

COLUSA BASIN DRAINAGE DISTRICT Board of Directors' Meeting Notice & Agenda

**Monday, April 24, 2023, 1:00pm – Special Meeting
Glenn Colusa Irrigation District
344 E Laurel St, Willows, CA 95988**

This meeting will be available to the public by teleconference. The call-in information is as follows:

Via web: <https://us06web.zoom.us/j/89901346018?pwd=cUxBQ0NibVI2TVRZK1Z6YWRCVIFPUT09>

By Phone: 1-253-215-8782

Meeting ID: 899 0134 6018

Passcode: 825668

Any member of the public may speak during Public Comment, or may email public comments to the General Manager at cbdd61@yahoo.com.

1. **Call to Order** – Geroge Tibbitts, President

2. **Public Participation** Members of the public are permitted to address the Board on items affecting the operations of the District and within the jurisdiction of the Board that are not on the agenda. Member of the public may comment on agendized items when said agendized items has been called. In order to not unduly delay the meeting, individuals requesting the opportunity to address the Board are requested to keep their comments to a maximum of five minutes.
Informational Only!

3. **Administer Oath of Office**

A) Administer Oath of Office (Peter Knight – 2022 & 2023)

B) Administer Oath of Office (Mary Fahey – 2022 & 2023)

4. **Consent Agenda** (any of these items can be moved to Business items for more discussion and action at the Board's direction.)

A) Approval of Minutes of the February 9, 2023 Board Meeting.

B) Approval and/or Ratification of January, February and March 2023 claims.

Colusa Basin Drainage District Board of Directors: District 1 – Tom Arnold, Donald Perez, and Lance Boyd. District 2 – Gary Evans, Mary Fahey, and Pete Knight. District 3 – Lynnel Pollock, Chairperson, and George Tibbitts, Vice Chair

5. Election Resolution regarding Division I Landowner position

A) Resolution 2023-02: Authorize County of Glenn to Provide Election Services

6. Election Resolution regarding Division II Landowner position

A) Resolution 2023-03: Authorize County of Colusa to Provide Election Services

7. Business Items for Discussion & Action

- A) Ranch Tour Review & Discussion
- B) Colusa County Claims Approvals & Signatures
- C) Elections Plan for Positions Ending December 31, 2023
- D) Update on Earthquake Monitoring Station Project
- E) Sites Project

8. Reoccurring Calendared Items

- A) Project Committee
- B) South Fork Willow Creek Ranch Reports
- C) SGMA
 - i) Yolo, Colusa, and Glenn Counties
 - ii) 2023 Water Conditions
- D) Sites Reservoir

9. Director's and/or Manager's Reports

A) Informational only! Director's reports are optional

10. Correspondence

A) Ben King Email re: Audited Financials

11. Next Meeting Monday, June 19th @ 1:00pm at _____ (tentative)

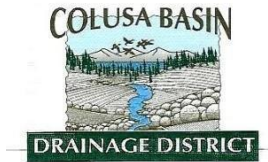
12. Adjourn

Please Note:

1. Members of the public may be allowed to address the board or presenters on agenda items, as items are presented, should said be required by law. However, the Chair will recognize the Colusa Basin Drainage District Board Members first.
2. Any documents related to agenda items that are made available to the board before the meeting will be available for review by the public at the District's temporary Office located at 1030 W. Wood St, Ste 3, Willows, California, during normal business hours. Copies may be requested in writing at a cost of 0.25 per page, payable upon request.

MEETING NOTIFICATION REQUEST: If you would like to be notified of future Colusa Basin Drainage District meeting and events, please call the General Manager at (530) 934-7794 or email at cbdd61@yahoo.com

Colusa Basin Drainage District Board of Directors: District 1 – Tom Arnold, Donald Perez, and Lance Boyd. District 2 – Gary Evans, Mary Fahey, and Pete Knight. District 3 – Lynnel Pollock, Chairperson, and George Tibbitts, Vice Chair



**COLUSA BASIN DRAINAGE DISTRICT
Board of Directors' Meeting Minutes**

**Thursday, February 9, 2023 – 1:00 pm
Provident Irrigation District
258 South Butte Street, Willows, CA 95988**

Board Member	Present
Arnold	x
Boyd	X
Evans	
Fahey	x-phone
Knight	x
Perez	x
Pollock	X
Tibbitts	X
Miller	X

Other Attendees	
Rebecca Smith	Ben King Kathy Landini

1. Call to Order:

The meeting was called to order at 1:00 p.m. by Chairman Pollock, quorum.present.

2. Public Participation – Agendized & Non-Agendized Items:

A) Ben King had questions about the financials and valuation of funds held by Colusa County.

3. Findings Related to Remote Meetings

A) Consideration of Resolution No. 2023-01, Authorizing Use of Remote Teleconferencing Provisions Pursuant to AB 361 and Government code section

Colusa Basin Drainage District Board of Directors: District 1 - Tom Arnold, Donald Perez, and Lance Boyd. District 2. Gary Evans, Mary Fahey, and Pete Knight. District 3- Lynnel Pollock, Chairperson, and George Tibbitts, Vice Chair, Todd Miller and vacant Secretary/Treasurer.

54953. Director Perez moved to approve Resolution No. 2023-01. Director Miller seconded.

Vote: Approved 8 – 0, Directors Evans absent..

4. **Election of Officers for 2023:** President Pollock requested nominations for President. President Pollock nominated George Tibbitts; Director Arnold seconded.

Vote: Approved 8 –0, Director Evans absent.

The following were nominated for the remaining offices; vice-president—Lynnel Pollock, secretary—Don Perez, treasurer—Tom Arnold. Motion by Director Knight, seconded by Director Miller.

Vote: Approved 8—0. Director Evans absent.

5. **Consent Items:**

A) Approval of Sept. 1 Board meeting minutes. Director Arnold moved to approve; Director Tibbitts seconded.

Vote: Approved 8-0, Directors Evans absent.

Approval of December 8, 2022 meeting minutes: Director Boyd moved to approve; seconded by Director Miller.

Vote: Approved 8-0. Directors Evans absent.

B) Ratification of Claims – Jim Bond presented the claims to be ratified/paid. Motion to approve by Director Tibbitts, seconded by Director Perez.

Vote: Approved 8-0, Director Evans absent.

C) Financial statements –Jim Bond reviewed the financial statements and provided the Board with a mid-year budget update Discussion was held on the rent for the mobile home. It was determined to include this as an item on the next agenda to consider an increase in rent. The power poles at this site need repair. By consensus, the Board agreed to pay for the cost of repair, and Director Arnold volunteered to follow up with this task. It was moved by Director Tibbitts, seconded by Director Boyd to approve the financials.

Vote: Approved 8-0, Director Evans absent.

6. **Closed Session:** Conference with Legal Counsel under Government Code §54957(b)(1) [Public Employment-General Manager]

7. **Report of Any Action taken in Closed Session:** None

8. **Review and Consider Contract for General Manager Services:** The Board discussed offering the position to Merrilee Vanderwaal and accepting her proposal for job duties and remuneration. Motion by Director Boyd, seconded by Director Knight.

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Vote:7-0, Director Perez abstained; Director Evans absent.

The Board discussed paying Ms. Vanderwaal for past due invoices for work incurred in August and September. Motion by Director Boyd, seconded by Director Arnold.

Vote: 7-0, Director Perez abstained, Director Evans absent.

9. Reoccurring Calendared Items:

A) South Fork Willow Creek Ranch: Kathy Landini provided a report on number of cows on the ranch and noted they are close to the target AUM's of 1350. Kathy offered to provide a tour of the ranch as part of the April meeting. Suggested dates were April 17 or 24.

B) SGMA: Area ground water GSAs have submitted grant applications.

C) Sites Reservoir: Director Arnold reported on recent activity on the property and the EIR preparation.

10. Director's and/or Manager's Reports: Directors were reminded to submit their Form 700's, and also the required training certificates.

11. Correspondence – None

12. Next Meeting: Date and location to be determined.

13. Adjournment: Meeting adjourned at 2:40 pm

Lynnel Pollock, Board Chairperson

Colusa Basin Drainage District Board of Directors: District 1 - Tom Arnold, Donald Perez, and Lance Boyd. District 2. Gary Evans, Mary Fahey, and Pete Knight. District 3- Lynnel Pollock, Chairperson, and George Tibbitts, Vice Chair, Todd Miller and vacant Secretary/Treasurer.

Colusa Basin Drainage District

P.O. Box 390, Willows, Ca. 95988
Phone (530) 934-7794

To: Colusa County Auditor
Attn: Pat / Alma
From: Merrilee Vanderwaal

20-Mar-23

Enclosed are requests for payment of claims for the Colusa Basin Drainage District Account 03190
The Board of Directors have approved all claims listed and directed that I forward them to you for
payment

Payables

Order	Payee	Amount	Acct. No.	Vendor No.	
	Bond Tax & Financial	1,771.89	53180	135V	28-Feb
	Downey Brand Attorneys	2,691.61	53180	407T	28-Feb
	Pacific Gas & Electric	78.44	53260	761V	2-Mar
	Sac Valley CPA	7,133.51	53180	1554	1-Mar
	Total Claims	<u>11,675.45</u>			

_____, Director
_____, Director
_____, Director
_____, Director

_____, Director
_____, Director
_____, Director
_____, Director






Colusa Basin Drainage District
PO Box 390
Willows, Ca. 95988
Phone (530) 487-8934


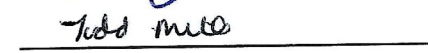
To: Colusa County Auditor
Attn: Pat / Alma
From: Jim Bond

6-Feb-23

Enclosed are requests for payment of claims for the Colusa Basin Drainage District Account # 462
 The Board of Directors have approved all claims listed and directed that I forward to you for
 payment

Order Payee	Amount	Acct. No.	Vendor No.	
Bond Tax & Financial Services	1,801.10	53180	135V	31-Jan
Digital Deployment Inc dba Streamline	0.00		New	
Downey Brand - Attorney	0.00	53180	407T	
Glenn County Tax Collector	5,767.17	53240	21430V	31-Mar
Pacific Gas and Electric	117.18	53260	761V	31-Jan
Provost & Pritchard	0.00	53180	813V	
Randy Linquist	18,500.00	57350	639V	15-Mar
Willows Mini Storage	180.00	53210	1113R	15-Mar
Total Claims	<u>26,365.45</u>			

 Director
 Director
 Director
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 Director

 Director
 Director
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 _____ Director

Colusa Basin Drainage District
PO Box 390
Willows, Ca. 95988
Phone (530) 487-8934

To: Colusa County Auditor 10-Jan-23
 Attn: Pat / Alma
 From: Jim Bond

Enclosed are requests for payment of claims for the Colusa Basin Drainage District Account # 462
 The Board of Directors have approved all claims listed and directed that I forward to you for
 payment

Order Payee	Amount	Acct. No.	Vendor No.	
Bond Tax & Financial Services	1,438.77	53180	135V	31-Dec
Digital Deployment Inc dba Streamline	0.00		New	
Downey Brand - Attorney	207.50	53180	407T	30-Nov
Glenn County Tax Collector	0.00	53240	21430V	
Pacific Gas and Electric	238.28	53260	761V	31-Dec
Provost & Pritchard	0.00	53180	813V	
Randy Linqvist	0.00	57350	639V	
Willows Mini Storage	0.00	53210	1113R	
Total Claims	<u>1,884.55</u>			

Sumner Pollock Director _____ Director
 _____ Director _____ Director
 _____ Director _____ Director
 _____ Director _____ Director
 _____ Director _____ Director

**COLUSA BASIN DRAINAGE DISTRICT
CBDD RESOLUTION 2023-02**

**RESOLUTION OF THE COLUSA BASIN DRAINAGE DISTRICT TO
AUTHORIZE THE COUNTY OF GLENN TO PROVIDE ELECTION
SERVICES FOR THE DISTRICT’S 2023 DIVISION 1 DIRECTOR
ELECTION.**

WHEREAS, the Colusa Basin Drainage District was created by the Colusa Basin Drainage Act by California Stats. 1987 Chapter 1399, Section 413 of California Water Code, as amended (Act); and

WHEREAS, the Act identifies that there shall be three district divisions, Division 1 being that portion of the District situated in Glenn County, Division 2 being that portion of the District situated within Colusa County, north of the Grimes Arbuckle area; and Division 3 being that portion of the District situated within Colusa County and Yolo County, south of the Division 2.

WHEREAS, the Offices of the Directors, elected by Division, representing Division 1 and Division 2 are up for election in 2023; and

NOW, THEREFORE, BE IT RESOLVED, AS FOLLOWS:

The Board of Directors of the Colusa Basin Drainage District hereby Notices the Glenn County Clerk of Elective Office that the District requests the County of Glenn’s Election Office to conduct our election for the Division 1 Director’s Position currently held by **Donald Perez**. The District further agrees to reimburse the County of Glenn pursuant to California Elections Code Section 10502 and shall supply the County of Glenn’s Election Department with information regarding required voters. We further authorize the County of Glenn’s Election Department to conduct this election by an all-mailed ballot at the discretion of the county elections official.

PASSED AND ADOPTED by the Board of Directors of the Colusa Basin Drainage District this 24th day of April, 2023 by the following vote:

Ayes:

Absent:

Noes:
Abstaining:

BOARD OF DIRECTORS
COLUSA BASIN DRAINAGE DISTRICT
CERTIFICATION

Chairperson

George Tibbits

General Manager

Merrilee Vanderwaal

DATE

**COLUSA BASIN DRAINAGE DISTRICT
CBDD RESOLUTION 2023-03**

**RESOLUTION OF THE COLUSA BASIN DRAINAGE DISTRICT TO
AUTHORIZE THE COUNTY OF COLUSA TO PROVIDE ELECTION
SERVICES FOR THE DISTRICT'S 2023 DIVISION 1 DIRECTOR
ELECTION.**

WHEREAS, the Colusa Basin Drainage District was created by the Colusa Basin Drainage Act by California Stats. 1987 Chapter 1399, Section 413 of California Water Code, as amended (Act); and

WHEREAS, the Act identifies that there shall be three district divisions, Division 1 being that portion of the District situated in Glenn County, Division 2 being that portion of the District situated within Colusa County, north of the Grimes Arbuckle area; and Division 3 being that portion of the District situated within Colusa County and Yolo County, south of the Division 2.

WHEREAS, the Offices of the Directors, elected by Division, representing Division 1 and Division 2 are up for election in 2023; and

NOW, THEREFORE, BE IT RESOLVED, AS FOLLOWS:

The Board of Directors of the Colusa Basin Drainage District hereby Notices the Colusa County Clerk of Elective Office that the District requests the County of Colusa's Election Office to conduct our election for the Division 2 Director's Position currently held by **Mary Fahey**. The District further agrees to reimburse the County of Colusa pursuant to California Elections Code Section 10502 and shall supply the County of Colusa's Election Department with information regarding required voters. We further authorize the County of Colusa's Election Department to conduct this election by an all-mailed ballot at the discretion of the county elections official.

PASSED AND ADOPTED by the Board of Directors of the Colusa Basin Drainage District this 24 day of April, 2023 by the following vote:

Ayes:

Absent:

Noes:
Abstaining:

BOARD OF DIRECTORS
COLUSA BASIN DRAINAGE DISTRICT
CERTIFICATION

Chairperson

George Tibbits

General Manager

Merrilee Vanderwaal

DATE

Colusa County Claims Approvals & Signatures

Motion: Designate Merrilee Vanderwaal, as General Manager of the Colusa Basin Drainage District, to sign the District's claims to Colusa County for all vendors and contracts except claims for payment to the General Manager. Two Board Members must sign the General Manager's claims.

Election Plans for Positions Ending December 31, 2023

The openings for the two Division positions in Glenn and Colusa County will be processed through Colusa County Elections department. If only one or no nominees are received for each position, then no election will be held.

The openings for the two District positions in Glenn and Colusa County will be done through District Nominations and conducted by the General Manager. These nominations and elections will be held later. The Board will need to confirm the dates. A tentative date for ballots to be submitted would be approximately October 15th.

Update on Earthquake Monitoring Station Project

From Jonah Merritt, Operations Manager:

It's been an incredibly wet year and we have been unable to get into sites to construct them. Many areas are drying up, especially in the valley, with will allow us to get out to construct and install new stations.

The Clark Valley site is on our list to construct in our next mobilization. I need to talk to our contractor on scheduling, but I am hoping that we will be out there toward the middle of May to build the site. I presume the roads to the site have dried out, or will be in a few weeks without significant rainfall. The roads there will need to be very dry since we'll need to get a truckload of gravel in there for weed abatement.

RE: FW: Financial Statement Comments and Questions

From: Ben King (bking@pacgoldag.com)

To: cbdd61@yahoo.com

Cc: philip.pogledich@yolocounty.org; lynnepollock@gmail.com; gdtibbitts@gmail.com

Date: Tuesday, March 7, 2023 at 12:08 PM PST

Hi Merrilee,

Thank you for the response and explanation. I am glad that you have now accounted for this amount – as you know the Financials were approved at the Meeting at the RD 108 Headquarters that I was not given notice for. I appreciate that the Board decided to reconsider Approval and they were approved at the last meeting in Willows although this information was not shared with the Board as a whole prior to Approval.

Could I get a copy of the Report – they were not distributed prior to the vote to approve them during the last minute. As you know I still have the question regarding the valuation of the funds held by the Colusa County Treasurer.

Also – can you include this correspondence as an Agenda item for good order at the next meeting? I think it is important that all the Board understands how the \$6506 was accounted for.

Best Regards,

Ben King

From: Colusa Basin Drainage District <cbdd61@yahoo.com>

Sent: Tuesday, March 7, 2023 9:59 AM

To: Ben King <bking@pacgoldag.com>

Cc: Philip.Pogledich@yolocounty.org; lynnepollock@gmail.com; George Tibbitts <gdtibbitts@gmail.com>

Subject: Re: FW: Financial Statement Comments and Questions

Hi Ben,

I wanted to ensure you received a solid response to your question about the audit finding from the June 30, 2020 audit.

Although you referred to the audit adjustment as Unaccounted funds, that is not the case.

The audit adjustment recognized \$6,506 of income in the 2019-2020 fiscal year and an associated Accounts Receivable. It was a case of the income originally being recorded in the incorrect year. The deposit of \$6,506.33 was recorded on 2/18/21 as the 'RPA Stabilization Fund Report ACWA-JPIA'. The auditors were reclassifying that check from being recorded as income in the 20-21 year to the 19-20 year. The original check, which was probably mailed in February 2020, was lost in the mail and the replacement wasn't received until February 2021. Because the check was originally issued in 2020, even though the District didn't receive it until 2021, the auditors wanted it reported in the 2019-2020 year.

Please let me know if you have any other questions.

Cheers,

Merrilee Vanderwaal

General Manager

Colusa Basin Drainage District

<https://cbdd.specialdistrict.org/>

P.O. Box 390

Willows, CA 95988

(530) 934-7794

From: Ben King
Sent: Tuesday, September 27, 2022 7:48 AM
To: Philip Pogledich <Philip.Pogledich@yolocounty.org>
Cc: Ben King <bking@pacgoldag.com>
Subject: FW: Financial Statement Comments and Questions

Dear Mr. Pogledich,

Here is my email from June 21 regarding draft financials that were presented at a Meeting the prior Thursday in Colusa. You can see that there are many issues and unknowns regarding these Financial Statements. I did not receive any more responses from Ms. Vanderwaal regarding the unresolved issues including the \$ 6506 in unaccounted funds and the Colusa County cash investment account but expected that these questions would be resolved at the scheduled August meeting at RD 108 office. These financials were approved at the September 1 Special Meeting and as I have mentioned there were several interested parties including myself who did not have any Notice of this Meeting and the quorum was reached by remote attendance as I mentioned in my previous email.

Thank you again for your time and consideration.

Best Regards,

Ben King

From: Ben King
Sent: Tuesday, June 21, 2022 10:18 PM
To: Colusa Basin Drainage District <cbdd61@yahoo.com>
Subject: RE: Financial Statement Comments and Questions

Thanks for the reply Merrilee,

I did not know about the two year rule.

I think the big issues are just doing the due diligence around balance sheet issues since you are taking over and it is probably best if you do a good due diligence review for a solid foundation going forward.

Maybe look at the Amended Note and make sure it matches the disclosure.

Break out all the capitalized costs for the project in case it needs to be written off due to a partial or full impairment

Finally – you probably should make sure that the accountants have verified all the assumptions made about the Colusa County Fund. Looks like they have extended duration in 2021 since it is really hard to get over an average life of 1 year if you keep 70% in short term instruments. Looks like they may have some interest rate risk in the portfolio to come up with the 2021 weighted average.

Also – it is probably best to describe the scope of activities for the CBBB beyond flood control.

Best Regards,

Ben

From: Colusa Basin Drainage District <cbdd61@yahoo.com>
Sent: Tuesday, June 21, 2022 5:02 PM
To: Ben King <bking@pacgoldag.com>
Subject: Re: Financial Statement Comments and Questions

Hi Ben,

I will try to answer your questions as I know right now. I saw the audited financials at the meeting on Thursday for the first time as well.

1. CBDD does a two-year audit. Because the accounts are held at Colusa County, we are allowed to just do an audit every other year that covers both years. So this audit was for the years ended June 30, 2020 and June 30, 2021.
2. The binding of the reports is done at the option of the auditor. The letter to the Board is a separate document from the audited financial statements and is circulated differently.
3. It is standard practice to date the representation letter as the same date as the auditor's report.
4. I am having to research the \$6,506 receivable. I will get back to you on it.
5. I have the same question about page 4.

I will review your other comments as I look at the audited financials with Jim.

Cheers,

Merrilee Vanderwaal
General Manager
Colusa Basin Drainage District
P.O. Box 390
Willows, CA 95988
(530) 934-7794 Telephone

On Saturday, June 18, 2022, 05:34:25 PM PDT, Ben King <bking@pacgoldag.com> wrote:

Hi Merrilee,

Here are my comments questions:

1. Were the Audited Financial filed for 2020? Is this a comparison report between 2020 and 2021 or is intended to cover both Fiscal Years?
2. Does it make sense to have two bound reports rather than having the report to the Board as the first part of the bound submission?
3. Was the Representation Letter dated the same date as the Report? Not sure what is normal here.
4. What was the \$6506 receivable that was understated?

5. What is going on with Page 4 of the Report – Schedule of Uncorrected Misstatements? No mention why this page is part of the Report.

Financial Statement Comments

1. Page 3 – Maybe - We have also issued our Report to the Board of Directors dated .. This will make a clear integration for review
2. Page 13 – Should Jim or you be the contact By the way have you actually looked at the Note and Deed of Trust to make sure the amended terms are as represented? Just mentioning this since you are picking up the management responsibility and this is the material liability of the District so maybe it should be part of the transition due diligence
3. Page 21 – you may want to broaden out the purpose beyond “flood control”
4. Page 23 - Have you reviewed the Fund Investment statements. Looks like the county bought longer term debt during fiscal year 2021? Actually 54 bps loss market to market in the low interest rate environment of 2021 is kind of material.
5. Page 27 – did the auditor actually do due diligence on this to back up this footnote?
6. Page 29 – The capitalized planning expenses are included with Land
7. Page 32 – Note 11 This assumes all \$ 5.5 million is real estate. Just the real estate should be included in costs.
8. There should be a footnote about the potential for writing off the capitalized project expenses. The Board has indicated that the Project may not proceed and there will be an material impairment in the FY 2022-2023 if that is the case.
9. Page 38 – flood control purpose only again on top of Page

Can you let me know if 2020 Audited Financials were prepared. Looks like there was an engagement letter in July of 2021 but maybe nothing done?

Also what was the unstated receivable for \$6506 for.

Otherwise just comments but I do think you need to break out the project costs and start the discussion about potential impairment.

Best Regards,

Ben