 7,500 1,230	Change 6.13% -0.76%

During the fiscal year ended June 30, 2022, the District's revenues increased by 162.09% primarily due to charges for services. During the fiscal year ended June 30, 2021, the District's revenues increased by 6.13% due to increase in tax revenue.

MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022 and 2021

## **Discussion of Operations:**

The District's revenues are generated primarily by taxes. The District receives taxes levied from the County of Sacramento. The District is involved in many projects such as conserving soil, conserving water quality, land use of the Sloughhouse area. The primary purpose is to provide technical assistance and guidance on natural resource and agricultural issues in the District.

## Capital Debt:

At June 30, 2022 and 2021, the District had no bonds outstanding. The District has no expected need for future capital debt.

# **Economic Factors:**

For the fiscal years ended June 30, 2022 and 2021, the District shows an increase (decrease) in net position of \$(8,834) and \$(30,252). Net position increased (decreased) by (1.54%) and (5.00%) in the fiscal years ended June 30, 2022 and 2021.

#### **Contacting the District's Financial Management:**

This financial report is designed to provide an overview of the District's finances and demonstrate the District's commitment to public accountability for the monies it receives. If you have any questions about the report or would like to request additional information, please contact Sloughhouse Resource Conservation District 8698 Elk Grove Blvd. Suite 1-207, Elk Grove, CA 95624.

Statement of Net Position and Governmental Funds Balance Sheet June 30, 2022

ASSETS		General Fund		Ad	justments	(1)		tement of t Position
Current Assets							10	
Cash	\$	581,715		\$	ġ.			581,715
Interest Receivable		1,934			-			1,934
Prepaid Insurance		376			ш			376
Total Current Assets	<u> </u>	584,025					)	584,025
Non-Current Assets								
Land		02m			12			92%
Equipment		2 <del>5</del> -			6,319			6,319
Accumulated Depreciation		: <del></del>		:::	(6,319)			(6,319)
Accumulated Depreciation					(0,31)			(0,317)
Total Non-Current Assets	-		95		(=			: <del>«</del> :
Total Assets	\$	584,025		\$				584,025
LIABILITIES								
Current Liabilities								
Accounts Payable	\$	17,967		\$			\$	17,967
Other Payables		370			0,50		,	370
		1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -					-	
Total Current Liabilities		18,337					· · ·	18,337
FUND BALANCE								
Nonspendable		376			(376)			-
Committed		38,630			(38,630)			3 <del>4</del> 2
Unassigned		526,682			(526,682)			
Total Fund Balance		565,688			(565,688)			
NET POSITION								
Invested in Capital Assets, net of related del	bt				-			Y <b>2</b> S
Restricted					38,630			38,630
Unrestricted					527,058			527,058
Total Net Position			)	\$	565,688			565,688
Total Liabilities and								
Fund Balance/Net Position	_\$	584,025					\$	584,025

<sup>(1)</sup> When capital assets (land, building and improvements) that are to be used in governmental activities are purchased or constructed, the costs of those assets are reported as expenditures in governmental funds. However, the statement of net position includes those capital assets among the assets in the District as a whole.

Statement of Net Position and Governmental Funds Balance Sheet June 30, 2021

ASSETS	Balance Sheet	Adju	istments (		tement of et Position
Current Assets	*		`	10	
Cash	\$ 574,939	\$		\$	574,939
Interest Receivable	1,527				1,527
Prepaid Insurance	371		-	10	371
Total Current Assets	576,837	2	-	0	576,837
	ti				
Non-Current Assets					
Equipment	್ಷ=1		6,319		6,319
Accumulated Depreciation	-		(6,319)	93	(6,319)
Total Non-Current Assets	# <b></b>	_	<del>  </del>	m	
Total Assets	\$ 576,837	\$		\$	576,837
LIABILITIES					
Current Liabilities					
Accounts Payable	\$ 1,945	\$	_	\$	1,945
Other Payables	370	Ψ		Ψ	370
Suid Lagacies	-370			-	370
Total Current Liabilities	2,315			g <del>.</del>	2,315
FUND BALANCES					
Nonspendable	371		(371)		
Committed	38,630		(38,630)		=
Unassigned	535,521		(535,521)		
· .			3)		
Total Fund Balances	574,522	71	(574,522)	-	200 <del>0 - 100</del>
NET POSITION	: 1 전				
Invested in Capital Assets, net of related de	bt.		_		
Restricted	Oi.		38,630		38,630
Unrestricted			535,892		535,892
Officsureted		-	333,692	-	333,692
Total Net Position		\$	574,522	,	574,522
Total Liabilities and					
Fund Balances/Net Position	\$ 576,837			\$	576,837

<sup>(1)</sup> When capital assets (land, building and improvements) that are to be used in governmental activities are purchased or constructed, the costs of those assets are reported as expenditures in governmental funds. However, the statement of net position includes those capital assets among the assets in the District as a whole.

Statement of Activities and Governmental Funds Revenue, Expenditures, and Changes in Fund Balances For the Year Ended June 30, 2022

REVENUES	General Fund	Adjustments	Statement of Net Position
Taxes Levied	\$ 152,157	\$ -	\$ 152,157
Charges for Services	\$ 149,413	With the second	149,413
Interest	3,489	9 <b>7</b> .	3,489
Miscellaneous	35,325	* ( <b>a</b>	35,325
Total Revenues	340,384		340,384
EXPENDITURES			
General Government			
Office Supplies	20,554	~	20,554
Conference	946		946
Dues & Subscriptions	471	<b>₹</b>	471
Assessment Collection Service	1,493		1,493
Insurance	2,249		2,249
Training	983	<u> </u>	983
Professional Fees	21,801		21,801
Other Operating Expenses Services	11,124		11,124
Personnel Service	83,768		83,768
Accounting Services	5,950		5,950
Miscellaneous	93,519		93,519
Legal Services	89,478		89,478
GS Mail/Postage	16,882		16,882
Total Expenditures	349,218	-	349,218
NON-OPERATING REVENUES			
Sale of Assets Revenue	**************************************	<del>-</del>	-
Excess of Expenditures over Revenues	(8,834)	8,834	<b>:</b>
Change in Net Position	.=	(8,834)	(8,834)
Net Position - Beginning of Year	574,522		574,522
Net Position - End of Year	\$ 565,688	\$ -	\$ 565,688

Statement of Activities and Governmental Funds Revenue, Expenditures, and Changes in Fund Balances For the Year Ended June 30, 2021

REVENUES	General Fund	Adjustments	Statement of Net Position
Taxes Levied	\$ 124,445	\$	\$ 124,445
Miscellaneous	\$ 1,600		1,600
Interest	3,827		3,827
Total Revenues	129,872		129,872
	já.		
EXPENDITURES			
General Government	15	62	
Office Supplies	3,841	i <b>=</b> 1	3,841
Conference	4,374	380	4,374
Dues & Subscriptions	845	æ	845
Assessment Collection Service	1,424	<b>*</b>	1,424
Insurance	2,223	≅:	2,223
Training	-	<b>**</b> :	÷
Personnel Sevices	65,262	(₩.)	65,262
Other Operating Expenses Services	8,503	150	8,503
Legal Services	66,899		66,899
Benefit Admin Services	5,490		5,490
Other Operating Expenses Supplies	-	9 <b>=</b> 0	r <del>=</del>
GS Mail/Postage	1,263	-	1,263
Total Expenditures	160,124		160,124
NON-OPERATING REVENUES Sale of Assets Revenue		æ	
Excess of Revenues over Expenditures	(30,252)	30,252	審
Change in Net Position		(30,252)	(30,252)
Net Position - Beginning of Year	604,774	<u>-</u>	604,774
Net Position - End of Year	\$ 574,522	\$ -	\$ 574,522

Notes to the Financial Statements June 30, 2022 and 2021

#### Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Reporting Entity. The Sloughhouse Resource Conservation District was established in April 1956 to address the soil and water conservation and land use problems of the Sloughhouse area. The primary purpose is to provide technical assistance and guidance on natural resource and agricultural issues in the District.

#### Basis of Presentation

Government-wide financial statements - statement of net position and statement of activities - display information about Sloughhouse Resource Conservation District. These statements include the financial activities of the primary government. The middle column of these financial statements reconciles the two other columns and is due to the original cost of the land which was expensed in the year of purchase by the fund, but capitalized for GAAP financial statements.

The government-wide statements are prepared using the economic resources measurement focus. This is the approach used in the preparation of the proprietary fund financial statements.

The government-wide Statement of Activities presents a comparison between direct expenses and program revenues for each function or active program of Sloughhouse Resource Conservation District's governmental activities. Direct expenses are those that are specifically associated with a service or program and are therefore clearly identified to a particular function. Program revenues include grants that are restricted to meeting the operations of a particular program. Revenues which are not classified as program revenues are presented as general revenues of Sloughhouse Resource Conservation District. The comparison of direct expenses with program revenues identifies the extent to which each governmental program or function is self-financing or draws from the general revenues of Sloughhouse Resource Conservation District.

### **Basis of Accounting**

Basis of accounting refers to when transactions are recorded in the financial records and reported in the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental fund financial statements use the modified accrual basis of accounting. The modified revenues are recognized in the accounting period in which they become both measurable and available to financial expenditures of the current fiscal period. "Measurable" means the amount of the transaction that can be determined.

Notes to the Financial Statements June 30, 2022 and 2021

## Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

## **Basis of Accounting (Continued)**

"Available" is defined as collectible within the current period or soon enough thereafter to pay liabilities for the current period. Sloughhouse Resource Conservation District defines "available" as collectible within the current period or within ninety days after fiscal year end, depending on the revenue source. Expenditures are recognized in the accounting period in which the liability is incurred (when goods are received, or services rendered).

#### **Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosures of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

#### **Capital Assets**

Capital assets, recorded at historical cost or estimated historical cost if actual historical cost is not available, are reported in the governmental activities' column of the government-wide financial statements. Contributed fixed assets are valued at their estimated fair market value. Capital assets include land, buildings, building improvements, and equipment.

The cost of normal maintenance and repairs which do not add to the value of the asset or materially extend asset's lives are not capitalized. Depreciation is recorded in the government-wide financial statements on the straight-line basis over the useful life of the assets as follows:

Assets	<u>Useful Life</u>
Buildings	30 years
Building Improvements	10-20 years
Site Improvements	10-20 years
Equipment and Machinery	5-20 years

# Note 2 <u>BUDGETARY INFORMATION</u>

Under Section 53065 of the California Government Code, District, whose governing body is the County Board of Supervisors, or for which the County Fiscal Officers are ex-officio officers of the District, are not subject to the budget provisions of Government Code Section 29000-29143.

Notes to the Financial Statements June 30, 2022 and 2021

#### Note 3 CASH

Sloughhouse Resource Conservation District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of less than one year from the date of acquisition. The cash balance as of June 30, 2022, was \$581,715. The cash balance as of June 30, 2021, was \$574,939.

# Note 4 ADJUSTMENTS BETWEEN GOVERNMENT FUND STATEMENTS AND STATEMENT OF NET POSITION AND ACTIVITIES

The adjustment consists of assets capitalized in the government-wide financial statements but expensed in the governmental funds.

#### Note 5 CAPITAL ASSETS

Capital assets are those purchased or acquired with an original cost of \$5,000 or more and are reported at historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other cash outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance is expensed as incurred. Depreciation, if any, on all assets is provided on a straight-line basis.

As of June 30, 2022, and 2021 Sloughhouse Resource Conservation District's capital assets are as follows:

		Ado	litions/	A.			ding
7 <del>6-14-1</del>			ictions	рері	CCIALIOII		6,319
	•		-		-		,
- 15	(6,319)		₩:		126	(	6,319)
\$		\$	-	\$	<u> </u>	\$	-
	6 3 1 0		_				6,319
	,		~		170		•
-	(6,319)	-		76			6,319)
\$	•	\$	10	\$	#85	\$	-
		Beginning Balance 6,319 (6,319) \$ 6,319 (6,319) \$	Beginning Balance De 6,319 (6,319) \$ - \$	Balance       Deletions         6,319       -         (6,319)       -         \$ -       \$ -         6,319       -	Beginning Balance         Additions/ Deletions         Accurate Deletions           6,319         -           (6,319)         -           \$ -         \$           6,319         -	Beginning Balance         Additions/ Deletions         Accumulated Depreciation           6,319         -         -           (6,319)         -         -           \$ -         \$ -         \$ -           6,319         -         -	Beginning Balance         Additions/ Deletions         Accumulated Depreciation         Englance Balance           6,319         -         -         -           \$ -         \$ -         \$           6,319         -         -         \$

Notes to the Financial Statements June 30, 2022 and 2021

#### Note 6 RISK MANAGEMENT

Sloughhouse Resource Conservation District is exposed to various risks of loss related to torts, thefts of, damages to, and destruction of assets; errors and omissions; and natural disasters. The Sloughhouse Resource Conservation District board purchases commercial insurance for general liability.

#### Note 7 CONCENTRATION OF RISK

Sloughhouse Resource Conservation District receives substantially all of its revenues from taxes levied.

#### Note 8 COMMITMENTS AND CONTINGENCIES

Sloughhouse Resource Conservation District has received state, federal, and local funds for specific purposes that are subject to review and audit by grantor agencies. Although such audits could generate expenditure disallowance under terms of the grants and contracts, it is management's opinion that any required reimbursement would not be material. In addition, continued operation of the District is dependent on the level of funding from federal, state, and local agencies.

#### Note 9 FUND BALANCE

The District has adopted the provisions of GASB Statement No. 54 Fund Balance and Governmental Fund Type Definitions. GASB 54 establishes Fund Balance classifications based largely upon the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The Governmental Fund statements conform to this new classification. The Fund Financial Statements consist of Non-spendable, Restricted, Committed, Assigned, and Unassigned amounts as described below:

<u>Non-Spendable</u>: Items that cannot be spent because they are not in spendable form, such as prepaid items or items that are legally or contractually required to be maintained intact, such as principal of an endowment or revolving loan fund.

<u>Restricted:</u> Restricted fund balances encompass the portion of net fund resources subject to externally enforceable legal restrictions. This includes externally imposed restrictions by creditors (such as through debt covenants), grantors, contributors, law or regulations of other governments, as well as restrictions imposed by law through constitutional provision or enabling legislation.

Notes to the Financial Statements June 30, 2022 and 2021

## Note 9 FUND BALANCE (Continued)

<u>Committed</u>: Committed fund balances encompass the portion of net fund resources, the use of which is constrained by limitations that the government imposes upon itself at its highest level of decision making (normally the governing body) and that remain binding unless removed in the same manner. As of June 30, 2022, the District committed fund balance was \$38,630. As of June 30, 2021, the District committed fund balance was \$38,630.

<u>Assigned</u>: Assigned fund balances encompass the portion of net fund resources reflecting the government's intended use of resources. Assignment of resources can be done by the highest level of decision making or by a committee or official designated for that purpose.

<u>Unassigned:</u> This category is for any balances that have no restrictions placed upon them.

The District established the following policies relating to its fund balance classifications.

#### 1. Committed Fund Balances

- Highest Level of Decision-Making Authority the Board of Directors of the District are acknowledged as the highest level of decision-making authority in terms of establishing fund balance classifications and creating committed fund balances.
- Formal Action Required the Board shall have the authority to establish, modify, or rescind committed fund balances by Resolution, where appropriate, passed by a majority vote.
- Timing the Board will take formal action to commit any resources as soon as possible upon determining its desire to take such action, but no later than June 30 of the fiscal year in which it applies in order for the action to be valid for the presentation of the annual report.

#### 2. Assigned Fund Balances

• Approval Authority – the Board has not delegated the authority to assign fund balance amounts.

# 3. Expenditure of Funds – Order of Expenditure

• Restricted and Unrestricted Funds – when expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available, the District shall consider that restricted funds shall be spent first until such funds are exhausted, at which time committed, assigned, or unassigned funds will be used.

Notes to the Financial Statements June 30, 2022 and 2021

# Note 9 FUND BALANCE (Continued)

• Committed, Assigned, or Unassigned Funds — when an expenditure is incurred where there are no restricted funds available, and for which committed and assigned fund balances are available, the District shall exhaust unassigned funds first unless the board determines the use of available assigned or committed fund balances is appropriate.

#### Note 10 OPERATING LEASE REVENUE

The District sold the rental property in early 2014 and no longer receives rental income.

#### Note 11 SUBSEQUENT EVENTS

Management has evaluated subsequent events through January 18, 2023, the date these financial statements were available for release

Budget Comparison Schedule For the Year Ended June 30, 2022

	Final/ Original Budget	Actual Amount	Variance
REVENUES			
Taxes Levied Charges for Services	\$ 107,600	\$ 152,157 \$ 149,413	\$ 44,557 \$ 149,413
Interest	4,000	3,489	(511)
Miscellaneous	154,874	35,325	(119,549)
Total Revenues	266,474	340,384	73,910
EXPENDITURES			
Accounting Services	3,000	5,950	(2,950)
Office Supplies	3,000	20,554	(17,554)
Conference	4,000	946	3,054
Dues & Subscriptions	946	471	475
Assessment Collection Services	1,250	1,493	(243)
GS Mail Postage Charges	500	16,882	(16,382)
Insurance	2,500	2,249	251
Training	2,000	983	1,017
Professional Fees	10,000	21,801	(11,801)
Personnel Services	103,000	83,768	19,232
Legal Services	40,000	89,478	(49,478)
Other Operating Expenses Services	18,000	11,124	6,876
Miscellaneous	193,530	93,519	100,011
Total Expenditures	381,726	349,218	32,508
Excess of Revenues Over Expenditures	\$ (115,252)	(8,834)	\$ 106,418
Fund Balance - Beginning of Year		574,522	
Fund Balance - End of Year		\$ 565,688	

Budget Comparison Schedule For the Year Ended June 30, 2021

	Final/ Original Budget	Actual Amount	Variance
REVENUES	Dauget	mount	- Variance
Taxes Levied	\$ 97,150	\$ 124,445	\$ 27,295
Interest Miscellaneous Revenue	4,000	3,827 1,600	(173) 1,600
Total	101,150	129,872_	28,722
EXPENDITURES			
Accounting Services	9,000	<u> 4</u> 7	9,000
Office Supplies	3,000	3,841	(841)
Conference	4,000	4,374	(374)
Dues & Subscription	845	845	102
Assessment Collection Service	1,250	1,424	(174)
Gs Mail Postage Charge	500	1,263	(763)
Insurance	2,250	2,223	27
Training	2,000	<u>~</u>	2,000
Professional Fees	15,000	<u>=</u>	15,000
Other Operating Expenses Services	18,000	8,503	9,497
Legal Services	45,000	66,899	(21,899)
Benefits Admin Service	) <del>=</del> 0 <sub>14</sub>	5,490	(5,490)
Personnel Services	67,080	65,262	1,818
Miscellaneous	2,000		2,000
Total Expenditures	169,925	160,124	9,801
Excess of Revenues Over Expenditures	\$ (68,775)	(30,252)	\$ 38,523
Fund Balance - Beginning of Year	ž.	604,774_	
Fund Balance - End of Year		\$ 574,522	

# Sloughhouse Resource Conservation District Board of Directors Meeting

Agenda Date: April 12, 2023

Agenda Item #: #3

Agenda Item Subject: Presentation from Santa Rosa GSA

To: SRCD Board of Directors

From: Austin Miller, District Manager

#### Background

The Santa Rosa Plain GSA in Sonoma County has developed the Groundwater Users Information Data Exchange or GUIDE program. This was developed to provide the GSA better information about groundwater use and to give you and other groundwater users an opportunity to view the available data about your parcel's assumed groundwater use.

More information about the GUIDE program can be found at: <a href="https://santarosaplaingroundwater.org/user/">https://santarosaplaingroundwater.org/user/</a>

Santa Rosa Plain GSA adopted an ordinance to register groundwater use facilities (wells), established a method of calculating groundwater use, and adopt a groundwater sustainability fee. Ordinance NO. 22-01 can be found here: <a href="http://santarosaplaingroundwater.org/wp-content/uploads/SRP-Fee-Ordinance-Update">http://santarosaplaingroundwater.org/wp-content/uploads/SRP-Fee-Ordinance-Update</a> 2022 WEB Redacted ada.pdf

Andy Rodgers, Santa Rosa Plain GSA administrator, will give a brief presentation on their efforts and answer questions related to GSA funding.

# Sloughhouse Resource Conservation District Board of Directors Meeting

Agenda Date: April 12, 2023

Agenda Item #: #4

Agenda Item Subject: Cosumnes River Task Force

To: SRCD Board of Directors

From: Austin Miller, District Manager

# **Background**

In response to the devastating winter storms this year, Supervisor Pat Hume has been working with local agencies/organizations to come up with a long-term management plan for the Cosumnes River that addresses flooding risks, recharge, habitat, and other related issues. SRCD Chair Garms and District Manager Miller will provide an update on recent conversations.

# Sloughhouse Resource Conservation District Board of Directors Meeting

Agenda Date: April 12, 2023

Agenda Item #: #5

Agenda Item Subject: SRCD Staff Report

To: SRCD Board of Directors

From: Austin Miller and Brittany Friedman

#### Sacramento County RCDs

Links: Florin RCD | Lower Cosumnes RCD (coming soon!)

Florin RCD: 3<sup>rd</sup> Tuesday of the Month at 6:30pm

Lower Cosumnes RCD: Quarterly, next meeting June 22, 2023 at 11:30am

Recently, a coalition of stakeholders along the American River Parkway have expressed interest in starting/expanding an RCD in North Sacramento County.

#### **DOC Multibenefit Land Repurposing Program Grant Application**

SRCD Staff submitted the <u>California Department of Conservation Multibenefit Land</u>
Repurposing Program Round 2 grant application on March 29<sup>th</sup>, 2023. In the coming weeks DOC will reach out to schedule an interview with the application team and we are already preparing for that! Award announcements are expected in Summer 2023.

#### **CDFA Conservation Ag Planning Grant Award**

Sloughhouse RCD was awarded \$199,800 from the <u>California Department of Food and Agriculture's Conservation Agriculture Planning Grant Program</u>. SRCD Staff will be meeting with CDFA soon to begin the contracting process. A final award agreement will be brought to the Board in the coming months.

This will fund a variety of plans in Sacramento County, including:

- 5 Soil Health Management Plans (116 CPA)
- 2 Soil Health Management Plans (design/implementation, 162 DIA)
- 2 Grazing Management Plans (159 DIA)
- 2 Irrigation Water Management Designs with 1 or 2 Designs and Pump Tests (163 DIA)
- 1 Carbon Sequestration and Greenhouse Gas Mitigation Assessment (218 CEMA)
- 4 Carbon Farm Plans

Through our application, Tuolumne and Alpine Counties were awarded:

1 Soil Health Management Plan in Tuolumne County (116 CPA)

- 1 Grazing Management Plan in Tuolumne County (159 DIA)
- 4 Carbon Farm Plans in Tuolumne County
- 3 Carbon Farm Plans in Alpine County

SRCD Staff will be developing a simple Interest Form for those farmers/ranchers that are interested in working with the RCD to develop these on farm plans. Work for this grant will likely begin June 15, 2023.

#### **Cosumnes Groundwater Authority (CGA) Overview**

Links: Board Meeting Materials | Committee Meeting Materials

#### **Upcoming CGA Board Meetings**

**Next Regular Meeting** 

- Monday, April 17, 2023, 9:00-12:00pm
- Location: Galt Police Department, 455 Industrial Dr., Galt, CA 95632
- Or via Zoom: https://us02web.zoom.us/j/81280885625

The Cosumnes Subbasin Annual Report was submitted on March 30<sup>th</sup>, 2023. It can be found here: <a href="https://www.cosumnesgroundwater.org/wp-content/uploads/2023/04/5-022.16">https://www.cosumnesgroundwater.org/wp-content/uploads/2023/04/5-022.16</a> WY 2022.pdf

#### South American Subbasin Groundwater Sustainability Plan (GSP) Implementation

Links: South American Subbasin Website

The South American Subbasin Annual Report was submitted on March 28<sup>th</sup>, 2023. It can be found here:

http://sasbgroundwater.org/assets/pdf/resources/Final SASb 2022wy Annual Report 2023 03 28.pdf

SCGA currently manages the South American Subbasin (SAsbGroundwater.org) through an ongoing agreement with consultants and have expressed concerns with flexibility around updating the website. SRCD Staff will be developing a scope of work/agreement to manage the website for the Subbasin (as we do for the Cosumnes Subbasin).

#### Rancho Murrieta Fire Safe Council

Links: <u>CA Fire Safe Council</u> | <u>Sac County Fire Safe Councils</u>

Formed in November 2019, the Rancho Murrieta Fire Safe Council was formerly housed under the Rancho Murieta Association (homeowners association). Recently the Fire Safe Council made the decision to become a standalone organization and will be pursuing nonprofit status or collaboration with a fiscal sponsor. Their mission is to enhance home hardening, establish an evacuation plan and reduce the risk of catastrophic loss of life and property due to fire or flood events in the East Sacramento County.

# 39th Annual Range Camp

Links: Range Camp 2023 | Camp Registration

Presented by University of California Cooperative Extension. Purpose: To give 10-12th grade students the opportunity to explore the science and management of our natural resources with experienced professionals and university faculty. Dates: June 18-23, 2023 in Half Moon Bay, CA. Total cost of registration is \$750. Applications due May 1, 2023. Know someone interested in attending? SRCD may be able to sponsor their registration! Please contact Brittany Friedman for more information.

# <u>Additional Assistance for Distressed Farmers Facing Financial Risk</u>

The <u>U.S. Department of Agriculture</u> (USDA) announced that beginning in April it will provide approximately \$123 million in additional, automatic financial assistance for qualifying farm loan program borrowers who are facing financial risk, as part of the \$3.1 billion to help distressed farm loan borrowers that was provided through Section 22006 of the Inflation Reduction Act (IRA). The announcement builds on financial assistance offered to borrowers through the same program in October 2022. Read more information here.

#### **Disaster Assistance to California Farmers and Livestock Producers**

California agricultural operations have been significantly impacted by the recent floods throughout the state. The <u>U.S. Department of Agriculture</u> (USDA) has technical and financial assistance available to help farmers and livestock producers recover. Impacted producers should contact their <u>local USDA Service Center</u> to report losses and learn more about program options available to assist in their recovery from crop, land, infrastructure and livestock losses and damages

#### **CARCD Regional Meetings**

 SRCD Staff will be attending the CARCD Sacramento Valley Regional Meeting on May 11, 2023 and the CARCD Central Sierra Regional Meeting on TBD. The Central Sierra Region (which SRCD belongs to) is looking for Directors interested in serving in regional leadership roles. Please contact Brittany Friedman for more information.

#### **Black Farmer Conference**

Save the Date and Register Now: April 21, 2023, 9am-3pm

Conference Website: https://www.wfresnofrc.org/black-farmers-conference-registration



# Sloughhouse Resource Conservation District Board of Directors Meeting

Agenda Date: April 12, 2023

Agenda Item #: #5

Agenda Item Subject: Staff Report - Grant/Funding Opportunities

To: SRCD Board of Directors

From: Austin Miller, District Manager

Brittany Friedman, Administrative Coordinator

# **Background:**

SRCD Staff has been tracking a variety of grant programs that align with the RCD's priorities. Listed below are upcoming grant opportunities that SRCD and partners may be interested in applying for.

Grant Program	Deadline	Funds Requested For	Potential Partners	Grant Amount	Match
Cal Recycle Farm and Ranch Cleanup	February 2023	Cleanup of Illegal Dumping Sites	Reclamation District 800	~\$50,000/site, max 5 sites	None.
Climate Smart Agriculture (Healthy Soils Program (HSP)/State Water Efficiency and Enhancement Program (SWEEP)) Technical Assistance Grants	TBD 2023	Technical Assistance (TA)	Sacramento County Farm Bureau	HSP max: \$90-150k (over 3 yrs) SWEEP max: \$60- 100k (over 2 yrs)	None.
HSP and SWEEP Block Grants	TBD 2023	TA, Direct to Landowner Incentives	Sac. County Farm Bureau	HSP: \$2-5mil SWEEP: \$2-5mil (each over 3 yrs)	None.
CDFA Water Efficiency Technical Assistance Program	TBD 2023	On Farm Water Efficiency		\$500,000 (FY 23/24-FY25/26)	
NRCS Regional Conservation Partnership Program (RCPP)	Ongoing	"partner-driven approach to co that funds solutions to natural challenges on agricultural land.			

# Sloughhouse Resource Conservation District Board of Directors Meeting

Agenda Date: April 12, 2023

Agenda Item #: #6

Agenda Item Subject: Rancho Murieta Community Service District Update

To: SRCD Board of Directors

From:

Austin Miller, District Manager

# **Background**

None.