

**COLUSA  
LOCAL AGENCY FORMATION COMMISSION  
(LAFCo)**

**MUNICIPAL SERVICE REVIEW (MSR)  
AND  
SPHERE OF INFLUENCE (SOI)**

**COLUSA COUNTY RECLAMATION, DRAINAGE,  
FLOOD CONTROL AND LEVEE DISTRICTS**

- 1 Reclamation District 108**
- 2 Reclamation District 479**
- 3 Reclamation District 1004**
- 4 Reclamation District 2047**
- 5 Sacramento River Westside Levee District**
- 6 Cortina Creek Flood Control and Floodwater  
Conservation District**
- 7 Knights Landing Ridge Drainage District**
- 8 Colusa County Flood Control and Water  
Conservation District**

**Adopted**

**Resolution 2018-0007 Service Review  
Resolution 2018-0008 Sphere Update**

**September 6, 2018**

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## **1 INTRODUCTION**

### **1.1 Local Agency Formation Commission Background**

The Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000, as amended (“CKH Act”) (California Government Code §§56000 et seq.), is LAFCo’s governing law and outlines the requirements for preparing Municipal Service Reviews (MSRs) for periodic Sphere of Influence (SOI) updates. MSRs and SOIs are tools created to empower LAFCo to satisfy its legislative charge of discouraging urban sprawl, preserving open-space and prime agricultural lands, efficiently providing government services, and encouraging the orderly formation and development of local agencies based upon local conditions and circumstances (§56301).

CKH Act Section 56301 further establishes that one of the objects of the commission is to make studies and to obtain and furnish information which will contribute to the logical and reasonable development of local agencies in each county and to shape the development of local agencies so as to advantageously provide for the present and future needs of each county and its communities.

Based on that legislative charge, LAFCo serves as an arm of the State; preparing and reviewing studies and analyzing independent data to make informed, quasi-legislative decisions that guide the physical and economic development of the state (including agricultural uses) and the efficient, cost-effective, and reliable delivery of services to residents, landowners, and businesses.

While SOIs are required to be updated every five years, they are not time-bound as planning tools by the statute, but are meant to address the “probable physical boundaries and service area of a local agency” (§56076). SOIs therefore guide both the near-term and long-term physical and economic development of local agencies their broader county area, and MSRs provide the near-term and long- term time-relevant data to inform LAFCo’s SOI determinations.

### **1.2 Purpose of a Municipal Service Review**

As described above, MSRs are designed to equip LAFCo with relevant information and data necessary for the Commission to make informed decisions on SOIs. The CKH Act, however, gives LAFCo broad discretion in deciding how to conduct MSRs, including geographic focus, scope of study, and the identification of alternatives for improving the efficiency, cost-effectiveness, accountability, and reliability of public services.

The purpose of a Municipal Services Review (MSR) in general is to provide a comprehensive inventory and analysis of the services provided by local municipalities, service areas, and special districts. A MSR evaluates the structure and operation of the local municipalities, service areas, and special districts and discusses possible areas for improvement and coordination. The MSR is intended to provide information and analysis to support a sphere of influence update.

A written statement of the study's determinations must be made in the following areas:

1. Growth and population projections for the affected area;<sup>1</sup>
2. The location and characteristics of any disadvantaged unincorporated communities within or contiguous to the sphere of influence;<sup>2</sup>
3. Present and planned capacity of public facilities, adequacy of public services, and infrastructure needs or deficiencies including needs or deficiencies related to sewers, municipal and industrial water, and structural fire protection in any disadvantaged, unincorporated communities within or contiguous to the sphere of influence;<sup>3</sup>
4. Financial ability of agencies to provide services;<sup>4</sup>
5. Status of, and opportunities for, shared facilities;<sup>5</sup>
6. Accountability for community service needs, including governmental structure and operational efficiencies.<sup>6</sup>

The MSR is organized according to these determinations listed above. Information regarding each of the above issue areas is provided in this document.

### **1.3 Purpose of a Sphere of Influence**

#### **1.3.1 Sphere of Influence Background**

In 1972, LAFCos were given the power to establish SOIs for all local agencies under their jurisdiction. As defined by the CKH Act, "sphere of influence" means a plan for the probable physical boundaries and service area of a local agency, as determined by the commission" (§56076). SOIs are designed to both proactively guide and respond to the need for the extension of infrastructure and delivery of municipal services to areas of emerging growth and development. Likewise, they are also designed to discourage urban sprawl and the premature conversion of agricultural and open space resources to urbanized uses.

The role of SOIs in guiding the State's growth and development was validated and strengthened in 2000 when the Legislature passed Assembly Bill ("AB") 2838 (Chapter 761, Statutes of 2000), which was the result of two years of labor by the Commission on Local Governance for the 21st Century, which traveled up and down the State taking testimony from a variety of local government stakeholders and assembled an extensive set of recommendations to the Legislature to strengthen the powers and tools of LAFCos to promote logical and orderly growth and development, and the efficient, cost-effective,

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<sup>1</sup> California Government Code Section 56430. (a) (1)

<sup>2</sup> California Government Code Section 56430. (a) (2)

<sup>3</sup> California Government Code Section 56430. (a)(3).

<sup>4</sup> California Government Code Section 56430. (a)(4)

<sup>5</sup> California Government Code Section 56430. (a)(5)

<sup>6</sup> California Government Code Section 56430. (a)(6).

and reliable delivery of public services to California's residents, businesses, landowners, and visitors.

The requirement for LAFCos to conduct MSRs was established by AB 2838 as an acknowledgment of the importance of SOIs and recognition that regular periodic updates of SOIs should be conducted on a five-year basis (§56425(g)) with the benefit of better information and data through MSRs (§56430(a)). A MSR is conducted prior to, or in conjunction with, the update of a SOI and provides the foundation for updating it.

### **1.3.2 Sphere of Influence Requirements**

LAFCo is required to make five written determinations when establishing, amending, or updating an SOI for any local agency that address the following (California Government Code §56425(c)):

1. The present and planned land uses in the area, including agricultural and open-space lands.<sup>7</sup>
2. The present and probable need for public facilities and services in the area.<sup>8</sup>
3. The present capacity of public facilities and adequacy of public services that the agency provides or is authorized to provide.<sup>9</sup>
4. The existence of any social or economic communities of interest in the area if the commission determines that they are relevant to the agency.<sup>10</sup>
5. For an update of an SOI of a city or special district that provides public facilities or services related to sewers, municipal and industrial water, or structural fire protection, the present and probable need for those public facilities and services of any disadvantaged unincorporated communities within the existing sphere of influence.<sup>11</sup>

### **1.3.3 Possible Approaches to the Sphere of Influence**

LAFCo may recommend government reorganizations to particular agencies in the county, using the SOIs as the basis for those recommendations. Based on review of the guidelines of Colusa LAFCo as well as other LAFCos in the State, various conceptual approaches have been identified from which to choose in designating an SOI. These seven approaches are explained below:

#### **1. Coterminous Sphere:**

A Coterminous Sphere is a sphere for a city or special district that is the same as its existing boundaries. The districts in this report will have a Sphere of Influence that is the same as the district boundary.

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<sup>7</sup> California Government Code Section 56425 (e)(1)

<sup>8</sup> California Government Code Section 56425 (e)(2)

<sup>9</sup> California Government Code Section 56425 (e)(3)

<sup>10</sup> California Government Code Section 56425 (e)(4)

<sup>11</sup> California Government Code Section 56425 (e)(5)

2. Annexable Sphere:

A sphere larger than the agency's boundaries identifies areas the agency is expected to annex. The annexable area is outside its boundaries and inside the sphere.

3. Detachable Sphere:

A sphere that is smaller than the agency's boundaries identifies areas the agency is expected to detach. The detachable area is the area within the agency bounds but not within its sphere.

4. Zero Sphere:

A zero sphere indicates the affected agency's public service functions should be reassigned to another agency and the agency should be dissolved or combined with one or more other agencies.

5. Consolidated Sphere:

A consolidated sphere includes two or more local agencies and indicates the agencies should be consolidated into one agency.

6. Limited Service Sphere:

A limited service sphere is the territory included within the SOI of a multi-service provider agency that is also within the boundary of a limited purpose district which provides the same service (e.g., fire protection), but not all needed services. Territory designated as a limited service SOI may be considered for annexation to the limited purpose agency without detachment from the multi-service provider.

This type of SOI is generally adopted when the following conditions exist:

- a. The limited service provider is providing adequate, cost effective and efficient services.
- b. The multi-service agency is the most logical provider of the other services.
- c. There is no feasible or logical SOI alternative.
- d. Inclusion of the territory is in the best interests of local government organization and structure in the area.

Government Code §56001 specifically recognizes that in rural areas it may be appropriate to establish limited purpose agencies to serve an area rather than a single service provider, if multiple limited purpose agencies are better able to provide efficient services to an area rather than one service district.

Moreover, Government Code Section §56425(i), governing sphere determinations, also authorizes a sphere for less than all of the services provided by a district by requiring a district affected by a sphere action to "establish the nature, location, and extent of any functions of classes of services provided by existing districts" recognizing that more than one district may serve an area and that a given district may provide less than its full range of services in an area.

7. Sphere Planning Area:

LAFCo may choose to designate a sphere planning area to signal that it anticipates expanding an agency's SOI in the future to include territory not yet within its official SOI.

### **1.3.4 SOI Update Process**

LAFCo is required to establish SOIs for all local agencies and enact policies to promote the logical and orderly development of areas within the SOIs. Furthermore, LAFCo must update those SOIs every five years. In updating the SOI, LAFCo is required to conduct a municipal service review (MSR) and adopt related determinations.

This report identifies preliminary SOI policy alternatives and recommends SOI options for the reclamation districts and other similar districts. Development of actual SOI update will involve additional steps as follows:

- 1) Opportunity for public input at a Colusa LAFCo public hearing
- 2) Consideration of changes requested by LAFCo Commissioners

LAFCo must notify affected agencies 21 days before holding a public hearing to consider the SOI and may not update the SOI until after that hearing. The Colusa LAFCo Executive Officer must issue a report including recommendations on the SOI amendments and updates under consideration at least five days before the public hearing.

### **1.5 SOI Amendments and CEQA**

LAFCo has the discretion to limit SOI updates to those that it may process without unnecessarily delaying the SOI update process or without requiring its funding agencies to bear the costs of environmental studies associated with SOI expansions. Any local agency or individual may file a written request for an SOI amendment. The request must state the nature of and reasons for the proposed amendment, and provide a map depicting the proposal.

LAFCo may require the requester to pay a fee to cover LAFCo costs, including the costs of appropriate environmental review under CEQA. LAFCo may elect to serve as lead agency for such a review, may designate the proposing agency as lead agency, or both the local agency and LAFCo may serve as co-lead agencies for purposes of an SOI amendment. Local agencies are encouraged to consult with LAFCo staff early in the process regarding the most appropriate approach for the particular SOI amendment under consideration.

Certain types of SOI amendments are usually exempt from CEQA review. Examples are SOI expansions that include territory already within the bounds or service area of an agency, SOI reductions, and zero SOIs.

SOI expansions for limited purpose agencies that provide services (e.g., fire protection, levee protection, cemetery, and resource conservation) needed by both rural and urban areas are typically not considered growth-inducing and are likely exempt from CEQA. Similarly, SOI expansions for districts serving rural areas (e.g., irrigation water) are typically not considered growth-inducing.

Remy et al. write

*In City of Agoura Hills v. Local Agency Formation Commission (2d Dist.1988) 198 Cal.App.3d480, 493-496 [243 Cal.Rptr.740] (City of Agoura Hills), the court held that a LAFCo's decision to approve a city's sphere of influence that in most respects was coterminous with the city's existing municipal boundaries was not a "project" because such action did not entail any potential effects on the physical environment.<sup>12</sup>*

## 1.4 Area Background

### 1.4.1 Area Population Data

The area covered in this report includes parts of Glenn, Colusa, Sutter and Yolo counties. Population data for these counties is shown below:

	Population Growth <sup>13</sup>				
	Glenn County	Sutter County	Colusa County	Yolo County	California
Population estimates base, April 1, 2010	28,122	94,743	21,419	200,850	37,254,522
Population estimates, July 1, 2016	28,085	96,651	21,588	215,802	39,250,017
Percent Change	-1%	+2%	+1%	+8%	+6%

Population growth in the four subject counties is quite different for each county and also different from the State of California. Yolo County is growing faster than the State of California, Colusa County and Sutter County are growing far more slowly and Glenn County has had a population decline.

The following table shows that the State of California and the counties in the study have an increasing percentage of older people.

<sup>12</sup> Remy, Michael H., Tina A. Thomas, James G. Moose, Whitman F. Manley, Guide to CEQA, Solano Press Books, Point Arena, CA, February 2007, page 111.

<sup>13</sup> US Census Bureau,  
<https://www.census.gov/quickfacts/fact/table/yolocountycalifornia,colusacountycalifornia,glenncountycalifornia,CA,US/PST045216>, November 6, 2017.



	<b>Age Trends</b>				
	<b>Glenn County</b>	<b>Sutter County</b>	<b>Colusa County</b>	<b>Yolo County</b>	<b>California</b>
Persons under 5 years, percent, July 1, 2016,	7.1%	6.9%	7.1%	5.8%	6.3%
Persons under 5 years, percent, April 1, 2010	7.7%	7.6%	8.6%	6.3%	6.8%
<b>Persons under 5 years Trend</b>	<b>-0.6%</b>	<b>-0.7%</b>	<b>-1.5%</b>	<b>-0.5%</b>	<b>-0.5%</b>
Persons under 18 years, percent, July 1, 2016,	26.5%	26.1%	27.5%	21.3%	23.2%
Persons under 18 years, percent, April 1, 2010	28.0%	27.6%	29.9%	22.7%	25.0%
<b>Persons under 18 years Trend</b>	<b>-1.5%</b>	<b>-0.7%</b>	<b>-2.4%</b>	<b>-1.4%</b>	<b>-1.8%</b>
Persons 65 years and over, percent, July 1, 2016,	15.5%	15.2%	13.7%	12.1%	13.6%
Persons 65 years and over, percent, April 1, 2010	13.3%	12.7%	11.6%	9.8%	11.4%
<b>Persons 65 years and over Trend</b>	<b>+2.2%</b>	<b>+2.5%</b>	<b>+2.1%</b>	<b>+2.3%</b>	<b>+2.2%</b>

The following table shows three economic indicators for each county and the State of California. None of the counties has a median household income or a per capita income as high as that for the state as a whole.

	<b>Economic Indicators</b>				
	<b>Glenn County</b>	<b>Sutter County</b>	<b>Colusa County</b>	<b>Yolo County</b>	<b>California</b>
Median household income (in 2015 dollars), 2011-2015	\$39,349	\$52,017	\$52,168	\$54,989	\$61,818
Per capita income in past 12 months (in 2015 dollars), 2011-2015	\$21,313	\$23,689	\$21,897	\$28,116	\$30,318
Persons in poverty, percent	18.5%	17.5%	13.2%	17.5%	14.3%

### **1.4.2 Glenn County**

Glenn County is primarily an agricultural community with mountains on the west, the Interstate 5 corridor taking you through rich farm land, and the Sacramento River bounding the east side of the County. With over 1,188 farms, agriculture remains the primary source of Glenn County's economy. Major commodities include rice, almonds, milk products, prunes and livestock. Glenn County has a population of 29,434.<sup>14</sup>

Glenn County was incorporated on March 5, 1891. The County seat, Willows, was created March 11, 1891. Glenn County was developed out of the northern portion of Colusa County and was named for Dr. Hugh J. Glenn (right), who was the largest wheat farmer in the state during his lifetime, and a man of great prominence in political and commercial life in California.<sup>15</sup>

National protected areas Glenn County include the following:

- Mendocino National Forest (part)
- Sacramento National Wildlife Refuge (part)
- Sacramento River National Wildlife Refuge (part)

### **1.4.3 Sutter County**

Sutter County is located along the Sacramento River in the Sacramento Valley. It is the fourth-smallest county in California by total area. Some 88 percent of the county is prime farmland and grazing land. Sutter County is home to the Sutter Buttes, known as the "World's Smallest Mountain Range." This volcanic formation provides relief to the otherwise seemingly flat Sacramento Valley.

Bordered by the Sacramento River on the west and the Feather River on the east, Sutter County has 240 miles of levees. The Sutter Bypass, which diverts flood waters from the Sacramento River, cuts through the heart of Sutter County.

National protected areas in Sutter County include the following:

- Butte Sink National Wildlife Refuge (part)
- Sutter National Wildlife Refuge

Sutter County also has the State Feather River Wildlife Area, consisting of the Nelson Slough, O'Connor Lakes, Abbott Lake, Shanghai Bend, and Morse Road Units in Sutter County. Also, a 1795-acre State Park in the Sutter Buttes. In addition, there are the state public trust lands of the Feather, Bear and Sacramento rivers as well as smaller streams including Butte Creek and Butte Slough.

Sutter County is an agricultural County and the largest amount of money is from rice. Rice acreage in 2015 was 88,591 acres.<sup>16</sup> (Nearly as large as Colusa County rice acreage of 100,475.)

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<sup>14</sup> Glenn County, <http://www.countyofglenn.net/visitors>, March 20, 2018.

<sup>15</sup> Glenn County, <http://www.countyofglenn.net/visitors/history>, March 20, 2018.

<sup>16</sup> Sutter County 2015 Crop and Livestock Report, Lisa D. Herbert, Agricultural Commissioner, Sealer of Weights and Measures, 142 Garden Highway, Yuba City, CA 95991, Phone: 530-822-7500, August 2016.

#### **1.4.4 Colusa County<sup>17</sup>**

Colusa County is centrally located approximately 70 miles north of Sacramento. Interstate 5 offers a north / south route through the County.

Colusa County was established in 1850 as one of the original 27 counties created by the first state legislature. It once encompassed all of what is now Glenn County and a portion of Tehama County. In 1891, the counties of Glenn and Colusa were split. Records prior to 1891 are still maintained in Colusa County, and those pertaining to Glenn County after the split can be found at the Glenn County Recorder's Office.

Colusa County's economy is based on agriculture and agricultural-related businesses. The following crops are grown in Colusa County:

Alfalfa	Melons	Safflower
Almonds	Onions	Sunflowers
Asian pears	Pistachios	Tomatoes
Beans	Prunes	Walnuts
Corn	Pumpkins	Wheat
Cotton	Rice	Wine grapes

National protected areas Colusa County include the following:

- Butte Sink National Wildlife Refuge (part)
- Colusa National Wildlife Refuge
- Delevan National Wildlife Refuge
- Mendocino National Forest (part)
- Sacramento National Wildlife Refuge (part)

#### **1.4.5 Yolo County**

Yolo County includes the cities of Davis, West Sacramento, Winters and Woodland. Much of Yolo County remains a relatively rural agricultural region. This is evidenced by the multibillion-dollar California tomato industry that accounts for 90% of the canned and processed tomato production in the United States and 35% worldwide to which Yolo County is a major contributor.

### **1.5 Importance of Levee Maintenance**

"Flood Experts say levees need much more money" a headline in the Chico Enterprise-Record in October 2017 indicates the importance of levee maintenance for California. The article states that Bill Edgar, president of the Central Valley Flood Protection Board,

<sup>17</sup> Colusa County, <http://www.countyofcolusa.org/index.aspx?nid=229>, March 20, 2018.

recommended that the State raise the amount of money spent on levee repair and maintenance from \$30 million per year to \$130 million per year.<sup>18</sup>

The districts in this report are responsible for one or more of the following activities:

Irrigation Water Supply  
Drainage  
Levee maintenance

Clearly, levee maintenance is a statewide problem and requires coordination and funding from the State.

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<sup>18</sup> Chico Enterprise-Record, "Flood experts say levees need much more money" by Steve Schoonover, October 25, 2017, Page 1.

## **2 RECLAMATION DISTRICT 108**

### **2.1 Reclamation District 108 Background**

#### **2.1.1 RD 108 History**

Reclamation District 108 provides the following summary of activities on its website:

Reclamation District No. 108 is located along the western edge of the Sacramento River and delivers water to nearly 48,000 acres of farmland within southern Colusa County and northern Yolo County. RD 108 receives water from the Sacramento River under riparian water rights, licenses for appropriation of surface water, and a Settlement Contract with the US Bureau of Reclamation. The first irrigated crops were grains, mostly barley but today include rice, wheat, corn, safflower, tomatoes, beans, vine seeds, cotton, walnuts and fruit.

The District was formed in 1870 under the Reclamation District Law of 1868 for the purpose of forming a district to build levees and “reclaim” land subject to periodic overflow from neighboring rivers and water bodies. At this time the Government was promoting reclamation to develop swamp lands for the improvement and cultivation of the thousands of acres in California. On October 4, 1870 the landowners submitted a petition to the Colusa and Yolo County Boards of Supervisors authorizing the formation of a new Reclamation District and assigned it the number 108.

RD 108 is surrounded on three sides by levees, that include the west-side levees from Colusa to Knights Landing along the Sacramento River, a Back Levee along the District’s western boundary to prevent flooding from the Colusa Basin, and then along the slough in the South that at one time took drainage water from the Colusa Basin back to the Sacramento River. The District works in coordination with the Sacramento River Westside Levee District and the Knights Landing Ridge Drainage District to maintain over 90 miles of levees. All of the levees were originally built by the local landowners using whatever materials available and whatever criteria they chose, but have since become part of the federally sponsored Sacramento Flood Control Project.<sup>19</sup>

When Shasta Dam was built in the late 1940s, the newly constructed Central Valley Project created uncertainty for the historic water users on the Sacramento River. The issue was that the stored water from the reservoir was co-mingled with the rivers natural flows. The stored water was considered to be property of the Bureau of Reclamation (USBR) and the natural flows included the water rights of historic water users. In 1964 USBR entered into a water right Settlement Contract with Sacramento River Water Users that preserved their prior and historic water rights and provided for some supplemental water during the summer months from the Central Valley Project. RD 108 has a 232,000 acre-foot under this USBR contract with that covers April 1 through October 31. The District also has a winter water right and other senior water rights and riparian water rights that cover the winter months for decomposed rice straw and winter floodplain habitat.

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<sup>19</sup> Reclamation District 108, <http://www.rd108.org/rd-108/>, October 10, 2017.

In addition to other services RD-108 provides, in 2015 the Legislature granted an additional power to RD 108 to “construct, maintain, and operate a plant for the generation of hydroelectric power, together with transmission lines for the conveyance thereof and with other facilities that may be necessary or appropriate for the construction, maintenance, and operation of that plant”. At this time this additional power shall expire on January 1, 2021 unless extended. Colusa LAFCo approval will be required to activate the power granted in 2015.

### **2.1.2 Miles of Ditches<sup>20</sup>**

The District owns and operates Wilkins Slough, North and South Steiner Bend, Emery Poundstone and El Dorado Bend Pumping Plants and Irrigation Systems, Riggs Ranch, Sycamore Slough, Lateral 8, Lateral 8 Check, and Rough & Ready Pumping Plant and Drainage Systems. In 2016, the District operated approximately 419 miles of ditches to provide irrigation and drainage service as follows:

	Miles of Ditches
Wilkins Slough (including Riggs Ranch)	252
Steiner Bend-North and South	6
Emery Poundstone	79
El Dorado Bend (including Sycamore Slough)	<u>82</u>
Total	419

In addition to supplying irrigation water, the District has responsibility for drainage and for approximately 20 miles of back levee maintenance.

### **2.1.3 Winter Water Releases<sup>21</sup>**

The Bureau of Reclamation has released for public review a draft Environmental Assessment for an operational agreement with the Glenn-Colusa Irrigation District and Reclamation District 108 to stabilize releases from Keswick Dam over the months of October, November and December. More consistent flows would reduce the number of fall-run Chinook salmon redds susceptible to dewatering in November and December.

The Bureau of Reclamation proposes to operate Shasta and Keswick dams in a manner that would provide lower flows in October and higher flows in November and December than would otherwise occur. The purpose of the project is to minimize redd dewatering by shifting demand from October to November and December, to allow for more constant flow over the three-month period.

Reclamation would accomplish this by entering into one-year operational agreements with GCID and RD108 to exchange a portion of base supply in October as needed over the next three years. The exchange would occur at a rate of up to 1,000 cubic feet per second per day to Reclamation for a like volume of Central Valley Project water to be diverted in November and December of the same calendar year.

<sup>20</sup> Reclamation District No. 108, California, Financial Statements Together with Independent Auditor's Report for the Year Ended December 31, 2016, Prepared by Smith and Newell, 950 Tharp Road Suite 502, Yuba City, CA 95953, TEL: 530-673-9790, [SMITHNEW@SBCGLOBAL.NET](mailto:SMITHNEW@SBCGLOBAL.NET), August 9, 2017, Page 22.

<sup>21</sup> US Bureau of Reclamation, <https://www.usbr.gov/newsroom/newsrelease/detail.cfm?RecordID=44648>, February 7, 2018.

Knights Landing Outfall Gate (KLOG) and Wallace Weir Fish Structures  
RD-108 has provided Construction Management Services in collaboration with CA DWR,  
CA DFW and the USBR for the construction of fish passage structures that are designed  
to prevent migrating salmonids from errantly entering the Colusa Basin Drain. KLOG  
was put into service in 2015 and Wallace Weir is scheduled to begin operating in 2018.<sup>22</sup>

## **2.2 Reclamation District 108 Contact Information and Board of Directors**

### **2.2.1 RD 108 Contact Information**

The following is a list of contact numbers and email for RD 108:

Reclamation District No. 108  
975 Wilson Bend Road, PO Box 50, Grimes, CA  
phone: (530)437-2221      fax: (530)437-2248      email: rd108@rd108.org

### **2.2.2 RD 108 Management**

The following is a list of the managers and contact information:

Management:  
Lewis Bair, General Manager  
cell: (530) 979-1536      email: lbair@rd108.org

Bill Vanderwaal, Deputy Manager  
cell: (530) 812-6276      email: wvanderwaal@rd108.org

Meegan Nagy, Deputy Manager  
cell: (530) 812-6269      email: mnagy@rd108.org

Gary Marler, Superintendent  
cell: (530) 632-2606      email: gmarler@rd108.org

Watermen:

System A- (530) 870-1100

System B- (530) 870-1101

System C- (530) 870-1102

System D- (530) 870-1103

Office Staff:

Cathy Busch, Executive Secretary

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<sup>22</sup> RD 108, Vanderwaal, William, November 16, 2017

Beverly Walls, Bookkeeper

### 2.2.3 RD 108 Board of Directors

Reclamation District 108 Board of Trustees:<sup>23</sup>

Frederick "Fritz" Durst	President	12/04/15-12/09/19
Roger Cornwell	Vice-President	12/04/15-12/09/19
Hillary Armstrong-Reinhard	Trustee	12/01/17-12/03/21
Sean Doherty	Trustee	12/05/15-12/09/19
Todd Alan Miller	Trustee	12/01/17-12/03/21

The Reclamation District No. 108 Board of Trustees meet every third Thursday of the month at the District office, 975 Wilson Bend Road, Grimes, California at 8:30 am.<sup>24</sup>

### 2.3 Reclamation District No 108 Budget

The following Budget for 2018 was provided by RD 108. A budget is a plan for spending. The audit will show actual expenses for a prior year. The 2018 RD 108 Budget will be presented with income first and expenses on the following page.

#### RECLAMATION DISTRICT NO.108 2018 FINAL MAINTENANCE FUND BUDGET

##### INCOME:

##### OPERATING INCOME

SYSTEM FACILITIES RENTAL	1,812,952
*SRWLD/SERVICES	271,525
** KLRDD/SERVICES	133,214
TRACT 6 LEASES	3,380,300
MAINT. SERVICE-LANDOWNER	22,000
OUTSIDE SALES	19,000
WATER METER RENTAL	1,000
SOLAR	125,000
MISCELLANEOUS	0

##### NON-OPERATING INCOME

EARNED INTEREST	36,000
MISCELLANEOUS NON-OPERATING & MINERAL LEASES	397,504
TRANSFERS FROM RESERVE ACCOUNT	0
SUB-TOTAL: OPERATON INCOME	6,198,495
SUB-TOTAL: PROJECT INCOME	5,810,679
<b>TOTAL INCOME:</b>	<b>12,009,174</b>

\* The Sacramento River Westside Levee District (SRWLD) pays the RD 108 for the administrative and operational services provided.

\*\* The Knights Landing Ridge Drainage District (KLRDD) pays the RD 108 for the administrative and operational services provided.

<sup>23</sup> COUNTY OF COLUSA BOARD OF SUPERVISORS, Melissa Kitts Deputy Clerk to the Board, 547 Market Street, Ste. 102, Colusa, CA 95932, (530) 458-0735, [mkitts@countyofcolusa.com](mailto:mkitts@countyofcolusa.com). April 24, 2018.

<sup>24</sup> Reclamation District 108, <http://www.rd108.org/rd-108-meetings/>, October 10, 2017.



**RECLAMATION DISTRICT NO.108  
2018 FINAL MAINTENANCE FUND BUDGET**

**EXPENSES:**

<b>WATER SUPPLY</b>	<b>590,000</b>
CONTRACT RENEWAL	275,000
BAY DELTA	315,000
<b>WAGES &amp; BENEFITS</b>	<b>2,367,334</b>
WAGES	1,737,349
PAYROLL TAXES, BENEFITS, WORKERS COMP	627,985
TRUSTEES FEES & EXPENSES	2,000
<b>CONSULTING SERVICES</b>	<b>253,300</b>
LEGAL - GENERAL	60,000
ENGINEERING - GENERAL	60,000
ACCOUNTING / FINANCIAL	13,300
WDC CONSULTANT	72,000
PUBLIC RELATIONS	48,000
<b>ADMINISTRATION &amp; SUPPLIES</b>	<b>458,422</b>
DISTRICT INSURANCE	72,200
MISCELLANEOUS FEES	69,129
MEMBERSHIPS	162,493
OFFICE SUPPLIES & EXPENSES	49,000
MEETINGS & CONFERENCES	30,000
COMMUNICATION SERVICES	27,600
HEADQTRS, RESIDENCES & WELL MAINT.	48,000
<b>MAINTENANCE</b>	<b>1,100,268</b>
TELEMETRY/SCADA	16,500
POWER & ENERGY	200,000
DEEP WELLS MAINTENANCE	5,000
FUEL & LUBRICANTS	174,000
SHOP TOOL & SUPPLIES	54,000
EQUIPMENT/VEHICLE-MAINT/REPAIR	88,560
PUMPING PLANT MAINTENANCE	113,000
IRRIGATION SYSTEM MAINTENANCE	160,000
DRAINAGE SYSTEM MAINTENANCE	155,000
BACK LEVEE MAINTENANCE	10,000
SBX7 WATER MEASUREMENT	65,000
SOLAR	4,572
GROUNDWATER MANAGEMENT	54,636
<b>TRACT 6 FARMS</b>	<b>277,692</b>
<b>CAPITAL OUTLAY</b>	<b>182,500</b>
<b>MISCELLANEOUS OPERATING</b>	<b>25,200</b>
<b>MISCELLANEOUS NON-OPERATING</b>	<b>4,000</b>
<b>TRANSFER TO IRRIGATION FUND</b>	<b>0</b>
<b>TRANSFER TO RESERVES</b>	<b>97,306</b>
<b>SUB-TOTAL: OPERATION EXPENSES</b>	<b>5,356,022</b>
<b>SUB-TOTAL: PROJECT EXPENSE:</b>	<b>5,645,991</b>
<b>* TOTAL EXPENSES:</b>	<b>11,002,013</b>

\* The total expenses are slightly less than the anticipated revenue shown on the previous page.

## **2.4 Reclamation District 108 Audit**

The Audit for the Year ended December 31, 2016 was prepared by Smith and Newell Certified Public Accountants.<sup>25</sup> A brief overview of the Audit will be presented below.

### **2.4.1 Management's Discussion and Analysis of Audit**

The latest audit available for Reclamation District 108 is for the fiscal year ended December 31, 2016. Most audits include a statement from the manager explaining the position of the District. The manager of Reclamation District 108 noted the following Financial Highlights for the year ended December 21, 2016.<sup>26</sup>

*The assets of the District exceeded its liabilities at the close of the fiscal year by \$60,815,613 (net position). Of that total \$60,281,137 was in governmental activities and \$534,476 was in business type activities. Of the total amount, \$19,376,929 (unrestricted net position) may be used to fund programs and activities of the District and \$41,438,684 is net investment in capital assets.*

*The District's total net position decreased by \$2,495,864. The governmental activities net position decreased by \$787,996 and the business-type activities net position decreased by \$1,707,868.*

*As of December 31, 2016, the District's maintenance fund reported an ending fund balance of \$16,377,631, a decrease of \$1,544,582 compared to the prior year. Amounts available for spending include committed and unassigned fund balance totaling \$16,012,703. The District's Irrigation fund reported an ending net position of \$534,476, a decrease of \$1,707,868 compared to the prior year.*

The first statement by the manager notes and important point about the District, the majority of the funds are governmental (over \$60 million) and the remainder (\$534,476) are for the business-type activities. The Manager notes the following points regarding the District's governmental activities net position as of December 31, 2016:<sup>27</sup>

- a. *Cash and investments comprised \$16,026,206 or 25.482% of total assets. Substantially all of these amounts were held in short to medium term investments in governmental securities, corporate bonds and municipal bonds.*
- b. *Restrict Cash and Investment comprised \$3,379 or .005% of total assets*

<sup>25</sup> Reclamation District No. 108, California, Financial Statements Together with Independent Auditor's Report for the Year Ended December 31, 2016, Prepared by Smith and Newell, 950 Tharp Road Suite 502, Yuba City, CA 95953, TEL: 530-673-9790, [SMITHNEW@SBCGLOBAL.NET](mailto:SMITHNEW@SBCGLOBAL.NET), August 9, 2017.

<sup>26</sup> Reclamation District No. 108, California, Financial Statements Together with Independent Auditor's Report for the Year Ended December 31, 2016, Prepared by Smith and Newell, 950 Tharp Road Suite 502, Yuba City, CA 95953, TEL: 530-673-9790, [SMITHNEW@SBCGLOBAL.NET](mailto:SMITHNEW@SBCGLOBAL.NET), August 9, 2017, Page 4.

<sup>27</sup> Reclamation District No. 108, California, Financial Statements Together with Independent Auditor's Report for the Year Ended December 31, 2016, Prepared by Smith and Newell, 950 Tharp Road Suite 502, Yuba City, CA 95953, TEL: 530-673-9790, [SMITHNEW@SBCGLOBAL.NET](mailto:SMITHNEW@SBCGLOBAL.NET), August 9, 2017, Pages 6-7.

- c. Current accounts and interest receivable, amounts due from other governments, retention, and amounts due from other funds comprised \$4,854,678 or 7.719% of total assets.*
- d. Capital assets comprised \$41,438,684 or 65.889% of total assets. Capital assets are reported net of depreciation expense and include District land, buildings and improvements, equipment, and related construction in progress.*
- e. The remaining \$569,626 or .905% of total assets is comprised of prepaid costs, prepaid power, inventory and investment in JPIA (Association of California Water Agencies Joint Powers Insurance Authority).*
- f. Current liabilities, including accounts payable, retention and interest payable, payroll liabilities and unearned revenues, comprised \$2,544,818 or 97.65% of total liabilities.*
- g. Long-term liabilities which consist of compensated absences comprised of \$61,176 or 2.35% of total liabilities.*

The Manager notes the following points regarding the District's business activities net position as of December 31, 2016:<sup>28</sup>

- 1. The District's business-type activities net position is all reported as unrestricted net position that may be used to fund District programs.*
- 2. The District's business-type activities net position as of December 31, 2016 was comprised of the following:*
- 3. Cash and investments comprised \$333,549 or 55.03% of total assets. Substantially all of these amounts were held in short to medium term investments in governmental securities, corporate bonds and municipal bonds,*
- 4. Current accounts and interest receivable, internal balances and prepaid power comprised \$272,590 or 44.97% of total assets.*
- 5. Liabilities were comprised of accounts payable and unearned revenues.*

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<sup>28</sup> Reclamation District No. 108, California, Financial Statements Together with Independent Auditor's Report for the Year Ended December 31, 2016, Prepared by Smith and Newell, 950 Tharp Road Suite 502, Yuba City, CA 95953, TEL: 530-673-9790, [SMITHNEW@SBCGLOBAL.NET](mailto:SMITHNEW@SBCGLOBAL.NET), August 9, 2017, Pages 6-7.

## 2.4.2 Statement of Net Position

The Independent Auditor's Statement of Net Position is as follows:

Reclamation District No. 108, Statement of Net Position December 31, 2016 <sup>29</sup>			
	Governmental Activities	Business-Type Activities	Total
<b>Assets</b>			
Cash and Investments	16,026,206	333,549	16,359,755
Restricted cash and investments	3,379		3,379
Receivables:			
Accounts, net	79,038	201,687	280,725
Interest	69,941	477	70,418
Intergovernmental	4,444,742	-	4,444,742
Retention	246,686		246,686
Internal balances	14,295	(14,295)	-
Prepaid costs	75,584	-	75,584
Prepaid power	20,650	84,721	105,371
Investment in JPA	199,255	-	199,255
Inventory	268,694	-	268,694
Capital assets:			
Non-depreciable	573,686	-	573,686
Depreciable, net	40,864,998	-	40,864,998
Total capital assets	41,438,684	-	41,438,684
<b>Total Assets</b>	<b>62,887,154</b>	<b>606,139</b>	<b>63,493,293</b>
<b>Liabilities</b>			
Accounts payable	2,013,299	48,154	2,061,453
Payroll liabilities	7,814	-	7,814
Retention payable	523,728	-	523,728
Unearned revenue	-	23,509	23,509
Long-term liabilities due within one year	61,176		61,176
<b>Total Liabilities</b>	<b>2,606,017</b>	<b>71,663</b>	<b>2,677,680</b>
Net Position			
Net Investment in capital assets	41,438,684	-	41,438,684
Unrestricted	18,842,453	534,476	19,376,929
<b>Total Net Position</b>	<b>60,281,137</b>	<b>534,476</b>	<b>60,815,613</b>

The above table shows the details of the Net Position and the larger numbers within the government column than in the business column. Business activities rely on fees charged to external parties.

<sup>29</sup> Reclamation District No. 108, California, Financial Statements Together with Independent Auditor's Report for the Year Ended December 31, 2016, Prepared by Smith and Newell, 950 Tharp Road Suite 502, Yuba City, CA 95953, TEL: 530-673-9790, [SMITHNEW@SBCGLOBAL.NET](mailto:SMITHNEW@SBCGLOBAL.NET), August 9, 2017, Page 11.

### **2.4.3 Joint Agencies**

#### **A. Insurance<sup>30</sup>**

The District is a member of the Association of California Water Agencies - Joint Powers Insurance Authority (JPIA). The JPIA began operations on October 1, 1979, and has continued without interruption since that time. The JPIA is composed of member water agencies and is governed by a board of directors appointed by the member districts.

The governing board has authority over budget and financing. The JPJA is empowered to bill for and recover the amount of any deficit at the end of the fiscal year in which it occurs should further contributions on the part of the deficit member be insufficient to cure the deficit.

Complete audited financial statements can be obtained at the Agency's office: 2100 Professional Drive, Roseville, California, 95661-5700. The District is not financially accountable for this organization and therefore it is not a component unit under Statement Nos. 14, 39 and 61 of the Governmental Accounting Standards Board.

#### **B. Lobbying<sup>31</sup>**

The District is a member of the Northern California Water Association, which operates in accordance with a Joint Exercise of Power agreement. The Association is a statewide non-profit organization that seeks to support and enhance existing surface and ground water rights, water supplies, and water quality in Northern California. The Association also exists to educate its members, government authorities and the public regarding all aspects of water use and water rights, as well as to provide a forum for the exchange of information between water purveyors. Complete audited financial statements can be obtained at the Associations office: 455 Capitol Mall, Suite 335, Sacramento, CA 95814. The District is not financially accountable for this organization and therefore it is not a component unit under Statement Nos. 14, 39 and 61 of the Governmental Accounting Standards Board.

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<sup>30</sup> Reclamation District No. 108, California, Financial Statements Together with Independent Auditor's Report for the Year Ended December 31, 2016, Prepared by Smith and Newell, 950 Tharp Road Suite 502, Yuba City, CA 95953, TEL: 530-673-9790, [SMITHNEW@SBCGLOBAL.NET](mailto:SMITHNEW@SBCGLOBAL.NET), August 9, 2017, Page 22.

<sup>31</sup> Reclamation District No. 108, California, Financial Statements Together with Independent Auditor's Report for the Year Ended December 31, 2016, Prepared by Smith and Newell, 950 Tharp Road Suite 502, Yuba City, CA 95953, TEL: 530-673-9790, [SMITHNEW@SBCGLOBAL.NET](mailto:SMITHNEW@SBCGLOBAL.NET), August 9, 2017, Page 23.

**C. Power<sup>32</sup>**

The District is a member of the Power and Water Resources Pooling Authority, which operates in accordance with a Joint Exercise of Power Agreement. The Authority is a public agency comprised of irrigation districts, a water storage district, water districts, a county water agency and a reclamation district. The Authority has the power to study, promote, develop, conduct, design, finance, acquire, construct, and/or operate water and energy-related projects and programs. The Authority's governing body is a fourteen member Board of Directors. Complete audited financial statements can be obtained by contacting the Agency at 3514 West Lehman Road, Tracy, CA 95304. The District is not financially accountable for this organization and therefore it is not a component unit under Statement Nos. 14, 39 and 61 of the Governmental Accounting Standards Board.

**D. Water Storage Development<sup>33</sup>**

The District is a member of the Sites Project Authority, which operates in accordance with a Joint Exercise of Power Agreement. The Authority is a public agency comprised of Colusa County Water District, County of Colusa, County of Glenn, Glenn-Colusa Irrigation District, Maxwell Irrigation District, Orland-Artois Water District, Proberta Water District, Reclamation District No. 108, Tehama-Colusa Canal Authority, Westside Water District, Yolo County Flood Control and Water Conservation District, Dunnigan Water District, Davis Water District, Cortina Water District and LaGrande Water District.

The mission of the Authority is to be a proponent and facilitator to design and potentially acquire, construct, manage, govern, and operate Sites Reservoir and related facilities; to increase and develop water supplies; to improve the operation of the State's water system; and to provide a net improvement in ecosystem and water quality conditions in the Sacramento River system and the Delta.

The Authority's governing body is a Board of Directors comprised of one representative of each member. Complete audited financial statements can be obtained by contacting the Authority at P.O. Box 517, Maxwell, CA 95955. The District is not financially accountable for this organization and therefore it is not a component unit under Statement Nos. 14, 39 and 61 of the Governmental Accounting Standards Board.

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<sup>32</sup> Reclamation District No. 108, California, Financial Statements Together with Independent Auditor's Report for the Year Ended December 31, 2016, Prepared by Smith and Newell, 950 Tharp Road Suite 502, Yuba City, CA 95953, TEL: 530-673-9790, [SMITHNEW@SBCGLOBAL.NET](mailto:SMITHNEW@SBCGLOBAL.NET), August 9, 2017, Page 23.

<sup>33</sup> Reclamation District No. 108, California, Financial Statements Together with Independent Auditor's Report for the Year Ended December 31, 2016, Prepared by Smith and Newell, 950 Tharp Road Suite 502, Yuba City, CA 95953, TEL: 530-673-9790, [SMITHNEW@SBCGLOBAL.NET](mailto:SMITHNEW@SBCGLOBAL.NET), August 9, 2017, Page 23.

#### **2.4.4 RD 108 Cash and Investments<sup>34</sup>**

As of December 31, 2016, the District's cash and investments consisted of the following:

RD 108 Cash:	
Cash on hand	\$75
Deposits (less outstanding checks)	1,674,834
<b>Total Cash</b>	<b>\$1,674,909</b>
RD 108 Investments:	
Government securities	4,551,190
US Treasuries	2,013,869
Corporate Bonds	3,739,189
Municipal Bonds	1,343,466
Local Agency Investment Fund (LAIF)	21,701
Colusa County Treasurer's Pool	3,018,810
<b>Total Investments</b>	<b>14,688,225</b>
<b>Total Cash and Investments</b>	<b>\$ 16,363,134</b>

At year end, the carrying amount of the District's cash deposits (including amount in checking accounts, savings accounts, and money market accounts) was \$1,674,834 and the bank balance was \$2,304,061. The difference between the bank balance and the carrying amount represents outstanding checks and deposits in transit. In addition, the District had cash on hand of \$75.

Custodial Credit Risk for Deposits - Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the District will not be able to recover its deposits or collateral securities that are in the possession of an outside party. The District's investment policy requires that deposits in banks must meet the requirements of the California Government Code. Under this code, deposits of more than \$250,000 must be collateralized at 105 percent to 150 percent of the value of the deposit to guarantee the safety of the public funds. The first \$250,000 of the District's deposit are insured by the Federal Deposit Insurance Corporation (FDIC). Deposits more than the \$250,000 insured amount are collateralized.

The District's investment policy provides the basis for the management of a prudent, conservative investment program. Funds are invested to provide the maximum security of principal with secondary emphasis on achieving the highest return, while meeting daily cash flow needs. All investments are made in accordance with the Government Code and, in general, the investment policy is more restrictive than state law.<sup>35</sup>

<sup>34</sup> Reclamation District No. 108, California, Financial Statements Together with Independent Auditor's Report for the Year Ended December 31, 2016, Prepared by Smith and Newell, 950 Tharp Road Suite 502, Yuba City, CA 95953, TEL: 530-673-9790, [SMITHNEW@SBCGLOBAL.NET](mailto:SMITHNEW@SBCGLOBAL.NET), August 9, 2017, Page 30.

<sup>35</sup> Reclamation District No. 108, California, Financial Statements Together with Independent Auditor's Report for the Year Ended December 31, 2016, Prepared by Smith and Newell, 950 Tharp Road Suite 502, Yuba City, CA 95953, TEL: 530-673-9790, [SMITHNEW@SBCGLOBAL.NET](mailto:SMITHNEW@SBCGLOBAL.NET), August 9, 2017, Page 31.



## 2.4.5 RD 108 Capital Assets

Capital assets are subject to depreciation. The following table shows the RD 108 Capital assets activity for the year ended December 31, 2016 as follows:

<b>RD 108 Capital assets activity for the year ended December 31, 2016<sup>36</sup></b>					
	<b>Balance January 1, 2016</b>	<b>Additions</b>	<b>Retirements</b>	<b>Transfer/ Adjustments</b>	<b>Balance December 31, 2016</b>
<b>Governmental Activities</b>					
<b>Capital Assets, Not Being Depreciated:</b>					
Land	547,601				547,601
Construction in Progress	18,864	26,086		(18,865)	26,085
Total Capital Assets, Not Being Depreciated	566,465	26,086		(18,865)	573,686
<b>Capital Assets, Being Depreciated:</b>					
Vehicles	752,927	146,699	(59,501)	-	840,125
Machinery/ Equip.	2,337,223	12,664	-	-	2,349,887
Office Equip.	64,245	-	-	-	64,245
Buildings/Imp.	56,389,866	518,842	-	18,865	56,927,573
Capital Assets, Being Depreciated	59,544,261	678,205	(59,501)	18,865	60,181,830
<b>Less Accumulated Depreciation For:</b>					
Vehicles	(548,357)	(79,500)	59,501	-	(568,356)
Machinery/ Equipment	(1,608,225)	(104,872)	-	-	(1,713,097)
Office Equip.	(48,131)	(6,151)	-	-	(54,282)
Buildings/ Imp.	(15,481,569)	(1,499,528)	-	-	(16,981,097)
Total Accumulated Depreciation	(17,686,282)	*(1,690,051)	59,501	-	(19,316,832)
Total Capital Assets, Being Depreciated, Net	41,857,979	(1,011,846)	-	18,856	40,864,998
Governmental Activities Capital Assets, Net	\$42,424,444	\$985,760	-	-	\$41,438,684

<sup>36</sup> Reclamation District No. 108, California, Financial Statements Together with Independent Auditor's Report for the Year Ended December 31, 2016, Prepared by Smith and Newell, 950 Tharp Road Suite 502, Yuba City, CA 95953, TEL: 530-673-9790, [SMITHNEW@SBCGLOBAL.NET](mailto:SMITHNEW@SBCGLOBAL.NET), August 9, 2017, Page 35.



\* Depreciation expense was charged to governmental activities of \$1,690,051. **2.4.6 Pension Plan and Vacations**

The District contributes to the Reclamation District No. 108 Defined Contribution Plan for all permanent employees. The plan is administered by Atteberry/Searle Incorporated.

Benefit terms, including contribution requirements for the Plan are established and may be amended by the Board of Trustees. Each year the Board of Trustees shall establish the amount, if any, to be contributed to the Plan. For the year ended December 31, 2016, the contribution rate was 5 percent of annual salary.

Employees are not permitted to make contributions to the pension plan. For the year ended December 31, 2016, the District recognized pension expense of \$58,050. Employees become 100 percent vested in District contributions and earnings on District contributions upon the attainment of normal retirement age while employed by the District or upon severance from employment by reason of death or disability. Prior to becoming 100 percent vested, employees shall become vested as follows:

<b>RD 108 Pension Plan Vesting<sup>37</sup></b>	
<b>Year of Service</b>	<b>Percent Vested</b>
Less than 2	0%
2	10%
3	20%
4	40%
5	60%
6	80%
7 or more	100%

On page 27 of the audit it stated that “The District does not currently provide postemployment benefits.”

The following is a summary of changes in long-term liabilities for the year ended December 31, 2016:<sup>38</sup>

<b>RD 108 Long-term liabilities for the year ended December 31, 2016</b>					
	Balance January 1, 2016	Additions	Retirements	Balance December 21, 2016	Amounts Due within One Year
Compensated Absences Total	50,099	79,490	(68,413)	61,176	61,176

<sup>37</sup> Reclamation District No. 108, California, Financial Statements Together with Independent Auditor's Report for the Year Ended December 31, 2016, Prepared by Smith and Newell, 950 Tharp Road Suite 502, Yuba City, CA 95953, TEL: 530-673-9790, [SMITHNEW@SBCGLOBAL.NET](mailto:SMITHNEW@SBCGLOBAL.NET), August 9, 2017, Page 39.

<sup>38</sup> Reclamation District No. 108, California, Financial Statements Together with Independent Auditor's Report for the Year Ended December 31, 2016, Prepared by Smith and Newell, 950 Tharp Road Suite 502, Yuba City, CA 95953, TEL: 530-673-9790, [SMITHNEW@SBCGLOBAL.NET](mailto:SMITHNEW@SBCGLOBAL.NET), August 9, 2017, Page 36.

The auditor noted that three employees were granted vacation in addition to that allowed by the District Policies. The auditor recommended that the District Policies be revised if needed and adhered to in the future.<sup>39</sup>

## **2.5 Reclamation District 108 MSR Determinations**

The following determinations are proposed for the Reclamation District No. 108 MSR:

- MSR-1-1) The population growth within the Reclamation District No. 108 is expected to be minimal because the area is zoned for agriculture and is primarily used for rice growing.
- MSR-1-2) Agriculture is recognized as an important and stable land use in Colusa and Yolo counties.
- MSR-1-3) Population growth may occur within the City of Colusa.
- MSR-2-1) A determination regarding a DUC is not required because RD 108 is not providing sewer, domestic water or fire protection services.
- MSR-3-1) Reclamation District No. 108 provides adequate services within its boundaries. The District has to cooperate with the US Bureau of Reclamation regarding agricultural water delivery and water supply.
- MSR-4-1) Reclamation District No. 108 receives income from rice growers to pay for the water supply both in the summer and the winter.
- MSR-5-1) Reclamation District No. 108 cooperates with the County of Colusa to maintain funds in investment accounts.
- MSR-5-2) Reclamation District 108 provides administrative and operational services for the Sacramento River Westside Levee District and the Knights Landing Ridge Drainage District.
- MSR-6-1) Reclamation District No. 108 has a five-member Board of Directors. There is website available to the public. The District was helpful in supplying the information for this report.

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<sup>39</sup> Reclamation District No. 108, California, Financial Statements Together with Independent Auditor's Report for the Year Ended December 31, 2016, Prepared by Smith and Newell, 950 Tharp Road Suite 502, Yuba City, CA 95953, TEL: 530-673-9790, [SMITHNEW@SBCGLOBAL.NET](mailto:SMITHNEW@SBCGLOBAL.NET), August 9, 2017, Pages 47-48.

## **2.6     Reclamation District 108 SOI Determinations**

The recommendation for the Sphere of Influence for the Reclamation District No. 108 Sphere of Influence is that the SOI be the same as the existing District boundary. This means that any lands proposed to be annexed to the District would have to have a new SOI adopted prior to requesting annexation. The determinations for the Sphere of Influence are as follows:

- SOI 1-1]        Population growth is not expected within RD 108 because the area is used for farming and is zoned for agriculture.
- SOI 2-1]        RD 108 has been providing reclamation services for over 125 years and the need for RD 108 will continue.
- SOI 3-1]        The District will continue to maintain and update its facilities to provide irrigation and drainage service in an economical and environmentally sound manner.
- SOI 4-1]        The District shares administration with the Sacramento River Westside Levee District and the Knights Landing Ridge Drainage District.
- SOI 4-2]        The District belongs to the Power and Water Resources Pooling Authority (PWRPA).
- SOI 4-3]        Services provided by the District are land-based therefore the community served consists of the landowners.
- SOI 5-1]        A determination regarding a DUC is not required because RD 108 is not providing sewer, domestic water or fire protection services.



### **3 RECLAMATION DISTRICT 479**

#### **3.1 Reclamation District 479 History**

The following information on the history of Reclamation District 479 is provided in the Annual Audit prepared by the Office of the Colusa County Auditor-Controller:<sup>40</sup>

The Reclamation District No. 479 was formed under the legislative act of March 12, 1872 with the petition and order being filed and numbered July 29, 1885. Reclamation Districts No. 67 and 467 became part of Reclamation District No. 479. The District was formed for the purpose of constructing, operating, and maintaining the exterior flood control and tidal levees surrounding the District. The operating expenses relating to the District were paid by annually levying an assessment to the landowners within the boundary of the District.

The District occupies approximately the southern 6050 acres of the 9,800 acre Mormon Basin, a part of the much larger Colusa Basin. The chief characteristic of these so-called basins is that their edges or rims have been built up by alluvial deposits during flood periods until the margins are appreciably higher than the central portion of the area. In the case of the Mormon basin are Sycamore Slough and Dry slough, former overflow channels from the Sacramento River. At the present time, the rim of this saucer-like basin is five to ten feet higher than the bottom of the basin. The District is geographically located about midway between the towns of Arbuckle and Grimes, in Colusa County.

During the years 1872-1909, the District did no reclamation work, depending on individual landowners to protect their lands by such work as they deemed proper.

During the year 1909, a plan was adopted on June 9, 1909 to construct a levee along the Sycamore Slough and Dry Slough so as to provide flood protection for all lands in the District.

During the year 1915, a plan was adopted on August 15, 1915 for the repair of breaks in the original levee system and its extension northeasterly along Syca1ore Slough. On November 2, 1915, a plan was adopted for a drainage system for the reclamation of District lands to remove rain and seepage waters.

During the years 1935-1938, a substantial portion of the District was inundated with rain and seepage waters, which created a considerable expense to dewater the District.

During the years 1940-1942, a plan for drainage of District lands was prepared and was adopted on March 23, 1942. Due to war rationing then in effect and the high priority required for steel, pumps, motors, etc., three small secondhand pumps were installed. These had a capacity only about half that was called for in the plan and were adequate only for summer drainage.

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<sup>40</sup> Colusa County Auditor-Controller, Annual Audit for Year Ended December 31, 2017, Reclamation District No. 479, March 1, 2018.

During the years 1942-1943, the District constructed about six miles of drainage ditches and a small pumping plant. The ditch system consists of a Main Canal, extending about 8,000 feet east of Sycamore Slough and located immediately north of the Grimes-Arbuckle Highway. From the east end of the Main Canal, Lateral A extends north for two miles. About one mile below the end of Lateral A, it is joined by Lateral B which extends west about 6,600 feet to cross the Sycamore Slough Road. From the east end of the Main Canal, Lateral C extends southerly for about 4,000 feet. Necessary culverts were installed in each ditch. Only a small length of ditch has been added since the original construction was done. The pumping plant is located just east of the old Sycamore Slough Levee and just north of the Grimes-Arbuckle Highway. It consists of a concrete sump, with provision for four vertical, propeller-type pumps.

During the year 1958, the Corps of Engineers rebuilt the Sycamore Slough Levee along the east edge of the 2047 Main Drain, which eliminated a portion of the heavy seepage from the 2047 Main Drain.

During the year 1993, a Groundwater Management Plan was adopted on October 7, 1993 to develop a groundwater management program for the groundwater resources within the District boundaries to benefit the landowners within the District.

In 2011 RD-479 completed the Wallace Detachment including the removal of 120-acres from the District. The reason for the detachment was the 120-acres located west of Sycamore Slough Road, north of Sachreiter Road does not drain into the district.

### **3.2 Board of Directors and Contact Information**

The Board of Directors for RD 479 is as follows:<sup>41</sup>

Charles Marsh, President	02/06/2018-12/03/2019
Jim Wallace	02/06/2018-12/03/2021
Toby Engrahm	02/06/2018-12/03/2021

Secretary for the District is Robbi Powers, Phone 530-908-1808.

The District may be reached at the following addresses:

US Mail: Reclamation District 479  
PO Box 629  
Arbuckle CA 95912

E-Mail: [robbi1226@gmail.com](mailto:robbi1226@gmail.com)

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<sup>41</sup> COUNTY OF COLUSA BOARD OF SUPERVISORS, Melissa Kitts Deputy Clerk to the Board, 547 Market Street, Ste. 102, Colusa, CA 95932, (530) 458-0735, [mkitts@countyofcolusa.com](mailto:mkitts@countyofcolusa.com). April 24, 2018.

### 3.3 Reclamation District 479 Audit<sup>42</sup>

#### 3.3.1 Assets and Liabilities

The following information was reported in the Audit prepared by the Colusa County Auditor for the year ending December 31, 2017:

#### RECLAMATION DISTRICT 479 BALANCE SHEET As of December 31, 2017<sup>43</sup>

##### Assets

Cash on deposit in Wells Fargo Bank Checking Account #024-8027500	41,499
Cash on deposit in Wells Fargo Bank Money Market Account #1688705282	<u>53,967</u>
Total Cash on deposit	95,466
Accounts Receivable	4,798
Equipment--Pumps and Lines	392,122
Land--Ditches	<u>9,485</u>
Total Assets	\$501,871

##### Liabilities

Prepaid Assessment	27
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##### Equity

Capital Improvement Fund Reserve @ 01/01/17	\$226,432	
Add/(Ded) thru 12/31/17	<u>0</u>	
Fund Balance Unavailable@ 12/31/17		\$226,432
Fund Balance Available @ 01/01/17	\$189,527	
Add/(Ded) thru 12/31/17	<u>(320,520)</u>	
Fund Balance Available @ 12/31/17		(130,993)
Reserve for Accounts Receivable@ 01/01/17	\$5,324	
Add/(Ded) thru 12/31/17	<u>(526)</u>	
Reserve for Accounts Receivable@ 12/31/17		4,798
Reserve for Fixed Assets Investment@ 01/01/17	\$104,731	
Add/(Ded) thru 12/31/17	<u>296,876</u>	
Reserve for Fixed Assets Investment @ 12/31/17		<u>401,607</u>
Total Equity		<u>\$501,844</u>
Total Liabilities and Equity		<u>\$501,871</u>

The County Auditor reported that Reclamation District 479 was in conformity with generally accepted accounting principles.

<sup>42</sup> Colusa County Auditor-Controller, Annual Audit for Year Ended December 31, 2017, Reclamation District No. 479, March 1, 2018.

<sup>43</sup> Colusa County Auditor-Controller, Annual Audit for Year Ended December 31, 2017, Reclamation District No. 479, March 1, 2018, Page 4.

### 3.3.2 Changes in Equity

The following table shows that the equity for Reclamation District 479 declined which is often the case due to depreciation of fixed assets.

#### Reclamation District 479 CHANGES IN EQUITY As of December 31, 2017<sup>44</sup>

	Accounts Receivable Reserve	Fixed Assets Reserve	Fund Balance Unavailable	Fund Balance Available	Total
Equity Balance @ 01/01/17	\$5,324	\$104,731	\$226,432	\$189,527	\$526,014
Add/(Deducted)	(526)	296,876	0	(320,547)	(24,197)
Equity Balance@ 12/31/17	\$4,798	\$401,607	\$226,432	(\$131,020)	\$501,817

The following table shows that RD 479 had sufficient funds to pay the costs of operating the District. The largest expense is "maintenance and repair" and it can only be done if funds are available.

#### RECLAMATION DISTRICT 479 STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CASH BALANCES For the Calendar year ended December 31, 2017<sup>45</sup>

Cash on deposit at Wells Fargo Bank as of January 1, 2017 **\$415,986**

#### REVENUE

2017 Assessment Income	81,231	
2017 Drainage Income	20,105	
Interest	85	
Refund--Post Office Box key	0	
<b>Total Revenue</b>		<b>\$101,421</b>

#### DISBURSEMENTS

Bookkeeping	3,972
Fees	6,879
Fuel	43,562
Legal and Accounting	1,737
Liability Insurance	4,711
Office Supplies	167
Office Rent	0
Refund	50
Utilities	43,463
Maintenance and Repair	<u>317,400</u>

<sup>44</sup> Colusa County Auditor-Controller, Annual Audit for Year Ended December 31, 2017, Reclamation District No. 479, March 1, 2018, Page 4.

<sup>45</sup> Colusa County Auditor-Controller, Annual Audit for Year Ended December 31, 2017, Reclamation District No. 479, March 1, 2018, Page 5.



**COLUSA LAFCo RECLAMATION, DRAINAGE,  
FLOOD CONTROL AND LEVEE DISTRICTS**  
*MSR and SOI Adopted September 6, 2018*  
*Resolutions: 2018-0007 MSR and 2018-0008 Sphere of Influence*

Total Disbursements	421,941
Excess of Receipts over Disbursements	(320,520)
Cash on deposit at Wells Fargo Bank as of December 31, 2017	<b>\$95,466</b>

### 3.3.3 Audit Summary

The County Auditor summarized the RD 479 Audit as follows:

*The content of this audit was based on and accurately reflects the activity in the District's bank accounts at Wells Fargo Bank as of December 31, 2017. As of December 31, 2017, the District had \$95,466 on deposit with the Wells Fargo Bank Money Market Account #XXXXX5282 which includes the Capital Improvement Fund in the amount of \$53,967, and \$41,499 with Checking Account #XXXXX027500.*

*All revenue was deposited into the District's accounts at Wells Fargo Bank and was reconciled to the Bank's monthly statements. Revenue consisted of interest earned on funds in the Wells Fargo Bank money market account and a per acre benefit assessment for drainage charges levied to the landowners within the boundary of the District as shown below:*

<i>Rice Drainage</i>	<i>\$6.00</i>
<i>Row Crops or All Other Crops</i>	<i>\$5.00</i>
<i>Bare Land and Wheat</i>	<i>\$1.00</i>
<i>Sun Flower and Rice Decomposition Drainage</i>	<i>\$3.00</i>
<i>Base Assessment</i>	<i>\$14.00</i>

*The District maintained a record of all expenditures. Tests revealed expenditures were signed by the authorized individuals. A good system of references for paid bills was maintained.*

*The Annual Report of Financial Transactions for the calendar year ending December 31, 2017 and the Local Government Compensation Report for the calendar year ending December 31, 2017 were prepared by the County Auditor and forwarded to the State Controller.*

### 3.4 Reclamation District 479 MSR Determinations

The following determinations are proposed for the Reclamation District No. 479 MSR:

- MSR-1-1) The population growth within the Reclamation District No. 479 is expected to be minimal because the area is zoned for agriculture and is primarily used for rice growing.
- MSR-1-2) Agriculture is recognized as an important and stable land use in Colusa County.
- MSR-1-3) Population growth may occur within the communities of Grimes and Arbuckle.
- MSR-2-1) A determination regarding a DUC is not required because RD 479 is not providing sewer, domestic water or fire protection services.

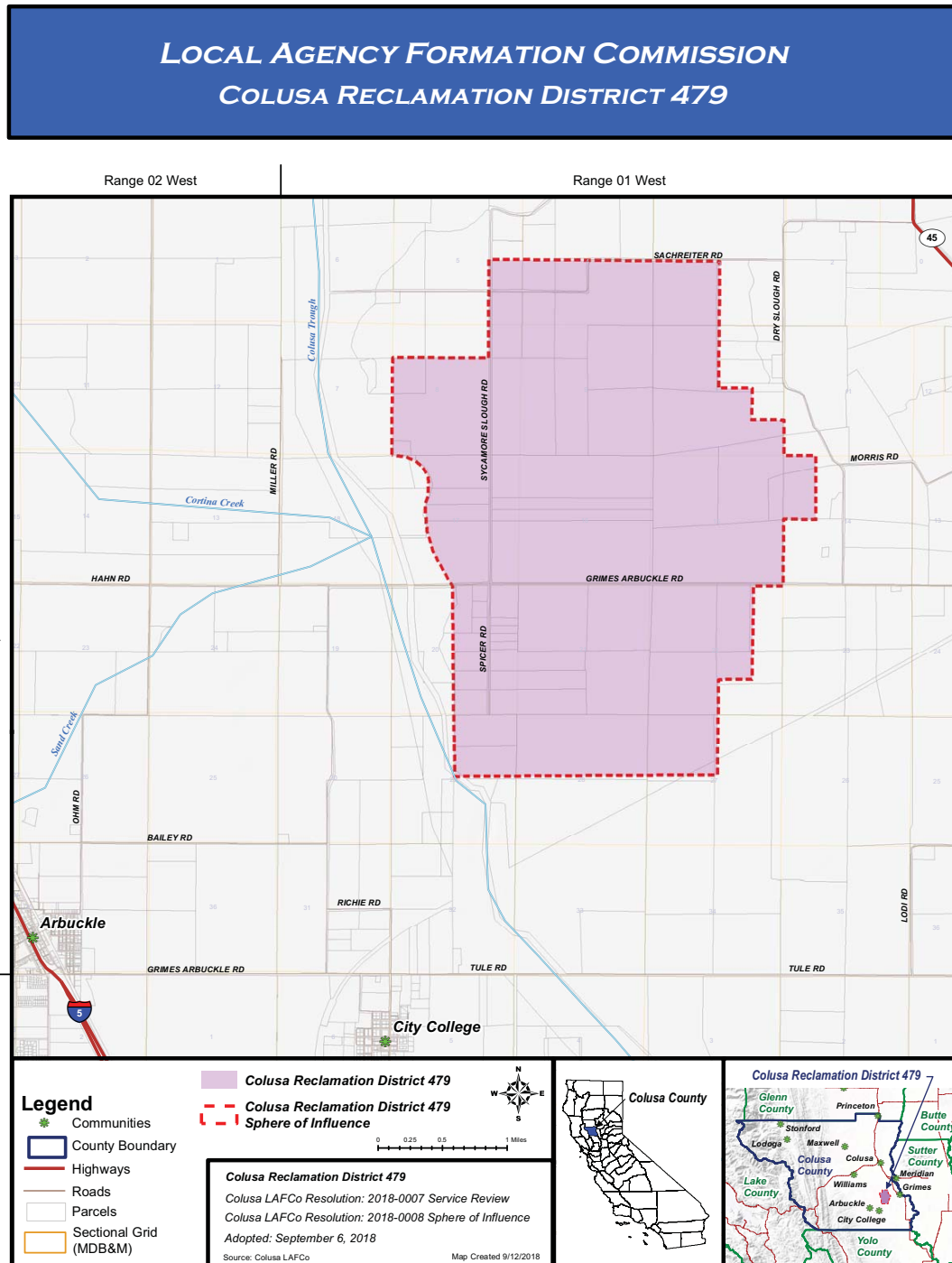
- MSR-3-1) Reclamation District No. 479 provides adequate services within its boundaries. The District is only for drainage.
- MSR-4-1) Reclamation District No. 479 receives income from rice growers to pay for the water drainage.
- MSR-5-1) Reclamation District No. 479 cooperates with the County of Colusa to maintain funds in investment accounts. The District uses the County to provide the annual audit.
- MSR-6-1) Reclamation District No. 479 has a five-member Board of Directors. There is no website available to the public. The District was helpful in providing the information requested.

### **3.5 Reclamation District 479 SOI Determinations**

The recommendation for the Sphere of Influence for the Reclamation District No. 479 Sphere of Influence is that the SOI be the same as the existing District boundary. This means that any lands proposed to be annexed to the District would have to have a new SOI adopted prior to requesting annexation. The determinations for the Sphere of Influence are as follows:

- SOI 1-1] Population growth is not expected within RD 479 because the area is used for farming and is zoned for agriculture.
- SOI 2-1] RD 479 has been providing reclamation services for over 100 years and the need for RD 479 will continue.
- SOI 3-1] The District will continue to maintain and update its facilities to provide irrigation and drainage service in an economical and environmentally sound manner.
- SOI 4-1] Services provided by the District are land-based therefore the community served consists of the landowners.
- SOI 5-1] A determination regarding a DUC is not required because RD 479 is not providing sewer, domestic water or fire protection services.

### 3.6 Map of Reclamation District 479



## **4 RECLAMATION DISTRICT 1004**

### **4.1 RD 1004 Background**

Reclamation District 1004 was founded in 1912<sup>46</sup> and specializes in water supply. The District operates irrigation conveyances within its 23,000-acre jurisdiction primarily in Colusa County, with some land Glenn and Sutter Counties. A map of the District is shown at the end of this section. Land in the District is farmed, primarily in rice.<sup>47</sup>

The District provides growers with water that is drawn from the Sacramento River at the Princeton pumping plant to the northwest of the District. Once irrigation water is used, it drains from fields within the District generally moving to the south and/or east towards Butte Creek. Water is blocked from draining into Butte Creek by weirs and risers and is recirculated through the District for reuse. Butte Creek flows into the Sacramento River at the southern border of the District approximately 5.5 miles downstream from the City of Colusa. The Bureau of Reclamation describes the District as follows:

RD 1004 is located on the east side of the Sacramento River approximately 2 miles east of the town of Colusa and directly west of the Sutter Buttes. The District is primarily in Colusa County, with the southeastern most portion extending into Sutter County and the extreme northern portion extending into Glenn County. Butte Creek is located along the eastern edge of the RD 1004 service area, and Butte Slough is located on the southeastern edge. The District's service area encompasses approximately 26,000 acres and includes 48 landowners.

Rice is the predominant crop grown within the District. RD 1004 has a Sacramento River Settlement Contract for 56,400 AF of Base Supply and 15,000 AF of Project Water. The RD 1004 Contract Total is currently addressed in a contract entered into with Reclamation in 1964, Contract No. 14-06-200-890A (Contract No. 890A), which contract was renewed in 2005. This contract provides for an agreement between RD 1004 and the United States on RD 1004's diversion of water from the Sacramento River during the period April 1 through October 31 of each Year. In addition to the Settlement Contract, RD 1004 has established water rights to both Butte Creek and Butte Slough, and may divert water from these sources.

In addition to the normal water conveyance for the District, the US Bureau of Reclamation may use the District facilities to convey water to the Sutter National Wildlife Refuge as described in Environmental Assessment 17-16-MP.<sup>48</sup>

In 2015 the legislature granted the RD -1004 (acting in conjunction with the County of Colusa) the power to construct, maintain, and operate a plant for the generation of hydroelectric power, together with transmission lines for the conveyance thereof and with other facilities that may be necessary or appropriate for the construction, maintenance, and operation of that plant. This authorization shall remain in effect until

<sup>46</sup> Colusa LAFCo, RD 1004 Sphere of Influence Study, 1984.

<sup>47</sup> Reclamation District 1004, "Use of Copper and Acrolein to Control Aquatic Weeds in Water Conveyances, CEQA Mitigated Negative Declaration," August 11, 2004, Prepared by Blankinship & Associates, Inc., 2940 Spafford St. Ste 110, Davis Ca 95616, Phone: 530.757.0941, Fax: 530.757.0940, [www.envtox.com](http://www.envtox.com).

<sup>48</sup> US Department of the Interior, Bureau of Reclamation, "Sutter National Wildlife Refuge Reclamation District No. 1004 Refuge Level 2 Water Conveyance Pilot Project Environmental Assessment 17-16-MP, September 5, 2017.

January 1, 2011 unless otherwise extended by the legislature.<sup>49</sup> , which was further authorized in SB-1171 to be effective January 1, 2021.

#### **4.2 RD 1004 Contact Information**

Reclamation District 1004 has 5 full-time employees and one part-time employee. The address and other contact information is shown below:

Reclamation District 1004, 317 4th St, Colusa, CA 95932

Manager: Terry Bressler      Phone (530) 458-7459      Email: [rd1004@comcast.net](mailto:rd1004@comcast.net)

#### **4.3 RD 1004 Board of Directors**

There are five members of the District board of directors as follows:<sup>50</sup>

<b>Director</b>	<b>Term Expires</b>
Jack Baber	12/03/2021
Frank Rogers	12/06/2019
Roger Borell	12/06/2019
Larry Borrelli	12/03/2021
Ed Hulbert	12/03/2021

The Board of Directors meets the 2<sup>nd</sup> Wednesday of each month at 1:30 p.m. at the District Office, 317 4<sup>th</sup> Street, Colusa, CA 95932.

#### **4.4 RD 1004 Financial Information**

##### **4.4.1 RD 1004 Audit 2016 Net Position**

The following financial information regarding Reclamation District 1004 is from the District Audit for the year ending December 31, 2016.<sup>51</sup> The two tables below show the Liabilities and Net Position. The Net Position is positive so the District is adequately financed.

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<sup>49</sup> Stats. 2015, Ch. 134, Sec. 1) by Stats. 2016, Ch. 86, Sec. 307. (SB 1171) Effective January 1, 2017. Repealed as of January 1, 2021, by its own provisions. See later operative version, as amended by Sec. 308 of Stats. 2016, Ch. 86.

<sup>50</sup> COUNTY OF COLUSA BOARD OF SUPERVISORS, Melissa Kitts Deputy Clerk to the Board, 547 Market Street, Ste. 102, Colusa, CA 95932, (530) 458-0735, [mkitts@countyofcolusa.com](mailto:mkitts@countyofcolusa.com). April 24, 2018.

<sup>51</sup> Reclamation District 1004, Financial Statements for the year ending December 31, 2016, prepared by Robert W. Johnson, 6234 Birdcage Street, Citrus Heights, CA 95610, 916-723-2555, March 9, 2017.

<b>Reclamation District 1004 Liabilities and Net Position December 31, 2016<sup>52</sup></b>		
<b>Current liabilities</b>		
Capital lease, current portion*		\$19,866
Accounts payable and accrued liabilities		39,661
Unearned revenue**		320,568
Accrued vacation		9,081
Water deposits		231,758
Customer prepayments		51,416
Total current liabilities		672,350
<b>Long term liabilities</b>		
Capital lease		-
Total liabilities		672,350
<b>Net position</b>		
Net investment in capital assets	8,785,793	
Restricted	-	
Unrestricted (includes Princeton Pumping Plant Maintenance Reserve of \$322,439) <sup>53</sup>	2,533,473	
Total Net Position December 31, 2016		\$11,319,266
		\$11,991,616

\*The District entered into a capital lease agreement to lease a 590 SN backhoe/loader. The lease is payable through December 2017 in annual installments of \$15,449 including interest. There is an option to purchase after the December 2017 payment. Capital assets reflect the costs and related depreciation of the asset.

The District entered into a capital lease agreement to purchase a hydraulic excavator. The lease is payable through April 7, 2017 in monthly installments of \$2,588 including 3.20% interest. Capital assets reflect the costs and related depreciation of the asset.<sup>54</sup>

\*\*The Bureau of Reclamation has stated that they could charge up to \$79 per acre/foot of additional fees to the District to meet all the Bureau costs. With the knowledge that the fee may be coming, the District included in the 2014 and 2015 rate structure \$39 per acre/foot fee to account for the additional Bureau costs.<sup>55</sup>

<sup>52</sup> Reclamation District 1004, Financial Statements for the year ending December 31, 2016, prepared by Robert W. Johnson, 6234 Birdcage Street, Citrus Heights, CA 95610, 916-723-2555, March 9, 2017.

<sup>53</sup> Reclamation District 1004, Financial Statements for the year ending December 31, 2016, prepared by Robert W. Johnson, 6234 Birdcage Street, Citrus Heights, CA 95610, 916-723-2555, March 9, 2017, Page 12.

<sup>54</sup> Reclamation District 1004, Financial Statements for the year ending December 31, 2016, prepared by Robert W. Johnson, 6234 Birdcage Street, Citrus Heights, CA 95610, 916-723-2555, March 9, 2017, Page 14.

<sup>55</sup> Reclamation District 1004, Financial Statements for the year ending December 31, 2016, prepared by Robert W. Johnson, 6234 Birdcage Street, Citrus Heights, CA 95610, 916-723-2555, March 9, 2017, Page 13.

<b>Reclamation District No. 1004</b> <b>Statement of Revenues, Expenses and Changes in Net Position</b> <b>for the year ended December 31, 2016<sup>56</sup></b>		
Operating revenues:		
Water sales-summer flooding (rice growing)		\$1,148,926
-winter flooding (rice stubble decomposition)		365,743
-other		453,421
Assessments		377,435
O&M/Restoration fees		82,119
Other		78,006
Total operating revenues		2,505,650
Operating expenses:		
Source of supply	\$883,433	
Transmission and distribution	1,157,452	
Administrative	298,643	
Depreciation	378,841	
Total operating expenses		2,718,369
Operating loss		(212,719)
Non-operating income (expense)		
Interest income	26,250	
Land lease income	324,795	
Interest expense	(1,861)	
Gain on sale of equipment	5,915	
		355,099
Income(loss)before contributions		142,380
Capital contributions		-
Change in net position		142,380
<b>Total net position</b>		
Beginning		11,176,886
Ending		*\$11,319,266

\* Total Net Position December 31, 2016.

As shown in the above table the Change in net position (\$142,380) is positive so the overall Net Position for December 31, 2016 is higher than for the previous year.

<sup>56</sup> Reclamation District 1004, Financial Statements for the year ending December 31, 2016, prepared by Robert W. Johnson, 6234 Birdcage Street, Citrus Heights, CA 95610, 916-723-2555, March 9, 2017, Page 4.



#### 4.4.2 RD 1004 Cash Flows

The following tables from the December 2016 Audit show the cash flow of Reclamation District 1004.

<b>Reclamation District No. 1004</b> <b>Statement of Cash Flows for the year ended December 31, 2016<sup>57</sup></b>		
Cash flows from operating activities		
Receipts from customers		\$2,705,580
Payments to suppliers		(2,521,067)
Payments to employees		(278,368)
Net cash provided to operating activities		(93,855)
Cash flows from noncapital financing activities		
Receipts from lease income and other nonoperating income		324,795
Cash flows from capital and related financing activities		
Purchase of capital assets*	(637,682)	
Interest expense	(1,861)	
Principal paid on capital equipment lease	(44,941)	
Proceeds from sale of equipment	5,915	
		(678,569)
Cash flows from investing activities		
Interest income		26,250
Net decrease in cash and cash equivalents		(421,379)
Cash and cash equivalents		
Beginning of year		\$3,560,680
End of year		\$3,139,301

\*Capital assets are recorded on the basis of purchase cost. Assets acquired by contribution are recorded at estimated cost or fair market value at the date of acquisition. Depreciation is calculated by the straight-line method over the estimated useful lives of the respective assets which range from three to fifty years.<sup>58</sup>

Cash can vary from year to year, depending on purchases made. The following table shows the cash flows for the year ended 2016.

<sup>57</sup> Reclamation District 1004, Financial Statements for the year ending December 31, 2016, prepared by Robert W. Johnson, 6234 Birdcage Street, Citrus Heights, CA 95610, 916-723-2555, March 9, 2017, Page 5.

<sup>58</sup> Reclamation District 1004, Financial Statements for the year ending December 31, 2016, prepared by Robert W. Johnson, 6234 Birdcage Street, Citrus Heights, CA 95610, 916-723-2555, March 9, 2017, Page 8.

<b>Reclamation District No. 1004 Statement of Cash Flows, continued for the year ended December 31, 2016<sup>59</sup></b>		
Reconciliation of operating income (loss) to net cash provided to operating activities: Operating loss		\$(212,719)
Adjustments to reconcile operating loss to net cash provided by operating activities: Depreciation	\$378,841	
Changes in operating assets and liabilities:		
Receivables	619,449	
Prepays and supplies	(13,881)	
Accounts payable and accrued liabilities	(416,935)	
Unearned revenue	(647,774)	
Deposits and customer prepayments	199,164	
Net cash provided to operating activities*		93,855
Supplementary information: Cash paid for interest		\$1,861

\*This is the same amount shown on the previous table.

The Audit reports that investments consist of LAIF (State of California pooled investment fund), County of Colusa (pooled account), money market account and certificates of deposits held by banks. Investments are stated at market value. Such investments are within the State statutes and the District's investment policy.

Cash and investments consist of the following on December 31, 2016:

<b>Reclamation District 1004 Cash and Investments December 31, 2016<sup>60</sup></b>		
Unrestricted		\$2,505,772
Restricted-Princeton pumping plant	322,439	
Bureau of Reclamation reserve	311,090	
		633,529
Total cash and investments		\$3,139,301

At the year-end the District's deposits were \$1,574,224 and the bank balance was \$1,584,184. The bank balance was covered by Federal depository insurance and by collateral held in the pledging bank's trust department as mandate by State law.

<b>Reclamation District 1004 Cash Balance December 31, 2016<sup>61</sup></b>	
Petty Cash	\$100
Checking (4)	82,824
Cash with County (3)	1,239,605
Money market	251,377
Certificate of Deposit (CD)	318
<b>TOTAL DEPOSITS</b>	<b>\$1,574,224</b>

<sup>59</sup> Reclamation District 1004, Financial Statements for the year ending December 31, 2016, prepared by Robert W. Johnson, 6234 Birdcage Street, Citrus Heights, CA 95610, 916-723-2555, March 9, 2017, Page 6.

<sup>60</sup> Reclamation District 1004, Financial Statements for the year ending December 31, 2016, prepared by Robert W. Johnson, 6234 Birdcage Street, Citrus Heights, CA 95610, 916-723-2555, March 9, 2017, Page 9.

<sup>61</sup> Reclamation District 1004, Financial Statements for the year ending December 31, 2016, prepared by Robert W. Johnson, 6234 Birdcage Street, Citrus Heights, CA 95610, 916-723-2555, March 9, 2017, Page 9.

<b>Reclamation District 1004 Changes in Capital Assets for the year ended December 31, 2016<sup>62</sup></b>				
	Balance 12-31-15	Additions/ Transfers	Disposals	Balance 12-31-16
Land	344,457	259,579	-	604,036
Levees	92,855	-	-	92,855
Princeton Pumping Plant	6,738,383	19,879	-	6,758,262
Plant and equipment	1,493,276	62,761	-	1,556,037
Vehicles	120,559	20,480	45,693	95,346
Office equipment	30,183	2,492	2,004	30,671
Dams	3,115,894	-	-	3,115,894
Crossings	56,830	-	-	56,830
Drains	9,849	-	-	9,849
Shop enhancements	2,816	7,250	-	10,066
Office building	626,768	-	-	626,768
Wells	450,476	230,529	-	681,005
Pumps/electrical	11,461	-	-	11,461
Weirs	2,650	-	-	2,650
<b>TOTAL</b>	<b>13,096,457</b>	<b>602,970</b>	<b>47,697</b>	<b>1,3651,730</b>
<b>CONSTRUCTION IN PROGRESS</b>				
Princeton well	19,500	57,209	-	76,709
District property well	7,500	-	7,500	-
Land purchase	14,997	-	14,997	-
Gridley Road crossing	15,619	-	-	15,619
<b>TOTAL</b>	<b>57,616</b>	<b>57,209</b>	<b>22,497</b>	<b>92,328</b>

The change in capital assets shown above provide a good picture of the District's activities and facilities.

#### **4.4.3 Pension Plan**

The District has established a Simplified Employee Pension (SEP) for the benefit of its eligible employees. The District contributes 5% of each eligible employee's gross compensation to the Plan. In 2016, the District incurred contribution expense of \$17,551.<sup>63</sup>

<sup>62</sup> Reclamation District 1004, Financial Statements for the year ending December 31, 2016, prepared by Robert W. Johnson, 6234 Birdcage Street, Citrus Heights, CA 95610, 916-723-2555, March 9, 2017, Page 11.

<sup>63</sup> Reclamation District 1004, Financial Statements for the year ending December 31, 2016, prepared by Robert W. Johnson, 6234 Birdcage Street, Citrus Heights, CA 95610, 916-723-2555, March 9, 2017, Page 12.

#### 4.4.4 Operating Expenses 2016

The following tables of operating expenses are similar to a budget because they show how the funds are spent.

<b>RECLAMATION DISTRICT NO. 1004 OPERATING EXPENSES for the year ended December 31, 2016 (Part 1 of 2) <sup>64</sup></b>		
Source of Supply		
Water purchases	\$331,608	
Restoration fund	98,404	
B.O.R.-prior years	453,421	
<b>TOTAL SOURCE OF SUPPLY</b>		<b>\$883,433</b>
Transmission and distribution		
Wages	216,569	
Payroll taxes	15,532	
Retirement	13,514	
Health insurance	46,488	
Workman's Compensation	8,648	
Contract labor	-	
Insurance	14,420	
Engineering fees	29,189	
Utilities-shop	7,938	
Communications	4,475	
Safety	1,333	
Pumping-PG&E	477,948	
Pump maintenance	11,868	
Pump electrical repair	90	
Meter repair	5,486	
White mallard dam operating agreement	8,505	
Princeton facility repairs	25,743	
Canal Maintenance	62,927	
Aquatic weed control	63,295	
SB88 expense	6,768	
Vehicle maintenance	7,355	
Equipment maintenance	28,582	
Fuel and oil	39,644	
Shop supplies	13,341	
Levee maintenance	6,912	
Shop telephone	1,279	
Equipment rental	12,810	
Building and ground main.	4,370	
Morgan levee maintenance	6,632	
Water transfer costs	1,958	
Other professional fees	13,833	
<b>TOTAL TRANSMISSION AND DISTRIBUTION</b>		<b>1,157,452</b>

<sup>64</sup> Reclamation District 1004, Financial Statements for the year ending December 31, 2016, prepared by Robert W. Johnson, 6234 Birdcage Street, Citrus Heights, CA 95610, 916-723-2555, March 9, 2017, Page 18.

<b>RECLAMATION DISTRICT NO. 1004 OPERATING EXPENSES for the year ended December 31, 2016 (Part 2 of 2) <sup>65</sup></b>		
Administrative		
Wages	62,378	
Payroll taxes	4,640	
Retirement	4,037	
Health insurance	13,886	
Workman's Compensation	2,583	
Computer service	1,488	
Legal fees	64,127	
Other professional fees	9,749	
Travel	-	
Office expense	8,139	
Postage	851	
Utilities-office	7,517	
Office telephone	2,929	
Director fees	16,450	
Administrative Expense	4,687	
Dues and subscriptions	68,731	
Taxes and licenses	26,397	
<b>TOTAL ADMINISTRATIVE EXPENSE</b>		<b>298,643</b>
Depreciation		378,841
<b>TOTAL</b>		<b>2,718,369</b>

The tables above show that the District No. 1004 spends less on administration than on water supply or water transmission.

#### **4.5 Reclamation District 1004 MSR Determinations**

The following determinations are proposed for the Reclamation District No. 1004 MSR:

- MSR-1-1) The population growth within the Reclamation District No. 1004 is expected to be minimal because the area is zoned for agriculture and is used for rice growing.
- MSR-1-2) Agriculture is recognized as an important and stable land use in Colusa, Glenn, and Sutter counties.
- MSR-1-3) Population growth may occur within the City of Colusa.
- MSR-2-1) A determination regarding a DUC is not required because RD 1004 is not providing sewer, domestic water or fire protection services.
- MSR-3-1) Reclamation District No. 1004 provides adequate services within its boundaries. The District has to cooperate with the US Bureau of Reclamation regarding agricultural water delivery and water supply.

<sup>65</sup> Reclamation District 1004, Financial Statements for the year ending December 31, 2016, prepared by Robert W. Johnson, 6234 Birdcage Street, Citrus Heights, CA 95610, 916-723-2555, March 9, 2017, Page 19.

- MSR-4-1) Reclamation District No. 1004 receives income from rice growers to pay for the water supply both in the summer and the winter.
- MSR-5-1) Reclamation District No. 1004 cooperates with the County of Colusa to maintain funds in investment accounts.
- MSR-6-1) Reclamation District No. 1004 has a five-member Board of Directors. However, there is no website available to the public. The District was helpful in supplying the information to Colusa LAFCo.

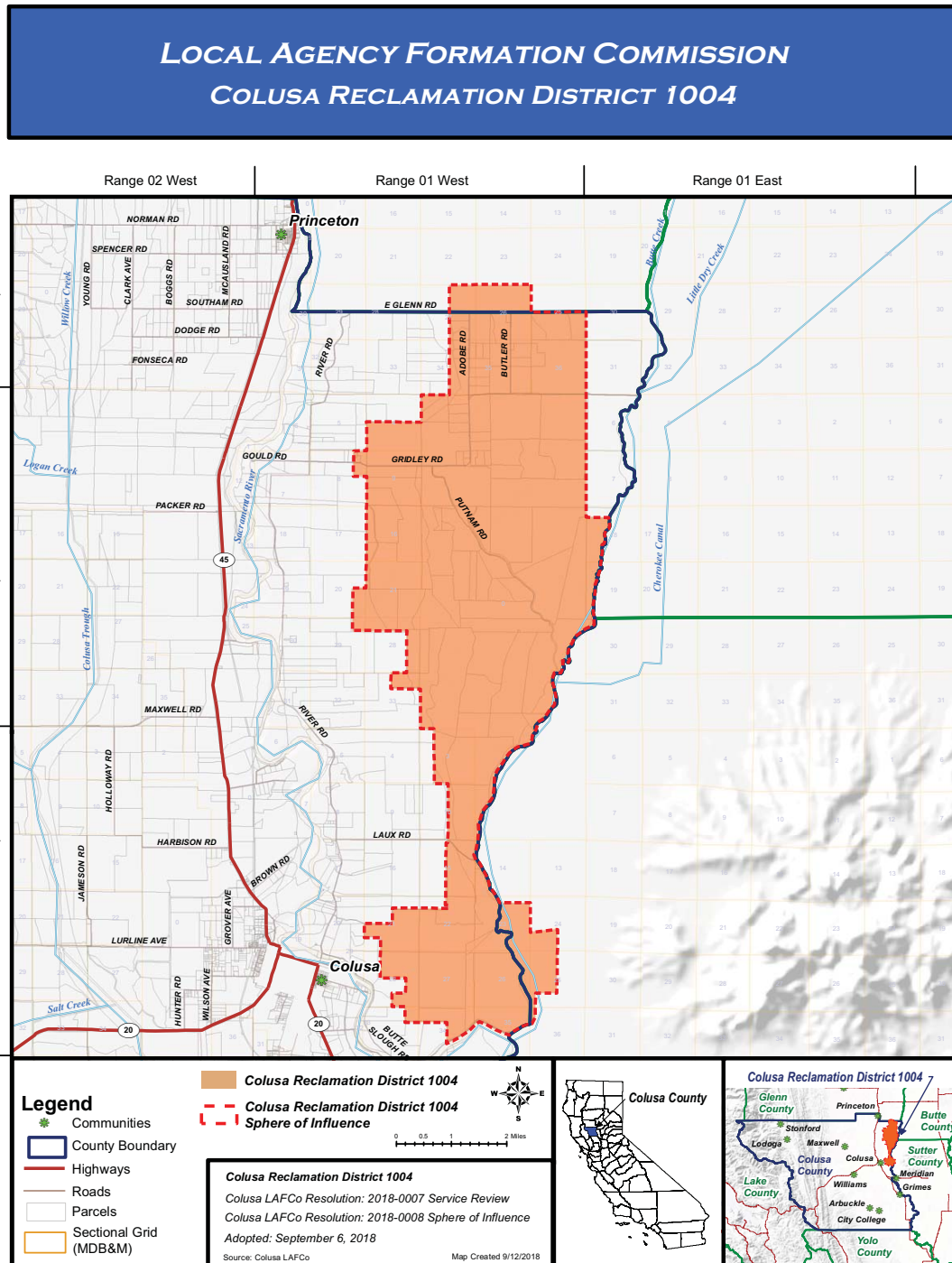
#### **4.6 Reclamation District 1004 SOI Determinations**

The recommendation for the Sphere of Influence for the Reclamation District No. 1004 Sphere of Influence is that the SOI be the same as the existing District boundary. This means that any lands proposed to be annexed to the District would have to have a new SOI adopted prior to requesting annexation. The determinations for the Sphere of Influence are as follows:

- SOI-1-1] The present and planned land uses for the area within Reclamation District No. 1004 are for agriculture as shown on the General Plans for Colusa, Glenn and Sutter counties.
- SOI-1-2] The Reclamation District No. 1004 should maintain contact with the Planning Departments of each county to keep track of any proposed land use designation changes.
- SOI-2-1] There is a need for Reclamation District No. 1004 and the services it provides as long as the landowners are farming their property.
- SOI-3-1] The services provided by Reclamation District No. 1004 are adequate and serve the landowners well.
- SOI-4-1] The landowners within the District have a common interest in maintaining rice production and they need the water provided by the US Bureau of Reclamation and the District.
- SOI-5-1] The determination on the existence of DUCs is not required because Reclamation District No. 1004 does not provide sewer, domestic water or fire protection services.

**COLUSA LAFCo RECLAMATION, DRAINAGE,  
FLOOD CONTROL AND LEVEE DISTRICTS  
MSR and SOI**

**4.7 Map of Reclamation District 1004**



## **5 RECLAMATION DISTRICT 2047**

### **5.1 Reclamation District 2047 Background**

#### **5.1.1 Reclamation District 2047 Overview**

Reclamation District 2047 was formed in 1919. This District constructed the Colusa Basin Drain to deal with local flooding in the Colusa Basin. The Drain was originally conceived to operate as a bypass similar to the Sutter and Yolo Bypasses, but now the Colusa Basin Drain conveys both summer agricultural drainage water (primarily from rice fields) and winter flows to the Knights Landing outfall gates on the Sacramento River in Yolo County.<sup>66</sup>

The District is approximately 30 miles in length, with an average width of 11.5 miles and covers an area of nearly 230,000 acres.<sup>67</sup> A map of the District is shown at the end of this section.

#### **5.1.2 Reclamation District 2047 History**

Reclamation District 2047 prepared a history of the District which is summarized below in four sections:

##### **1. Early History of RD 2047**

As of 1905, no well-defined channel existed in the Colusa Basin. The District's plan, designed by District Engineer Charles de St. Maurice, was to construct a channel of varying width along existing natural drains or newly constructed channels from the northern limit of the District to a point at the northern end of Reclamation District 108's back levee borrow pit, north of College City.

Reclamation District 2047 was officially formed on December 16, 1919 for the purpose of developing adequate drainage facilities to alleviate flooding due to overflow of irrigation waters in the Upper Colusa Basin. In 1920 200,000 acres were under irrigation, and approximately 100,000 acres were planted to rice.

##### **2. Construction of RD 2047 Drains**

The Reclamation District 108 borrow pit was improved so it could serve as the main drain, taking water south approximately twenty miles to the pit's southern end. The drain would then empty into Reclamation District 787's borrow pit for a distance of five miles, terminating at the Sacramento River near the town of Knights Landing. A drainage easement was acquired along the north borrow pit of Reclamation District 787's levee to conduct drainage water to a proposed pumping plant at El Dorado Bend.

Various laterals were also constructed to drain lands along the main channel unable to drain directly into it. These extended west from the main drain, in some cases nearly as far as the Glenn-Colusa Irrigation District Main Canal. However, as conceived, the

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<sup>66</sup> "Draft Sacramento Valley Integrated Regional Water Management Plan," July 12, 2005, page 27.

<sup>67</sup> Reclamation District 2047, "Brief History and Responsibilities," May 31, 1996, page 1.



District was not allowed to pass water down the Knights Landing Ridge Cut into the Yolo Bypass, since no drainage flow rights were acquired.

The purpose of the drainage system was to provide gravity drainage, the outlet of which was into the Sacramento River near Knights Landing. During periods when gravity flow into the River was not possible due to high water levels, the gravity system was to be supplemented by pumping from the El Dorado Bend and the Rough and Ready Bend pumping plants.

Right-of-way for the construction of the main channel and laterals in the District was obtained from the various landowners by purchase. The right-of-way agreements between the District and the landowners contained no reference to water use or responsibility for flood damage from waters associated with the District. Some of the agreements contained requirements that the District construct wooden bridges across the channel for the farmer's access to his property. Many of these structures have since been removed.

Even though no specific mention of water use was included in the right-of-way agreements, the consensus within the District was that the landowners had the right to use any water crossing their property but that no obstruction could be allowed in the channel. In order to accomplish the drainage plan described above, it was necessary that the District obtain the rights to use certain improvements and works of various districts located between the southern end of Reclamation District 2047 and Knights Landing.

### **3. RD 2047 Hydraulic Capacity**

As mentioned previously, the Colusa Basin Drain was designed to relieve flooding due to excessive irrigation drainage waters. On the assumption that 100,000 acres of rice land would be the maximum amount served by the District, the channel was designed for a maximum flow of 1,450 cubic feet per second (cfs). The water surface at the flow was taken as being one foot below adjacent lands to give some margin of safety during peak runoffs and also to preclude complaints from landowners not able to drain their lands. It was also assumed that one-half of the seasonal runoff from this rice acreage would occur within a period of 30 days beginning around September 15<sup>th</sup> and terminating on October 15<sup>th</sup>.

The Colusa Basin Drain was sized in proportion to the amount of land drained in various locations. The channel as it exists today at the State Highway 20 Bridge west of Colusa has a capacity of 2,100 cfs. It is obvious that the channel was never designed to provide for winter flood waters. It was recognized early that a flood control project would be too massive and expensive an undertaking.

### **4. RD 2047 Five-Party Agreement**

In 1953, Reclamation District 2047 entered into an agreement called the "Five Party Agreement" with the Glenn-Colusa Irrigation District, Compton-Delevan Irrigation District, Provident Irrigation district, Princeton-Codora-Glenn Irrigation District, and Jacinto Irrigation district. Maxwell Irrigation District was added the following year. This agreement provided for consent from Reclamation district 2047 for the recovery of drain water return flows from the District's drains in exchange for the irrigation districts'

acceptance of the maintenance obligation of these drains within their boundaries. Compton-Delevan Irrigation District and Jacinto Irrigation District were subsequently consolidated into the Glenn-Colusa Irrigation District.

The assumption of the obligation for drainage maintenance by the irrigation districts relieved Reclamation District 2047 of what would have been a duplicate effort to provide maintenance. The parties to the agreement continue to be obligated to maintain all drainage channels owned by the Reclamation District that lie within their respective boundaries. The agreement was important for the irrigation districts in the settlement of water rights contracts with the US Bureau of Reclamation who at that time was asserting claim to the return flows from each contractor. The Bureau's recognition of the "Five Party Agreement" assisted in resolving this potential obstacle to settlement. Reclamation District 2047 benefited from transferring responsibility for drainage maintenance to the irrigation districts that were better able to provide funds for this purpose.

Reclamation District 2047 plans to extend the "Five Party Agreement" to include Willow Creek Mutual Water Company and the Colusa Drain Mutual Water Company, which would provide full coverage of the area within Reclamation District 2047 boundaries.<sup>68</sup>

## **5.2 RD 2047 Board of Directors**

The Board of Trustees for Reclamation District 2047 is as follows:<sup>69</sup>

<u>Trustee</u>	<u>Term Ends</u>
Donald Cecil, President	12/06/2019
John Garner, Vice-President	12/06/2019
Manuel Barrett	12/06/2019
Rick Simson	12/06/2019
Gary Alves	12/03/2021
Dennis Clark	12/03/2021
William Wallace	12/03/2021

The Board of Trustees meets quarterly to approve the payment of outstanding bills, to report on maintenance of the drains by the irrigation districts in the "five-party agreement", to review items dealing with rights-of-way, to discuss and resolve policy issues and other business matters as needed. All meeting are open to the public.

## **5.3 Reclamation District 2047 Tax Rates**<sup>70</sup>

The Colusa County Board of Supervisors adopted a modified assessment roll on January 29, 1924, which was used until the late 1940's. In 1948 and 1952, the assessment roll was updated for assessments in 1948 and 1952. However, when the District was re-established in 1976, they elected to utilize the alternate method of levying operation and maintenance assessment pursuant to California Water Code Section 51360. Therefore, the District's assessed valuation was added to the Colusa and Glenn County ad valorem tax roll for fiscal year 1977-78 and was concurrently removed from the BOE system.

<sup>68</sup> Reclamation District No. 2047, "Brief History and Responsibilities," May 31, 1996

<sup>69</sup> COUNTY OF COLUSA BOARD OF SUPERVISORS, Melissa Kitts Deputy Clerk to the Board, 547 Market Street, Ste. 102, Colusa, CA 95932, (530) 458-0735, [mkitts@countyofcolusa.com](mailto:mkitts@countyofcolusa.com). April 24, 2018.

<sup>70</sup> Colusa County Auditor-Controller, Letter to Reclamation District 2047, November 27, 2017.

The District levies taxes under the authority of Section 51360 of the California Water Code. Effective July 1, 1978, each district will share proportionately in the total taxes collected in Colusa County as required by the passage of Proposition 13 on June 6, 1978. Increases in the tax base of any tax rate area due to inflation, new construction, or deed transfers will be allocated to all district within that code area. During fiscal year 2015-2-16, Reclamation District 2045 received 0.1360% of Secured Taxes generated by the County-wide rate. Due to the District's large cash reserves, during the 2011-2012 tax year, the District gave the property owners a 0.005% property tax rebate.

#### **5.4 RD 2047 Insurance**<sup>71</sup>

On October 1, 1983, the Reclamation District 2047 joined the Association of California Water Agencies/Joint Powers Insurance Authority. Liability coverage provision were as follows:

The Authority shall pay on behalf of any Covered Part the ultimate net loss which that covered party shall become legally obligated to pay by reason of liability imposed by law: Assumed by contract for damages because of: Bodily Injury, Property Damage, Errors and Omissions, Personal Injury.

Coverage Schedule for 10-1-2016 to 10-1-2017:

\$500,000 JPIA Pooled Layer Each Occurrence

Worker's Compensation Insurance: The District has no paid employees and does not carry worker's compensation insurance.

#### **5.5 RD 2047 Budget**

The Reclamation District 2047 Budget is maintained by the Colusa Auditor-Controller and is available on the Colusa County website. The 2017-18 Budget is presented below in two tables, one for Revenue and the second table showing Expenses. The expenses are minimal considering that the District maintains a large reserve (over \$400,000) with the Colusa County Treasurer.

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<sup>71</sup> Colusa County Auditor-Controller, Letter to Reclamation District 2047, November 27, 2017.

**COLUSA LAFCo RECLAMATION, DRAINAGE,  
FLOOD CONTROL AND LEVEE DISTRICTS  
MSR and SOI**

<b>Reclamation District 2047 * 2018 Budget-Revenue</b>				
		2015- 2016	2016- 2017	2017- 2018
410100	Property tax current secured	(2,724)	1,470	-
4101001	SRAF Prop 1A R&T 100.06			-
4101009	Prop. 1A Securitization			-
410101	Property Tax Current Secured Other County			-
410150	Property Tax Current Supplemental Secured	1,019	(306)	-
410151	Prop. Tax Current Supplemental Secured-other			-
410200	Property Tax-Current Unsecured	1,077	860	-
410201	Property Tax-Current Unsecured Other County			-
410250	Prop. Tax- Current Supplemental Unsecured	(7)	11	
41300	Property Tax Prior Year Secured	142		-
410301	Property Tax Prior Year Secured Other County			-
410320	Property Tax Prior Year Supplemental Secured	31	68	31
410321	Prop. Tax Prior Year Supp. Sec. Other County			-
410400	Property Tax Prior Year Unsecured	2	37	2
410401	Property Tax Prior Year Unsecured Other County			-
410450	Prop. Tax Prior Year Supplemental Unsecured		1	-
410910	Aviation Tax			-
410920	County in lieu taxes	13	14	13
<b>Total Taxes</b>		<b>(447)</b>	<b>2,155</b>	<b>46</b>
441900	Interest	5,322	2,838	3,500
4419001	Interest Ad to Market value	(322)		-
441901	Interest –Other County			-
<b>Total Revenue from use of Money</b>		<b>5,000</b>	<b>2,838</b>	<b>3,500</b>
452700	Fish & Game In Lieu			-
454510	Homeowners Property Tax	113	113	113
454511	Homeowners Property Tax Other			-
455800	Wildlife-Federal In Lieu	1,021		1,021
455801	Wildlife-Federal In Lieu-Other			-
<b>Total Aid, Other Agency</b>		<b>1,134</b>	<b>113</b>	<b>1,134</b>
479300	Cancelled Warrants			
479321	Prior Year Insurance Dividend			-
479360	Misc.-Other Revenue			-
479470	Misc.-Other Refunds			-
479471	Liability Ins. Refund			-
Total Other Revenue				-
<b>TOTAL Reclamation District 2047 REVENUE</b>		<b>\$5,687</b>	<b>\$5,106</b>	<b>\$4,680</b>

<b>Reclamation District 2047 * 2018 Budget-Expenses</b>				
		<b>2015- 2016</b>	<b>2016- 2017</b>	<b>2017- 2018</b>
51010	Salaries and Wages	1,500	1,423	1,000
<b>Total Salaries and Wages</b>		<b>1,500</b>	<b>1,423</b>	<b>1,000</b>
53100	Insurance	2,360	2,357	2,360
53150	Memberships	1,134	708	700
53160	Misc. Expense			-
53170	Office Expense	1,568	1,570	1,500
53171	Postage			-
53180	Professional/Specialized Services	1,716	1,164	700
53190	Publication and Legal Notices		84	50
53210	Rents and Leases of Structures			-
53230	Special Department Expenses			-
53250	Transportation and Travel			-
53251	Education and Training			-
<b>Total Services and Supplies</b>		<b>6,778</b>	<b>5,883</b>	<b>5,310</b>
<b>TOTAL EXPENDITURES/APPRIPRIATIONS</b>		<b>8,278</b>	<b>7,306</b>	<b>6,310</b>
<b>NET COST</b>		<b>2,591</b>	<b>2,200</b>	<b>1,630</b>

The expenditures and nest cost of operating Reclamation District 2047 have decreased each year since 2015-16 as shown above.

## **5.6 Reclamation District 2047 Audit**

The Reclamation District 2047 Audit is prepared by the Colusa County Auditor-Controller's Office. The Audit for the fiscal year ended June 30, 2017 concluded that the District's Balance Sheet and Statement of Cash Receipts, Disbursements and the Cash Balance present the financial position of the District and are in conformity with generally accepted accounting principles.<sup>72</sup>

The Audit noted that on June 30, 2016, the District had \$429,400 on deposit with the County Treasurer, which included \$408,723 in reserves. The District maintained a petty cash fund at the TriCounties Bank checking account with a balance \$2,333. (The maximum balance is to be \$2,500.)

The District maintained a record of payment of outstanding bills. Tests revealed expenditures were properly supported by invoices (where necessary), were signed by the authorized individuals, and were approved in the minutes prior to issuance.

The District pays the Association of California Water Agencies dues in advance, which were deposited into an interest bearing account.

For the fiscal year 2015-16, the District's revenue consisted of property taxes and interest generated from Colusa and Glenn Counties.

<sup>72</sup> Colusa County Auditor Controller, Letter to Reclamation District 2047, November 27, 2017.

As the accounting controls of the District's funds were maintained by the County Auditor, the internal audit for the District was accomplished at the County level. The Annual Report of financial Transactions for the fiscal year ended June 30, 2017, will be prepared by the County Auditor and forwarded to the State Controller.

**5.7 Reclamation District 2047 MSR Determinations**

The following determinations are proposed for the Reclamation District No. 2047 MSR:

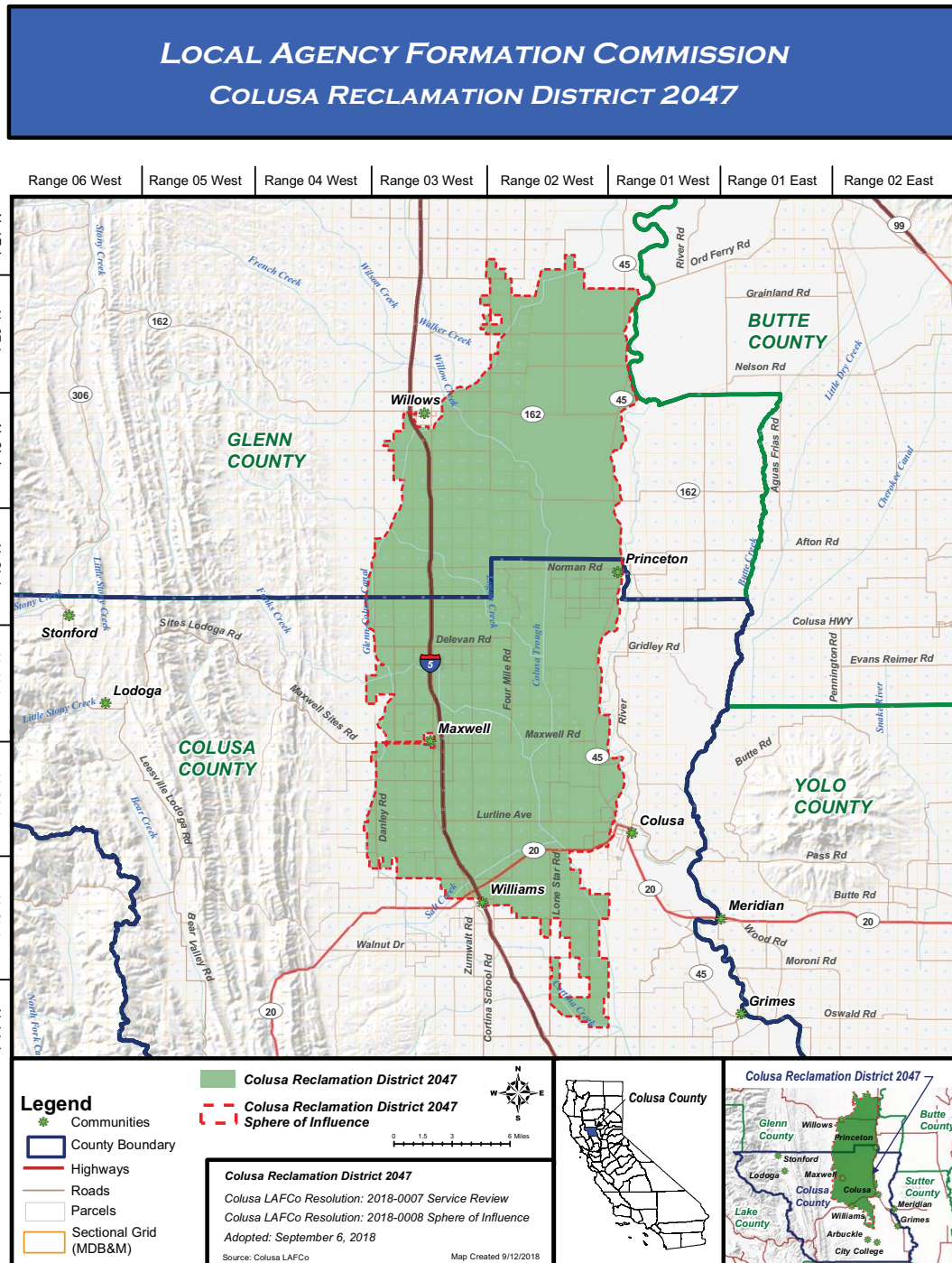
- MSR-1-1) The population growth within the Reclamation District No. 2047 is expected to be minimal because the area is zoned for agriculture in both Glenn and Colusa counties and is used primarily for rice growing.
- MSR-1-2) Agriculture is recognized as an important and stable land use in Colusa and Glenn counties.
- MSR-1-3) Population growth may occur within the City of Colusa.
- MSR-2-1) A determination regarding a DUC is not required because RD 2047 is not providing sewer, domestic water or fire protection services.
- MSR-3-1) Reclamation District No. 2047 provides adequate services within its boundaries. The District has to cooperate with the US Bureau of Reclamation and other districts regarding agricultural water delivery and drainage.
- MSR-4-1) Reclamation District No. 2047 receives income from taxes to pay for drain maintenance.
- MSR-5-1) Reclamation District No. 2047 cooperates with the County of Colusa to maintain funds in investment accounts.
- MSR-6-1) Reclamation District No. 2047 has a seven-member Board of Directors. However, there is no website available to the public. The District should consider maintaining a page on the Glenn-Colusa Irrigation District Website or the Glenn or Colusa County website. The District was helpful in supplying the information requested.

### **5.8     Reclamation District 2047 SOI Determinations**

The recommendation for the Sphere of Influence for the Reclamation District No. 2047 Sphere of Influence is that the SOI be the same as the existing District boundary. This means that any lands proposed to be annexed to the District would have to have a new SOI adopted prior to requesting annexation. The determinations for the Sphere of Influence are as follows:

- SOI-1-1]        The present and planned land uses for the area within Reclamation District No. 2047 are for agriculture as shown on the General Plans for Colusa and Glenn counties.
- SOI-1-2]        The Reclamation District No. 2047 should maintain contact with the Planning Departments of each county to keep track of any proposed land use designation changes.
- SOI-2-1]        There is a need for Reclamation District No. 2047 and the services it provides as long as the landowners are farming their property and generating drainage water.
- SOI-3-1]        The services provided by Reclamation District No.2047 are adequate and serve the landowners well.
- SOI-4-1]        The landowners within the RD 2047 have a common interest in maintaining rice and other crop production and they need the drainage services provided by Reclamation District No. 2047 in conjunction with the other districts in the five-party agreement.
- SOI-5-1]        The determination on the existence of DUCs is not required because Reclamation District No.2047 does not provide sewer, domestic water or fire protection services.

## 5.9 Map of Reclamation District 2047





## **6 SACRAMENTO RIVER WESTSIDE LEVEE DISTRICT (SRWLD)**

### **6.1 Sacramento River Westside Levee District Background**<sup>73</sup>

The Sacramento River Westside Levee District is located in Yolo and Colusa Counties. The District includes Reclamation Districts Number 108, 479 and 787 as well as Maintenance Area No. 12 and a portion of the Knights Landing Ridge Drainage District. (RD 787 is entirely within Yolo County and not covered in this report.) The District is also within the boundary of the Sacramento and San Joaquin Drainage District.

The Sacramento River Westside Levee District was created and the boundaries fixed by Assembly Bill No 1495, passed by the Legislature of the State of California on May 18, 1915. The District is responsible for maintenance of the levee along the west bank of the Sacramento River from the bridge at the City of Colusa to the Knights Landing outfall gates. This reach of levee is 50.24 miles in length. Approximately 29 miles of levee were originally built by Reclamation District No. 108. The levee was reconstructed to the standards of the Sacramento River Flood Control Project in the 1950's by the US Army Corps of Engineers in cooperation with the State Reclamation Boards. In addition, extensive bank protection work has been accomplished through the years under cooperative State and Federal authorization along the Sacramento River within the District.

The Sacramento River Westside Levee District contains 107,000 acres.<sup>74</sup>

### **6.2 Sacramento River Westside Levee District Board of Directors**

The Sacramento River Westside Levee District Board of Directors is as follows:<sup>75</sup>

Tom Ellis, President	1/04/2016-1/06/2020
Roger Cornwell	1/04/2016-1/06/2020
Paul Sankey	12/01/2017-12/03/2021
Dan Tibbitts	1/04/2016-01/06/2020
Fritz Durst Vice President	12/01/2017-12/03/2021

### **6.3 Sacramento River Westside Levee Contact Information**

The Sacramento River Westside Levee District Contact Information is as follows:

Lewis Bair, General Manager  
Sacramento River Westside Levee District  
PO Box 50, Grimes, CA 95950  
(530) 437-2221 Email: [rd108@rd108.org](mailto:rd108@rd108.org)

The Sacramento River Westside Levee District staff include the following:

Lewis Bair, General Manager      Beverly Walls, Bookkeeper  
Bryan Busch, Assistant Manager      Cathy Busch, Executive Secretary  
Chad Navarrot, Operations Manager

<sup>73</sup> Sacramento River West Side Levee District, Financial Statements for the year Ended December 31, 2016, Prepared by Smith & Newell Certified Public Accountants, 950 Tharp Road, Suite 502, Yuba City CA 95993, Ph: 530-673-9790, June 14, 2017, Page 16.

<sup>74</sup> Colusa LAFCo, Sacramento River Westside Levee District Sphere of Influence Study, 1984.

<sup>75</sup> COUNTY OF COLUSA BOARD OF SUPERVISORS, Melissa Kitts Deputy Clerk to the Board, 547 Market Street, Ste. 102, Colusa, CA 95932, (530) 458-0735, [mkitts@countyofcolusa.com](mailto:mkitts@countyofcolusa.com). April 24, 2018.

#### 6.4 Sacramento River Westside Levee District Budget

The Sacramento River Westside Levee District Budget is shown below:

<b>SACRAMENTO RIVER WEST SIDE LEVEE DISTRICT</b>		
<b>Final Budget for 2018 Approved 2-28-18</b>		
INCOME		
EARNED INTEREST		1,200
ASSESSMENTS - YOLO/COLUSA COUNTIES		426,472
IN LIEU ASESSEMENTS-RD108		50,078
MISCELLANEOUS NON-OPERATING		72,000
FLOOD SYSTEM REPAIR PROGRAM - Missouri Bend		2,452,500
FSR - GRAVEL ROADS		96,040
DEFERRED MAINTENANCE PROGRAM		90,060
<b>TOTAL INCOME:</b>		<b>3,188,350</b>
<b>EXPENSES</b>		
ADMINISTRATION:	(a)	119,351
COMMISSIONERS FEES AND EXPENSES		1,052
OFFICE MANAGEMENT AND STAFF		96,075
DISTRICT INSURANCE		3,227
OFFICE RENT AND SUPPLIES		1,710
MEMBERSHIPS & FEES		16,287
PUBLIC RELATIONS		1,000
<b>PROFESSIONAL SERVICES:</b>	(a)	<b>53,100</b>
LEGAL		10,000
ENGINEERING		40,000
ACCOUNTING		3,100
<b>LEVEE MAINTENANCE:</b>	(a)	<b>4,632,500</b>
WEED SPRAYING		35,000
RODENT CONTROL		11,000
LEVEE ROADS		26,500
LEVEE PATROL & EMERGENCY RESPONSE		25,000
VEGETATION MANAGEMENT		90,000
MISC. OPERATING		0
MISC. NON-OPERATING		0
FLOOD SYSTEM REPAIR PROGRAM - Missouri Bend	(b)	4,445,000
<b>LANDSIDE TOE ROAD</b>		<b>0</b>
<b>SWIF</b>		<b>5,000</b>
<b>FSR - GRAVEL ROADS</b>		<b>98,550</b>
<b>DEFERRED MAINTENANCE PROGRAM</b>		<b>94,800</b>
<b>UPPER SAC. PHASE V PROJECT</b>		<b>20,000</b>
<b>TOTAL EXPENSES</b>		<b>5,023,301</b>

(a) Administration, Professional Services and Levee Maintenance are each a one line budgeted item (breakdown is for informational purposes only). Board policy set April 25, 2012 allows staff to move funds within the sub-accounts as long as they stay within the one line budgeted amount.

(b) If project moves forward, likely to need interim and long term financing.  
The Sacramento River Westside Levee District does not hire individual staff but hires the management service from Reclamation District 108. This is a good way for these districts to work together and benefits both districts.

## 6.5 Sacramento River Westside Levee District Audit

The Sacramento River Westside Levee District Audit for the year ending December 31, 2016 is available and the Management Discussion presents the following highlights:

*The assets of the governmental activities of the District exceeded its liabilities at the close of the fiscal year by 507,138 (net position). Of this amount, \$506,038 (unrestricted net position) may be used to fund programs and activities of the District and \$1,100 is investment in capital assets. As of December 31, 2016, the District's General fund reported an ending fund balance of \$493,765 an increase of \$25,042 compared to the prior year. Amounts available for spending include unassigned fund balance totaling \$485,932.<sup>76</sup>*

The Sacramento River Westside Levee District Statement of Net Position is shown below:

<b>Sacramento River Westside Levee District Statement of Net Position December 31, 2016<sup>77</sup></b>	
<b>ASSETS</b>	
Cash and Investments*	\$525,474
Receivables:	
Interest	276
Assessments	55,416
Intergovernmental	12,273
Due from KLRDD (Knights Landing Ridge Drainage District)	261
Prepaid Costs	7,833
Capital assets:**	
Non depreciable	1,100
Total Capital Assets	1,100
<b>TOTAL ASSETS</b>	<b>602,633</b>
<b>LIABILITIES</b>	
Accounts Payable	78,032
Due to Reclamation District No. 108	17,463
<b>TOTAL LIABILITIES</b>	<b>95,495</b>
<b>NET POSITION</b>	
Investment in capital assets	1,100
Unrestricted	506,038
<b>TOTAL NET POSITION</b>	<b>507,138</b>

<sup>76</sup> Sacramento River West Side Levee District, Financial Statements for the year Ended December 31, 2016, Prepared by Smith & Newell Certified Public Accountants, 950 Tharp Road, Suite 502, Yuba City CA 95993, Ph: 530-673-9790, June 14, 2017, Page 4.

<sup>77</sup> Sacramento River West Side Levee District, Financial Statements for the year Ended December 31, 2016, Prepared by Smith & Newell Certified Public Accountants, 950 Tharp Road, Suite 502, Yuba City CA 95993, Ph: 530-673-9790, June 14, 2017, Page 10.

\*The District pools all cash and investments with LAIF and the County of Colusa.

\*\*Capital assets are recorded at historical or estimated historical cost if actual historical cost is not available. The levees which the District maintains are owned by the State of California and are not recorded as a capital asset. As of December 31, 2016, the District owned land but had no depreciable capital assets. Total Capital Assets are \$1,100.<sup>78</sup>

Since three districts share the same management team it is important to have the annual audit to help maintain the financial integrity of each district.

The following table shows the expenses of the Sacramento River Westside Levee District. The District had no business-type activities.<sup>79</sup>

<b>Sacramento River Westside Levee District Statement of Revenues, Expenditure, and Changes in Fund Balance Governmental Fund December 31, 2016<sup>80</sup></b>	
<b>REVENUES</b>	
Assessments	442,551
Use of Money	4,410
Intergovernmental	233,179
<b>Total Revenues</b>	<b>680,140</b>
<b>EXPENDITURES</b>	
Current general government	
Trustee fees	778
Office rent and supplies	1,312
Legal and professional fees	3,118
Insurance	3,477
Dues and fees	15,819
Office contract services	65,457
Levee roads	314,037
Weed spraying	26,418
Rodent control	7,078
Levee maintenance	94,753
Flood system repair program	78,032
Landside Toe Road	37,170
SWIF	7,649
<b>Total Expenditures</b>	<b>655,098</b>
Net Change in Fund Balance*	25,042
Fund Balance Beginning	468,723
Fund Balance-Ending	493,765

\*Other long term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenues in the governmental funds. The change in Net Position of Governmental Activities is \$37,315.<sup>81</sup>

<sup>78</sup> Sacramento River West Side Levee District, Financial Statements for the year Ended December 31, 2016, Prepared by Smith & Newell Certified Public Accountants, 950 Tharp Road, Suite 502, Yuba City CA 95993, Ph: 530-673-9790, June 14, 2017, Pages 18-19, 23.

<sup>79</sup> Sacramento River West Side Levee District, Financial Statements for the year Ended December 31, 2016, Prepared by Smith & Newell Certified Public Accountants, 950 Tharp Road, Suite 502, Yuba City CA 95993, Ph: 530-673-9790, June 14, 2017, Page 17.

<sup>80</sup> Sacramento River West Side Levee District, Financial Statements for the year Ended December 31, 2016, Prepared by Smith & Newell Certified Public Accountants, 950 Tharp Road, Suite 502, Yuba City CA 95993, Ph: 530-673-9790, June 14, 2017, Page 14.

## **6.6 Sacramento River Westside Levee District MSR Determinations**

The following determinations are proposed for the Sacramento River Westside Levee District MSR:

- MSR-1-1) The population growth within the Sacramento River Westside Levee District is expected to be minimal because the area is zoned for agriculture and is used primarily for rice growing.
- MSR-1-2) Agriculture is recognized as an important and stable land use in Colusa County.
- MSR-1-3) Population growth may occur within the City of Colusa.
- MSR-2-1) A determination regarding a DUC is not required because Sacramento River Westside Levee District is not providing sewer, domestic water or fire protection services.
- MSR-3-1) Sacramento River Westside Levee District provides adequate services within its boundaries.
- MSR-4-1) Sacramento River Westside Levee District receives income from taxes to pay for levee maintenance.
- MSR-5-1) Sacramento River Westside Levee District cooperates with the County of Colusa to maintain funds in investment accounts.
- MSR-6-1) Sacramento River Westside Levee District has a Board of Directors. However, there is no website available to the public. The Reclamation District 108 could include a page about the Sacramento River Westside Levee District on the RD108 website. The District was cooperative in supplying the information to Colusa LAFCo.

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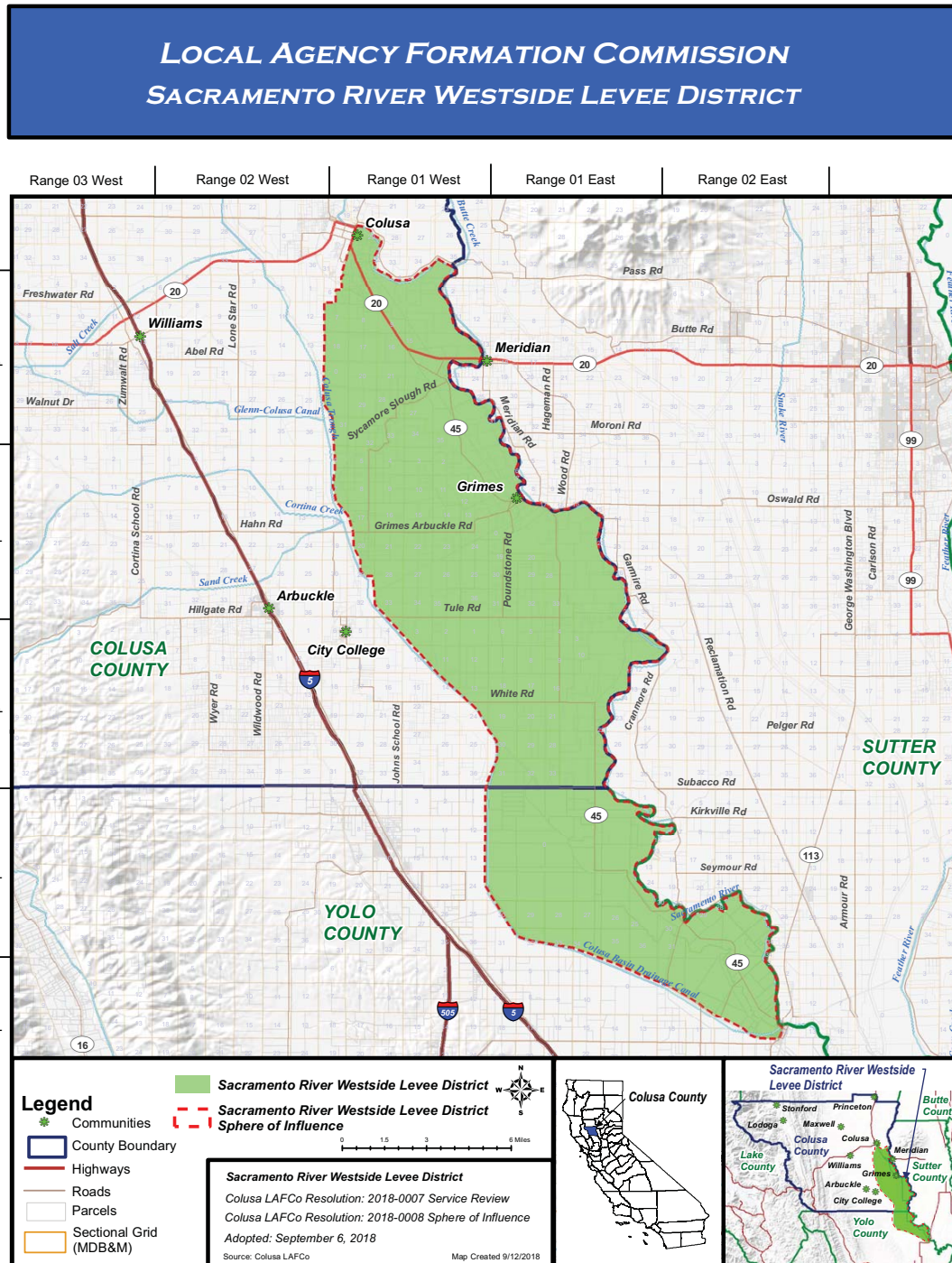
<sup>81</sup> Sacramento River West Side Levee District, Financial Statements for the year Ended December 31, 2016, Prepared by Smith & Newell Certified Public Accountants, 950 Tharp Road, Suite 502, Yuba City CA 95993, Ph: 530-673-9790, June 14, 2017, Page 15.

## **6.7     Sacramento River Westside Levee District SOI Determinations**

The recommendation for the Sphere of Influence for the Sacramento River Westside Levee District Sphere of Influence is that the SOI be the same as the existing District boundary. This means that any lands proposed to be annexed to the District would have to have a new SOI adopted prior to requesting annexation. The determinations for the Sphere of Influence are as follows:

- SOI-1-1]     The present and planned land uses for the area within Sacramento River Westside Levee District are for agriculture as shown on the General Plan for Colusa County.
- SOI-1-2]     The Sacramento River Westside Levee District should maintain contact with the Planning Departments of each county to keep track of any proposed land use designation changes.
- SOI-2-1]     There is a need for Sacramento River Westside Levee District and the services it provides.
- SOI-3-1]     The services provided by Sacramento River Westside Levee District are adequate.
- SOI-4-1]     The landowners within the Sacramento River Westside Levee District have a common interest in maintaining rice and other crop production and they need the levee maintenance services provided Sacramento River Westside Levee District.
- SOI-5-1]     The determination on the existence of DUCs is not required because Sacramento River Westside Levee District does not provide sewer, domestic water or fire protection services.

## 6.8 Map of Sacramento River Westside Levee District



## **7 CORTINA CREEK FLOOD CONTROL AND FLOODWATER CONSERVATION DISTRICT**

### **7.1 Cortina Creek Flood Control and Floodwater Conservation District Background**

The Cortina Creek Flood Control and Floodwater Conservation District was formed on December 15, 1965 by the Colusa County Board of Supervisors, according to the Floodwater Conservation Law of 1931. The District contains 12,626 acres<sup>82</sup> and was inactive for about forty years but has recently become active again.

The banks of Cortina Creek have been maintained by the individual landowners along the Creek and there is a need for certain improvements and repairs.<sup>83</sup>

### **7.2 Cortina Creek Flood Control and Floodwater Conservation District Board of Directors**

The Board of Trustees were appointed by the Colusa County Board of Supervisors and serve a four-year term. The Trustees are as follows:<sup>84</sup>

Trustee	Position	Term <sup>85</sup>
Braly George Zumwalt	Chairman	7/26/16 – 7/25/20
Christy Scofield	Treasurer	9/23/14 – 9/22/18
Sherry Langrock	Secretary	9/23/14 – 9/22/18
William B. Vann	Director	9/23/14 – 9/22/18
Peter Peterson	Director	10/03/17 – 12/15/20

The Board of Directors meets as needed. When meetings are necessary they are held at the Westside Water District Office located on State Highway 20, west of Williams. The District rents the space from the Westside Water District for \$100 per year. If legal counsel is needed the District will consult with the County Counsel.<sup>86</sup>

### **7.3 Cortina Creek Flood Control and Floodwater Conservation District Finances**

Effective July 1, 1978, each district will share proportionately in the total taxes collected in Colusa County as required by the passage of Proposition 13, on June 6, 1978. Increases in the base of any Tax Rate Area due to inflation, new construction, or deed transfers will be allocated to all districts with that Tax Rate Area. During fiscal year 2016-2017, the Cortina Creek Flood Control and Floodwater Conservation District received 0.0583% of Secured taxes generated by the County-wide rate.<sup>87</sup>

<sup>82</sup> Colusa LAFCo, Cortina Creek Flood Control and Floodwater Conservation District Formation, July 20, 1965.

<sup>83</sup> Cortina Creek Flood Control and Floodwater Conservation District, Christy Scofield, Director, Phone: 5430-476-2323, September 10, 2009.

<sup>84</sup> Colusa County Auditor-Controller, Cortina Creek Flood Control and Water Conservation District, Annual Audit, December 13, 2017.

<sup>85</sup> COUNTY OF COLUSA BOARD OF SUPERVISORS, Melissa Kitts Deputy Clerk to the Board, 547 Market Street, Ste. 102, Colusa, CA 95932, (530) 458-0735, [mkitts@countyofcolusa.com](mailto:mkitts@countyofcolusa.com). February 27, 2018.

<sup>86</sup> Cortina Creek Flood Control and Floodwater Conservation District, Christy Scofield, Director, Phone: 530-476-2323, September 10, 2009.

<sup>87</sup> Colusa County Auditor-Controller, Cortina Creek Flood Control and Water Conservation District, Annual Audit, December 13, 2017.



The Cortina Creek Flood Control and Floodwater Conservation District is insured by the Golden State Risk Management Authority with coverage as follows:<sup>88</sup>

\$250,000	Each Occurrence
\$250,000	General Aggregate Limit
\$250,000	Personal Injury
\$250,000	Public Officials Errors and Omissions
\$10,000	Medical

On June 30, 2017, the Cortina Creek Flood Control and Floodwater Conservation District had \$532,513 on deposit with the County Treasurer, which included a fund balance of \$530,809. There was no revenue received at the District level. The revenue received at the County level consisted in interest, taxes, and insurance dividend.<sup>89</sup>

#### **7.4 MSR Determinations for Cortina Creek Flood Control and Floodwater Conservation District**

The following determinations are proposed for the Cortina Creek Flood Control and Floodwater Conservation District MSR:

- MSR1-1) Population growth within the Cortina Creek Flood Control and Water Conservation District will be minimal.
- MSR 1-2) Land within the District is planned and zoned for agriculture.
- MSR 1-3) At the time of District formation, it was estimated that the District had a population of 25 with 19 registered voters.<sup>90</sup>
- MSR 2-1) A determination regarding a DUC is not required because Cortina Creek Flood Control and Floodwater Conservation District does not provide sewer, domestic water or fire protection services.
- MSR 3-1) The Cortina Creek Flood Control and Floodwater Conservation District does not spend funds on infrastructure on a regular basis according to the Budget.
- MSR 4-1) Cortina Creek Flood Control and Floodwater Conservation District funds are maintained with Colusa County.
- MSR 4-2) The Cortina Creek Flood Control and Floodwater Conservation District has adequate financial reserves.

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<sup>88</sup> Colusa County Auditor-Controller, Cortina Creek Flood Control and Water Conservation District, Annual Audit, December 13, 2017.

<sup>89</sup> Colusa County Auditor-Controller, Cortina Creek Flood Control and Water Conservation District, Annual Audit, December 13, 2017.

<sup>90</sup> Colusa LAFCo, Cortina Creek Flood Control and Floodwater Conservation District Formation, July 20, 1965.

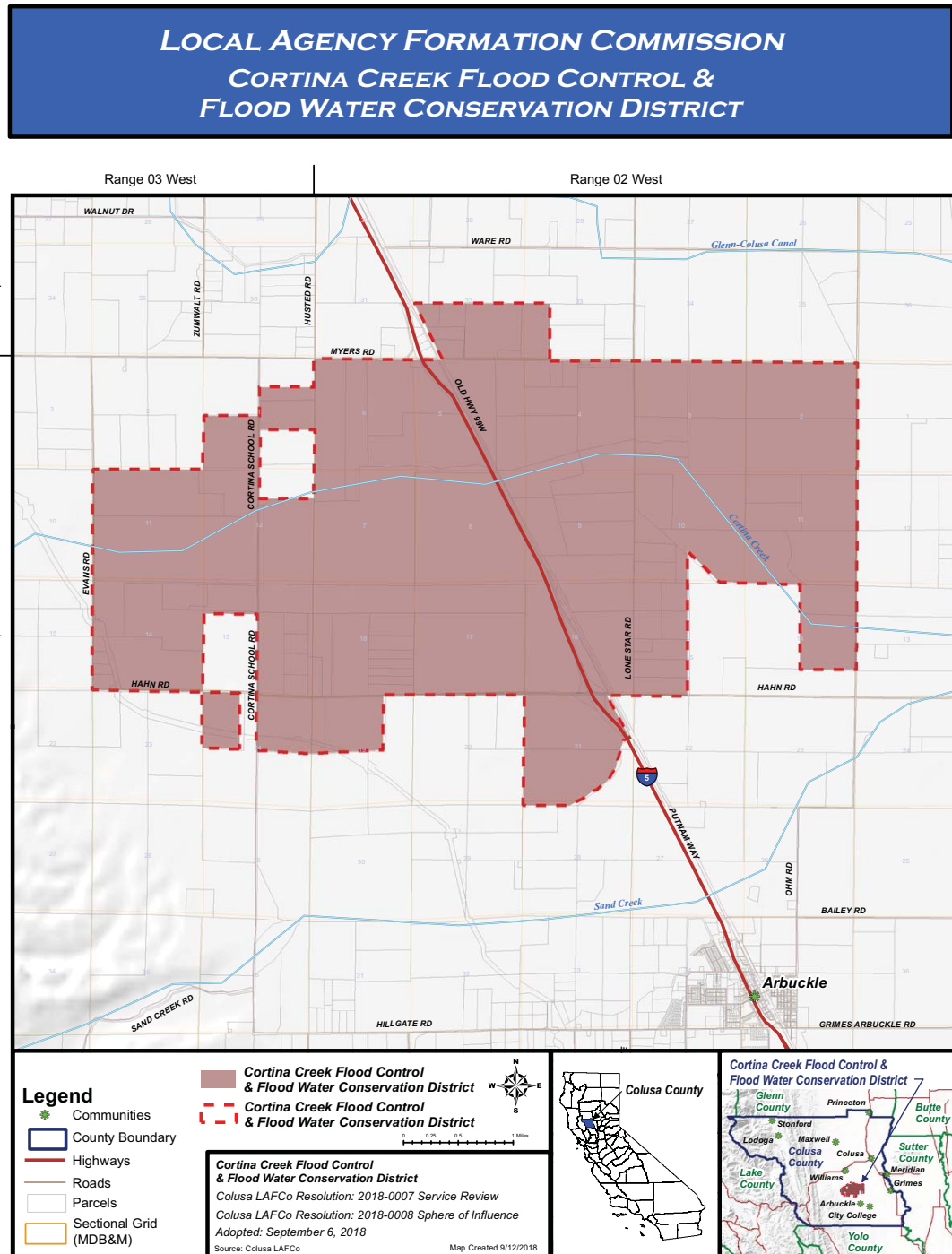
- MSR 5-1) The Cortina Creek Flood Control and Floodwater Conservation District uses the Colusa County Auditor to maintain financial records. The District uses the Westside Water District for meetings when needed.
- MSR 6-1) The Cortina Creek Flood Control and Floodwater Conservation District should maintain a website or a page on the County website. The District was helpful to supply the information requested.

**7.5 SOI Determinations for Cortina Creek Flood Control and Floodwater Conservation District**

The recommendation for the Sphere of Influence for the Cortina Creek Flood Control and Floodwater Conservation District Sphere of Influence is that the SOI be the same as the existing District boundary. This means that any lands proposed to be annexed to the District would have to have a new SOI adopted prior to requesting annexation. The determinations for the Sphere of Influence are as follows:

- SOI-1-1] The present and planned land uses for the area within Cortina Creek Flood Control and Floodwater Conservation District are for agriculture as shown on the General Plan for Colusa County.
- SOI-1-2] The Cortina Creek Flood Control and Floodwater Conservation District should maintain contact with the Colusa County Planning Department to keep track of any proposed land use designation changes.
- SOI-2-1] There is a need for Cortina Creek Flood Control and Floodwater Conservation District and the services it provides as long as the landowners are farming their property and flooding may occur.
- SOI-3-1] The services provided by Cortina Creek Flood Control and Floodwater Conservation District are adequate and serve the landowners well.
- SOI-4-1] The landowners within the District have a common interest in maintaining crop production and they need the services provided by Cortina Creek Flood Control and Floodwater Conservation District.
- SOI-5-1] The determination on the existence of DUCs is not required because Cortina Creek Flood Control and Floodwater Conservation District does not provide sewer, domestic water or fire protection services.

## 7.6 Map of Cortina Creek Flood Control and Floodwater Conservation District



## **8 KNIGHTS LANDING RIDGE DRAINAGE DISTRICT (KLRDD)**

### **8.1 Knights Landing Ridge Drainage District Background**

Yolo LAFCo is the principal LAFCo for this District so no determinations for the MSR of the SOI will be made by Colusa LAFCo.

The Knights Landing Ridge Drainage District and Reclamation District 108 are administered and operated by the same staff. Both RD 108 and the Knights Landing Ridge Drainage District are crosscutting agencies, however the majority of RD 108 is located within Colusa County and the majority of Knights Landing Ridge Drainage District is within Yolo County. Therefore, Colusa LAFCo is the principal LAFCo for RD 108 and Yolo LAFCo is the principal LAFCo for the Knights Landing Ridge Drainage District.

Knights Landing Ridge Drainage District <sup>91</sup>  
Mailing Address: PO Box 50, Grimes CA 95950

Office Hours: 7:30 am – 5:00 pm Monday through Friday [run out of RD 108 Office]

Phone: (530) 437-2221

Primary Contact:

Fax: (530) 437-2248

Primary Contact:

Lewis Bair (General Manager) Cathy Busch (Executive Secretary)

Email: lbair@rd108.org Legal Counsel:

Kevin O'Brian, Attorney Downey & Brand Law Offices

Land Service Area: 112.5 square miles (72,000 acres)

Levee Miles: 12.6 miles (Rated Good in 2002) Population: No population;  
agricultural land use

Provided Services: Acquire easements, property and material necessary for levees, canals and other drainage purposes.

Board Meetings:

Twice a year (May & November); Third Wednesday of the month at 10 a.m.  
Reclamation District 108 Office, 972 Wilson Bend Road, Grimes CA 95950

Board of Directors<sup>92</sup>

Jim Heidrick	12/01/2021
Herbert Pollock	12/01/2021
Roger Cornwell	12/06/2019
Fredrick Durst	12/06/2019
Dan Tibbitts	12/06/2019

<sup>91</sup> <http://www.yolocounty.org/home/showdocument?id=17159>, October 10, 2017.

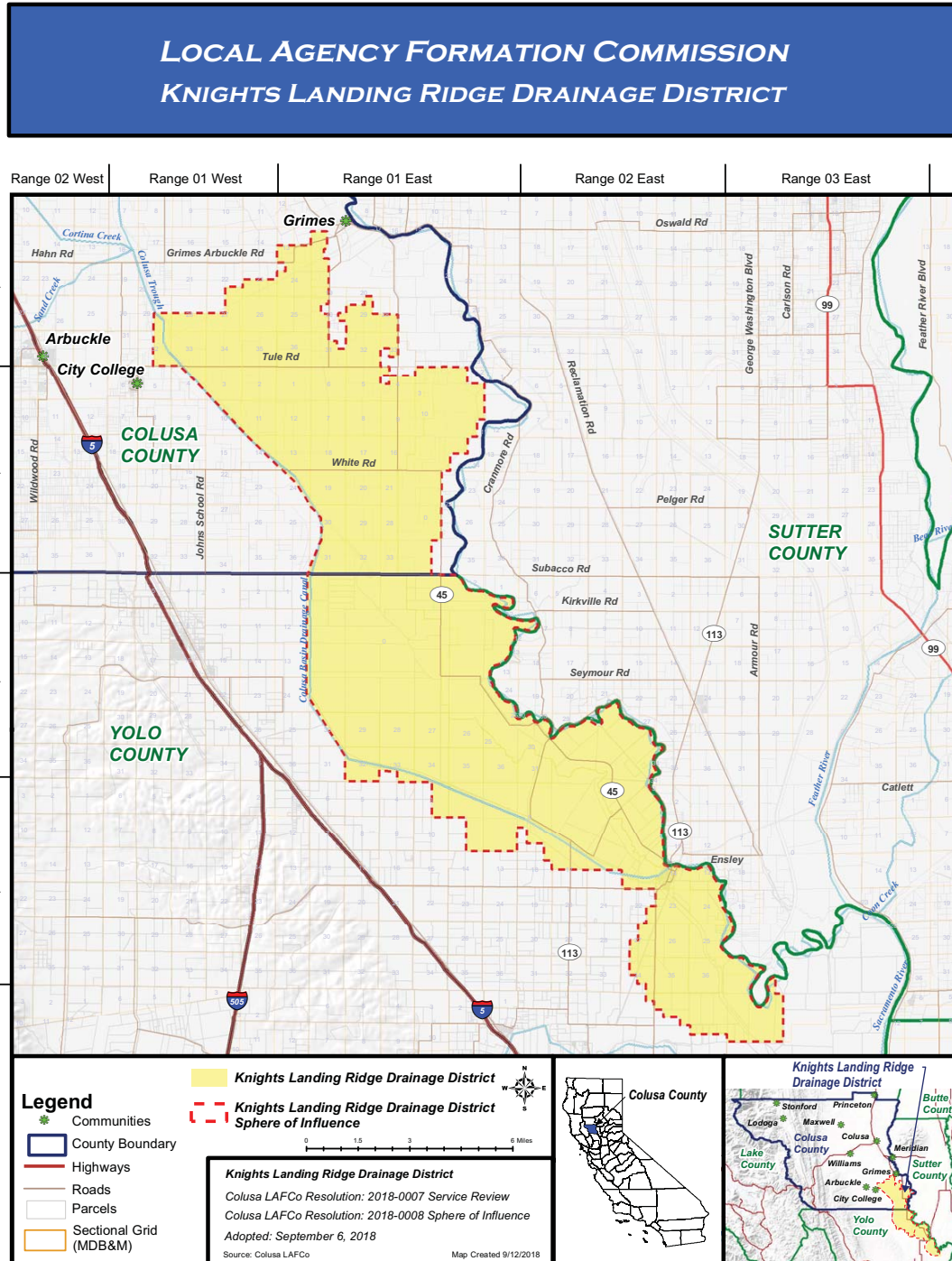
<sup>92</sup> <http://www.yolocounty.org/home/showdocument?id=17159>, April 15, 2018.

## 8.2 Knights Landing Ridge Drainage District Budget

### Knights Landing Ridge Drainage District 2018 Budget 2018 Final Budget Approved 2-28-18

<b>INCOME</b>	
Dividends & Interest	4,500
Castel Levee Maintenance	4,250
Assessments - Yolo/Colusa	284,331
Assessments - RD108 In Lieu	50,339
Miscellaneous Non-Operating	0
<b>SUB-TOTAL INCOME</b>	<b>343,420</b>
<b>Mid-Valley EIP</b>	<b>1,596,548</b>
<b>EIP - Five Star Bank</b>	<b>0</b>
<b>SWIF</b>	<b>1,900</b>
<b>FSR - Gravel Roads</b>	<b>23,983</b>
<b>Deferred Maintenance Program</b>	<b>17,784</b>
<b>TOTAL INCOME:</b>	<b>1,983,635</b>
<b>EXPENSES</b>	
<b>ADMINISTRATION:</b>	<b>63,858</b>
Commissioners Fees	700
Office Management and Staff	52,784
District Insurance	3,803
Office Rent and Supplies	836
Membership & Fees	5,735
<b>PROFESSIONAL SERVICES:</b>	<b>9,500</b>
Legal	2,400
Engineering	4,000
Accounting	3,100
<b>LEVEE MAINTENANCE:</b>	<b>89,250</b>
Weed Spraying	7,500
Vegetation Management	22,500
Rodent Control	1,000
Levee Roads	30,000
Levee Patrol / Emergency Response	4,000
Castel Levee Maintenance	4,250
Flood Damage Repair	20,000
Miscellaneous Operating	0
<b>SUB-TOTAL EXPENSES</b>	<b>162,608</b>
<b>Mid-Valley Project-Phase III</b>	<b>1,025,000</b>
<b>EIP - Five Star Bank Interest</b>	<b>27,763</b>
<b>EIP - Five Star Bank Loan Repayment</b>	<b>542,365</b>
<b>SWIF</b>	<b>5,000</b>
<b>FSR - Gravel Roads</b>	<b>44,000</b>
<b>Deferred Maintenance Program</b>	<b>18,720</b>
<b>TOTAL EXPENSES</b>	<b>1,825,456</b>

### 8.3 Map of Knights Landing Ridge Drainage District



## **9 COLUSA COUNTY FLOOD CONTROL AND WATER CONSERVATION DISTRICT**

### **9.1 Colusa County Flood Control and Water Conservation District Background**

The Colusa County Flood Control and Water Conservation District was formed by an act of the California State Legislature on September 20, 1983. The District includes most of the County of Colusa. The area of the County on the East side of the Sacramento River (42,499 acres) was detached in 1987 by Colusa LAFCo Resolution 87-04. The Colusa County Board of Supervisors is the Board of Directors for the District.

The District started to establish two Zones of Benefit, one north of the City of Colusa along the west side of the Sacramento River and one including part of the City of Colusa and additional land to the south. However, no tax assessment was ever enacted and the zones of benefit were never recorded with the State Board of Equalization.<sup>93</sup> Since no tax assessment was established for this District, the Board of Supervisors must fund any activities with General Fund money. The Board of Supervisors did construct a levee west of Colusa. The County did have severe flooding problems in 1998 but has not had the financial resources to deal with these issues.<sup>94</sup>

### **9.2 MSR Determinations for Colusa County Flood Control and Water Conservation District**

- MSR1-1) Problems related to flood control and drainage will restrict population growth in certain parts of the County.
- MSR 1-2) The General Plan for Colusa County is the Plan for the Colusa County Flood Control and Water Conservation District.
- MSR 2-1) A determination regarding a DUC is not required because Colusa County Flood Control and Water Conservation District does not provide sewer, domestic water or fire protection services.
- MSR 3-1) The Colusa County Flood Control and Water Conservation District has minimal infrastructure and no capacity due to lack of funds.
- MSR 4-1) The financial ability of the Colusa County Flood Control and Water Conservation District is limited by Proposition 218 which requires a vote prior to implementing any new taxes.
- MSR 5-1) The Colusa County Flood Control and Water Conservation District should work with the other flood control, reclamation, and levee districts within the County. The information requested was provided.
- MSR 6-1) The Board of Supervisors follows the Brown Act and legal notice requirements.

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<sup>93</sup> Colusa LAFCo, Correspondence from Jan Mariano to Gary Plunkett, February 27, 1985.

<sup>94</sup> Colusa County Public Works Department, Jon Wrynski, Phone: 530-458-0470, October 5, 2009.

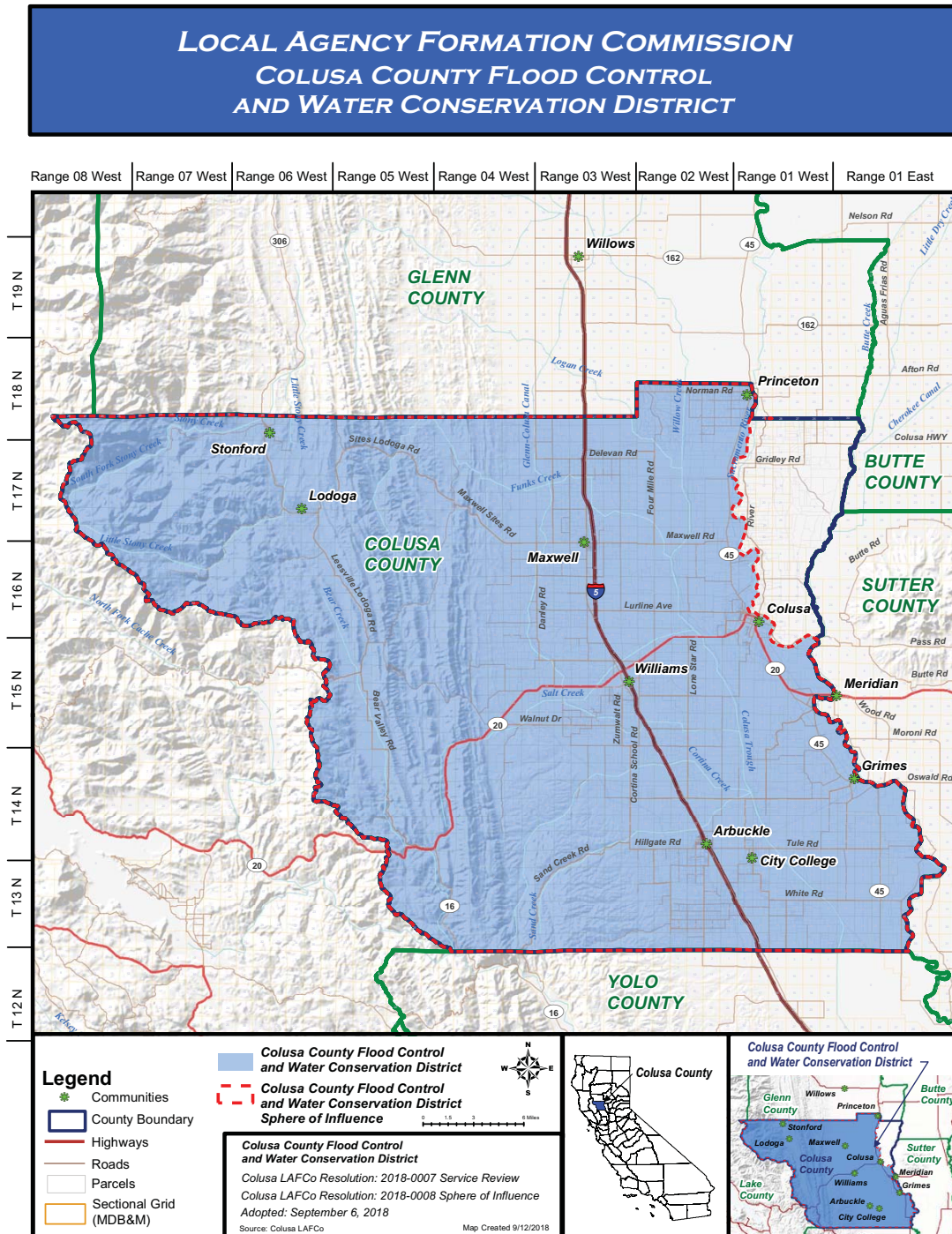
**9.3 SOI Determinations for Colusa County Flood Control and Water Conservation District**

The recommendation for the Sphere of Influence for the Colusa County Flood Control and Water Conservation District Sphere of Influence is that the SOI be the same as the existing District boundary. The determinations for the Sphere of Influence are as follows:

- SOI-1-1] The present and planned land uses for the area within Colusa County Flood Control and Water Conservation District are for agriculture and various other uses as shown on the General Plan for Colusa County.
- SOI-1-2] The Colusa County Flood Control and Water Conservation District should maintain contact with the Colusa County Planning Department to keep track of any proposed land use designation changes.
- SOI-2-1] There is a need for Colusa County Flood Control and Water Conservation District even though the District does not provide services at this time; the District is in place in case of future need.
- SOI-3-1] There are no services provided by Colusa County Flood Control and Water Conservation District at this time.
- SOI-4-1] The landowners within the District have a common interest in maintaining crop production and they may need the services provided by Colusa County Flood Control and Water Conservation District.
- SOI-5-1] The determination on the existence of DUCs is not required because Colusa County Flood Control and Water Conservation District does not provide sewer, domestic water or fire protection services.



#### **9.4 Map of Colusa County Flood Control and Water Conservation District**



**ABBREVIATIONS**

AB	Assembly Bill
ACOE	US Army Corps of Engineers
ACWA	Association of California Water Agencies
AF	Acre-feet (of water)
BOR	Bureau of Reclamation
CEQA	California Environmental Quality Act
CFD	Community Facilities District
cfs	cubic feet per second
CKH Act	Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000
CVFPB	Central Valley Flood Protection Board (State of California)
CVP	Central Valley Project
CWA	California Waterfowl Association
DFG	Department of Fish and Game (California)
DU	Ducks Unlimited
DUC	Disadvantaged Unincorporated Community
DWR	Department of Water Resources (California)
EPA	Environmental Protection Agency (US)
ERAF	Educational Revenue Augmentation Fund
ESA	Endangered Species Act
FEMA	Federal Emergency Management Agency
FIRM	Flood Insurance Rate Map
FY	Fiscal Year
GWH	Giga-watt hours (power)
JPIA	Association of California Water Agencies Joint Powers Insurance Authority
KLRDD	Knights Landing Ridge Drainage District
LAFCo	Local Agency Formation Commission
LOMR	Letter of Map Revision (FEMA)

**COLUSA LAFCo RECLAMATION, DRAINAGE,  
FLOOD CONTROL AND LEVEE DISTRICTS  
MSR and SOI**

MSR	Municipal Service Review (LAFCo)
MW	Mega-watts (power)
MWD	Metropolitan Water District
NAS	National Audubon Society
NCWA	Northern California Water Association
NEPA	National Environmental Protection Act
NOAA	National Oceanic and Atmospheric Administration
NPDES	National Pollution Discharge Elimination System
NRCS	Natural Resources Conservation Service
O&M	Operation and Maintenance
PWRPA	Power and Water Resources Pooling Authority
RD	Reclamation District
RWQCB	Regional Water Quality Control Board
SB	Senate Bill
SDCWA	San Diego County Water Agency
SOI	Sphere of Influence (LAFCo)
SRFCP	Sacramento River Flood Control Project
SRWLD	Sacramento River Westside Levee District
SWRCB	State Water Resources Control Board
SWP	State Water Project
TMDL	Total Maximum Daily Load (of pollutants)
US	United States
USBR	United States Bureau of Reclamation
USDA	United States Department of Agriculture
USFWS	United States Fish and Wildlife Service
WY	Water Year

## DEFINITIONS

**Accretion:** Sediments carried by a stream and deposited along banks or surrounding areas.<sup>95</sup>

**Acre-foot (acre-ft):** The volume of water required to cover 1 acre of land (43,560 square feet) to a depth of 1 foot. One acre-foot of water is equal to 325,851 gallons or 1,233 cubic meters of water.<sup>96</sup>

**Agriculture:** Use of land for the production of food and/or fiber, including the growing of crops and/or the grazing of animals on natural prime or improved pasture land.

**Aquifer:** An underground, water-bearing layer of earth (porous rock, sand, or gravel) through which water can seep or be held in natural storage. Aquifers generally hold sufficient water to be used as a water supply.

**Bank Protection:** A method of erosion control in which materials (usually rock revetment) are placed along the banks of a river in order to prevent encroachment on adjacent land.<sup>97</sup>

**Bank Stabilization:** The prevention of channel migration through bank protection.

**Bond:** An interest-bearing promise to pay a stipulated sum of money, with the principal amount due on a specific date. Funds raised through the sale of bonds can be used for various public purposes.

**Bureau of Reclamation (USBR, Reclamation, BOR):** The mission of the Bureau of Reclamation is to manage, develop, and protect water and related resources in an environmentally and economically sound manner in the interest of the American public.<sup>98</sup>

**California Environmental Quality Act (CEQA):** A State Law requiring State and local agencies to regulate activities with consideration for environmental protection. If a proposed activity has the potential for a significant adverse environmental impact, an environmental impact report (EIR) must be prepared and certified as to its adequacy before taking action on the proposed project.

**Central Valley Project (CVP):** Agricultural water supply system that is operated and maintained by the Federal Bureau of Reclamation; water from the Sacramento River is captured and conveyed from Lake Shasta to the San Joaquin Valley. Initial features of the project were built primarily to protect the Central Valley from crippling water shortages and menacing floods, but the CVP also improves Sacramento River navigation, supplies domestic and industrial water, generates electric power, conserves fish and wildlife, creates opportunities for recreation, and enhances water quality.<sup>99</sup>

**Community Facilities District:** Under the Mello-Roos Community Facilities Act of 1982 (Section 53311 et seq.), a legislative body may create within its jurisdiction a special tax district that can finance tax-exempt bonds for the planning, design, acquisition, construction, and/or operation of public facilities, as well as public services for district residents. Special taxes levied solely within the district are used to repay the bonds.

<sup>95</sup> [http://www.sacramentoriver.org/glossary.php?glossary\\_id=11&StrangeCode=4707eeb981ba8b00c86e8a38e96423a9](http://www.sacramentoriver.org/glossary.php?glossary_id=11&StrangeCode=4707eeb981ba8b00c86e8a38e96423a9)  
October 28, 2009.

<sup>96</sup> <http://ga.water.usgs.gov/edu/dictionary.html>

<sup>97</sup> [http://www.sacramentoriver.org/glossary.php?glossary\\_id=16](http://www.sacramentoriver.org/glossary.php?glossary_id=16), October 28, 2009.

<sup>98</sup> <http://www.usbr.gov/library/glossary/#hmr>

<sup>99</sup> <http://www.usbr.gov/dataweb/html/cvp.html>

**Community Services District (CSD):** A geographic sub-area of a county used for planning and delivery of parks, recreation, and other human services based on an assessment of the service needs of the population in that sub-area. A CSD is a taxation district with independent administration.

**Domestic water use:** Water used for household purposes such as drinking, food preparation, bathing, washing clothes, dishes, and dogs, flushing toilets, and watering lawns and gardens. About 85% of domestic water is delivered to homes by a public-supply facility, such as a county water department. About 15% of the nation's population supplies their own water, mainly from wells.<sup>100</sup>

**Endangered Species:** An endangered species is a species with so few surviving individuals that it is in danger of becoming extinct.

**Flood, 100-year:** A 100-year flood does not refer to a flood that occurs once every 100 years, but to a flood level with a 1% chance of being equaled or exceeded in any given year.<sup>101</sup>

**Floodplain:** The relatively flat area along the sides of a river which is naturally subject to flooding.

**Floodway:** The river zone that could theoretically (based on surveying data and hydraulic calculations) convey the 100-year flood with only a one-foot rise of water level above the height of the unconfined flood; construction is generally prohibited in these areas.

**Formation:** A laterally continuous rock unit with a distinctive set of characteristics that make it possible to recognize and map from one outcrop or well to another. A formation is the basic rock unit of stratigraphy.<sup>102</sup>

**Gravity flow:** Flow of water in a pipe on a descending path.

**Groundwater:** Water under the earth's surface, often confined to aquifers capable of supplying wells and springs.

**Groundwater Basin:** A ground water reservoir, defined by an overlying land surface and the underlying aquifers that contain water stored in the reservoir. In some cases, the boundaries of successively deeper aquifers may differ and make it difficult to define the limits of the basin.<sup>103</sup>

**Habitat:** The environment of a plant or animal species.

**Hydrology:** The science concerned with the properties, distributions and characteristics of the water in relation to the earth.

**Impact Fee:** A fee, also called a development fee, levied on the developer of a project by a county, or other public agency as compensation for otherwise-unmitigated impacts the project will produce. California Government Code Section 66000 et seq. specifies that development fees shall not exceed the estimated reasonable cost of providing the service for which the fee is charged. To lawfully impose a development fee, the public agency must verify its method of calculation and document proper restrictions on use of the fund.

**Infrastructure:** Public services and facilities such as sewage-disposal systems, water supply systems, and other utility systems, schools, and roads.

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<sup>100</sup> <http://ga.water.usgs.gov/edu/dictionary.html>

<sup>101</sup> <http://ga.water.usgs.gov/edu/dictionary.html>

<sup>102</sup> <http://geology.com/dictionary/glossary-f.shtml>

<sup>103</sup> <http://rubicon.water.ca.gov/v1cwp/glossry.html>

**Land Use Classification:** A system for classifying and designating the appropriate use of properties.

**Leapfrog Development:** New development separated from existing development by substantial vacant land.

**Levee:** An embankment designed to prevent the flooding of a river; may be natural or human made.

**Levee Toe:** A Levee Toe is the outer edge of the levee base where it meets the levee grade.

**Local Agency Formation Commission (LAFCo):** A five-or seven-member commission within each county that reviews and evaluates all proposals for formation of special districts, incorporation of cities, annexation to special districts or cities, consolidation of districts, and merger of districts with cities. Each county's LAFCo is empowered to approve, disapprove, or conditionally approve such proposals. The LAFCo members generally include two county supervisors, two city council members, and one member representing the general public. Some LAFCOs include two representatives of special districts.

**Mitigation:** An action designed to avoid, minimize, reduce or compensate for a significant impact to the environment.

**Natural Levee:** Naturally occurring deposits along the sides of a river that constrain frequent floods.

**One-Hundred-Year Floodplain:** The relatively flat portion of the river channel that has a one percent chance of being inundated by flood waters in any given year.

**Project Works:** Project works include levees, bank protection projects, weirs, pumping plants, floodways, and any other related flood control works or rights-of-way that have been constructed using State or Federal funds.

**Riparian Habitat:** An area composed of native riparian vegetation that provides habitat for wildlife.

**Sacramento River Conservation Area (SRCA):** The 222 miles of the Sacramento River and the adjacent 77,155 acres of land extending from Keswick Dam in Shasta County south to the town of Verona in Sutter County.

**Salmon redd (also redd)** is a depression created by the upstroke of the female salmon's body and tail, sucking up the river bottom gravel and using the river current to drift it downstream. The female salmon digs a number of redds, depositing a few hundred eggs in each during the one or two days she is spawning.<sup>104</sup>

**Senate Bill 1086 (SB 1086):** Legislation authored by Senator Jim Nielsen that authorized the formation of the SB 1086 Advisory Council to oversee issues related to the Sacramento River.

**Service Area:** A service area is a geographical land area served by a distribution system of a water or other agency.<sup>105</sup>

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<sup>104</sup> <https://www.bing.com/search?q=salmon+redd&q=AS&pg=salmon+redd&sc=6-11&cvid=0C076FF2083E4C83935A56CAEB9C99CF&FORM=QBRE&sp=1&ghc=1>, April 2, 2018.

<sup>105</sup> <http://rubicon.water.ca.gov/v1cwp/glsry.html>



**Set-Back Levee:** Levees that are constructed at a distance from the river channel in order to allow the river to occupy a portion of its floodplain; these levees are usually smaller in size than levees placed immediately adjacent to the river channel.

**Slough:** A naturally occurring side or overflow channel that holds water.

**Sphere of Influence (SOI):** The probable physical boundaries and service area of a local agency, as determined by the Local Agency Formation Commission (LAFCO) of the county.

**State Water Project (SWP):** The water storage and conveyance system that is operated and maintained by the California Department of Water Resources.

**Water year:** Period of time beginning October 1 of one year and ending September 30 of the following year and designated by the calendar year in which it ends. A calendar year used for water calculations. The US Bureau of Reclamation water year is March 1st to February 28th and October 1st to September 30th is the water account year.

**Watershed:** The total area above a given point on a watercourse that contributes water to its flow; the entire area from which a river receives its water supply. The watershed may also be referred to as the catchment area or catchment basin.

**Weir:** A notch or depression in a dam or other water barrier through which the flow of water is either measured or regulated.

**Wetland:** Lands that are transitional between terrestrial and aquatic systems, "covered all or part of the year with salt water or fresh water, excluding streams, lakes, and the open ocean."<sup>106</sup>

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<sup>106</sup> Miller, G. Tyler Jr., "Living in the Environment, an Introduction to Environmental Science," Wadsworth Publishing Company, 7<sup>th</sup> Edition, 1992 (Glossary).

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MSR and SOI**

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**COLUSA LAFCo RECLAMATION, DRAINAGE,  
FLOOD CONTROL AND LEVEE DISTRICTS  
MSR and SOI**

**MAP OF ALL LEVEE, RECLAMATION AND FLOOD CONTROL DISTRICTS IN  
COLUSA COUNTY**

