



**PUBLIC NOTICE**

**Meeting of the:**

**Honey Lake Valley Resource Conservation District**

**Attachments available 7/22/19 at [www.honeylakevalleyrcd.org](http://www.honeylakevalleyrcd.org)**

**Date:** Thursday, July 25, 2019

**Location:** **USDA Service Center**  
**170 Russell Avenue, Suite C**  
**Susanville, Ca. 96130**  
**(530) 257-7271 x100**

**Via Teleconference:** **Holiday Inn**  
**250 West, State Hwy 20,**  
**Fort Bragg, CA 95437**

**Time:** **5:30 PM**

**AGENDA**

NOTE: THE HONEY LAKE VALLEY RESOURCE CONSERVATION DISTRICT MAY ADVISE ACTION ON ANY OF THE AGENDA ITEMS SHOWN BELOW.

NOTE: IF YOU NEED A DISABILITY-RELATED MODIFICATION OR ACCOMMODATION, INCLUDING AUXILIARY AIDS OR SERVICES, TO PARTICIPATE IN THIS MEETING, PLEASE CONTACT THE DISTRICT OFFICE AT THE TELEPHONE NUMBER AND ADDRESS LISTED ABOVE AT LEAST A DAY BEFORE THE MEETING.

**I. CALL TO ORDER. PLEDGE OF ALLEGIANCE. ROLL CALL**

**II. APPROVAL OF AGENDA**

*Tie to the Strategic Plan: Strategic Issue 1 – Build HLVRCD leadership & organizational capacity.*

**III. PUBLIC COMMENT**

Per RCD Board Policy No. 5030.4.1, during this portion of the meeting, any member of the public is permitted to make a brief statement, express his/her viewpoint, or ask a question regarding matters related to the District. Five (5) minutes may be allotted to each speaker and a maximum of twenty (20) minutes to each subject matter.

**IV. CONSENT ITEMS**

- A. Approval of 6/19/19 meeting minutes (attachment)
- B. Treasurer's Report (attachment)

*Tie to the Strategic Plan: Strategic Issue 1 – Build HLVRCD leadership & organizational capacity.*

**V. REPORTS**

- A. District Manager Report (attachment) – Meyer
- B. NRCS Agency Report – Stephens
- C. Lassen SWAT – Sims/Tippin
- D. WAC Report – Langston

- E. Modoc Regional RCD/CARCD Report – Tippin
- F. Fire Safe Council Report – Johnson
- G. IRWMP Report – Claypool
- H. Unagendized reports by board members

*Tie to the Strategic Plan: Strategic Issue 1 – Build HLVRCD leadership & organizational capacity.*

**VI. ITEMS FOR BOARD ACTION AND/OR DISCUSSION – RCD**

- A. Consideration and approval of Larry Bain’s 2018 Audit report and Management Representation Letter (attachments)

*Tie to the Strategic Plan: Strategic Issue 1 – Build HLVRCD leadership & organizational capacity*

- B. Consideration and approval of CARCD membership dues (attachment)

*Tie to the Strategic Plan: Strategic Issue 1 – Build HLVRCD leadership & organizational capacity*

- C. Consideration of and submit vote for SDRMA Board Election (attachments)

*Tie to the Strategic Plan: Strategic Issue 1 – Build HLVRCD leadership & organizational capacity*

- D. Consideration and approval of Feather River RCD MOU (attachment)

*Tie to the Strategic Plan: Strategic Issue 1 – Build HLVRCD leadership & organizational*

- E. Discussion of August Board Meeting Date and Time

*Tie to the Strategic Plan: Strategic Issue 1 – Build HLVRCD leadership & organizational*

**VII. ITEMS FOR BOARD ACTION AND/OR DISCUSSION– WATERMASTER**

- A. Consideration and approval of Lozano Smith invoices 2086668, 2086669 totaling \$957.00 (attachments)

*Tie to the Strategic Plan: Strategic Issue 1.4 – Watermaster services are professionally provided.*

- B. Consideration and approval of 2019-2020 Apportionment Assessment Certification letter to the County Auditor (attachments)

*Tie to the Strategic Plan: Strategic Issue 1.4 – Watermaster services are professionally provided.*

**VIII. ADJOURNMENT TO CLOSED SESSION**

- A. Personnel – Certain personnel matters pursuant to Government Code Section 54957 – District Manager Kayla Meyer

**IX. RECONVENE IN OPEN SESSION**

**X. ADJOURNMENT**

The next Honey Lake Valley RCD meeting will be \_\_\_\_\_. The location is the USDA Service Center, 170 Russell Avenue, Suite C, Susanville, CA.

*I certify that on Monday, July 22, 2019 agendas were posted as required by Government Code Section 54956 and any other applicable law.*

*Kayla Meyer*

Kayla Meyer  
District Manager



**PUBLIC NOTICE**  
**Meeting of the:**  
**Honey Lake Valley Resource Conservation District**  
Attachments available 6/14/19 at [www.honeylakevalleyrcd.org](http://www.honeylakevalleyrcd.org)

**Date:** Wednesday, June 19, 2019

**Location:** USDA Service Center  
170 Russell Avenue, Suite C  
Susanville, Ca. 96130  
(530) 257-7271 x100

**Time:** **5:30 PM**

**MEETING MINUTES**

NOTE: THE HONEY LAKE VALLEY RESOURCE CONSERVATION DISTRICT MAY ADVISE ACTION ON ANY OF THE AGENDA ITEMS SHOWN BELOW.

NOTE: IF YOU NEED A DISABILITY-RELATED MODIFICATION OR ACCOMMODATION, INCLUDING AUXILIARY AIDS OR SERVICES, TO PARTICIPATE IN THIS MEETING, PLEASE CONTACT THE DISTRICT OFFICE AT THE TELEPHONE NUMBER AND ADDRESS LISTED ABOVE AT LEAST A DAY BEFORE THE MEETING.

**I. CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL**

Board member Jesse Claypool called the meeting to order at 5:36pm, the pledge of allegiance was recited, and a quorum was noted. Board Member Wayne Langston absent.

**II. APPROVAL OF AGENDA**

Board Member Laurie Tippin made a motion to approve the agenda, Board Member Will Johnson seconded, and the motion passed. All.

*Tie to the Strategic Plan: Strategic Issue 1 – Build HLVRCO leadership & organizational capacity.*

**III. PUBLIC COMMENT**

Per RCD Board Policy No. 5030.4.1, during this portion of the meeting, any member of the public is permitted to make a brief statement, express his/her viewpoint, or ask a question regarding matters related to the District. Five (5) minutes may be allotted to each speaker and a maximum of twenty (20) minutes to each subject matter.

**IV. CONSENT ITEMS**

A. Approval of 5/23/2019 and 6/5/2019 meeting minutes (attachment)

Board Member Laurie Tippin made a motion to approve 5/23 and 6/5 meeting minutes, Board Member Will Johnson seconded, and the motion passed. All.

B. Treasurer's Report (attachment)

Board had concerns with an unsigned check being cashed.

Action: Board directed staff to look into the matter.

*Tie to the Strategic Plan: Strategic Issue 1 – Build HLVRCD leadership & organizational capacity.*

## **V. REPORTS**

- A. District Manager Report (attachment) – Meyer
- B. NRCS Agency Report – Stephens  
Anne Stehens discussed NRCS Equip Grant updates.
- C. Lassen SWAT – Sims/Tippin  
Board and staff discussed SWAT grants and scheduling a grant kick-off meeting with grantees.
- D. WAC Report – Langston  
Board and staff discussed WAC terms for current members. Board Chair Jesse Claypool discussed that maintenance on WM equipment was being performed and that equipment will be released to the WM following repairs.
- E. Modoc Regional RCD/CARCD Report – Tippin
- F. Fire Safe Council Report – Johnson  
Board Member Will Johnson discussed next phase of Diamond Mnt. Project and recommended attendance at a Fire Safe Council meeting to District Manager, Kayla Meyer. Meetings held the first Monday of the Month.
- G. IRWMP Report – Claypool  
Board Chair Jesse Claypool discuss RWMG meeting and the City of Susanville as Lead Agency for IRWM application efforts.
- H. Unagendized reports by board members  
Board Chair Jesse Claypool discussed updates to Employee Handbook and that a policy meeting needs to be held to review and approve handbook. Meeting date TBD.

*Tie to the Strategic Plan: Strategic Issue 1 – Build HLVRCD leadership & organizational capacity.*

## **VI. ITEMS FOR BOARD ACTION AND/OR DISCUSSION – RCD**

- A. Consideration and approval of SDRMA Workers Comp. and Property Liability Insurance dues totaling \$5,077.35 and \$4,438.06 (attachments)  
Board Member Laurie Tippin made a motion to improve insurance dues, Board Member Will Johnson seconded, and the motion passed. All

*Tie to the Strategic Plan: Strategic Issue 1 – Build HLVRCD leadership & organizational capacity*

- B. Consideration and approval of CARCD membership dues (attachment)  
Board Member Laurie Tippin made a motion to table agenda item to July meeting, Board Member Will Johnson seconded, and the motion passed. All  
Action: Board directed staff to run report to calculate dues.

*Tie to the Strategic Plan: Strategic Issue 1 – Build HLVRCD leadership & organizational capacity*

- C. Discussion of filling RCD Board Member Vacancy  
Board discussed advertising Board vacancy online and in local paper.

Action: Board directed staff to post vacancy on the HLV RCD website. Board Chair Jesse Claypool will run ad in local paper.

**Tie to the Strategic Plan: Strategic Issue 1 – Build HLVRCD leadership & organizational capacity**

- D. Consideration of and submit vote for SDRMA Board Election (attachments)

Board Member Laurie Tippin made a motion to table election to July meeting, as Board is unsure whether Board Chair is able to vote for himself and be present during voting, Board Member Will Johnson seconded, and the motion passed.

Action: Board directed staff to contact SDRMA regarding voting procedures.

**Tie to the Strategic Plan: Strategic Issue 1 – Build HLVRCD leadership & organizational capacity**

- E. Consideration and approval of Feather River RCD MOU (attachment)

Board Member Laurie Tippin made a motion to table consideration of MOU to July meeting, due to Board wanting further clarification and context of request, Board Member Will Johnson seconded, and the motion passed. All.

Action: Board directed staff to contact Feather River regarding MOU. Board Chair Jesse Claypool to look into LAFCO restrictions/permission for work outside of district.

**Tie to the Strategic Plan: Strategic Issue 1 – Build HLVRCD leadership & organizational**

**VII. ITEMS FOR BOARD ACTION AND/OR DISCUSSION– WATERMASTER**

- A. Consideration and approval of Lazano Smith invoices 2082065, 2082066 totaling \$5,345.24 (attachments)

Board Member Will Johnson made a motion to approve invoices, Board Member Laurie Tippin seconded, and the motion passed. All.

**Tie to the Strategic Plan: Strategic Issue 1.4 – Watermaster services are professionally provided.**

**VIII. ADJOURNMENT TO CLOSED SESSION**

- A. Personnel – Certain personnel matters pursuant to Government Code Section 54957 – District Manager Ian Sims Final Evaluation

**IX. RECONVENE IN OPEN SESSION**

**X. ADJOURNMENT**

The next Honey Lake Valley RCD meeting will be **Thursday, July 25<sup>th</sup> at 5:30pm**. The location is the USDA Service Center, 170 Russell Avenue, Suite C, Susanville, CA.

*I certify that on Friday, June 14, 2019 agendas were posted as required by Government Code Section 54956 and any other applicable law.*



Kayla Meyer  
District Manager

APPROVED: \_\_\_\_\_  
Jesse Claypool, RCD Board Chairperson

DATE: **July 25<sup>th</sup>, 2019**

# Honey Lake Valley Resource Conservation District

## PROFIT AND LOSS DETAIL

June 2019

PTO Accrual to Date: 173 hours

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
Ordinary Income/Expenses							
Income							
40070 Grant Proceeds							
06/19/2019	Deposit			CDFA - HSP Technical Assistance Grant	10000 Tri-Co 639	6,750.00	6,750.00
06/19/2019	Deposit			CDFA - SWEEP Technical Assistance Grant	10000 Tri-Co 639	6,350.00	13,100.00
<b>Total for 40070 Grant Proceeds</b>						<b>\$13,100.00</b>	
40075 IRWMP							
06/03/2019	Deposit			DACI Invoice 3	10000 Tri-Co 639	30,669.76	30,669.76
<b>Total for 40075 IRWMP</b>						<b>\$30,669.76</b>	
<b>Total for 40070 Grant Proceeds with sub-accounts</b>						<b>\$43,769.76</b>	
40160 Refund Deposit							
06/04/2019	Deposit			POS RTN 2732 WALMART.CO_WALMART.COM 8009666_BENTONVILLE AR	11600 Tri-Co WM 218	0.90	0.90
<b>Total for 40160 Refund Deposit</b>						<b>\$0.90</b>	
70020 Interest Received							
06/28/2019	Deposit			INT PMT SYS-GEN	11001 Tri-Co WM Svg 247	2.87	2.87
06/28/2019	Deposit			INT PMT SYS-GEN	10500 Tri-Co SNC 6331	2.17	5.04
<b>Total for 70020 Interest Received</b>						<b>\$5.04</b>	
<b>Total for Income</b>						<b>\$43,775.70</b>	
Expenses							
60110 EQUIPMENT							
06/05/2019	Expense			POS PUR 2732 ROCKY MOUN_ROCKY MOUNTAIN ATV- _800-3365437 UT	11600 Tri-Co WM 218	38.10	38.10
06/06/2019	Expense			POS PUR 2732 SIDE BY SI_SIDE BY SIDE STUFF_816-616-9946 MO	11600 Tri-Co WM 218	171.55	209.65
06/12/2019	Expense			WM - Fuel	11600 Tri-Co WM 218	50.00	259.65

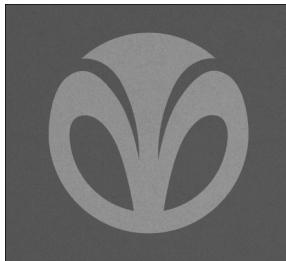
DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
06/13/2019	Expense			WM - Fuel	11600 Tri-Co WM 218	75.00	334.65
06/14/2019	Expense			POS PUR 2732 PAYLESS BU_PAYLESS BUILDING SU_SUSANVILLE CA	11600 Tri-Co WM 218	46.67	381.32
06/17/2019	Expense			WM - Fuel	11600 Tri-Co WM 218	67.23	448.55
06/18/2019	Expense			POS PUR 2732 CABELAS.CO_CABELAS.COM_800- 237-4444 NE - WM Waders	11600 Tri-Co WM 218	139.41	587.96
<b>Total for 60110 EQUIPMENT</b>						<b>\$587.96</b>	
60160 Legal-Prof Fees							
06/14/2019	Expense		SingletonAuman	CHECK 1743 - Payroll Services	11600 Tri-Co WM 218	85.00	85.00
06/14/2019	Expense		SingletonAuman	CHECK 2972 - Payroll Services	10000 Tri-Co 639	85.00	170.00
06/25/2019	Expense		Lozano Smith	CHECK 1744	11600 Tri-Co WM 218	5,592.54	5,762.54
<b>Total for 60160 Legal-Prof Fees</b>						<b>\$5,762.54</b>	
60240 Office							
06/03/2019	Expense		Google SV Google SVCsapps	POS PUR 2581 GOOGLE *GS_GOOGLE *GSUITE_hone_cc@google.com CA	10000 Tri-Co 639	54.00	54.00
06/03/2019	Expense		Indeed	POS PUR 2581 INDEED_INDEED_203-564-2400 CT	10000 Tri-Co 639	450.66	504.66
06/03/2019	Expense		Intuit	REC POS 2581 Intuit *Qu_Intuit *QuickBooks_800-446-8848 CA	10000 Tri-Co 639	30.00	534.66
06/10/2019	Expense			CHECK 1742 - Business Cards	11600 Tri-Co WM 218	22.49	557.15
06/10/2019	Expense		Frontier	REC POS 7410 CTS*FRONTI_CTS*FRONTIER ONLINE_800-921-8101 CT	10000 Tri-Co 639	75.98	633.13
06/10/2019	Expense		U.S. Cellular	REC POS 2732 USCELL REC_USCELL RECURRING_WWW.USCELLULA IL	11600 Tri-Co WM 218	57.60	690.73
06/28/2019	Expense		Adobe Pro Software	REC POS 2581 ADOBE *ACR_ADOBE *ACROPRO SUBS_800-833-6687 CA	10000 Tri-Co 639	14.99	705.72
<b>Total for 60240 Office</b>						<b>\$705.72</b>	
60275 Postage and Delivery							
06/12/2019	Expense		USPS	POS PUR 2732 USPS PO 05_USPS PO 05765701_SUSANVILLE CA - Apportionment	11600 Tri-Co WM 218	137.50	137.50



DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
06/13/2019	Expense		USPS	POS PUR 2732 USPS PO 05_USPS PO 05765701_SUSANVILLE CA - Apportionment	11600 Tri-Co WM 218	121.00	258.50
06/14/2019	Expense		USPS	POS PUR 2732 USPS PO 05_USPS PO 05765701_SUSANVILLE CA - Apportionment Postage	11600 Tri-Co WM 218	50.00	308.50
<b>Total for 60275 Postage and Delivery</b>						<b>\$308.50</b>	
62000 Bank charges and Fees							
06/11/2019	Check		Intuit		11600 Tri-Co WM 218	5.25	5.25
06/25/2019	Check		Intuit		11600 Tri-Co WM 218	5.25	10.50
<b>Total for 62000 Bank charges and Fees</b>						<b>\$10.50</b>	
66000 Payroll Expenses							
06/30/2019	Journal Entry	SA-06-2019		Total Due from RCD - Gross June	-Split-	4,332.00	4,332.00
06/30/2019	Journal Entry	SA-06-2019		Watermaster A/C June Payroll Taxes	-Split-	1,272.08	5,604.08
06/30/2019	Journal Entry	SA-06-2019		Watermaster A/C June Payroll Gross	-Split-	12,337.00	17,941.08
06/30/2019	Journal Entry	SA-06-2019		Total Due from RCD - Taxes June	-Split-	366.52	18,307.60
<b>Total for 66000 Payroll Expenses</b>						<b>\$18,307.60</b>	
67000 Vehicle repairs							
06/05/2019	Expense		Walmart	POS PUR 2732 WALMART.CO_WALMART.COM 8009666_800-966-6546 AR	11600 Tri-Co WM 218	274.00	274.00
06/07/2019	Expense		Walmart	POS PUR 2732 WALMART.CO_WALMART.COM 8009666_800-966-6546 AR	11600 Tri-Co WM 218	62.85	336.85
06/07/2019	Expense		Walmart	POS PUR 2732 WALMART.CO_WALMART.COM 8009666_800-966-6546 AR	11600 Tri-Co WM 218	25.66	362.51
06/10/2019	Expense		Walmart	POS PUR 2732 WALMART.CO_WALMART.COM 8009666_800-966-6546 AR	11600 Tri-Co WM 218	312.53	675.04
06/10/2019	Expense		Walmart	POS PUR 2732 WAL-MART #_Wal-Mart Store_SUSANVILLE CA	11600 Tri-Co WM 218	46.23	721.27
06/10/2019	Expense		Walmart	POS PUR 2732 SIDE BY SI_SIDE BY SIDE STUFF_816-616-9946 MO	11600 Tri-Co WM 218	265.85	987.12
<b>Total for 67000 Vehicle repairs</b>						<b>\$987.12</b>	
<b>Total for Expenses</b>						<b>\$26,669.94</b>	
<b>Net Ordinary Income</b>						<b>\$17,105.76</b>	

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
	Other Income/Expense						
	Other Expense						
	Employee Benefits						
06/05/2019	Expense						

HONEY LAKE VALLEY RESOURCE  
 CONSERVATION DISTRICT  
 170 RUSSELL AVE STE C  
 SUSANVILLE CA 96130



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**Not for Profit Business Chkg**
**Account: XXXXXXXX2639**

Account #	XXXXXXXXX2639	Statement Dates	05-31-19 thru 06-30-19
Beginning Balance	24,539.31		
3 Deposits/Credits	43,769.76		
8 Checks/Debits	16,932.69		
Service Charge	0.00		
Interest Paid	0.00		
Ending Balance	51,376.38		

**Transactions**

<u>Date</u>	<u>Description</u>	<u>Amount</u>
6-03	Deposit	30,669.76
6-03	Rec POS 2581 Intuit *Qu Intuit *Quickbooks 800-446-8848 CA	30.00 -
6-03	POS Pur 2581 Google *Gs Google *Gsuite_hone Cc@google.com CA	54.00 -
6-03	POS Pur 2581 Indeed Indeed 203-564-2400 Ct	450.66 -
6-10	Rec POS 7410 Cts*Fronti Cts*Frontier Online 800-921-8101 Ct	75.98 -
6-19	Deposit	6,750.00
6-19	Deposit	6,350.00
6-27	Cm Xfer To DDA XXXXXXXX4218	8,222.06 -
6-28	Rec POS 2581 Adobe *Acr Adobe *Acropro Subs 800-833-6687 CA	14.99 -

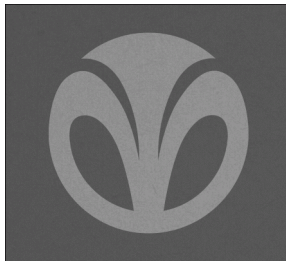
**Checks**

<u>Check #</u>	<u>Date</u>	<u>Amount</u>	<u>Check #</u>	<u>Date</u>	<u>Amount</u>	<u>Check #</u>	<u>Date</u>	<u>Amount</u>
			2972	6-14	85.00			

\* Indicates a Gap in Check Number Sequence

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HONEY LAKE VALLEY RESOURCE  
 CONSERVATION DISTRICT  
 170 RUSSELL AVE STE C  
 SUSANVILLE CA 96130



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**Not for Profit Business Chkg**
**Account: XXXXXXXX4218**

Account #	XXXXXXXXX4218	Statement Dates	05-31-19 thru 06-30-19
Beginning Balance	152,675.06		
2 Deposits/Credits	8,222.96		
24 Checks/Debits	28,779.37		
Service Charge	0.00		
Interest Paid	0.00		
Ending Balance	132,118.65		

**Transactions**

<u>Date</u>	<u>Description</u>	<u>Amount</u>
6-04	POS Rtn 2732 Walmart.co Walmart.com 8009666 Bentonville Ar	0.90
6-05	POS Pur 2732 Rocky Moun Rocky Mountain Atv- 800-3365437 Ut	38.10 -
6-05	POS Pur 2732 Walmart.co Walmart.com 8009666 800-966-6546 Ar	274.00 -
6-06	POS Pur 2732 Side By Si Side By Side Stuff 816-616-9946 MO	171.55 -
6-07	POS Pur 2732 Walmart.co Walmart.com 8009666 800-966-6546 Ar	62.85 -
6-07	POS Pur 2732 Walmart.co Walmart.com 8009666 800-966-6546 Ar	25.66 -
6-10	Rec POS 2732 Uscell Rec Uscell Recurring Www.uscellula IL	57.60 -
6-10	POS Pur 2732 Wal-Mart # Wal-Mart Store Susanville CA	46.23 -
6-10	POS Pur 2732 Side By Si Side By Side Stuff 816-616-9946 MO	265.85 -
6-10	POS Pur 2732 Walmart.co Walmart.com 8009666 800-966-6546 Ar	312.53 -
6-11	Intuit Payroll S Quickbooks Honey Lake Valley Reso	6,049.79 -
6-12	POS Pur 2732 Janesville 463-770 Main St Janesville CA	50.00 -
6-12	POS Pur 2732 Usps Po 05 Usps Po 05765701 Susanville CA	137.50 -
6-13	POS Pur 2732 Susanville Susanville Beacon Susanville CA	75.00 -
6-13	POS Pur 2732 Usps Po 05 Usps Po 05765701 Susanville CA	121.00 -
6-14	POS Pur 2732 Payless Bu Payless Building Su Susanville CA	46.67 -
6-14	POS Pur 2732 Usps Po 05 Usps Po 05765701 Susanville CA	50.00 -
6-14	Employment Devel Edd Eftpmt Honey Lake Valley Reso	1,623.25 -
6-14	Irs Usataxygmt Honey Lake Valley Reso	7,301.78 -

Continued on Next Page

**Transactions (Continued)**

<u>Date</u>	<u>Description</u>	<u>Amount</u>
6-17	POS Pur 2732 A One Food 1850 Main Street Susanville CA	67.23 -
6-18	POS Pur 2732 Cabelas.co Cabelas.com 800-237-4444 Ne	139.41 -
6-25	Intuit Payroll S Quickbooks Honey Lake Valley Reso	6,163.34 -
6-27	Cm Xfer Fr DDA XXXXXXXX2639	8,222.06

**Checks**

<u>Check #</u>	<u>Date</u>	<u>Amount</u>	<u>Check #</u>	<u>Date</u>	<u>Amount</u>	<u>Check #</u>	<u>Date</u>	<u>Amount</u>
1742	6-10	22.49	1743	6-14	85.00	1744	6-25	5,592.54

\* Indicates a Gap in Check Number Sequence

**End of Statement**

# **Honey Lake Valley RCD District Manager Report**

Kayla Meyer – District Manager

July 25, 2019

## **RCD Administration:**

- Phone VM sent to Kayla's email
- All account cards received
- PTO Accrual added to financial reports
- 2018 Audit draft received
- Board vacancy on website
- CDSA Conference Registration – September 25-28 in Anaheim, CA
- CARCD Conference Registration – November 12-15, 2019 in Redding, CA – Who's going?

## **Susan River Water Master Service**

- All vehicle repairs make – equipment hand-off complete
- County Auditor letter due 8/15/19
- Office Hours: T/TH, 2-5pm
  - Out of Office: 7/28 – 8/4 – will be checking phone during this time
- Online OHV training complete and certificate received

## **DWR: Lahontan Basin IRWM (DACI Grant)**

- All invoices paid and up to date.
- Invoice 6 submitted 7/15/19 – awaiting payment
- City of Susanville submitted IRWM Pre-Application materials
- DWR DACI workshop to be held 8/5 in S. Lake Tahoe

## **DOC: RCD Accreditation Program**

- Pending final invoice payment

## **SWRCB: Storm Water Resource Planning Grant**

- Successful project closeout achieved.
  - Received concurrence letter. Awaiting final retainer payment.

## **SNC: Lassen Creek Watershed**

- Progress report due 7/31/19
  - Working with SNC area rep to complete

## **CalRecycle: Farm and Ranch Solid Waste Cleanup and Abatement Grant**

- Dave Schroder finished work on Mendes project in June – Grant close-out work in progress.

## **CDFR: Carbon Farming Technical Assistance Grant / Carbon Farming Initiatives**

- 3 HSP Applicants Awarded – Hagata, Wood, Hanson (~189k in funding to region through CDFR grant)
- CCI -Regional Carbon Farming Hub Planning Grant – 15k (proposals due 8/15)
  - Feather River RCD interest
- NRCS CIG Funding Opportunity for RCD – 50k annually for 5 years

## **Special Weed Action Team**

- Received 3 SWAT grants (~60k each)
- Grant Kick-off meeting to follow

## **Plans for Next Month:**

- Continue work on open grants/agreements: SNC, CalRecycle, DACI, SWAT, Carbon Farming Initiatives

## Honey Lake Valley Resource Conservation District

### Management Representation Letter

June 30, 2018

July 15, 2019

Larry Bain, CPA,

An Accounting Corporation,

This representation letter is provided in connection with your audit(s) of the financial statements of Honey Lake Valley Resource Conservation District, which comprise the respective financial position of the governmental activities and fund information as of June 30, 2018, and the respective changes in financial position for the period then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP) modified cash basis of accounting.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of July 15, 2019, the following representations made to you during your audit.

#### Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated December 2, 2018, including our responsibility for the preparation and fair presentation of the financial statements and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP modified cash basis of accounting and include all properly classified funds and other financial information of the primary government and all component units required by U.S. generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- 7) All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements or in the schedule of findings and questioned costs.
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter.

- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the Honey Lake Valley Resource Conservation District is contingently liable, if any, have been properly recorded or disclosed.

### **Information Provided**

- 11) We have provided you with:
  - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters [and all audit or relevant monitoring reports, if any, received from funding sources].
  - b) Additional information that you have requested from us for the purpose of the audit.
  - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
  - d) Minutes of the meetings of the District or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - a) Management,
  - b) Employees who have significant roles in internal control, or
  - c) Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements. We have not consulted with an attorney regarding unasserted possible claims or assessments that are probable of assertion and must be disclosed in accordance with FASB Accounting Standards Codification 450, *Contingencies*. (excerpts of which can be found in the ABA's Auditor's Letter Handbook).
- 18) We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

### **Government—specific**

- 19) We have made available to you all financial records and related data [and all audit or relevant monitoring reports, if any, received from funding sources].
- 20) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 21) We have taken timely and appropriate steps to remedy fraud, violations of laws, regulations, contracts, or grant agreements, or abuse that you have reported to us.
- 22) We have a process to track the status of audit findings and recommendations.



- 23) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 24) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
- 25) The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- 26) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
- 27) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 28) As part of your audit, you assisted with preparation of the financial statements and related notes and schedule of expenditures of federal awards. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have assumed all management responsibilities. We have reviewed, approved, and accepted responsibility for those financial statements and related notes and schedule of expenditures of federal awards.
- 29) The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 30) The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 31) We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
- 32) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 33) The financial statements properly classify all funds and activities.
- 34) All funds that meet the quantitative criteria in [GASBS Nos. 34](#) and [37](#) for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 35) Components of net position (net investment in capital assets; restricted; and unrestricted) and equity amounts are properly classified and, if applicable, approved.
- 36) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 37) Provisions for uncollectible receivables have not been identified and recorded because the financial statements are presented under the modified cash basis of accounting.
- 38) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 39) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 40) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 41) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.

- 42) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 43) We have appropriately disclosed the District’s policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 44) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 45) With respect to the Budget to Actual Schedule-General Fund
  - a) We acknowledge our responsibility for presenting the Budget to Actual Schedule-General Fund in accordance with accounting principles generally accepted in the United States of America, and we believe the Budget to Actual Schedule-General Fund, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
  - b) We acknowledge the management discussion and analysis is required supplementary information and have chosen to omit that as RSI in these financial statements. We acknowledge your responsibility to present an explanatory paragraph in your auditor’s report.

Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**HONEY LAKE VALLERY RESOURCE  
CONSERVATION DISTRICT**

**FINANCIAL STATEMENTS**

**JUNE 30, 2018**

**HONEY LAKE VALLEY RESOURCE CONSERVATION DISTRICT**

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# LARRY BAIN, CPA

An Accounting Corporation

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## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors  
Honey Lake Valley Resource Conservation District  
Susanville, California

We have audited the accompanying financial statements of the governmental activities and fund information which comprise the basic financial statements of Honey Lake Valley Resource Conservation District as of and for the fiscal year ended June 30, 2018, and the related notes to the financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Basis for Qualified Opinion on Governmental Activities**

Management has not recorded certain capital assets in the statement of net position and, accordingly has not recorded depreciation expense on those assets. Accounting principles generally accepted in the United States of America require that those capital assets be capitalized and depreciated, which would increase the assets, net position and expense of the governmental activities. The amount by which this departure would affect the assets, net position and expenses of the governmental activities is not reasonably determinable.

**Qualified Opinion**

In our opinion, except for the effects of the matter described in the “Basis for Qualified Opinion on Governmental Activities” paragraph, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and fund information of the Honey Lake Valley Resource Conservation District as of June 30, 2018, and the changes in financial position, of those activities and funds for the fiscal year then ended in conformity with U.S. generally accepted accounting principles.

**Other Matters**

*Required Supplementary Information*

The Honey Lake Valley Resource Conservation District has not presented the Management Discussion and Analysis or the Budget to Actual Schedule that the accounting principles generally accepted in the United States has determined are necessary to supplement, although not required to be part of, the basic financial statements.

**Other Information**

The required supplementary information other than Management Discussion and Analysis, described as the budgetary comparison schedules in the table of contents on pages 16-18 are presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB), who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated July 15, 2019 on our consideration of the Honey Lake Valley Resource Conservation District’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Honey Valley Lake Resource Conservation District’s internal control over financial reporting and compliance.

*Larry Bain, CPA  
An Accounting Corporation*

July 15, 2019

HONEY LAKE VALLEY RESOURCE CONSERVATION DISTRICT

STATEMENT OF NET POSITION  
JUNE 30, 2018

	<u>Governmental Activities</u>
Assets	
Current assets	
Cash and investments	\$ 264,322
Grant receivable	77,872
Total current assets	<u>342,194</u>
Capital assets:	
Equipment	38,428
Less: accumulated depreciation	<u>(35,570)</u>
Total Capital Assets	<u>2,858</u>
Total Assets	<u><u>\$ 345,052</u></u>
Liabilities	
Current liabilities	
Accounts payable	\$ 37,455
Accrued payroll	4,202
Unearned revenue	<u>26,395</u>
Total Current Liabilities	<u>68,052</u>
Net Position	
Net investment in capital assets	2,858
Unrestricted	<u>274,142</u>
Total Net Position	<u><u>\$ 277,000</u></u>

The notes to the financial statements are an integral part of this statement

**HONEY LAKE VALLEY RESOURCE CONSERVATION DISTRICT**

**STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	<u>Program Revenues</u>			
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Total</u>
Governmental Activities:				
Natural resource conservation	\$ 463,730	\$ 180,416	\$ 403,720	\$ 120,406
Total Governmental Activities	<u>\$ 463,730</u>	<u>\$ 180,416</u>	<u>\$ 403,720</u>	<u>120,406</u>
 General Revenues:				
Investment income				86
Other				6,211
Total general revenues				<u>6,297</u>
Change in net position				<u>126,703</u>
Net position - beginning				<u>70,029</u>
Prior period adjustment				<u>80,268</u>
Net position - ending				<u>\$ 277,000</u>

The notes to the financial statements are an integral part of this statement



**HONEY LAKE VALLERY RESOURCE CONSERVATION DISTRICT**

**BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2018**

	<u>General</u>	<u>Watermaster Fund</u>	<u>Total Governmental Funds</u>
<b><u>Assets</u></b>			
Cash	\$ 64,984	\$ 199,338	\$ 264,322
Grants receivable	77,872		77,872
Due from other funds	-	16,701	16,701
	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$ 142,856</u>	<u>\$ 216,039</u>	<u>\$ 358,895</u>
<b><u>Liabilities</u></b>			
Accounts payable	\$ 36,993	\$ 462	\$ 37,455
Accrued payroll		4,202	4,202
Unearned revenue	90,398		90,398
Due to other funds	16,701		16,701
	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>144,092</u>	<u>4,664</u>	<u>148,756</u>
<b><u>Fund Balances</u></b>			
Fund Balances			
Assigned to next years budget	9,086		9,086
Unassigned	(10,322)	211,375	201,053
	<hr/>	<hr/>	<hr/>
Total Fund Balances	<u>(1,236)</u>	<u>211,375</u>	<u>210,139</u>
	<hr/>	<hr/>	<hr/>
Total Liabilities and Fund Balances	<u>\$ 142,856</u>	<u>\$ 216,039</u>	<u>\$ 358,895</u>

The notes to the financial statements are an integral part of this statement

**HONEY LAKE VALLEY RESOURCE CONSERVATION DISTRICT**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE**  
**SHEET TO THE GOVERNMENT-WIDE STATEMENT OF NET**  
**POSITION-GOVERNMENTAL ACTIVITIES**  
**JUNE 30, 2018**

Fund Balances of Governmental Funds	\$	210,139
<p>Amounts reported for governmental activities in the Statement of Net Position are different because:</p>		
<p>Capital assets used in governmental activities are not financial resources and therefore are not reported int the funds.</p>		2,858
<p>Certain revenues advanced or received after 120 days from the year end are recorded as deferred revenue in the funds and as revenues in the government wide statement.</p>		64,003
Net position of governmental activities	\$	277,000

The notes to the financial statements are an integral part of this statement

**HONEY LAKE VALLEY RESOURCE CONSERVATION DISTRICT**

**STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	General	Watermaster Fund	Total Governmental Funds
Revenues			
Intergovernmental	\$ 339,717	\$ -	\$ 339,717
Use of money and property	47	39	86
Charges for services	924	179,492	180,416
Other	6,211		6,211
Total Revenues	<u>346,899</u>	<u>179,531</u>	<u>526,430</u>
Expenditures			
Salaries and benefits	47,656	135,603	183,259
Services and supplies	253,392	25,935	279,327
Capital outlay			-
Total Expenditures	<u>301,048</u>	<u>161,538</u>	<u>462,586</u>
Net Change in Fund Balances	<u>45,851</u>	<u>17,993</u>	<u>63,844</u>
Fund Balances, July 1, 2017	<u>(59,778)</u>	<u>125,805</u>	<u>66,027</u>
Prior Period Adjustment	<u>12,691</u>	<u>67,577</u>	<u>80,268</u>
Fund Balances, June 30, 2018	<u><u>\$ (1,236)</u></u>	<u><u>\$ 211,375</u></u>	<u><u>\$ 210,139</u></u>

The notes to the financial statements are an integral part of this statement

**HONEY LAKE VALLEY RESOURCE CONSERVATION DISTRICT**  
**RECONCILIATION OF GOVERNMENTAL FUND STATEMENT**  
**OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**TO THE STATEMENT OF ACTIVITIES**  
**JUNE 30, 2018**

Net Change in Fund Balances - Total Governmental Funds	\$	63,844
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Amounts reported for governmental activities in the Statement of Activities differs from the amounts reported in the Statement of Revenues, Expenditures and Changes in Fund Balances because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities. The costs of those assets is allocated over their estimated useful lives as depreciation expense or are allocated to the appropriate functional expense when the cost is below the capitalization threshold. This activity is reconciled as follows:

Depreciation expense		(1,144)
----------------------	--	---------

Certain revenues received after 90 days from the end of the fiscal year are recorded as deferred revenue in the funds and as revenues in the government wide statement.		64,003
		64,003

Change in net position of governmental activities	\$	126,703
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**HONEY LAKE VALLEY RESOURCE CONSERVATION DISTRICT**  
**Notes to the Financial Statements**  
**June 30, 2018**

Note 1: Summary of Significant Accounting Policies

The Honey Lake Valley Resource Conservation District (District) was organized on 1954, under Chapter 3, Division 9 of the Public Resources Code of the State of California. The District is responsible for soil conservation, water conservation, water distribution, flood control, erosion control, erosion prevention, or erosion stabilization projects, within or adjacent to the District's boundaries. The District was appointed as Watermaster effective January 1, 2007. Substantial funding for the District is from State and Federal Grants, and from property taxes levied on landowners within the District's Boundaries. Lassen County bills and collects the property taxes and subsequently remits the monies to the District.

The accounting policies of the Honey Lake Valley Resource Conservation District conform to accounting principles generally accepted in the United States of America, as applicable to governmental units. The following is a summary of the more significant policies:

A. Reporting Entity

The District has defined its reporting entity in accordance with U. S. generally accepted accounting principles, which provides guidance for determining which governmental activities, organizations, and functions should be included in the reporting entity. In evaluating how to define the District for financial reporting purposes, management has considered all potential component units. The primary criterion for including a potential component unit within the reporting entity is the governing body's financial accountability. A primary governmental entity is financially accountable if it appoints a voting majority of a component unit's governing body and it is able to impose its will on the component unit, or if there is a potential for the component unit to provide specific financial benefits to, or impose specific financial burdens on, the primary government. A primary government may also be financially accountable if a component unit is fiscally dependent on the primary governmental entity regardless of whether the component unit has a separately elected governing board, a governing board appointed by a higher level of government, or a jointly appointed board.

No operations of other entities met the aforementioned oversight criteria for inclusion or exclusion from the accompanying financial statements in accordance with GASB Statement No. 61.

B. Basis of Accounting

Government-Wide Financial Statements

The statement of net position and statement of activities display information about the primary government (District). These statements include the financial activities of the overall District.

The statement of activities presents a comparison between direct expenses and program revenues for the District's governmental activity. Direct expenses are those that are specifically associated with the District. Program revenues include grants and contributions that are restricted to meeting the operational or capital requirements of the District. Revenues that are not classified as program revenues, including all taxes and investment income, are presented instead as general revenues.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

When both restricted and unrestricted net position are available, unrestricted resources are used only after the restricted resources are depleted.

**HONEY LAKE VALLEY RESOURCE CONSERVATION DISTRICT**  
**Notes to the Financial Statements**  
**June 30, 2018**

Note 1: Summary of Significant Accounting Policies (Continued)

B. Basis of Accounting (Continued)

Fund Financial Statements

The fund financial statements provide information about the District's funds. Separate statements for each fund category are presented. At June 30, 2018, the District's fund is of the governmental fund type.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available to finance expenditures of the current period. A 90 day availability period is used for revenue recognition for governmental fund revenues. Revenues considered susceptible to accrual include intergovernmental revenues (grants), charges for services and interest revenues. Expenditures are generally recorded when a liability is incurred, as under accrual accounting.

Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) value in exchange, include grants, entitlements and donations. On a modified accrual basis, revenues from grants, entitlements and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied and the availability criteria has been met.

A fund reports deferred revenue on its balance sheet. Deferred revenues arise when potential revenue does not meet the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the fund before it has a legal claim to them, as when grant funding is received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the fund has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

The District reports the following major governmental funds:

General Fund - This fund accounts for all the financial resources not required to be accounted for in another fund. This fund consists primarily of general government type activities.

Watermaster Fund - This is the program fund of the District. It represents resources restricted for the administration and management of the Watermaster Service, which was transferred from the Department of Water Resources.

C. Basis of Accounting

The District records revenues when received and expenditures when paid. The District capitalizes and depreciates capital assets in accordance with Governmental Accounting Standards Board, GASB 34.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Resources not available to finance expenditures and commitments of the current period are recognized as deferred revenue or as a reservation of fund balance. The District considers property taxes available if they are collected within sixty-days after year-end. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt, as well as compensated absences and claims and judgments are recorded only when payment is due. General capital acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and capital leases are reported as other financial sources.

**HONEY LAKE VALLEY RESOURCE CONSERVATION DISTRICT**  
**Notes to the Financial Statements**  
**June 30, 2018**

Note 1: Summary of Significant Accounting Policies (Continued)

D. Grants Receivable

Grant revenue is recognized when program expenditures are incurred in accordance with program guidelines. Such revenue is subject to review by the funding agency and may result in disallowance in subsequent periods.

E. Capital Assets

Capital assets have been acquired for general District purposes. Assets purchased are recorded as expenditures in the governmental funds and capitalized at cost or estimated cost where no historical records are available. The District defines capital assets as assets with an initial individual cost of more than \$500 and an estimated useful life in excess of one year. Capital assets are depreciated using the straight-line method over their estimated useful lives. The useful lives are as follows:

General Plant/Structure	50 years
Vehicles	10 years
Office Equipment	5-7 years
Field Equipment	5-7 years

F. Fund Equity

The unassigned fund balances for governmental fund represents the amount available for budgeting future operations. Unrestricted net position represents the net position available for future operations.

Restrictions of fund balances of governmental funds are established to either (1) satisfy legal covenants that require a portion of fund balance to be segregated or (2) identify the portion of the fund balance that is not appropriable for future expenditures.

Restricted net position represents the net position legally identified for specific purposes.

G. Compensated Absences

The District's policy regarding compensated absences is to permit employees to accumulate long-term earned but unused vacation and sick leave. The liability for these compensated absences is recorded as debt in the government-wide financial statements. The current portion of this debt is estimated based on historical trends. In the fund financial statements, governmental funds report only the compensated absences liability payable from expendable available financial resources. The District includes its share of social security and medicare taxes payable on behalf of employees in the accrual for compensated absences.

H. Budgetary Reporting

The District prepares an annual operating and capital budget, which is approved and adopted by the Board of Directors. The budget serves as an approved plan to facilitate financial control and operational evaluation.

I. Use of Estimates

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

**HONEY LAKE VALLEY RESOURCE CONSERVATION DISTRICT**  
**Notes to the Financial Statements**  
**June 30, 2018**

Note 2: Cash and Investments

Cash and investments at June 30, 2018, consisted of the following:

Cash and investments	\$	264,322
Total cash and investments	\$	264,322
General Fund	\$	64,984
Watermaster Fund		199,338
Total cash and investments	\$	264,322

A. Investment in Government Pool

Investments are accounted for in accordance with the provisions of GASB Statement No. 31, which requires governmental entities to report certain investments at fair value in the balance sheet and recognize the corresponding change in fair value of investments in the year in which the change occurred. The District reports its investment in the Colusa County investment pool at fair value based on quoted market information obtained from fiscal agents or other sources if the change is material to the financial statements.

The County has established a treasury oversight committee to monitor and review the management of public funds maintained in the investment pool in accordance with Article 6 Section 27131 of the California Government Code. The oversight committee and the Board of Supervisors review and approve the investment policy annually. The County Treasurer prepares and submits a comprehensive investment report to the members of the oversight committee and the investment pool participants every month. The report covers the type of investments in the pool, maturity dates, par value, actual cost and fair value.

Note 3: Capital Assets

A summary of changes in capital assets for the year ended June 30, 2018, is as follows:

	Balance 7/1/2017	Additions	Retirements/ Adjustments	Balance 6/30/2018
Equipment and vehicle	\$ 37,422	\$ -	\$ -	\$ 37,422
Total capital assets, being depreciated	37,422	-	-	37,422
Less accumulated depreciation	(33,420)	(1,144)		(34,564)
Governmental activities capital assets, net	\$ 4,002	\$ (1,144)	\$ -	\$ 2,858

Note 4: Interfund Transactions

During the course of operations, transactions occur between funds to account for goods received or services rendered. These receivables and payables are classified as due from or due to other funds. In addition, when funds overdraw their share of pooled cash, the receivables and payables are also classified as due from or due to other funds. The following are due from and due to balances as of June 30, 2018.

	Due to Other Funds	Due from Other Funds
General Fund	\$ 16,701	\$ -
Watermaster fund	-	16,701
Totals	\$ 16,701	\$ 16,701



**HONEY LAKE VALLEY RESOURCE CONSERVATION DISTRICT**  
**Notes to the Financial Statements**  
**June 30, 2018**

Note 5: Net Position/Fund Balances

Net Position – Government-Wide Financial Statements

The government-wide financial statements utilize a net position presentation. Net position are categorized as net investment in capital assets, restricted and unrestricted.

- *Net Investment in Capital Assets* – This category groups all capital assets, into one component of net position. Accumulated depreciation and the outstanding balance of debt that are attributable to capital assets reduce the balance in this category.
- *Restricted Net Position* – This category presents external restrictions imposed by creditors, grantors, contributors, or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.
- *Unrestricted Net Position* – This category represents net position of the District, not restricted for any project or any other purpose.

Fund Balances – Governmental Funds

The District has adopted a policy for GASB Statement No. 54, Fund Balance Reporting. GASB 54 establishes fund balance classifications that comprise a hierarchy based on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. While the classifications of fund balance in the District's various governmental funds were revised, the implementation of this standard had no effect on total fund balance.

- *Nonspendable* – The fund balance includes those amounts that are not in a spendable form or are required to be maintained intact. The District has recorded prepaid expense as Nonspendable fund balance.
- *Restricted* fund balances have external restrictions imposed by creditors, grantors, contributors, laws, regulations, or enabling legislation which requires the resources to be used only for a specific purpose. Encumbrances and nonspendable amounts subject to restrictions are included along with spendable resources. The District has imprest cash as restricted fund balance.
- *Committed* – The fund balance includes amounts that can be used only for the specific purpose determined by a formal action of the government's highest level of decision-making authority. The District has no committed fund balance.
- *Assigned* – The fund balance includes amounts *intended* to be used by the government for specific purposes. Intent can be expressed by the governing body or by an official, or body to which the governing body delegates the authority. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. The District has assigned fund balance for next years budget.
- *Unassigned* – The fund balance is the residual classification for the general fund and includes all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose.

**HONEY LAKE VALLEY RESOURCE CONSERVATION DISTRICT**  
**Notes to the Financial Statements**  
**June 30, 2018**

Note 6: Stewardship, Compliance and Accountability

A. Deficit Fund Balances/Net Position

The general fund had a deficit fund balance of \$1,236 at June 30, 2018. The deficit fund balance is expected to be eliminated upon receipt of funding from granting agencies.

B. Prior Period Adjustments

A prior period adjustment was made increasing beginning general fund, fund balance \$70,190 to recognize receivables that should have been accrued at June 30, 2017, and increased \$3,685.48 to adjust the checking account balance at June 30, 2017. Prior period adjustments were made reducing beginning general fund, fund balance \$53,481.91 to record accounts payable that should have been accrued at June 30, 2017 and to record an interfund payable due to the Watermaster fund for \$7,703.

A prior period adjustment was made increasing the Watermaster fund, fund balance \$648 to write off an accounts payable that did not exist at June 30, 2017, \$7,703 to recognize an interfund receivable due from the general fund at June 30, 2017, \$58,570.39 to recognize Watermaster fund fees that should have been accrued as accounts receivable at June 30, 2017, and \$655.93 to adjust the bank balance at June 30, 2017.

The beginning net position in the statement of activities increased \$128,760.39 to recognize accounts receivable that should have been recorded at June 30, 2017, increased \$4,341.41 to adjust the checking account balance at June 30, 2017, and decreased \$54,129.91 to recognize accounts payable that should have been accrued at June 30, 2017

Note 7: Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District is exposed to various risks of loss related to general liability and workers' compensation. Insurance for the District is secured through commercial insurance for both general liability and workers' compensation. Settlements have not exceeded insurance coverage in any of the last three years.

Note 8: Commitments and Contingencies

Grant Contingencies

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time.

Contingent Liabilities

In the normal course of business, the District is subject to various lawsuits. Defense of lawsuits is typically handled by the District's insurance carrier and losses, if any, are expected to be covered by insurance.

**HONEY LAKE VALLEY RESOURCE CONSERVATION DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
JUNE 30, 2018**

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Intergovernmental	\$ 713,709	\$ 713,709	\$ 339,717	\$ (373,992)
Use of money			47	47
Charges for services			924	924
Other			6,211	6,211
Total Revenues	<u>713,709</u>	<u>713,709</u>	<u>346,899</u>	<u>(366,809)</u>
Expenditures				
Salaries and benefits	198,432	198,432	47,656	150,776
Service and supplies	635,510	635,510	253,392	382,118
Capital outlay	8,000	8,000		8,000
Total Expenditures	<u>841,942</u>	<u>841,942</u>	<u>301,048</u>	<u>540,894</u>
Net Change in Fund Balances	<u>\$ (128,233)</u>	<u>\$ (128,233)</u>	45,851	<u>\$ 174,085</u>
Fund Balances, July 1, 2017			(59,778)	
Prior Period Adjustment			<u>12,691</u>	
Fund Balances, June 30, 2018			<u>\$ (1,236)</u>	

**HONEY LAKE VALLEY RESOURCE CONSERVATION DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
BUDGETARY COMPARISON SCHEDULE  
WATERMASTER-  
MAJOR SPECIAL REVENUE FUND  
JUNE 30, 2018**

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Use of Money and Property	\$ -	\$ -	\$ 39	\$ 39
Charges for services	182,225	182,225	179,492	(2,733)
Total Revenues	182,225	182,225	179,531	(2,694)
Expenditures				
Salaries and benefits	121,905	121,905	135,603	(13,698)
Service and supplies	53,586	53,586	25,935	27,651
Capital outlay	8,000	8,000		8,000
Total Expenditures	183,491	183,491	161,538	21,953
Net Change in Fund Balances	<u>\$ (1,266)</u>	<u>\$ (1,266)</u>	17,993	<u>\$ 19,259</u>
Fund Balances, July 1, 2017			125,805	
Prior Period Adjustment			<u>67,577</u>	
Fund Balances, June 30, 2018			<u>\$ 211,375</u>	

**HONEY LAKE VALLEY RESOURCE CONSERVATION DISTRICT**  
**Note to Required Supplementary Information**  
**June 30, 2018**

Budgets and Budgetary Accounting

As required by State law the District prepares and legally adopts a final operating budget. Public hearings were conducted on the proposed and final budget to review all appropriations and the source of financing.

The budget for the general fund is adopted on the modified accrual basis of accounting. The budget for the general funds is the only legally adopted budgets.

At the object level, actual expenditures cannot exceed budgeted appropriations. Management can transfer budgeted amounts between expenditure accounts within an object without the approval of the Board of Directors. Significant amendments and appropriation transfers between objects or funds must be approved by the Board of Directors. Appropriations lapse at fiscal year-end.

The budgetary data presented in the final budgeted amount in the accompanying financial statements includes all revisions approved by the Board of Directors

# LARRY BAIN, CPA

An Accounting Corporation

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2148 Frascati Drive, El Dorado Hills, CA 95762 / 916.601-8894

[lpbain@sbcglobal.net](mailto:lpbain@sbcglobal.net)

## **INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Directors  
Honey Lake Valley Resource Conservation District  
Susanville, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities of Honey Lake Valley Resource Conservation District (the "District") as of and for the fiscal year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated July 15, 2019.

### ***Internal Control over Financial Reporting***

In planning and performing our audit, we considered Honey Lake Valley Resource Conservation District 's (District) internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. The deficiencies in internal control that we consider to be material weaknesses are identified as Findings FS 18-1 and FS 18-2 as described in the accompanying Schedule of Findings.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies Findings FS 18-3 through FS 18-8 as described in the accompanying Schedule of Findings.

Our consideration of the internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Honey Lake Valley Resource Conservation District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended solely for the information and use of the board of directors, management, Lassen County Auditor Controllers Office and the Controller's Office of the State of California.

Larry Bain, CPA,  
An Accounting Corporation  
July 15, 2019

**HONEY LAKE VALLEY RESOURCE CONSERVATION DISTRICT**

**SCHEDULE OF FINDINGS  
FOR THE FISCAL YEAR EDED JUNE 30, 2018**

**SIGNIFICANT DEFICIENCIES CONSIDERED MATERIAL WEAKNESSES**

**FS 18-1:** During our audit we noted that the beginning balances did not agree to the underlying support. The beginning balances were the ending balances from the prior year audit, which was materially misstated.. Multiple journal entries were required to agree the beginning balances to the underlying support. We also noted during our initial review of the financial statements that the prior year audit entries had not been posted to the District general ledger, the accrued payroll was not properly clearing in the general ledger, the accounts receivables and payables had not been recorded, cash had not been reconciled, and the due to, due from accounts had not been balanced.

The District did not provide us with the information to record prior year donated assets from the BLM that could have a material effect on the financial statements. This was a condition for the qualified opinion in the auditor's report.

Recommendations: We recommended the District hire an outside accountant experienced with governmental generally accepted accounting principles to assist with cleaning up the general ledger and closing the year-end books. The District retained an outside firm and made the necessary adjustments.

**Management Response:**

**FS 18-2:** During our review of the District record keeping we noted there was no centralized location for the District to maintain and retain original records. There were no vendor files, payroll files with timesheets, payroll registers and employee information, banking files, invoice files and other record keeping files that we would expect from the District. We were informed that much of this information was maintained on line, but the District was unable to demonstrate that the documents were kept in an on line data base. The District was able to recreate much of the data that was scattered in various locations.

Recommendation: We recommend the District work with a qualified accounting professional to determine what records should be maintained as a hard copy and what records can be maintained electronically in a computer database. The District should then take steps to ensure that all supporting documents required to support financial activities of the District are maintained and retained for the required length of time.

We recommend the District take an inventory of all assets that meet the definition of a capital asset. We recommend for capital assets that are not on the current depreciation schedule the District determine the historical value and update the depreciation schedule for those assets.

**Management Response:**

**SIGNIFICANT DEFICIENCIES NOT CONSIDERED MATERIAL WEAKNESSES**

**FS 18-3 (Prior Year Finding):** Due to the small size of the District and limited number of personnel involved in the accounting function, the District had a lack of segregation of duties, as one person is capable of handling all aspects of processing transactions from beginning to end. A lack of segregation of duties increases the risk of potential errors or irregularities; however, due to a limited number of personnel an adequate segregation of duties is not possible without incurring additional costs.

**Management Response:**



**HONEY LAKE VALLEY RESOURCE CONSERVATION DISTRICT**

**SCHEDULE OF FINDINGS  
FOR THE FISCAL YEAR EDED JUNE 30, 2018**

**FS 18-4 (Prior Year Finding):** The District does not have accounting processes in place to ensure that complete and accurate financial statements, MD&A and footnote disclosures are prepared in accordance with GAAP prior to the annual audit. Management relies upon the auditor to recommend footnote disclosures for the financial statements and to prepare adjusting journal entries for approval in order to report financial information in accordance with GAAP.

Recommendation: We recommend the District consider hiring an outside accountant to prepare GAAP financial statements and the related notes to the financial statements. The District could opt to take no action if it determines the cost will outweigh the benefit.

**Management Response:**

**FS 18-5:** During our review of the District policies we noted discrepancies between the District policy manual and the employee handbook. The policy manual indicates that an employee will accrue sick leave, whereas the employee handbook does not address sick leave accruals. We also noted reference to Louisiana State Law in the employee handbook. Furthermore it appears that some new and or updated policies are not contained in a central policy manual.

We also did not observe an accounting policy and procedures manual that describes the internal controls for each accounting function. The purpose of that manual would be to provide an accountant with reasonable experience the step by step procedures for processing accounting functions from beginning to end.

Recommendation: We recommend the District review the employee handbook and policy manual and update the documents so they are consistent and up to date. The District should also update the manuals so they reference the appropriate state law. The District should also add the sick leave policy to the employee handbook.

We also recommend the District develop an accounting policy and procedures manual.

**Management Response:**

**FS 18-6:** During our review of the budget we noted that the general fund budget included some of the budgetary information for the Watermaster fund.

Recommendation: We recommend the District segregate the general fund and Watermaster fund budgets into their own budgetary units.

**FS 18-7:** During our review of compensated absences we noted instances where employee's were not receiving the amount of accruals for sick leave specified in the District policy manual. Furthermore we noted discrepancies in certain areas between the employee handbook and the District policy manual.

Recommendation: We recommend the District review each employee's vacation and sick leave accrual and verify that it conforms with District policy. We recommend reconciling from the date of hire to current and adjusting any errors. We also recommend review the employee handbook and the District policy manual for consistency between the two policies and approving needed changes so the two documents are in agreement.

**Management Response:**

**HONEY LAKE VALLEY RESOURCE CONSERVATION DISTRICT**

**SCHEDULE OF FINDINGS  
FOR THE FISCAL YEAR EDED JUNE 30, 2018**

**FS 18-8:** During our testing of disbursements we noted an employee was paid \$2,100.98 for a health insurance reimbursement with check 7046. This was paid through normal accounts payable and not through payroll therefore no payroll taxes were withheld. Because the District has not adopted a cafeteria plan it does not appear that this should have been exempt from payroll taxes.

Recommendation: We recommend the District review if this payment was made to comply with District policy for health insurance benefits and if payroll taxes should have been withheld from the check and take corrective action as needed to comply with District policies and IRS tax codes.

**Management Response:**



# CARCD Membership Dues

## Why Support CARCD?

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### RCDS NEED AN ORGANIZATION TO COORDINATE SUPPORT AND CHAMPION THE NEEDS OF DISTRICTS ACROSS THE STATE

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- RCDS need someone to **advocate on their behalf** and to elevate them in the public eye.
- RCDS need someone to **secure funding** to support them.
- RCDS need someone to help them **increase their knowledge, impact, and effectiveness.**
- RCDS need someone to convene them for **learning, peer sharing, and networking.**

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### WHAT DOES CARCD DO FOR YOUR RCD?

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- **Legislative Advocacy:** CARCD is your champion to the state Senate and Assembly.
  - The only organization that can facilitate lobbying for RCDs
  - The only organization with the credibility and position to make the collective case for all RCDs;
  - The only organization that's working to lift all RCDs for collective benefit.
- Provides **communications and training programs** for RCDs.
  - Advocacy Academy
  - Board Leadership Bootcamp
  - Communications Academy
- Hosts an **annual conference for networking** among RCDs and with key partners.
  - Facilitated training sessions on a range of topics from legislative advocacy to developing fee-for-service programs to board leadership.
- **Fiscal sponsor** for RCD grants/projects that have a 501(c)3 requirement.
- **Technical assistance** for RCDs that need to meet Tier 1 requirements.
- **Members-only access to online resources**, including the District Manager listserv, weekly digest, and customizable RCD tools.
- Other benefits such as Tech Soup Software discounts.

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### THE MISSION AND VISION OF CARCD:

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**Mission:** CARCD builds the network and local impact of RCDs in California, strengthening locally-led conservation and stewardship of natural and agricultural resources

**Vision:** It is the vision of CARCD to grow into a full-capacity organization that can serve as a strong advocate, technical resource, and partner to its member RCDs in achieving the vision for the RCD field.



## CARCD Membership Dues Renewal 2019-2020

Membership Dues invoices will be automatically emailed to the organization via the Membership Dashboard on June 24th, 2019.

- Please contact Emily Sutherland (emily-sutherland@carcd.org) by June 14<sup>th</sup> with the level of dues your RCD will pay (ex: Maximum or Minimum, Contributing Member) so the invoice can be calculated directly.
  - *Note: If your RCD is paying anything less than Maximum dues, either a financial statement or most recent audit will be required in order to verify if your RCD is paying Full Membership Dues. The budget number is needed to automatically calculate the Full Membership Invoice.*
- Invoices will have a due date of August 31, 2019. Full-Membership benefits of eligibility to vote at the Annual Business Meeting and full access to the Membership Dashboard will be restricted if payment has not been made.
  - *Contact Emily Sutherland for a payment extension if needed.*
  - *CARCD is willing to work with RCDs to make payment plans if needed.*
- Invoices can either be paid via credit card online or via check in the mail.



# CARCD Membership Dues: Fiscal Year 2019-2020

Due: August 31, 2019

## MEMBERSHIP APPLICATION:

### **2019-2020 MEMBERSHIP DUES:**

Membership Dues are calculated based on 2.0% of RCD District Expenses (Operating Budget / Unrestricted Funds)\*:

Maximum Full Dues = \$5,000 District Unrestricted Expenses are more than \$250,000

Custom Full Dues Amount = District Unrestricted Expenses are \$7,500 - \$250,000.  
\$ \_\_\_\_\_ Use formula 2% \* \$ of unrestricted funds to calculate your RCDs Full Membership Dues Amount

Minimum Full Dues = \$150 District Unrestricted Expenses less than \$7,500

Contributing Member Amount = Dues amount paid is less than Full Membership amount  
\$ \_\_\_\_\_

### **ADDITIONAL SUPPORT FOR PACIFIC POLICY GROUP:**

**Pacific Policy Group:** Support for legislative advocacy on a statewide level on behalf of all RCDs. \$ \_\_\_\_\_

**TOTAL \$**

### **PLEASE INCLUDE WITH PAYMENT:**

- Completed Application
- RCD Directory Update Form
- Check payable to CARCD
- Most recent audit and/or financial statements
- Any additional notes/documentation

**\*District Expenses:** Every unrestricted expense including (but not limited to) non-grant billed salaries, contracts, audit & bookkeeping costs, office, rent, utilities, phones, supplies, insurance, membership dues (CARCD, LAFCO, etc.), office equipment, travel costs, copying fees, etc.

**Contributing Member:** Fails to pay calculated amount without an acceptable written explanation **OR** does not submit documentation to back up amount paid. The determination is based on the submitted information, including any additional written comments/requests from the District. All Districts will be informed of their status on or before November 1.

*Please be assured that CARCD will work with you if you feel you have other exceptions of merit. The RCD must submit a letter to the Board of Directors by August 15<sup>th</sup>, 2019.*



## CARCD Membership Dues: Fiscal Year 2019-2020 Due: August 31, 2019

### KEEP CARCD STRONG FOR YOUR DISTRICT!

CARCD knows it is essential to maintain a strong voice advocating for RCDs so that we aren't lost in the crowd. CARCD does that for you every day.  
Don't forget us, because we never stop working for you.

#### CARCD 2019-20 NETWORK-WIDE GOALS

**Membership Dues:** \$100,000  
**Advocacy/PPG Contributions:** \$48,000

#### CARCD 2018 NETWORK-WIDE SUMMARY

**Membership Dues:** \$87,985  
**Advocacy Contributions:** \$34,840

### HOW CAN YOUR RCD BE A FULL PART OF THE STATEWIDE NETWORK IN 2019-2020?

- Pay your full dues, on time, every year
- Attend your regional meetings
- Support Pacific Policy Group
- Attend the 2019 CARCD conference November 12-15<sup>th</sup> in Redding

#### LEVELS OF MEMBERSHIP:

	Full Member	Contributing Member	Non-Member
Eligible to vote at Annual Business Meeting	✓		
Serve on CARCD Board of Directors	✓		
Full Access to Online Member Dashboard*	✓		
Software Discounts via Tech Soup	✓	✓	
CARCD can act as Fiscal Sponsor for Grants	✓	✓	
Monthly e-newsletters and other outreach	✓	✓	✓

*\* Full Access to Online Member Dashboard includes password protected access to RCD information sharing forums, ability to set up document sharing workgroups, options to opt-in to a variety of specialized listservs, weekly email from CARCD which includes: funding opportunities, legislative updates, RCD and partner events and much more.*





SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY

2019 BOARD OF DIRECTORS ELECTION

## OFFICIAL ELECTION BALLOT ENCLOSED

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This is an official election packet that contains items that require ACTION by your Agency's governing body for the selection of up to three (3) candidates to the SDRMA Board of Directors.

### ELECTION PACKET ENCLOSURES

- Election Ballot Instructions
- Official Election Ballot (Action Required)
- Candidate's Statements of Qualifications (5)
- Self-addressed, Stamped Envelope

## **SDRMA'S BOARD OF DIRECTORS ELECTION BALLOT INSTRUCTIONS**

Notification of nominations for three (3) seats on the Special District Risk Management Authority's (SDRMA's) Board of Directors was mailed to the membership in January 2019.

On May 2, 2019, SDRMA's Election Committee reviewed the nomination documents submitted by the candidates in accordance with SDRMA's Policy No. 2017-10 Establishing Guidelines for Director Elections. The Election Committee confirmed that five (5) candidates met the qualification requirements and those names are included on the Official Election Ballot.

Enclosed is the Official Election Ballot along with a Statement of Qualifications as submitted by each candidate. Election instructions are as follows:

1. The enclosed Official Election Ballot must be used to ensure the integrity of the balloting process.
2. After selecting up to three (3) candidates, your agency's governing body must approve the enclosed Official Election Ballot at a public meeting. **Ballots containing more than three (3) candidate selections will be considered invalid and not counted.**
3. The signed Official Election Ballot MUST be sealed and received by mail or hand delivery at SDRMA's office on or before 4:30 p.m. on Wednesday, August 21, 2019 to the address below. A self-addressed, stamped envelope is enclosed. Faxes or electronic transmissions are NOT acceptable.

Special District Risk Management Authority  
Election Committee  
1112 "I" Street, Suite 300  
Sacramento, California 95814

4. The four-year terms for newly elected Directors will begin on January 1, 2020 and terminate on December 31, 2023.
5. Important balloting and election dates are:

<b>August 21, 2019:</b>	<b>Deadline for members to return the signed Official Election Ballot</b>
August 22, 2019:	Ballots are opened and counted
August 23, 2019:	Election results are announced, and candidates notified
September 25, 2019:	Newly elected Directors are introduced at the SDRMA Annual Breakfast to be held in Anaheim at the CSDA Annual Conference
November 6-7, 2019:	Newly elected Directors are invited to attend SDRMA board meeting (Sacramento)
January 2020:	Newly elected Directors are seated, and Board officer elections are held

If you have any questions regarding the election and balloting process, please do not hesitate to call SDRMA's Chief Operating Officer Paul Frydendal at 800.537.7790.





SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY

**OFFICIAL 2019 ELECTION BALLOT  
SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY  
BOARD OF DIRECTORS**

**VOTE FOR ONLY THREE (3) CANDIDATES**

Mark each selection directly onto the ballot, voting for no more than three (3) candidates. Each candidate may receive only one (1) vote per ballot. A ballot received with more than three (3) candidates selected will be considered invalid and not counted. All ballots must be sealed and received by mail or hand delivery in the enclosed self-addressed, stamped envelope at SDRMA on or before 4:30 p.m., Wednesday, August 21, 2019. Faxes or electronic transmissions are NOT acceptable.

- BOB SWAN (INCUMBENT)**  
Board Member, Groveland Community Services District
- JESSE D. CLAYPOOL**  
Board Chair, Honey Lake Valley Resource Conservation District
- PATRICK K. O'ROURKE, MPA/CFRM**  
Board Member, Redwood Region Economic Development Commission
- SANDY SEIFERT- RAFFELSON (INCUMBENT)**  
Finance Manager/Treasurer, Herlong Public Utility District
- JAMES (Jim) M. HAMLIN**  
Board President, Burney Water District

**ADOPTED** this \_\_\_\_ day of \_\_\_\_\_, 2019 by the Honey Lake Valley Resource Conservation District at a public meeting by the following votes:

AYES: \_\_\_\_\_

NOES: \_\_\_\_\_

ABSTAIN: \_\_\_\_\_

ABSENT: \_\_\_\_\_

ATTEST:  
\_\_\_\_\_

APPROVED:  
\_\_\_\_\_

**Special District Risk Management Authority  
Board of Directors  
Candidate's Statement of Qualifications**

**This information will be distributed to the membership with the ballot, "exactly as submitted" by the candidates – no attachments will be accepted. No statements are endorsed by SDRMA.**

Candidate\*            Bob Swan

District/Agency   Groveland Community Services District (GCSD)

Work Address      P.O. Box 350, Groveland, CA 95321

Work Phone        (209) 962-7161

Home Phone        (408) 398-4731

\*The name or nickname and any designations (i.e. CPA, SDA, etc.) you enter here will be printed on the official ballot, exactly as submitted.

**Why do you want to serve on the SDRMA Board of Directors? (Response Required)**

I am a current Board member. I would like to be elected to a second term because:

1. As a board member of Groveland CSD, I am particularly aware of the great value that smaller districts get from SDRMA, and I'd like to continue to do my part to make sure that this important agency continues to operate smoothly and stably into the indefinite future.
2. The insurance market in California (and nationwide) is going through a period of rapid change. The Board and staff are engaged in a major re-evaluation of SDRMA's approach to fulfilling its mission of providing cost-effective risk management services to its members. I believe that it is important to maintain Board continuity in this effort.
3. SDRMA Board members are either board members ("electeds") or employees of a member agency. I think there is value in having a balance between elected and employee Board members. The Board seats that are NOT up for election are currently 3 employees / 1 elected. I'd like to make sure the new Board has at least 2 elected members.

**What Board or committee experience do you have that would help you to be an effective Board Member? (SDRMA or any other organization) (Response Required)**

1. SDRMA Board Member since 2016. This year (2019), I serve as Secretary. During our "no CEO" period in late 2017 - early 2018, I was a member of the ad hoc Personnel Committee. I am also a member of the Alliance Executive Council, and a backup member of the Legislative Committee.
2. Groveland CSD Board Member since I was appointed in June 2013. For the years 2014-2018, I served as Board President. (We finally implemented mandatory rotation of the office in 2019).
3. Member of the Board of Southside Community Connections, a local nonprofit in Groveland that provides educational, social, and recreational services to seniors, as well as free transportation to those who cannot drive.
4. Board Member (currently Treasurer) of Pine Cone Performers, a local choral and acting group, since 2010.
5. Back during my work life, I was a corporate representative on an IEEE standards committee concerned with wireless networking. It was very educational being on a committee where the members had widely differing (competing) goals.

**Special District Risk Management Authority  
Board of Directors  
Candidate's Statement of Qualifications**

**What special skills, talents, or experience (including volunteer experience) do you have?  
(Response Required)**

History: BS Physics, MS Computer Science. 3 years in USAF. 30 years in the semiconductor industry, first as an engineering manager, later as a business unit manager. Now retired (so I have plenty of time).

Skills, etc.: Very familiar with financial reports, cost accounting, quantitative analysis. Working knowledge of modern computer and communications technology. Managed distributed organizations with up to 150 technical people and up to \$120M in annual sales. Pretty good at listening to different views, and helping to achieve consensus (or, at least, compromise).

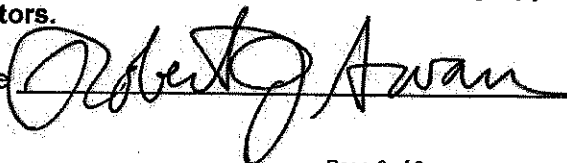
**What is your overall vision for SDRMA? (Response Required)**

Well, obviously I support our (newly revised) vision statement: "To be the exemplary public agency risk pool of choice for California special districts and other public agencies". In order to achieve this vision, I believe the key issues are:

1. Maintain long term financial stability. This includes ensuring that there is a fair allocation of cost versus risk across the pool membership.
2. Continue to retain / acquire highly qualified staff, and ensure that this is a desirable place to work.
3. Remember who are our target clientele, which in my opinion are small to mid-sized districts with limited options for insurance.
4. In light of ever-evolving California workers-compensation law, expand risk-management training even further than we now provide.
5. Maintain good relations with our re-insurers (who insulate us from catastrophe). In the long run, explore the possibility of joining a "captive" re-insurer to improve stability.

**I certify that I meet the candidate qualifications as outlined in the SDRMA election policy. I further certify that I am willing to serve as a director on SDRMA's Board of Directors. I will commit the time and effort necessary to serve. Please consider my application for nomination/candidacy to the Board of Directors.**

Candidate Signature

 Date 4-24-2019

**Special District Risk Management Authority  
Board of Directors  
Candidate's Statement of Qualifications**

This information will be distributed to the membership with the ballot, "exactly as submitted" by the candidates – no attachments will be accepted. No statements are endorsed by SDRMA.

Candidate\*           Jesse D. Claypool

District/Agency   Honey Lake Valley Resource Conservation District

Work Address      USDA Service Center 170 Russell Avenue, Suite C Susanville, CA 96130

Work Phone       530-257-7271 ext 100

Home Phone      530-310-0232

\*The name or nickname and any designations (i.e. CPA, SDA, etc.) you enter here will be printed on the official ballot, exactly as submitted.

**Why do you want to serve on the SDRMA Board of Directors? (Response Required)**

My interest for being on the SDRMA Board of Directors is because I believe it is imperative for there to be a knowledgeable and experienced voice on the Board with the perspective of the small to mid-size special district, working together with the other SDRMA Board Members, to ensure relevant—affordable solutions are available to all size special districts.

**What Board or committee experience do you have that would help you to be an effective Board Member? (SDRMA or any other organization) (Response Required)**

I am currently serving my fifth (5th) consecutive term as Chairman of the Board of a special district. I served two (2) yrs. on a Technical Advisory Committee for the prevention of violence against schools K-12. I served one (1) term on an elementary school board. I am currently serving my second (2nd) consecutive term on CSDA's committee for Professional Development. I am currently serving my sixth (6th) consecutive term on the board of a Regional Water Management Group. I am currently serving my second (2nd) consecutive term on CSDA's committee for Member Services. I am currently serving as a member of the County's Civil Grand Jury.

I have attended and completed the California School Board Association's New Board Member Training. I have Certificates of Completion from CSDA for General Manager Evaluation, Exercising Legislative Authority and Achieving Transparency. I attended and completed CSDA's Extraordinary Leader training. I attended and completed CSDA's Special District Leadership Academy and I have received CSDA's Recognition in Special District Governance certificate.

**Special District Risk Management Authority  
Board of Directors  
Candidate's Statement of Qualifications**

**What special skills, talents, or experience (including volunteer experience) do you have?  
(Response Required)**

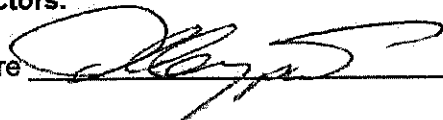
My experience with special districts and governance, belief in the importance of quality governing policies, the ability to work effectively with the other board members and staff and a desire to give back to SDRMA and its membership will be what I bring to the SDRMA Board of Directors.

**What is your overall vision for SDRMA? (Response Required)**

For SDRMA to continually advance as an industry leader providing affordable solutions for special districts of any size enabling them to be effective within the communities they serve.

**I certify that I meet the candidate qualifications as outlined in the SDRMA election policy. I further certify that I am willing to serve as a director on SDRMA's Board of Directors. I will commit the time and effort necessary to serve. Please consider my application for nomination/candidacy to the Board of Directors.**

Candidate Signature



Date

4-26-19

**Special District Risk Management Authority  
Board of Directors  
Candidate's Statement of Qualifications**

**This information will be distributed to the membership with the ballot, "exactly as submitted" by the candidates – no attachments will be accepted. No statements are endorsed by SDRMA.**

Candidate\* Patrick K. O'Rourke, MPA/CFRM  
District/Agency Redwood Region Economic Development Commission (RREDC)  
Work Address 520 E Street Eureka, CA 95501  
Work Phone 707-445-9651 Home Phone 707-726-6700

\*The name or nickname and any designations (i.e. CPA, SDA, etc.) you enter here will be printed on the official ballot, exactly as submitted.

**Why do you want to serve on the SDRMA Board of Directors? (Response Required)**

I have considerable interest, knowledge, and experience in board leadership; board service; and board governance/policy development & oversight in for-profits, nonprofits, a joint powers authority/SDRMA member organization, and as an elected city councilman. I also have considerable experience (as a top-level executive board leader and manager) in organizational risk management and risk mitigation/prevention. I would like to share my knowledge, skills, abilities, and experience in service to SDRMA members, via my service on SDRMA's board of directors. I believe that my knowledge, experience, and dedication to excellence and implementation of best practices in governance and policy development/oversight will serve SDRMA well, and will assist SDRMA in maintaining its "Excellence" accreditation via the California Association of Joint Powers Authorities (CAJPA).

**What Board or committee experience do you have that would help you to be an effective Board Member? (SDRMA or any other organization) (Response Required)**

Having served in board leadership roles (25+ years in for-profit entities; 25+ years in nonprofit & private/public foundations; and 2+ years in a Joint Powers Authority [SDRMA member organization]), I am well-versed and experienced in board governance; policy development; financial statement analysis and budget review; executive management search/selection, oversight and evaluation; organizational risk management/mitigation; litigation oversight; and best practices in organizational governance. At SDRMA member organization, Redwood Region Economic Development Commission (RREDC), I have served as 2019 Immediate Past Chair; 2018 Board Chair; 2017 Vice Chair; Chair of Executive Committee; and Member of the Loan Committee. I have in-depth knowledge of policy governance (Culver, et al.); I am an advocate for transparency & best practices; and I am knowledgeable & experienced in California's Ralph M. Brown Act and Roberts Rules of Order. I have also served in board governance and board leadership roles in several nonprofit organizations and in both public and private foundations, including as Board Chair (12+ years) and in President & Vice President roles. I have also Chaired Search/Selection committees; Public Relations committees; Fund Development committees; and Finance/Audit committees.

**Special District Risk Management Authority  
Board of Directors  
Candidate's Statement of Qualifications**

**What special skills, talents, or experience (including volunteer experience) do you have?  
(Response Required)**

Besides holding a Master of Public Affairs degree, with a specialty in nonprofit management; having completed all coursework and written/oral exams (all except dissertation) for a PhD in Mass Communication, with a specialty in public relations and a cognate in organizational communication management, I have several other directly-relevant skills/talents/experience including: I am expertly adept at executive-level relationship development and stewardship, and have served as an organizational & industry advocate and liaison working closely with community organizations, local/county/state elected officials, and public/private entities/organizations and foundations. I am expertly adept at financial and operational analysis, and at asset/portfolio management and risk mitigation. I have taught for-credit university courses in corporate leadership; in entrepreneurial leadership research and practice; as well as having published peer-reviewed academic research on leadership in public relations.

**What is your overall vision for SDRMA? (Response Required)**

My vision for SDRMA would be for SDRMA to continue to add value to its members; operate with the highest ethical practices and transparency; continue in providing excellence in service, education, safety and compliance training; help members to mitigate and reduce risk; provide expedient claims review and response; provide members with state-of-the-art education and information; educate members to minimize losses/risk in member workplaces; and to continue to provide members with comprehensive coverage for property/liability, workers comp, and health benefits.

I would envision SDRMA management and staff enjoying a quality of life that will ensure their happiness and continue an atmosphere of dedicated service to SDRMA members. I would also envision that SDRMA will continue to operate with efficiencies that minimize costs/expenses, continue to enable SDRMA to maintain competitive premium rates, and (when possible) lower organizational and member costs. I would also envision a governing board that embraces and employs best governing practices in all areas of policy development; executive management oversight; financial review/audit; and in investing and spreading portfolio assets to minimize portfolio investment risks and maximize return on investments. Finally, I would envision SDRMA, and its management team/staff, operating in ways that will continue to earn accreditation "Excellence" from the California Association of Joint Powers Authorities (CAJPA).

**I certify that I meet the candidate qualifications as outlined in the SDRMA election policy. I further certify that I am willing to serve as a director on SDRMA's Board of Directors. I will commit the time and effort necessary to serve. Please consider my application for nomination/candidacy to the Board of Directors.**

Candidate Signature \_\_\_\_\_

Date

3/25/1953 2019

**Special District Risk Management Authority  
Board of Directors  
Candidate's Statement of Qualifications**

**This information will be distributed to the membership with the ballot, "exactly as submitted" by the candidates No statements are endorsed by SDRMA.**

Candidate\* Sandy Seifert-Raffelson

District/Agency Herlong Public Utility District

Work Address 447-855 Plumas St., P o Box 115, Herlong, CA 96113

Work Phone (530) 827-3150 Cell Phone (530) 310-4320

\*The name or nickname and any designations (i.e. CPA, SDA, etc.) you enter here will be printed on the official ballot, exactly as submitted.

**Why do you want to serve on the SDRMA Board of Directors?**

**I am a current Board member of SDRMA and feel that I have added my financial background to make better informed decisions for our members. As a Board member, I continue to improve my education of insurance issues and look forward to representing small District's and Northern California as a voice on the SDRMA Board. I feel I am an asset to the Board with my degree in Business and my 30 plus years' experience in accounting and auditing.**

**I understand the challenges that small District face every day when it comes to managing liability insurance, worker's compensation and health insurance for a few employees with limit revenue and staff. My education and experience give me an appreciation of the importance of risk management services and programs, especially for smaller District that lack expertise with insurance issues on a daily basis.**

**I feel I am an asset to this Board, and would love a chance to stay on 4 more years!**

**What Board or committee experience do you have that would help you to be an effective Board Member? (SDRMA or any other organization)**

**While serving on the SDRMA Board, I have been privilege to be Secretary of the Board for two years, and currently the Vice-President. I have served on CSDA's Audit and Financial Committee's for 6 years; I have served on the SDLF Board; Northeastern Rural Health Clinic Board; Fair Board; School and Church boards; 4-H Council and leader for 15 years; and UC Davis Equine Board. In the past 25 years, I have learn that there is no "I" in Board and it can be very rewarding to be part of a team that makes a difference for others.**

**As part of my many duties working with Herlong PUD, I worked to form the District and was directly involved with LAFCo, Lassen County Board of Supervisors and County Clerk to establish the initial Board of Directors and first Policies for HPUD. I have administered the financial portion of 2 large capital improvement project with USDA as well as worked on the first ever successful water utility privatization project with the US Army and Department of Defense. I am currently working on a 4.2 million grant from California for new infrastructure for the small District HPUD absorb through LAFCo in 2017. I am also the primary administrator of a federal contract for utility services with the Federal Bureau of Prison and the US Army.**



**Special District Risk Management Authority  
Board of Directors  
Candidate's Statement of Qualifications**

What special skills, talents, or experience (including volunteer experience) do you have?

I have my Bachelor's Degree in Business with a minor in Sociology. I have audited Small Districts for 5 years, worked for a Small District for almost 15 years and have over 30 years of accounting experience. I am a good communicator and organizer. I have served on several Boards and feel I work well within groups or special committee. I am willing to go that extra mile to see things get completed.

I believe in recognition for jobs well done. I encourage incentive programs that get members motivated to participate and strive to do their very best to keep all losses at a minimum and reward those with no losses.

I have completed my Certificate for Special District Board Secretary/Clerk Program in both regular and advance course work through CSDA and co-sponsored by SDRMA. I have completed the CSDA Special District Leadership Academy and Special District Governance Academy. I am in the processes of getting my small District re-certified for their District of Transparency and hope one day to attain our District of Distinction.

I work for a District in Northeastern California that has under gone major changes from a Cooperative Company to a 501c12 Corporation, to finally a Public Utility District. I have worked with LAFCo to become a District. Also our small District consolidated another small District into our District. Through past experience I feel I make a great Board member representing the small districts of Northern California and their unique issues and will make decisions that would help all rural/small districts.

What is your overall vision for SDRMA?

For SDRMA to be at the top of the risk management field and to continue communicating and listening to the needs of all California Special Districts and meeting those needs at a reasonable price that Special Districts can afford. I would like to continue education and rewards for no claims and explore avenues of financial endeavors that will benefit our customers.

I certify that I meet the candidate qualifications as outlined in the SDRMA election policy. I further certify that I am willing to serve as a director on SDRMA's Board of Directors. I will commit the time and effort necessary to serve. Please consider my application for nomination/candidacy to the Board of Directors.

Candidate Signature Sandy Seifert-Raffelson Date 4/16/19

**Special District Risk Management Authority  
Board of Directors  
Candidate's Statement of Qualifications**

This information will be distributed to the membership with the ballot, "exactly as submitted" by the candidates  
- no attachments will be accepted. No statements are endorsed by SDRMA.

Candidate\* James (Jim) M. Hamlin  
District/Agency Burney Water District  
Work Address 20222 Hudson St. Burney, Ca. 96013  
Work Phone (530) 335-3582 Cell Phone \_\_\_\_\_

\*The name or nickname and any designations (i.e. CPA, SDA, etc.) you enter here will be printed on the official ballot, exactly as submitted.

**Why do you want to serve on the SDRMA Board of Directors? (Response Required)**

Hope to serve and help with decisions being made to both strengthen SDRMA and  
move into new areas. Our districts are facing new challenges constantly.

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**What Board or committee experience do you have that would help you to be an effective Board Member?  
(SDRMA or any other organization) (Response Required)**

See Next

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**Special District Risk Management Authority  
Board of Directors  
Candidate's Statement of Qualifications**

What special skills, talents, or experience (including volunteer experience) do you have? (Response Required)

September 1972 until January 2014, owned and operated a Insurance brokerage  
Sold business and retired.

Board Member of Mayers Memorial Hospital District From 1990 until 2014  
Served on the Associal of Hospital Districts for six years.

Served on the board of Burney Water District the previous six years. Current  
Serving on Mayers Memorial Hospital Financial Board.

What is your overall vision for SDRMA? (Response Required)

SDRMA Board must be strong and protect the concerns of their members. Need  
to have a listening ear for the districts that are represented. Need to  
use caution when jumping into new areas, not jepordise their strong programs  
and beliefs for new programs.

I certify that I meet the candidate qualifications as outlined in the SDRMA election policy. I further certify that I am willing to serve as a director on SDRMA's Board of Directors. I will commit the time and effort necessary to serve. Please consider my application for nomination/candidacy to the Board of Directors.

Candidate Signature James M Hamble Date 3-27-2019

**MEMORANDUM OF UNDERSTANDING 2019-3**

**MEMORANDUM OF UNDERSTANDING BETWEEN THE HONEY LAKE VALLEY  
RESOURCE CONSERVATION DISTRICT AND THE FEATHER RIVER RESOURCE  
CONSERVATION DISTRICT FOR COLLABORATIVE EFFORTS BETWEEN  
DISTRICTS**

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This Memorandum of Understanding (MOU) is made among the Honey Lake Valley Resource Conservation District (HLVRCD) and The Feather River Resource Conservation District (FRRCD). This MOU is made in reference to the following facts:

**RECITALS**

- (a) The two Resource Conservation Districts (RCDs) have the common objective of collaborating with willing landowners, government agencies and other organizations to facilitate the conservation or restoration of natural resources.
- (b) The two RCDs are active in conservation projects spanning shared watersheds, interconnected roads and trails, and shared public lands.
- (c) Each RCD is independent and retains its own responsibilities, yet recognizes the need to establish a basis for cooperation to achieve common natural resource goals and objectives.
- (d) Each RCD may have the opportunity to participate on a conservation project within its boundaries that would benefit from the skills or knowledge of staff from another RCD.

**THEREFORE, THE PARTIES AGREE AS FOLLOWS**

- 1. The above recitals are hereby incorporated into this MOU.
- 2. This MOU is authorized by Government Code sections 6500 et seq.
- 3. The RCDs may enter into agreements to perform and assist work within the boundary of the other as authorized by this MOU.
- 4. Each such agreement shall include a copy of the original grant or agreement that the work is based on, a specific scope of work, number of hours to complete the requested task(s), the individuals performing the work, hourly rate by individual (including overhead), a 'not to exceed total cost' per task and any specific billing requirements.

5. Nothing herein shall require an RCD to perform any services under this MOU if that RCD has insufficient available personnel to provide such services and to perform its other duties as required by law.
6. An RCD requesting assistance agrees the RCD providing services shall be reimbursed for all costs incurred in performing the services set forth in Section 3, at the RCD's actual cost, including indirect costs allowable under United States Office of Management and Budget Circular A-87.
7. Each month, the RCD providing services may submit to the requesting RCD a statement of services rendered, if any, and shall submit a statement of services rendered at least quarterly. The RCD requesting assistance shall make payment of all undisputed amounts within 30 days of receipt of payment from the funding agency.
8. This MOU shall commence upon the date signed by all parties and shall remain in effect, unless terminated due to the conditions set forth herein.
9. Any party may terminate this agreement on 30 days' written notice. The RCD requesting assistance shall pay the RCD providing services for all work satisfactorily completed as of the date of notice, once payment has been received from the funding agency. Any participating RCD's right to terminate this agreement may be exercised by the RCD District Manager.
10. Each RCD shall, during the entire term of this MOU, be construed to be an independent contractor and nothing in this contract is intended nor shall be construed to create an employer-employee relationship, a joint venture relationship, or to allow any RCD to exercise discretion or control over the professional manner in which another RCD performs the services which are the subject matter of this contract. Any RCD staff performing services under this MOU shall at all times remain employees of the RCD by whom they are employed, and shall not be deemed employees of another RCD for any purpose. Each RCD shall be solely responsible for any and all compensation, payroll taxes, withholdings, workers' compensation and any other insurance or benefits of any kind for its employees providing services under this MOU.
11. Each RCD shall hold harmless, defend, and indemnify the other RCDs, their agents, officers, and employees, against all claims, suits, actions, costs, expenses (including but not limited to reasonable attorney's fees, expert fees, litigation costs, and investigation costs), damages, judgments or decrees by reason of any person's or persons' bodily injury, including death, or property (including property of another RCD) being damaged by the negligent acts, willful acts, or errors or omissions of another RCD, or any person employed by or under another RCD in any capacity, during the provision of services provided for herein, except when the injury or loss is

caused by the sole negligence or intentional wrongdoing of an RCD providing services.

12. Each RCD shall each secure and maintain in full force and effect during the full term of this agreement commercial general liability insurance or participation in a self-insurance program, including coverage for owned and non-owned automobiles and other insurance necessary to protect the public, with limits of liability of not less than \$1 million combined single limit bodily injury and property damage, or amount required by funding agency. Policies shall be written by carriers reasonably satisfactory to each party. On request, a certificate evidencing the insurance requirements of this paragraph shall be provided.
13. Each party executing this MOU in any representative capacity, hereby fully and completely warrants to all other parties that he or she has full and complete authority to bind the person or entity on whose behalf the signing party is purporting to act.
14. All services to be performed pursuant to this MOU shall be performed in accordance with all applicable federal, state, district, and municipal laws, ordinances, regulations, and rules.
15. This MOU supersedes all previous agreements or understandings, and constitutes the entire understanding among the parties with respect to the above referenced services, terms of compensation, and otherwise. This MOU shall not be amended, except in a writing that is executed by authorized representatives of all parties.

**IN WITNESS WHEREOF**, HLVRCD and FRRCD have executed this Memorandum of Understanding on the day and year set forth below.

**Date:** \_\_\_\_\_

**HONEY LAKE VALLEY RCD**

**By:**

\_\_\_\_\_  
**Board Chair, Honey Lake Valley RCD**

**Date:** \_\_\_\_\_

**FEATHER RIVER RCD**

**By:**

\_\_\_\_\_  
**Board President, Feather River RCD**



**Lozano Smith**  
ATTORNEYS AT LAW

7404 North Spalding Avenue  
Fresno, CA 93720-3370  
(559) 431-5600  
Federal Tax ID: 80-0874383  
lozanosmith.com

July 10, 2019

Ian Sims  
Honey Lake Valley Resource Conservation District  
170 Russell Avenue, Suite C  
Susanville, CA 96130

Client: 001839

For Professional Services Rendered Through June 30, 2019

*ACCOUNT SUMMARY*

Matter	Invoice #	Previous Balance	Current Charges	Less Payments	Total Due
000001	2086668	\$29.00	\$493.00	\$29.00	\$493.00
000005	2086669	\$5,563.54	\$464.00	\$5,563.54	\$464.00

Total Current Charges \$957.00

Previous Balance \$5,592.54

Less Payments (\$5,592.54)

**Total due \$957.00**



7404 North Spalding Avenue  
 Fresno, CA 93720-3370  
 (559) 431-5600  
 Federal Tax ID: 80-0874383  
 lozanosmith.com

July 10, 2019

Ian Sims  
 Honey Lake Valley Resource Conservation District  
 170 Russell Avenue, Suite C  
 Susanville, CA 96130

Client: 001839  
 Matter: 000001  
 Invoice # 2086668

Page: 1

RE: General Legal Matters

For Legal Services Rendered Through June 30, 2019

**Legal Services**

Date	Person	Description of Legal Services	Time	Rate	Amount
06/19/2019	WPC	Review email from B. Herreme and S. River.	0.30	\$290.00	\$87.00
06/20/2019	WPC	Email correspondence from J. Dow and B. Herrema regarding S. River.	0.30	\$290.00	\$87.00
06/20/2019	WPC	Scan judgment for applicability of request.	0.20	\$290.00	\$58.00
06/21/2019	WPC	Demand letter response - coordinate with client.	0.20	\$290.00	\$58.00
06/21/2019	WPC	Confer with C. Adams and Department of Watermaster regarding J. Dow query.	0.30	\$290.00	\$87.00
06/24/2019	WPC	Email correspondence with B. Herrema regarding J. Dow inquiry.	0.20	\$290.00	\$58.00
06/27/2019	WPC	Department of water master status on J. Dow demand.	0.20	\$290.00	\$58.00
Total Legal Services			1.70		\$493.00

**Legal Services Recap**

Person	Time	Rate	Amount
WPC William P. Curley III	1.70	\$290.00	\$493.00





<u>Invoice Summary</u>	<u>Totals</u>
Total Legal Services	\$493.00
<b>Total Current Charges</b>	<b>\$493.00</b>
Previous Balance	\$29.00
<i>Less Payments</i>	<i>(\$29.00)</i>
<b>Total Due</b>	<b><u><u>\$493.00</u></u></b>



7404 North Spalding Avenue  
 Fresno, CA 93720-3370  
 (559) 431-5600  
 Federal Tax ID: 80-0874383  
 lozanosmith.com

July 10, 2019

Ian Sims  
 Honey Lake Valley Resource Conservation District  
 170 Russell Avenue, Suite C  
 Susanville, CA 96130

Client: 001839  
 Matter: 000005  
 Invoice # 2086669

Page: 1

RE: Watermaster Decision Appeal

For Legal Services Rendered Through June 30, 2019

**Legal Services**

Date	Person	Description of Legal Services	Time	Rate	Amount
06/03/2019	WPC	Status of ruling - review court docket - pending decision.	0.30	\$290.00	\$87.00
06/07/2019	MWW	Review ruling regarding appeal of watermaster decision.	0.30	\$290.00	\$87.00
06/07/2019	WPC	Review judge decision with J. Dow.	0.40	\$290.00	\$116.00
06/08/2019	WPC	Update T. Sims.	0.30	\$290.00	\$87.00
06/10/2019	WPC	Post decision follow-up and file update.	0.30	\$290.00	\$87.00
Total Legal Services			1.60		\$464.00

**Legal Services Recap**

Person		Time	Rate	Amount
WPC	William P. Curley III	1.30	\$290.00	\$377.00
MWW	Mark W. Waterman	0.30	\$290.00	\$87.00

**Invoice Summary**

**Totals**

Total Legal Services	\$464.00
<b>Total Current Charges</b>	<b>\$464.00</b>
Previous Balance	\$5,563.54
Less Payments	(\$5,563.54)
<b>Total Due</b>	<b>\$464.00</b>

# Honey Lake Valley Resource Conservation District

170 Russell Ave., Suite C.  
Susanville, CA 96130  
(530)252-7271

[www.honeylakevalleyrcd.org](http://www.honeylakevalleyrcd.org)



August 9, 2019

Lassen County Auditor's Office  
221 South Roop Street, Suite 1  
Susanville, CA 96130  
Attn: Taya Morrison

**RE: Susan River Watermaster Service Area Decree #4573 – 2019-2020 Approved Assessment and Apportionment Certification**

Dear Ms. Morrison:

Enclosed please find:

1. Susan River Watermaster Service Area Decree #4573 – 2019-2020 Approved Assessment and Apportionment Certification,
2. FY 2019-2020 Honey Lake Valley RCD and Watermaster Approved Budget,
3. Apportionment Assessment Engagement Letter to Water Users.

The certification reflects costs for individual water users for the fiscal year July 1, 2019 through June 30, 2020. The costs are revised annually based on the annual budget of the Honey Lake Valley Resource Conservation District (HLVRCD). A record of all parcels that hold water rights is maintained and updated annually.

The HLVRCD Susan River Watermaster Rules and Regulations state the annual budget and approved assessment and apportionment certification be served by mail recording the water rights holders within the Watermaster Service Area and filed with the Superior Court of Lassen County before June 15<sup>th</sup> of each year.

Sincerely,

Kayla Meyer  
District Manager  
Honey Lake Valley RCD  
170 Russell Avenue, Suite C  
Susanville, CA 96130

Enclosures:

1. Susan River Watermaster Service Area Decree #4573 – 2019-2020 Approved Assessment and Apportionment Certification,
2. FY 2019-2020 Honey Lake Valley RCD and Watermaster Approved Budget,
3. Apportionment Assessment Engagement Letter to Water Users.

HONEY LAKE VALLEY  
 RESOURCE CONSERVATION DISTRICT  
 SUSAN RIVER SERVICE AREA

STATEMENT FOR SUSAN RIVER WATERMASTER SERVICE AREA  
 LASSEN COUNTY, 2019-2020

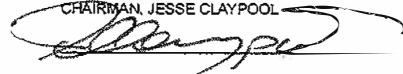
ESTIMATED COST TO WATER USERS  
 FOR THE PERIOD OF JULY 1 2019 THROUGH JUNE 30 2020..... \$180,000  
 (PREPARED IN COMPLIANCE WITH PART 4 DIVISION 2 OF WATER CODE)

APPORTIONMENTS TO BE BILLED AND COLLECTED BY LASSEN COUNTY TAX COLLECTOR

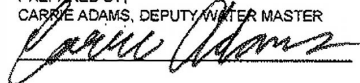
SERVICE AREA	BILLING AGENCY	DWR TRACT	TAX CODE	PARCEL CODE	WATER RIGHT OWNER	FLOW (CFS)	COMPUTED	unround	round	Adj	Max Flow
							COST				
SUSAN RIVER	RCD	104,105,108-1, 111,117-1,135			CALIF. DEPT. OF FISH & GAME	43.180	\$19,916	\$19,916.4909	\$19,916.00		728-600 Fish and Game Rd.
SUSAN RIVER	RCD	15,17-2,37			CITY OF SUSANVILLE	2.610	\$1,272	\$1,272.2663	\$1,272.00		Mail to Pam Churney Wendel, CA 96138
SUSAN RIVER	RCD	18,159-2			LASSEN COUNTY	0.210	\$168	\$168.8390	\$168.00		
SUSAN RIVER	RCD	90			LASSEN IRRIGATION COMPANY	36.650	\$16,922	\$16,922.5435	\$16,922.00		
SUSAN RIVER	RCD	10			SUSANVILLE ELEMENTARY SCHOOL DIST	0.070	\$104	\$104.4725	\$104.00		
SUSAN RIVER	RCD	19			SUSANVILLE ELEMENTARY SCHOOL DIST	0.090	\$114	\$113.6677	\$114.00		
SUSAN RIVER	RCD	12-2			SUSANVILLE SANITARY DISTRICT	0.007	\$76	\$75.5075	\$76.00		
					flow	82.617	\$38,572	\$38,573.79	\$38,572.00		
		AREA TOTAL				352.364	\$180,202	Total unround \$180,211.79	Total round \$180,202.00	\$9.79	43.18

WITNESS MY HAND ON BEHALF OF THE HONEY LAKE VALLEY RESOURCE CONSERVATION DISTRICT, AS WATER MASTER FOR THE SUSAN RIVER SERVICE AREA

HONEY LAKE VALLEY  
 RESOURCE CONSERVATION DISTRICT  
 CHAIRMAN, JESSE CLAYPOOL



WATER MASTER, SUSAN RIVER SERVICE AREA  
 PREPARED BY:  
 CARRIE ADAMS, DEPUTY WATER MASTER



HONEY LAKE VALLEY  
 RESOURCE CONSERVATION DISTRICT  
 SUSAN RIVER SERVICE AREA

STATEMENT FOR SUSAN RIVER WATERMASTER SERVICE AREA  
 LASSEN COUNTY, 2019-2020

ESTIMATED COST TO WATER USERS  
 FOR THE PERIOD OF JULY 1 2019 THROUGH JUNE 30 2020 ..... \$180,000  
 (PREPARED IN COMPLIANCE WITH PART 4 DIVISION 2 OF WATER CODE)  
 REVISIONS FROM PREVIOUS YEAR SHOWN IN (RED)

APPORTIONMENTS TO BE BILLED AND COLLECTED BY LASSEN COUNTY

SERVICE AREA	BILLING AGENCY	DWR TRACT	TAX CODE	PARCEL CODE	WATER RIGHT OWNER	FLOW (CFS)	COMPUTED COST	unround	round
SUSAN RIVER	LASSEN	29-1	080-004	116-040-50	MARTIN, W. N. JT	0.010	\$76	\$76.89	\$76.00
SUSAN RIVER	LASSEN	5-2	001-033	107-071-18	FARRIS FAMILY	0.004	\$74	\$74.13	\$74.00
SUSAN RIVER	LASSEN	23,24,63	080-004	116-030-08	ALLEN, LESTER T. ET AL	5.509	\$2,606	\$2,605.11	\$2,606.00
SUSAN RIVER	LASSEN	41-6	064-001	116-060-30	ALLIED PETROLEUM COMPANY, INC.	0.010	\$76	\$76.89	\$76.00
SUSAN RIVER	LASSEN	42-3	064-001	116-060-26	AMERIGAS PROPANE, L.P.	0.020	\$82	\$81.48	\$82.00
SUSAN RIVER	LASSEN	68-12	075-002	116-380-12	ANDERSON, DAVID T. & PATRICIA K. JT	0.010	\$76	\$76.89	\$76.00
SUSAN RIVER	LASSEN	123	077-008	109-060-16	MORAN FAMILY TRUST	0.150	\$142	\$141.25	\$142.00
SUSAN RIVER	LASSEN	143-3-3	062-006	117-710-15	BAERTSCHIGER, LYDIA R.	0.060	\$100	\$99.87	\$100.00
SUSAN RIVER	LASSEN	133,167	062-001	129-620-05	BAILEY, GEORGE L	5.080	\$2,408	\$2,407.88	\$2,408.00
SUSAN RIVER	LASSEN	125	062-006	129-210-47	DOW, SUSAN BAILEY	0.010	\$76	\$76.89	\$76.00
SUSAN RIVER	LASSEN	38,39-1,40-1,41-1,42-1	064-001	116-070-48	BARTLEY FAMILY TRUST	5.196	\$2,462	\$2,461.21	\$2,462.00
SUSAN RIVER	LASSEN	94	077-002	119-330-12	BATES, FLOYD A.	1.050	\$556	\$555.04	\$556.00
SUSAN RIVER	LASSEN	68-13	075-002	116-380-13	BATESON, C. OWEN	0.020	\$82	\$81.48	\$82.00
SUSAN RIVER	LASSEN	21,65-7,66-3	075-002	116-360-10	BAUER, KENT & LINDA RT	0.610	\$352	\$352.74	\$352.00
SUSAN RIVER	LASSEN	68-10	075-002	116-480-05	GARNER, GREGORY DENVER	0.050	\$96	\$95.28	\$96.00
SUSAN RIVER	LASSEN	155	062-006	129-150-07	NEILL, MICHAEL L. & CAROLYN & CAINES, LAURA ALL AS JT.	0.025	\$84	\$83.78	\$84.00
SUSAN RIVER	LASSEN	161	062-006	129-690-06	BENTLEY, JOHN	0.260	\$192	\$191.83	\$192.00
SUSAN RIVER	LASSEN	163	062-001	129-690-44	BERTOTTI, JOSEPH & TERI	1.170	\$610	\$610.21	\$610.00
SUSAN RIVER	LASSEN	144-9	062-006	129-580-18	BISHOP, JAY C. & NORA L.	0.510	\$306	\$306.77	\$306.00

APPORTIONMENTS TO BE BILLED AND COLLECTED BY LASSEN COUNTY

SERVICE AREA	BILLING AGENCY	DWR TRACT	TAX CODE	PARCEL CODE	WATER RIGHT OWNER	FLOW (CFS)	COMPUTED	unround	round
							COST		
SUSAN RIVER	LASSEN	139-1	064-003	129-020-70	BLEVINS, IRA D. & MARY E.	0.098	\$118	\$117.30	\$118.00
SUSAN RIVER	LASSEN	174-1	062-001	131-080-31	BLICKENSTAFF, DONALD & RUTH	0.900	\$486	\$486.07	\$486.00
SUSAN RIVER	LASSEN	31-1-2	080-004	116-050-63	BROWN, BENNY & CAROLYN	0.370	\$242	\$242.40	\$242.00
SUSAN RIVER	LASSEN	31-1	080-004	116-050-62	BONHAM, MARLEE & SUSAN	0.100	\$118	\$118.27	\$118.00
SUSAN RIVER	LASSEN	41-8	064-001	116-060-28	SAFEHOLD STORAGE	0.030	\$86	\$86.08	\$86.00
SUSAN RIVER	LASSEN	44	064-001	116-070-24	BRAZIL, DAVID A. & VALERIE A.	1.430	\$730	\$729.75	\$730.00
SUSAN RIVER	LASSEN	100,101	077-002	119-370-44	HOWARD, ARLIN,	2.300	\$1,130	\$1,129.74	\$1,130.00
SUSAN RIVER	LASSEN	137-1	062-006	117-700-18	BROWN, DEAN	0.140	\$136	\$136.66	\$136.00
SUSAN RIVER	LASSEN	129	062-001	129-620-23	BUTLER, WILLIAM & PEGGY	0.890	\$482	\$481.48	\$482.00
SUSAN RIVER	LASSEN	76	064-001	117-510-43	CABODI FAMILY	1.670	\$840	\$840.09	\$840.00
SUSAN RIVER	LASSEN	143-2-2-2	062-006	117-710-06	TAYLOR, BOYD & DIANE RAE JT	0.020	\$82	\$81.48	\$82.00
SUSAN RIVER	LASSEN	98-2-2	077-002	119-330-48	CARMICHAEL, CHARLES	0.830	\$454	\$453.89	\$454.00
SUSAN RIVER	LASSEN	41-10	064-001	116-060-36	BLACH DISTRIBUTING, LLC.	0.030	\$86	\$86.08	\$86.00
SUSAN RIVER	LASSEN	16-2	001-000	103-092-31	HARMS, JERROLD & RUBY CPRS	0.010	\$76	\$76.89	\$76.00
SUSAN RIVER	LASSEN	144-1-1	062-006	117-700-45	CHEATLE, ROBERT J. & PATRICA	0.020	\$82	\$81.48	\$82.00
SUSAN RIVER	LASSEN	144-1-3	062-006	117-700-46	CHEATLE, ROBERT J. & PATRICA S.	0.020	\$82	\$81.48	\$82.00
SUSAN RIVER	LASSEN	148-1	062-006	129-660-21	LASSEN COUNTY LAND LLC, c/o CLOVER, NORMAN,	0.300	\$210	\$210.22	\$210.00
SUSAN RIVER	LASSEN	126A	062-006	129-400-51	MURPHY ALICE SUSAN LIVING TRUST	0.100	\$118	\$118.27	\$118.00
SUSAN RIVER	LASSEN	28-3	001-007	116-040-45	COLLINS PROPERTIES, LLC	0.120	\$128	\$127.46	\$128.00
SUSAN RIVER	LASSEN	52,75-2	064-001	116-070-55	COMINO FAMILY	7.240	\$3,400	\$3,400.96	\$3,400.00
SUSAN RIVER	LASSEN	69-2	075-002	116-230-46	CONVERSE, DERRY & ILENE FT	0.070	\$104	\$104.47	\$104.00
SUSAN RIVER	LASSEN	143-2-2-1	062-006	117-710-12	COOK, BOYD SANDERS	0.020	\$82	\$81.48	\$82.00
SUSAN RIVER	LASSEN	49-4	064-001	116-080-11	COOK, BOYD SANDERS	0.160	\$146	\$145.85	\$146.00
SUSAN RIVER	LASSEN	68-4	075-002	116-380-17	COREY JANET V.	0.020	\$82	\$81.48	\$82.00
SUSAN RIVER	LASSEN	152, 153	062-006	129-160-22	CORRALEZ, DANIEL	0.085	\$112	\$111.37	\$112.00
SUSAN RIVER	LASSEN	141	062-006	129-650-16	CORTESE, V. & C. RFT	2.820	\$1,368	\$1,368.82	\$1,368.00

APPORTIONMENTS TO BE BILLED AND COLLECTED BY LASSEN COUNTY

SERVICE AREA	BILLING AGENCY	DWR TRACT	TAX CODE	PARCEL CODE	WATER RIGHT OWNER	FLOW (CFS)	COMPUTED	unround	round
							COST		
SUSAN RIVER	LASSEN	50	064-001	116-090-30	CRAMER FAMILY TRUST	1.350	\$692	\$692.97	\$692.00
SUSAN RIVER	LASSEN	77-4	077-006	117-640-11	CROWLEY, BILL, JR.	0.090	\$114	\$113.67	\$114.00
SUSAN RIVER	LASSEN	140-2	064-003	129-020-57	WELLBORN, ANDREW & LACY.	0.110	\$122	\$122.86	\$122.00
SUSAN RIVER	LASSEN	170	062-006	131-090-40	CUMMINGS FAMILY TRUST	0.150	\$142	\$141.25	\$142.00
SUSAN RIVER	LASSEN	137-2	062-006	117-700-17	EILERS, SHEILA J. & ERVIN, TERESA	0.060	\$100	\$99.87	\$100.00
SUSAN RIVER	LASSEN	49-2	064-001	116-080-12	DAVENPORT, MATTHEW & MICHELLE C.	0.030	\$86	\$86.08	\$86.00
SUSAN RIVER	LASSEN	142-2	062-006	129-340-11	DE VEIR, EVANGELINE	0.010	\$76	\$76.89	\$76.00
SUSAN RIVER	LASSEN	150A	062-006	129-080-09	DEROSE, KEVIN & STACY	0.150	\$142	\$141.25	\$142.00
SUSAN RIVER	LASSEN	30	080-004	116-040-30	ROMERO, JOSEPH R. & JANET L.	0.040	\$90	\$90.68	\$90.00
SUSAN RIVER	LASSEN	159-3-3,159A-1	162-006	129-590-56	DOW TRUST AGREEMENT	0.600	\$348	\$348.15	\$348.00
SUSAN RIVER	LASSEN	159-3-1	062-006	129-590-62	JOHNSON, JOHN M & DOW, DEBRA A REV TRUST AGMNT	0.410	\$260	\$260.79	\$260.00
SUSAN RIVER	LASSEN	110,112-2	077-002	119-380-17	DOW-BONOMINI FAMILY 2013 TRUST	5.500	\$2,600	\$2,600.98	\$2,600.00
SUSAN RIVER	LASSEN	108-2,112-1-1, 113,114,116	077-002	119-380-14	DOW-BONOMINI FAMILY 2013 TRUST	15.880	\$7,374	\$7,373.30	\$7,374.00
SUSAN RIVER	LASSEN	159-3-2	062-006	129-590-64	DOW, STEVEN J.	1.320	\$680	\$679.17	\$680.00
SUSAN RIVER	LASSEN	143-3-2	062-006	117-710-16	DRURY, PHILLIP & COLLEEN	0.040	\$90	\$90.68	\$90.00
SUSAN RIVER	LASSEN	41-2,41-3	064-001	116-060-23	DUBUG NO. 7, INC.	0.030	\$86	\$86.08	\$86.00
SUSAN RIVER	LASSEN	68-6	075-002	116-380-11	DUVARNEY, RICHARD R. & RACHELLE S. JT	0.010	\$76	\$76.89	\$76.00
SUSAN RIVER	LASSEN	36-2	075-002	115-110-56	EASTWOOD, DENA REVOCABLE LIVING TRUST	0.100	\$118	\$118.27	\$118.00
SUSAN RIVER	LASSEN	134,159-1-1	062-006	129-140-35	ELLENA, JACK D. JR & JODY	2.980	\$1,442	\$1,442.38	\$1,442.00
SUSAN RIVER	LASSEN	65-5	075-002	116-280-11	ELLENA, WILLIAM A. & JULIA TR.	0.220	\$174	\$173.44	\$174.00
SUSAN RIVER	LASSEN	27	080-004	116-050-67	PRICE, BEATRICE	0.180	\$156	\$155.05	\$156.00
SUSAN RIVER	LASSEN	5-1,14-1	001-000	103-201-10	FARRIS FAMILY 1998 'A' TRUST c/o D. & C. FARRIS	0.131	\$132	\$132.52	\$132.00
SUSAN RIVER	LASSEN	77-1,78-1,78-2-2	077-006	117-510-26	FARRIS, GLORIA C. Revocable Living Trust	2.910	\$1,410	\$1,410.19	\$1,410.00
SUSAN RIVER	LASSEN	159-1-2	062-006	129-140-36	BIRD, MELVIN & JANA	0.050	\$96	\$95.28	\$96.00
SUSAN RIVER	LASSEN	74-2,79,80,82, 86,87-1,87-2	077-006	117-690-05	DOW-BONOMINI FAMILY 2013 TRUST	11.710	\$5,456	\$5,456.09	\$5,456.00

APPORTIONMENTS TO BE BILLED AND COLLECTED BY LASSEN COUNTY

SERVICE AREA	BILLING AGENCY	DWR TRACT	TAX CODE	PARCEL CODE	WATER RIGHT OWNER	FLOW (CFS)	COMPUTED	unround	round
							COST		
SUSAN RIVER	LASSEN	98-3	077-002	119-330-57	FIVE-DOT LAND & CATTLE COMPANY	5.630	\$2,660	\$2,660.75	\$2,660.00
SUSAN RIVER	LASSEN	115	077-002	119-380-15	DOW-BONOMINI FAMILY 2013 TRUST	5.000	\$2,372	\$2,371.10	\$2,372.00
SUSAN RIVER	LASSEN	140-1	064-003	129-020-78	EGAN, DANIEL & MARY K REVOCABLE TRUST ETAL	3.990	\$1,906	\$1,906.74	\$1,906.00
SUSAN RIVER	LASSEN	6	001-000	103-400-03	FRIELING, NOREEN Living Tust	0.040	\$90	\$90.68	\$90.00
SUSAN RIVER	LASSEN	41-7	064-001	116-060-29	FRYE, MAGDALENA H. & HENRY W.	0.050	\$96	\$95.28	\$96.00
SUSAN RIVER	LASSEN	42-12	064-001	116-060-32	GIACOMELLI, JAMES L.	0.030	\$86	\$86.08	\$86.00
SUSAN RIVER	LASSEN	169,171	062-006	131-080-36	GOMEZ, PATRICIA ANN & ROSS & KRISTEN E.	1.570	\$794	\$794.11	\$794.00
SUSAN RIVER	LASSEN	34-2	080-004	116-060-03	GONZALES, REBEKAH S.	0.020	\$82	\$81.48	\$82.00
SUSAN RIVER	LASSEN	42-11	064-001	116-060-35	TERRY MALLERY	0.030	\$86	\$86.08	\$86.00
SUSAN RIVER	LASSEN	74-4	077-006	117-510-60	GORBET, DAVID J. & RAE ANN JT	0.230	\$178	\$178.03	\$178.00
SUSAN RIVER	LASSEN	34-1,143-3-1	062-006	117-710-17	GORBET, GARY S. & BETTY S. JT	0.100	\$118	\$118.27	\$118.00
SUSAN RIVER	LASSEN	150-1	062-006	129-150-28	GRAVIER, BERTIE L. & MICHAEL E. JT	0.100	\$118	\$118.27	\$118.00
SUSAN RIVER	LASSEN	144-1-2	062-006	117-700-44	GREIL FAMILY TRUST	0.020	\$82	\$81.48	\$82.00
SUSAN RIVER	LASSEN	93	077-002	119-330-41	GREILLICH, MATTHEW & TALIA	1.000	\$532	\$532.05	\$532.00
SUSAN RIVER	LASSEN	151	062-006	129-150-36	GROVER, DAVID & CANDACE M. JT	0.010	\$76	\$76.89	\$76.00
SUSAN RIVER	LASSEN	68-15	075-002	116-380-22	CANCILLA, STEVE & PAMELA JT.	0.030	\$86	\$86.08	\$86.00
SUSAN RIVER	LASSEN	120,122	080-010	091-110-16	HAGATA, FRANK E. & BERNICE FAMILY TRUST AGREEMENT	4.200	\$2,004	\$2,003.29	\$2,004.00
SUSAN RIVER	LASSEN	68-9	075-002	116-380-16	HALL FAMILY TRUST	0.020	\$82	\$81.48	\$82.00
SUSAN RIVER	LASSEN	119,121	080-010	091-060-24	HANSON, JOHN E. JR & DARCY H.	4.900	\$2,326	\$2,325.12	\$2,326.00
SUSAN RIVER	LASSEN	49-3-2	064-001	116-080-13	TAYLOR, GARY & MARLENE	0.220	\$174	\$173.44	\$174.00
SUSAN RIVER	LASSEN	42-9,42-13	064-001	116-060-41	TERRY MALLERY	0.040	\$90	\$90.68	\$90.00
SUSAN RIVER	LASSEN	143-1-1,143-1-2	062-006	117-710-03	HELMER BYPASS TRUST c/o GAIL HELMER	0.220	\$174	\$173.44	\$174.00
SUSAN RIVER	LASSEN	165,166	062-001	131-080-34	HEMPHILL, J.D. and Fran Living Trust	1.960	\$974	\$973.42	\$974.00
SUSAN RIVER	LASSEN	73,74-3	077-006	117-510-55	HITCHINGS FAMILY 2005 Revocable Trust	2.260	\$1,112	\$1,111.35	\$1,112.00
SUSAN RIVER	LASSEN	130	062-006	129-620-17	BUTLER, WILLIAM RAY & PEGGY LEE FAMILY TRUST	0.170	\$150	\$150.36	\$150.00



APPORTIONMENTS TO BE BILLED AND COLLECTED BY LASSEN COUNTY

SERVICE AREA	BILLING AGENCY	DWR TRACT	TAX CODE	PARCEL CODE	WATER RIGHT OWNER	FLOW (CFS)	COMPUTED	unround	round
							COST		
SUSAN RIVER	LASSEN	177-1,178	062-001	131-040-19	HONEY LAKE RANCH LTD	2.850	\$1,382	\$1,382.61	\$1,382.00
SUSAN RIVER	LASSEN	168,172-1,173	062-001	131-080-33	HOWE, DONALD J. & BARBARA L. Trust	2.840	\$1,378	\$1,378.01	\$1,378.00
SUSAN RIVER	LASSEN	49-5-1	064-001	116-080-21	HUCKINS, JEFFREY A.	0.146	\$140	\$139.60	\$140.00
SUSAN RIVER	LASSEN	70	075-002	116-230-26	HULSMAN RANCH PARTNERSHIP	4.895	\$2,322	\$2,322.82	\$2,322.00
SUSAN RIVER	LASSEN	162-2	062-006	129-440-30	HUTSON, RICHARD A. & SHIRLEY A.	0.005	\$74	\$74.59	\$74.00
SUSAN RIVER	LASSEN	161A	062-006	129-440-42	COLE, SANDRA	0.020	\$82	\$81.48	\$82.00
SUSAN RIVER	LASSEN	31-2,35	080-004	116-050-34	JOHNSTONVILLE PROPERTIES & JOHN SHAW	0.330	\$224	\$224.01	\$224.00
SUSAN RIVER	LASSEN	126	062-006	129-400-47	JOHNSON, JOHN W. & TERRY L.	0.010	\$76	\$76.89	\$76.00
SUSAN RIVER	LASSEN	89-1	077-002	117-150-54	WALTMAN, W. & R. Revocable Living Trust	1.210	\$628	\$628.60	\$628.00
SUSAN RIVER	LASSEN	88-1	077-002	117-150-52	HESTER, K. & G.	1.750	\$876	\$876.87	\$876.00
SUSAN RIVER	LASSEN	96	077-002	119-330-13	MENDIBOURE, MARY Revocable Living Tust	0.950	\$510	\$509.06	\$510.00
SUSAN RIVER	LASSEN	147	062-006	129-080-30	JONES, RONALD L. & ORRINE	0.080	\$110	\$109.07	\$110.00
SUSAN RIVER	LASSEN	144-5	062-006	129-580-04	KANAVAL, STEVEN & NICOLE	0.050	\$96	\$95.28	\$96.00
SUSAN RIVER	LASSEN	78-2-1-1	077-006	117-640-16	KELLY, VINCENT D. & DANA M.	0.060	\$100	\$99.87	\$100.00
SUSAN RIVER	LASSEN	68-7	075-002	116-380-14	KERBY, JASON L. & JULIE D.	0.010	\$76	\$76.89	\$76.00
SUSAN RIVER	LASSEN	130-2,131	062-006	129-510-91	KURTZ FAMILY Marital Trust c/o D.K. Kurtz	3.090	\$1,492	\$1,492.95	\$1,492.00
SUSAN RIVER	LASSEN	176	062 001	131-080-25	LANIER, JACK C. & KATHLEEN C.	0.500	\$302	\$302.17	\$302.00
SUSAN RIVER	LASSEN	55,56,57,58-2,59-2	064-001	116-070-39	LASSEN 7-D RANCH, INC.	6.760	\$3,180	\$3,180.28	\$3,180.00
SUSAN RIVER	LASSEN	143-2-1	062-006	117-710-10	LEE, WILLIAM DAVID & DENISE	0.070	\$104	\$104.47	\$104.00
SUSAN RIVER	LASSEN	149	062-006	129-210-59	LENGELE, RONALD W. & DEBORAH L.	0.150	\$142	\$141.25	\$142.00
SUSAN RIVER	LASSEN	142-1-1	062-006	129-660-02	LESLIE, KEVIN W. & JULIE P.	0.340	\$228	\$228.61	\$228.00
SUSAN RIVER	LASSEN	162-3	062-006	129-440-03	MAY, TRAVIS M	0.005	\$74	\$74.59	\$74.00
SUSAN RIVER	LASSEN	158	062-006	129-120-13	JANESVILLE TRUST	0.010	\$76	\$76.89	\$76.00
SUSAN RIVER	LASSEN	154,156	062-006	129-150-04	NEILL, MICHAEL L & CAROLYN & CAINES, LAURA ALL AS JT	0.020	\$82	\$81.48	\$82.00
SUSAN RIVER	LASSEN	49-3-1	064-001	116-080-14	LOWER, SANDRA S. FAMILY TRUST	0.180	\$156	\$155.05	\$156.00
SUSAN RIVER	LASSEN	39-2	080-004	116-050-23	LP GAS SERVICE, INC.	0.190	\$160	\$159.64	\$160.00
SUSAN RIVER	LASSEN	127	062-006	129-400-14	OXFORD, DAVID A & DUNNING, DORIS E H JT	0.010	\$76	\$76.89	\$76.00

APPORTIONMENTS TO BE BILLED AND COLLECTED BY LASSEN COUNTY

SERVICE AREA	BILLING AGENCY	DWR TRACT	TAX CODE	PARCEL CODE	WATER RIGHT OWNER	FLOW (CFS)	COMPUTED	unround	round
							COST		
SUSAN RIVER	LASSEN	58-1	064-001	116-070-37	MALLERY PROPERTIES, INC.	2.300	\$1,130	\$1,129.74	\$1,130.00
SUSAN RIVER	LASSEN	71	064-001	116-180-55	MALLERY, ARLAN & WANDA	2.700	\$1,314	\$1,313.64	\$1,314.00
SUSAN RIVER	LASSEN	138	062-006	117-700-75	LOOKOUT OIL & GAS LLC	3.500	\$1,682	\$1,681.45	\$1,682.00
SUSAN RIVER	LASSEN	61-2	075-002	116-510-32	MALLERY, RAYMOND W. & JOSEPHINE DORIS	0.110	\$122	\$122.86	\$122.00
SUSAN RIVER	LASSEN	45-1,49-1	064-001	116-070-68	JT MALLERY, TERRY & RANIELLE	1.650	\$830	\$830.90	\$830.00
SUSAN RIVER	LASSEN	64,65-2	075-002	116-510-59	DOW-BONOMINI FAMILY 2013 TRUST	6.730	\$3,166	\$3,166.48	\$3,166.00
SUSAN RIVER	LASSEN	66-1,66-2	075-002	116-360-11	MALLORY, HARVEY ALAN & TONIA	0.450	\$280	\$279.18	\$280.00
SUSAN RIVER	LASSEN	99,109-1,109-2	077-002	119-340-59	MAPES RANCH, INC.	24.040	\$11,124	\$11,124.95	\$11,124.00
SUSAN RIVER	LASSEN	46	064-001	116-070-05	MARLATT, DANIEL L. & MARDELL D.	1.890	\$942	\$941.24	\$942.00
SUSAN RIVER	LASSEN	177-2	062-001	131-080-35	MARSTERS FAMILY TRUST	0.560	\$330	\$329.76	\$330.00
SUSAN RIVER	LASSEN	117-2	080-010	091-010-39	MARTIN, NANETTE R. TRUSTEE	2.350	\$1,152	\$1,152.73	\$1,152.00
SUSAN RIVER	LASSEN	72-1	064-001	117-510-65	HANCOCK, JARED & TAMERA	0.788	\$434	\$434.58	\$434.00
SUSAN RIVER	LASSEN	150-4	062-006	129-380-08	WARREN, ANDREW	0.020	\$82	\$81.48	\$82.00
SUSAN RIVER	LASSEN	68-1-2-2	075-002	116-480-30	MCCULLOUGH, KENNETH & SHIELA	0.100	\$118	\$118.27	\$118.00
SUSAN RIVER	LASSEN	68-8	075-002	116-380-10	MCDONALD, MATTHEW DAVID & LORI KAY JT	0.010	\$76	\$76.89	\$76.00
SUSAN RIVER	LASSEN	41-9	064-001	116-060-31	MCGOWAN, RUDOLPH DANE	0.030	\$86	\$86.08	\$86.00
SUSAN RIVER	LASSEN	150-3	062-006	129-140-16	MEINERT, MARILYN J., Estate of c/o A. Meinert	0.220	\$174	\$173.44	\$174.00
SUSAN RIVER	LASSEN	43-2	064-001	116-080-02	MENDIOLEA, JUAN & LOLA RLT	0.140	\$136	\$136.66	\$136.00
SUSAN RIVER	LASSEN	69-1	075-002	116-230-45	MILLAR, LARRY D. & BONNIE LOU	0.320	\$220	\$219.41	\$220.00
SUSAN RIVER	LASSEN	91,92	077-002	119-020-20	MILLER, CHRIS P. & NANCY K.	1.100	\$578	\$578.03	\$578.00
SUSAN RIVER	LASSEN	13	001-000	103-160-21	MOCK, JOSEPH ETAL	0.100	\$118	\$118.27	\$118.00
SUSAN RIVER	LASSEN	22	080-004	116-030-03	CALLEGARI, DANTE & CARMELITA M. JT	0.034	\$88	\$87.92	\$88.00
SUSAN RIVER	LASSEN	42-15,42-16	064-001	116-060-39	SAFEHOLD STORAGE LLC	0.040	\$90	\$90.68	\$90.00
SUSAN RIVER	LASSEN	68-3	075-002	116-360-12	MORETTO, LINDA L.	0.100	\$118	\$118.27	\$118.00
SUSAN RIVER	LASSEN	9-2	001-000	107-100-17	MUNOZ, RICHARD W.	0.020	\$82	\$81.48	\$82.00

APPORTIONMENTS TO BE BILLED AND COLLECTED BY LASSEN COUNTY

SERVICE AREA	BILLING AGENCY	DWR TRACT	TAX CODE	PARCEL CODE	WATER RIGHT OWNER	FLOW (CFS)	COMPUTED	unround	round
							COST		
SUSAN RIVER	LASSEN	68-14	075-002	116-380-19	MURIN FAMILY TRUST	0.100	\$118	\$118.27	\$118.00
SUSAN RIVER	LASSEN	42-10	064-001	116-060-38	MURPHY, LEATRICE JOYCE	0.030	\$86	\$86.08	\$86.00
SUSAN RIVER	LASSEN	118	080-010	091-010-36	MURRER, SHIRLEY Revocable Trust	3.100	\$1,498	\$1,497.55	\$1,498.00
SUSAN RIVER	LASSEN	112-1-2	077-002	119-380-06	MUSACHIA, LAWRENCE J. & CHRISTINE S.	1.500	\$762	\$761.93	\$762.00
SUSAN RIVER	LASSEN	68-1-1-3	075-002	116-230-60	NAGEL, FREDRIC R.	1.929	\$960	\$959.08	\$960.00
SUSAN RIVER	LASSEN	68-1-1-2-3	075-002	116-230-74	CARLSON, JON E. & KAREN A	0.018	\$80	\$80.61	\$80.00
SUSAN RIVER	LASSEN	65-1	075-002	116-390-06	NAGEL, J. & G. REVOCABLE TRUST	0.005	\$74	\$74.59	\$74.00
SUSAN RIVER	LASSEN	68-5	075-002	116-380-18	NAREAU, MARK	0.110	\$122	\$122.86	\$122.00
SUSAN RIVER	LASSEN	54	064-001	116-100-07	NEUHARDT FAMILY TRUST	0.080	\$110	\$109.07	\$110.00
SUSAN RIVER	LASSEN	1,7	001-000	103-390-23	NEWTON, DANNY & KIRSTIN	0.085	\$112	\$111.37	\$112.00
SUSAN RIVER	LASSEN	160-1	062-006	129-190-19	NOAH, DELLA M.	0.050	\$96	\$95.28	\$96.00
SUSAN RIVER	LASSEN	53	064-001	116-100-05	NOBLES, TIM R. & JEANA M.	0.130	\$132	\$132.06	\$132.00
SUSAN RIVER	LASSEN	144-4	062-006	129-580-02	NOLEN, KEVIN & DIANA L.	0.080	\$110	\$109.07	\$110.00
SUSAN RIVER	LASSEN	162-1	062-006	129-440-43	NOLEN, MARLENE J.	0.010	\$76	\$76.89	\$76.00
SUSAN RIVER	LASSEN	69-3	075-002	116-230-47	OPP, DENNIS & ROBERTA JT	0.010	\$76	\$76.89	\$76.00
SUSAN RIVER	LASSEN	150-2-1	062-006	129-600-03	O'SUNA, MICHAEL P. & LYNN M.	0.050	\$96	\$95.28	\$96.00
SUSAN RIVER	LASSEN	144-10-2	062-006	129-590-21	OVITZ, BRUCE & KAREN FAMILY TR	0.045	\$92	\$92.98	\$92.00
SUSAN RIVER	LASSEN	150-2-3	062-006	129-600-01	COMSTOCK, C.E. FAMILY TRUST	0.100	\$118	\$118.27	\$118.00
SUSAN RIVER	LASSEN	68-1-2-1	075-002	116-480-29	OWENS, ROBERT L. & KATHLEEN A.	0.100	\$118	\$118.27	\$118.00
SUSAN RIVER	LASSEN	33	080-004	116-050-29	PANFILI, GAETON D. & SHAW, JOHN W. TC	0.030	\$86	\$86.08	\$86.00
SUSAN RIVER	LASSEN	42-4	064-001	116-060-25	OLEXIEWICZ, CHRISTOPHER	0.010	\$76	\$76.89	\$76.00
SUSAN RIVER	LASSEN	145-2	062-006	129-210-81	PASS, LINDA D. ALL AS	0.020	\$82	\$81.48	\$82.00
SUSAN RIVER	LASSEN	68-11	075-002	116-480-36	NAGEL, FREDRIC R & THERESA K	0.050	\$96	\$95.28	\$96.00
SUSAN RIVER	LASSEN	98-4	077-002	119-330-49	MORATAYA, CEASAR & JANA E	0.030	\$86	\$86.08	\$86.00
SUSAN RIVER	LASSEN	136	062-006	117-700-70	LOOKOUT OIL & GAS LLC	3.230	\$1,558	\$1,557.32	\$1,558.00
SUSAN RIVER	LASSEN	41-12,41-13,41-14, 41-15,42-6,42-7,42-8	064-001	116-060-42	PHILLIPS, BRIAN T. & NANCY J.	0.210	\$168	\$168.84	\$168.00
SUSAN RIVER	LASSEN	142-1-2	062-006	129-650-35	EGAN, DAWN & JOE	4.230	\$2,018	\$2,017.08	\$2,018.00

APPORTIONMENTS TO BE BILLED AND COLLECTED BY LASSEN COUNTY

SERVICE AREA	BILLING AGENCY	DWR TRACT	TAX CODE	PARCEL CODE	WATER RIGHT OWNER	FLOW (CFS)	COMPUTED	unround	round
							COST		
SUSAN RIVER	LASSEN	40-2-2	064-001	116-050-56	KIRACK PROPERTIES	0.180	\$156	\$155.05	\$156.00
SUSAN RIVER	LASSEN	68-2-2	075-002	116-230-43	PONTING, BETTY JEAN	2.090	\$1,034	\$1,033.19	\$1,034.00
SUSAN RIVER	LASSEN	14-2,16-1	001-000	103-092-37	PORTER, ARTHUR W.	0.030	\$86	\$86.08	\$86.00
SUSAN RIVER	LASSEN	17-1	001-033	103-340-26	PORTER, KYLE E.Revocable Trust	0.030	\$86	\$86.08	\$86.00
SUSAN RIVER	LASSEN	60,61-1,62,67	075-002	116-510-24	PYLE, ROBERT F. & VICKI A.	8.790	\$4,114	\$4,113.59	\$4,114.00
SUSAN RIVER	LASSEN	42-17	064-001	116-060-40	QUOSS, ALFRED JR.	0.020	\$82	\$81.48	\$82.00
SUSAN RIVER	LASSEN	98-1,98-2-1	077-002	119-330-56	R & H LEASING, INC.	1.010	\$536	\$536.65	\$536.00
SUSAN RIVER	LASSEN	97	077-002	119-330-39	COOLEY, DENNIS J. & LORI E.	0.600	\$348	\$348.15	\$348.00
SUSAN RIVER	LASSEN	47-1	064-001	116-080-07	RAY, SARAH J.	1.490	\$758	\$757.33	\$758.00
SUSAN RIVER	LASSEN	43-3	064-001	116-070-03	UPTEGROVE, JAMES & MARVEY	0.910	\$490	\$490.67	\$490.00
SUSAN RIVER	LASSEN	45-2	064-001	116-080-16	RIOLO, TIMOTHY & CAROLYN FAM LIV TR	0.500	\$302	\$302.17	\$302.00
SUSAN RIVER	LASSEN	25	001-033	105-350-52	KIRACK PROPERTIES	0.500	\$302	\$302.17	\$302.00
SUSAN RIVER	LASSEN	12-1	001-000	103-070-04	ROBBINS FAMILY REVOC TRUST & ROBBINS, ALLEN & JOYCE TRS	0.153	\$142	\$142.63	\$142.00
SUSAN RIVER	LASSEN	42-2	064-001	116-060-27	ROBERTS, FAY L. & GERALDINE A.	0.010	\$76	\$76.89	\$76.00
SUSAN RIVER	LASSEN	88-2,89-2	077-002	117-150-53	ROOT, GARY	5.140	\$2,436	\$2,435.46	\$2,436.00
SUSAN RIVER	LASSEN	144-7-2	062-006	129-590-25	ROSS, THERESA M.	0.020	\$82	\$81.48	\$82.00
SUSAN RIVER	LASSEN	41-4	064-001	116-060-20	S.O.S. PROPERTIES ATTN: OATES, KATHY	0.010	\$76	\$76.89	\$76.00
SUSAN RIVER	LASSEN	164-2, 164-1	062-006	129-690-04	BERTOTTI, DANIEL	1.479	\$752	\$752.28	\$752.00
SUSAN RIVER	LASSEN	164-1	062-006	129-690-18	BERTOTTI, JOSEPH	0.231	\$178	\$178.49	\$178.00
SUSAN RIVER	LASSEN	36-1	075-002	115-110-59	SATICA, ROBERT & NANCY FAM TRUST	3.750	\$1,796	\$1,796.39	\$1,796.00
SUSAN RIVER	LASSEN	144-2,144-7-1,144-8,148-2-1,148-3	062-006	129-590-61	SCHROEDER, D.B. & C.L.	2.110	\$1,042	\$1,042.39	\$1,042.00
SUSAN RIVER	LASSEN	146	062-006	129-070-28	SCHWARZ, KURT W. & BONNIE M.	0.002	\$74	\$73.21	\$74.00
SUSAN RIVER	LASSEN	68-2-1	075-002	116-230-42	SELLA, VIOLET MARIE	0.050	\$96	\$95.28	\$96.00
SUSAN RIVER	LASSEN	148-2-2	062-006	129-590-78	SCHROEDER, D.B. & C.L.	0.130	\$132	\$132.06	\$132.00
SUSAN RIVER	LASSEN	8-1,8-2	001-033	107-040-14	SHEPHERD FAMILY TRUST	0.020	\$82	\$81.48	\$82.00
SUSAN RIVER	LASSEN	28-2	080-004	101-270-31	SHEPHERD MANAGEMENT SERVICES	0.370	\$242	\$242.40	\$242.00
SUSAN RIVER	LASSEN	47-2	064-001	116-080-08	SHEPHERD, FAMILY TRUST	0.135	\$134	\$134.36	\$134.00

APPORTIONMENTS TO BE BILLED AND COLLECTED BY LASSEN COUNTY

SERVICE AREA	BILLING AGENCY	DWR TRACT	TAX CODE	PARCEL CODE	WATER RIGHT OWNER	FLOW (CFS)	COMPUTED	unround	round
							COST		
SUSAN RIVER	LASSEN	159A-2	062-006	129-690-24	BARKER, DAVID & CONNIE JT.	0.130	\$132	\$132.06	\$132.00
SUSAN RIVER	LASSEN	160-2	062-006	129-690-08	SHULTS, HUBERT M.	0.300	\$210	\$210.22	\$210.00
SUSAN RIVER	LASSEN	11,26	080-010	107-280-10	SIERRA PACIFIC INDUSTRIES	2.500	\$1,222	\$1,221.69	\$1,222.00
SUSAN RIVER	LASSEN	124	062-006	129-210-50	SILVER FOX TRUST	0.010	\$76	\$76.89	\$76.00
SUSAN RIVER	LASSEN	77-5	077-006	117-640-10	B.D.WOLFE INVESTMENTS	0.010	\$76	\$76.89	\$76.00
SUSAN RIVER	LASSEN	77-3-3	077-006	117-640-20	CAPITAL INVESTMENT TRUST	0.010	\$76	\$76.89	\$76.00
SUSAN RIVER	LASSEN	159-3-4	062-006	129-690-07	SOMERVILLE, ROBERT AND SUSAN JT	0.770	\$426	\$426.31	\$426.00
SUSAN RIVER	LASSEN	41-5,59-1,85-3	064-001	116-060-21	STANDIFORD, LARRY L. ET AL	0.839	\$458	\$458.03	\$458.00
SUSAN RIVER	LASSEN	4	001-000	107-062-04	STEVENSON TRUST	0.002	\$74	\$73.21	\$74.00
SUSAN RIVER	LASSEN	175	062-006	131-080-39	STEWART, TRAVIS & DARCIÉ	1.050	\$556	\$555.04	\$556.00
SUSAN RIVER	LASSEN	144-10-1	062-006	129-590-19	STEWART 2013 FAMILY TRUST	0.045	\$92	\$92.98	\$92.00
SUSAN RIVER	LASSEN	9-1	001-000	107-100-16	HPD SUSAN RIVER LP	0.040	\$90	\$90.68	\$90.00
SUSAN RIVER	LASSEN	42-5	064-001	116-060-24	SUSANVILLE MUNIC. ENERGY CORP.	0.010	\$76	\$76.89	\$76.00
SUSAN RIVER	LASSEN	95	077-002	119-330-22	SWICKARD, THOMAS D.	0.350	\$234	\$233.21	\$234.00
SUSAN RIVER	LASSEN	150-2-2	062-006	129-600-02	SWINGLE, WILLIAM G. & DOROTHY E.	0.040	\$90	\$90.68	\$90.00
SUSAN RIVER	LASSEN	102,103,106,107	077-002	131-030-01	TANNER RANCH C/O REA, MARY	7.550	\$3,544	\$3,543.49	\$3,544.00
SUSAN RIVER	LASSEN	78-2-1-2	077-006	117-640-08	TAYLOR, JAMES & SHIRLEY	0.060	\$100	\$99.87	\$100.00
SUSAN RIVER	LASSEN	72-2	064-001	117-510-66	TAYLOR, STEPHEN G. & XUYEN, K.	0.062	\$100	\$100.79	\$100.00
SUSAN RIVER	LASSEN	157	062-006	129-150-01	Murray, STACI	0.020	\$82	\$81.48	\$82.00
SUSAN RIVER	LASSEN	128	062-006	129-400-55	THEILER, ROBERT L.	0.200	\$164	\$164.24	\$164.00
SUSAN RIVER	LASSEN	49-5-2	064-001	116-080-20	DOW, WILLIS C	0.164	\$148	\$147.51	\$148.00
SUSAN RIVER	LASSEN	172-2,174-2	062-001	131-080-45	TRASK, MICHAEL J. & KATRINA	2.030	\$1,006	\$1,005.60	\$1,006.00
SUSAN RIVER	LASSEN	144-6	062-006	129-580-08	TREVITT FAMILY TR.	0.040	\$90	\$90.68	\$90.00
SUSAN RIVER	LASSEN	77-6	077-006	117-640-13	TUTER, ROBERT LEE & LORIE D. JT	0.030	\$86	\$86.08	\$86.00
SUSAN RIVER	LASSEN	81	077-003	117-510-31	BENSON, RUSSELL H JR & RACHELLE R CPRS	0.150	\$142	\$141.25	\$142.00
SUSAN RIVER	LASSEN	2	080-015	107-020-04	RIVER ROOST PROPERTIES, LLC.	0.025	\$84	\$83.78	\$84.00
SUSAN RIVER	LASSEN	51	064-001	116-070-81	CIRCLE V TRUST	0.800	\$440	\$440.10	\$440.00
SUSAN RIVER	LASSEN	68-2-3	075-002	116-380-15	VIXIE FAMILY TRUST C/O VIXIE, CURTIS E. & LINDA D. HW	0.020	\$82	\$81.48	\$82.00

APPORTIONMENTS TO BE BILLED AND COLLECTED BY LASSEN COUNTY

SERVICE AREA	BILLING AGENCY	DWR TRACT	TAX CODE	PARCEL CODE	WATER RIGHT OWNER	FLOW (CFS)	COMPUTED	unround	round
							COST		
SUSAN RIVER	LASSEN	29-2	080-004	116-040-32	VOSS FAMILY TRUST	0.020	\$82	\$81.48	\$82.00
SUSAN RIVER	LASSEN	65-6-2	075-002	116-270-26	WAGNER, ERIC & JERI JT	0.085	\$112	\$111.37	\$112.00
SUSAN RIVER	LASSEN	139-2	064-003	129-020-69	WELLBORN, A. & LOPEZ-WELLBORN, L.	0.062	\$100	\$100.84	\$100.00
SUSAN RIVER	LASSEN	74-5	077-003	117-510-13	WEST, MARTHA LIVING TRUST	0.460	\$284	\$283.78	\$284.00
SUSAN RIVER	LASSEN	48	064-001	116-080-15	WHITE, BARBARA J. 2012 TRUST	0.135	\$134	\$134.36	\$134.00
SUSAN RIVER	LASSEN	3	080-015	107-050-03	WHITE, CATHERINE M. & CARROLL, C.	0.150	\$142	\$141.25	\$142.00
SUSAN RIVER	LASSEN	77-2,77-3-1,77-3-2	077-006	117-640-18	FARRIS, BILLY B & LINDA	0.110	\$122	\$122.86	\$122.00
SUSAN RIVER	LASSEN	65-6-1	075-002	116-270-27	GILES, JAMES & JAMIE	0.085	\$112	\$111.37	\$112.00
SUSAN RIVER	LASSEN	42-14	064-001	116-060-33	PHILLIPS, BRIAN T. & NANCY J.	0.020	\$82	\$81.48	\$82.00
SUSAN RIVER	LASSEN	68-16	075-002	116-380-08	WOLCOTT FAMILY TRUST	0.040	\$90	\$90.68	\$90.00
SUSAN RIVER	LASSEN	43-1	064-001	116-070-04	WOLF, BRIAN J. & MICHELLE	1.320	\$680	\$679.17	\$680.00
SUSAN RIVER	LASSEN	83,84	077-006	117-690-20	WOOD DARREL & CALLIE	3.000	\$1,452	\$1,451.57	\$1,452.00
SUSAN RIVER	LASSEN	75-1	064-001	117-510-71	WOOD, DARRELL & CALLIE	2.220	\$1,092	\$1,092.96	\$1,092.00
SUSAN RIVER	LASSEN	85-1, 85-2	077-006	117-690-53	WOOD, RAMSEY EDWARD & TRISHA GARNETT JT	0.910	\$490	\$490.67	\$490.00
SUSAN RIVER	LASSEN	144-3	062-006	129-580-01	MARTINEZ RITO & GLADYS I JT	0.430	\$270	\$269.99	\$270.00
SUSAN RIVER	LASSEN	65-3, 65-4	064-001	116-510-45	DOW-BONOMINI FAMILY 2013 TRUST	6.86	\$3,226	\$3,226.25	\$3,226.00
AMOUNT BILLED BY LASSEN COUNTY TAX COLLECTOR							\$141,630	\$141,638.00	\$141,630.00

**HONEY LAKE VALLEY RESOURCE CONSERVATION DISTRICT (Watermaster Program)**  
**Fiscal Year July 1, 2019 to June 30, 2020**

**PERIOD = 0**

	<b>CURRENT YTD</b>		<b>REMAINING</b>	<b>% ACTUAL</b>	<b>% ACTUAL</b>
	<b>COSTS -</b>	<b>BUDGET FYE</b>	<b>BUDGET</b>	<b>COST TO</b>	<b>COST TO</b>
	<b>ACTUAL</b>	<b>6/30/2020</b>		<b>BUDGET YTD</b>	<b>ANNUAL</b>
					<b>BUDGET</b>
<b>REVENUE</b>					
<b>40180</b>	Watermaster Fees	180,000.00			
	Interst Income	-			
	Donations	-			
		-			
<hr/>					
	<b>TOTAL REVENUE</b>	<b>-</b>	<b>180,000.00</b>	<b>-</b>	
<b>EXPENSES</b>					
<b>66000</b>	Payroll	96,400.00	96,400.00		
	Health Benefits	3,600.00	3,600.00		
<b>60420</b>	Payroll Taxes	5,000.00	5,000.00		
<b>67500</b>	Travel	2,000.00	2,000.00		
<b>60240</b>	Office	2,000.00	2,000.00		
<b>60160</b>	<b>Professional Fees, Restricted</b>				
	Engineering Services	4,500.00	4,500.00		
	Legal Services	40,650.00	40,650.00		
	Accounting	1,200.00	1,200.00		
	Audit Procedures	2,150.00	2,150.00		
<b>60145</b>	Insurance	2,000.00	2,000.00		
<b>60275</b>	Postage & Delivery	350.00	350.00		
<b>67000</b>	Equipment Maintenance	3,000.00	3,000.00		
<b>62000</b>	Bank Fees	50.00	50.00		
	<b>Contigency Fund</b>	<b>Balance</b>	<b>-</b>		
	Equipment Purchase	\$23,800	2,000.00	2,000.00	
	Legal	\$10,040	10,000.00	10,000.00	
	5% Payroll	\$5,000	4,820.00	4,820.00	
	5% Payroll Taxes	\$400	250.00	250.00	
<hr/>					
	<b>TOTAL CASH EXPENSES</b>	<b>-</b>	<b>179,970.00</b>	<b>179,970.00</b>	
<hr/>					
	<b>TOTAL EXPENSES</b>	<b>-</b>	<b>179,970.00</b>	<b>179,970.00</b>	
<hr/>					
	<b>REVENUE OVER/UNDER EXPENSES</b>	<b>-</b>	<b>30.00</b>	<b>(179,970.00)</b>	

**BEGINNING CASH BALANCE 7/1/2019**

## THIS IS NOT A BILL

To:

\_\_\_\_\_  
All Owners of Water Rights within the Susan River Watermaster Service Area  
Decree No. 4573 (Fleming v. Bennett)  
Decree No. 8174 (Baxter Creek)  
Decree No. 8175 (Parker Creek)

June 12, 2019

RE: **Apportionment Assessment for Period July 1, 2019 through June 31, 2020**

Dear Water Right Owner:

As required by court order, dated July 30, 2007, modifying Decree Case No. 4573, we have provided your Watermaster apportionment with the enclosed copy of the Susan River Watermaster Service Area (SRWSA) apportionment assessment for 2019-20 adopted by the Board of Directors of the Honey Lake Valley Resource Conservation District (HLVRCD) at a public meeting held on June 5, 2019. To view the full apportionment report and Watermaster budget for FY20 please visit the HLVRCD Watermaster website at: [www.honeylakevalleyrcd.us/susan-river-watermaster-service](http://www.honeylakevalleyrcd.us/susan-river-watermaster-service)

The approved apportionment assessment will be collected within your 2019-2020 real property taxes. The total apportionment assessment amount is **\$180,000.00**. Your apportionment amount is **\$\_\_\_\_\_**. Any objections to the budget or apportionment must be filed with Lassen County Court by June 30, 2019. Failing to object within the time set forth in this section shall waive the ability to do so.

If you have any questions regarding the apportionment information, please contact Kayla Meyer, District Manager of the Honey Lake Valley RCD, by phone at (530) 257-7271 x100 or by email at [kmeyer@honeylakevalleyrcd.us](mailto:kmeyer@honeylakevalleyrcd.us).

Sincerely,



Kayla Meyer  
District Manager  
Honey Lake Valley Resource Conservation District

Enclosures:  
2019-20 SRWSA Individual Apportionment Assessment