



GLENN COUNTY RESOURCE CONSERVATION DISTRICT

BOARD OF DIRECTORS

Gilbert Goedhart, President + Brian Lohse, Vice President + Jocelyn Anderson, Treasurer
Mike Landini + Jay Overholtzer + Bruce Roundy + John Whitney

ASSOCIATE- DIRECTORS

Kathy Landini

STAFF

Kandi Manhart-Belding, Executive Officer
Ritta Martin, Finance Officer
Kellie Wilson-Burt, Program Specialist
Samantha Loprieto, Conservation Planner

Shane Rakestraw, Wildfire & Forestry Project Coordinator
Greg Conant, Forest Health Program Specialist
Martin Spannaus, Fuels Reduction/Fire Prevention Coordinator
Sam Perkins, Northern Sac-Valley Coalition Coordinator

MEETING NOTICE & AGENDA v2

Date: Monday, November 17, 2025
Time: 1:00 PM to 3:00 PM
Location: USDA Willows Service Center / Glenn County RCD
132 N. Enright Avenue, Suite C
Willows, CA 95988

1:00	I. CALL TO ORDER	Goedhart
1:00	II. PLEDGE OF ALLEGIANCE	Goedhart
1:00	III. WELCOME, INTRODUCTIONS & OFFICIAL ROLL CALL	Goedhart
1:05	IV. PUBLIC COMMENT (limit 5 minutes): Any person wishing to address the Board on items not on the agenda may do so at this time. The Board will not make decisions or determinations on items brought up during Public Comment.	Goedhart
1:10	V. CONSENT CALENDAR	Goedhart
*ACTION	A. *Approve RCD Meeting Minutes for October 20, 2025	
1:15	VI. PARTNER REPORTS (limit 5 minutes each, unless previously scheduled)	Goedhart
*ACTION	<i>Special Request</i> *Discussion and possible action to accept Glenn County Transportation Commission letter of support for Caltrans FY 2026-2027 Sustainable Transportation Planning Grant	
1:30	VII. RCD REPORTS	Goedhart
	A. Directors and Associate-Directors	
	B. Executive Officer	

- 1. Day in the District, November 12, 2025, Recap
- 2. California Association of RCDs 80th Annual Conference, November 18-20, 2025 (director/staff attending-office closed)
- 3. Annual Plan Quarterly Update
- *ACTION** 4. *Discussion and possible action to accept 2026 Regular Meeting Schedule
- *ACTION** 5. *Discussion and possible action to update Standing Committees, Ad Hoc Committees and Representatives / Liaisons to Other Organizations

- 2:00 **VIII. FINANCIAL/BUDGET REPORT** Anderson/
Martin
- *ACTION** A. *Discussion and possible action to accept the following reports:
 - 1. Bank Statements and Reconciliations
 - 2. Balance Sheet
 - *ACTION** B. *Discussion and possible action to approve RCD Cash Disbursement Journal (Check Detail Register since previous RCD Meeting)
 - *ACTION** C. *Discussion and possible action to accept FY July 1, 2024 to June 30, 2025 Audit conducted by Smith & Newell, CPA

- 2:15 **IX. RCD PROJECTS & PROGRAMS UPDATE** Manhart-
Belding/
Staff
- A. Conservation Planning
 - B. Groundwater Recharge Development Plan (and Pilot)
 - C. CAFF - Groundwater Community Engagement
 - D. Healthy Soils Program (HSP)
 - *ACTION** 1. *Discussion and possible action to accept recommendation from the Glenn county Ag Committee for HSP Grant Awards / Recipients (one new award)
 - E. State Water Efficiency and Enhancement Program (SWEEP)
 - F. Fuels Reduction and Fire Prevention Program
 - G. Invasive Species Program: Upper Stony Creek Arundo Project
 - *ACTION** 1. *Discussion and possible action to approve Memorandum of Understanding between *Glenn County RCD* and *Glenn County Agriculture Department* for Stony Creek Arundo Project, upon County of Glenn Board of Supervisors approval
 - H. Colusa Glenn Subwatershed Program – *Helping growers meet the Irrigated Lands Regulatory Program*
 - I. Sacramento Valley Region of RCDs (Secretary/Treasurer)
- Future**
Discussion on potential projects and programs

3:00 **X. ADJOURNMENT** Goedhart

Please note times are approximate.

CORRESPONDENCE: Mail is distributed for review.

DATE OF NEXT MEETING: MONDAY, JANUARY 26, 2026, at USDA Willows Service Center / Glenn County RCD, 132 N. Enright Avenue, Suite C, Willows, CA 95988.

NOTIFICATION & AGENDA TOPIC REQUESTS: If you would like to be notified of future meetings and events or request a specific agenda topic, please call Kandi Manhart-Belding, Executive Officer at (530) 934-4601 x5 or email kandi@glenncountyrcd.org.

Visit www.glenncountyrcd.org for approved Minutes and Agendas.

In compliance with the Americans with Disabilities Act, if you need special assistance or accommodations to participate in this meeting, please contact Kandi Manhart-Belding, Executive Officer at (530) 934-4601 x5. Notification at least 48 hours prior to the meeting will enable the RCD to make reasonable arrangements to ensure accessibility to this meeting. This is to include agendas in alternative formats. (28 CFR 35.101-35.164 ADA Title II.)

GLENN COUNTY RESOURCE CONSERVATION DISTRICT

TO: Directors & Associate Directors

Agenda Item #: V--A.

FROM: Kandi Manhart-Belding

Meeting Date: November 17, 2025

DATE: November 13, 2025

Action Items

No Action Requested

TITLE OF TOPIC

SUBJECT: CONSENT CALENDAR

**ACTION* A. *Approve RCD Meeting Minutes for October 20, 2025

BACKGROUND:

If further discussion is requested, any action item may be removed off the Consent Calendar.

DISCUSSION / PROPOSED ACTION:

Approve / accept all Consent Calendar items.

ATTACHMENTS:

YES

NOTES:

Moved: _____ 2nd: _____

Abstention: _____ Objection: _____

Re-cused: _____ Approved: YES NO



GLENN COUNTY

RESOURCE CONSERVATION DISTRICT

DRAFT MEETING MINUTES DRAFT

Date: Monday, October 20, 2025
Time: 1:00 PM to 3:00 PM
Location: Glenn County Farm Bureau, 831 5th Street, Orland, CA 95963

DIRECTORS PRESENT: Gilbert Goedhart, *President*; Brian Lohse, *Vice President*; Bruce Roundy, John Whitney

DIRECTORS ABSENT: Jocelyn Anderson, *Treasurer*; Mike Landini, Jay Overholtzer

I. CALL TO ORDER

President Gilbert Goedhart called the meeting to order at 1:04 PM.

II. PLEDGE OF ALLEGIANCE

Ensued.

III. WELCOME, INTRODUCTIONS & OFFICIAL ROLL CALL

President Gilbert Goedhart provided welcome, and introductions ensued.

IV. SPECIAL EVENT: ANNUAL HIGH SCHOOL SPEAK OFF CONTEST 2025 - "How can you turn your talents and interests into a career in the Resource Conservation field?"

Ensued. Congratulations to Reese Martin, First Place; he will advance to the Sacramento Valley Region of RCDs contest.

V. PUBLIC COMMENT (limit 5 minutes):

Any person wishing to address the Board on items not on the agenda may do so at this time. The Board will not make decisions or determinations on items brought up during Public Comment.

President Gilbert Goedhart invited commentary from the public, whereby no comments were presented or heard.

VI. CONSENT CALENDAR

***ACTION**

***Approve RCD Meeting Minutes for September 15, 2025**

President Gilbert Goedhart entertained a motion to approve Consent Calendar agenda items.

ACTION: Approve as presented.

MOTION: Roundy

SECOND: Lohse

AYES: Roundy, Lohse, Whitney, Goedhart
NOES: None
ABSTENSIONS: None
RE-CUSED: None
ABSENT: Anderson, Landini, Overholtzer

VII. PARTNER REPORTS *(limit 5 minutes each, unless previously scheduled)*
Supervisor Tony Arendt, *County of Glenn Board of Supervisor*
Curtis Coots, Grindstone, District Ranger, *US Forest Service*
Curt Pierce, *UCCE-Glenn County*
Lisa Humphreys, *Glenn County Farm Bureau*
All partners provided reports on various matters.

VIII. RCD REPORTS

A. Directors and Associate-Directors

***ACTION** 1. ***Discussion and possible action to approve CARCD Voting Delegate**

Kandi Manhart-Belding provided a report on agenda item.
Discussion ensued. President Gilbert Goedhart entertained a motion.

ACTION: Approve Jocelyn Anderson as CARCD Voting Delegate.

MOTION: Roundy

SECOND: Whitney

AYES: Roundy, Whitney, Goedhart, Lohse

NOES: None

ABSTENSIONS: None

RE-CUSED: None

ABSENT: Anderson, Landini, Overholtzer

***ACTION** 2. ***Discussion and possible action to consider resolutions up for vote at the California Association of RCDs 80th Annual Conference**

- a) **To the CARCD Board of Directors to Reaffirm their Duty to Comply with the 2018 Adopted Bylaws**
- b) **To Amend the CARCD Bylaws to Adopt Open Meeting Requirements Consistent with the Brown Act**
- c) **To Reconvene the Policy Committee**
- d) **To Establish and Convene a Standing Finance Committee**
- e) **To Rescind and Reconsider Board Action to Change the Dues Structure for FY 24-25**
- f) **Advocating for Sustainable Funding and Full Cost Recovery for All RCDs**
- g) **To Move Antelope Valley RCD from the SOCAL Inland Region to the High Desert Region of CARCD**
- h) **To Establish New Election Procedures**
- i) **To Adopt Policies Recommended by the IRS for Charitable Organizations**
- j) **To Direct the CARCD Board of Directors to Ensure Diverse Representation on the CARCD Committees**
- k) **To Alter the Bylaws of the CARCD to Reflect Updated Region Membership**

Kandi Manhart-Belding provided a report on agenda item. Discussion ensued. Direction provided to Voting Delegate Jocelyn Anderson to consider resolutions for vote at CARCD Annual Conference.
No Action Taken.

B. Executive Officer

1. **Sacramento Valley Region of RCDs Fall Meeting + Annual High School Speak-Off Contest, October 30, 2025**
Hosted by: Glenn County RCD
2. **Day in the District, November 12, 2025**
3. **California Association of RCDs 80th Annual Conference, November 18-20, 2025**

Ensued. Kandi Manhart-Belding announced she received the 2025 Conservation Education Award by California-Nevada Chapter of the Soil and Water Conservation Society.

IX. FINANCIAL/BUDGET REPORT

- *ACTION** A. ***Discussion and possible action to accept the following reports:**
1. **Bank Statements and Reconciliations**
 2. **Balance Sheet**

Ritta Martin provided a report on agenda item. Discussion ensued. President Gilbert Goedhart entertained a motion to approve named report.

ACTION: Accept as presented.

MOTION: Lohse

SECOND: Roundy

AYES: Lohse, Roundy, Whitney, Goedhart

NOES: None

ABSTENSIONS: None

RE-CUSED: None

ABSENT: Anderson, Landini, Overholtzer

- *ACTION** B. ***Discussion and possible action to approve RCD Cash Disbursement Journal (Check Detail Register since previous RCD Meeting)**

Ritta Martin provided a report on agenda item. Discussion ensued. President Gilbert Goedhart entertained a motion to approve named report.

ACTION: Approve as presented.

MOTION: Roundy

SECOND: Whitney

AYES: Roundy, Whitney, Goedhart, Lohse

NOES: None

ABSTENSIONS: None

RE-CUSED: None

ABSENT: Anderson, Landini, Overholtzer

X. RCD PROJECTS & PROGRAMS UPDATE

A. Conservation Planning

- B. Groundwater Recharge Development Plan (and Pilot)
- C. CAFF - Groundwater Community Engagement
- D. Healthy Soils Program (HSP)
- E. State Water Efficiency and Enhancement Program (SWEEP)
- F. Fuels Reduction and Fire Prevention Program

***ACTION**

1. ***Discussion and possible action to approve Memorandum of Understanding between the Glenn County RCD and Glenn County Public Works Agency for Fire Hazard Reduction Coordination, effective October 13, 2025**

Kandi Manhart-Belding provided a report on agenda item. Discussion ensued. President Gilbert Goedhart entertained a motion to approve named Memorandum of Understanding.

ACTION: Approve as presented.

MOTION: Roundy

SECOND: Whitney

AYES: Roundy, Whitney, Goedhart, Lohse

NOES: None

ABSTENSIONS: None

RE-CUSED: None

ABSENT: Anderson, Landini, Overholtzer

***ACTION**

2. ***Discussion and possible action to approve professional services agreement with Dudek for the Northern Sacramento Valley Coalition Regional Wildfire Resilience Planning per Request for Qualifications and Proposals dated August 1, 2025**

Kandi Manhart-Belding provided a report on agenda item. Discussion ensued. President Gilbert Goedhart entertained a motion to approve named agreement.

ACTION: Approve as presented.

MOTION: Roundy

SECOND: Whitney

AYES: Roundy, Whitney, Goedhart, Lohse

NOES: None

ABSTENSIONS: None

RE-CUSED: None

ABSENT: Anderson, Landini, Overholtzer

- G. Invasive Species Program: Upper Stony Creek Arundo Project
- H. Colusa Glenn Subwatershed Program – *Helping growers meet the Irrigated Lands Regulatory Program*
- I. Sacramento Valley Region of RCDs (Secretary/Treasurer)

Kandi Manhart-Belding and staff provided updates. Discussion ensued.

Future

Discussion on potential projects and programs

Ensued. Staff encouraged attendees to communicate potential projects.

XI. ADJOURNMENT

President Gilbert Goedhart adjourned the meeting at 2:28 PM.

Approved on November 17, 2025 by the Glenn County Resource Conservation District Board.

Attested by,

Gilbert Goedhart, President

Kandi Manhart-Belding, Secretary

GLENN COUNTY RESOURCE CONSERVATION DISTRICT

TO: Directors & Associate Directors

Agenda Item #: VI

Meeting Date: November 17, 2025

FROM: Kandi Manhart-Belding

Action Items

DATE: November 13, 2025

No Action Requested

TITLE OF TOPIC

SUBJECT: PARTNER REPORTS

**ACTION Special Request* *Discussion and possible action to accept Glenn County Transportation Commission letter of support for Caltrans FY 2026-2027 Sustainable Transportation Planning Grant

BACKGROUND:

The Glenn County Transportation Commission (GCTC) is the designated Regional Transportation Planning Agency (RTPA) for Glenn County, California. It is responsible for planning, programming, and policymaking for the local and regional transportation systems, including roads, transit (Glenn Ride), bicycle, and pedestrian infrastructure.

Letter of support request was received early November 2025.

DISCUSSION / PROPOSED ACTION:

Discussion and possible action to accept Glenn County Transportation Commission letter of support for Caltrans FY 2026-2027 Sustainable Transportation Planning Grant.

ATTACHMENTS:

YES

NOTES:

Moved: _____ 2nd: _____

Abstention: _____ Objection: _____

Re-cused: _____ Approved: YES NO



GLENN COUNTY

RESOURCE CONSERVATION DISTRICT

November 17, 2025

Glenn County Transportation Commission
Attn: Chairman
225 N. Tehama Street
Willows, CA 95988

Re: Caltrans FY 2026-2027 Sustainable Transportation Planning Grant

On behalf of the Glenn County Resource Conservation District (RCD), I am pleased to express our support for the **Glenn-Colusa Subsidence Assessment** led by the Glenn County Transportation Commission. This project represents an essential step toward safeguarding the region's transportation infrastructure and ensuring the long-term reliability of the roadways and corridors that connect our communities.

The Glenn-Colusa Subsidence Assessment will re-survey established Sacramento Valley subsidence network benchmarks in Glenn and Colusa Counties and analyze these field measurements alongside reprocessed InSAR data. This updated and comprehensive analysis will identify areas of significant land subsidence, including high rates, magnitudes, and differential movement that could threaten the integrity of highways, bridges, and other transportation assets.

Subsidence has direct implications for the safety, performance, and maintenance of transportation facilities. By improving the available data and identifying locations and the extent of land subsidence, this project will enable more effective prioritization of transportation investments, guide infrastructure design and maintenance strategies, and support data driven decision making at both the local and regional levels. Additionally, this would allow the Transportation Commission to engage with local Groundwater Sustainability Agencies ensuring critical infrastructure is properly accounted for in Groundwater Sustainability Plans and provide valuable data to analyze land subsidence in relation to groundwater management activities.

We commend the Glenn County Transportation Commission for its initiative in re-surveying the subsidence benchmarks. The results and recommendations developed through this effort will help protect the region's transportation network, reduce long-term maintenance costs, and enhance the safety and reliability of travel throughout the Sacramento Valley.

Glenn County Resource Conservation District fully supports the Glenn-Colusa Subsidence Assessment project, since it exemplifies responsible transportation planning grounded in sound science and regional collaboration.

Thank you for your continued commitment to strengthening and preserving our transportation systems for the benefit of all Glenn and Colusa County residents. If you have questions, please contact Executive Officer Kandi Manhart-Belding at (530) 934-4601 x5 or kandi@glenncountyrcd.org.

Sincerely,

Gilbert Goedhart
President

cc Supervisor Tony Arendt
Scott DeMoss

GLENN COUNTY RESOURCE CONSERVATION DISTRICT

TO: Directors & Associate Directors

Agenda Item #: VII--B.4.

FROM: Kandi Manhart-Belding

Meeting Date: November 17, 2025

DATE: November 13, 2025

Action Item

No Action Requested

TITLE OF TOPIC

SUBJECT: RCD REPORTS

**ACTION* B.4. *Discussion and possible action to accept 2026 Regular Meeting Schedule

BACKGROUND:

Each year it is recommended the Glenn County RCD accept a new meeting schedule to follow Resolution No. #2018-01.

DISCUSSION / PROPOSED ACTION:

Discussion and possible action to accept 2026 Regular Meeting Schedule.

ATTACHMENTS:

YES

NOTES:

Moved: _____ 2nd: _____

Abstention: _____ Objection: _____

Re-cused: _____ Approved: YES NO



G L E N N C O U N T Y

R E S O U R C E C O N S E R V A T I O N D I S T R I C T

2026 Regular Meeting Schedule per Resolution No. #2018-01

1 PM to 3 PM on the 3rd Monday of Each Month

USDA Service Center
132 North Enright Avenue, Suite C
Willows, California 95988

(Due to room capacity, location may be altered.)

January 19 – HOLIDAY – Office Closed
January 26
February 16 – HOLIDAY – Office Closed
March 16
April 20
May 18
June 15
July 20
August 17
September 21
October 19
November 16
December (<i>none</i>)

Standing Committees shall meet monthly or as needed, TBD.
Ad Hoc Committees shall meet as needed.

More information available at: www.glenncountyrcd.org

GLENN COUNTY RESOURCE CONSERVATION DISTRICT

TO: Directors & Associate Directors

Agenda Item #: VII—B.5.

Meeting Date: November 17, 2025

FROM: Kandi Manhart-Belding

Action Item

DATE: November 13, 2025

No Action Requested

TITLE OF TOPIC

SUBJECT: RCD REPORTS

***ACTION** B.5. *Discussion and possible action to update Standing Committees, Ad Hoc Committees and Representatives / Liaisons to Other Organizations

BACKGROUND:

Review RCD Director participation in Standing Committees, Ad Hoc Committees, and Representatives / Liaisons to Other Organizations list.

DISCUSSION / PROPOSED ACTION:

Discussion and possible action to update Standing Committees, Ad Hoc Committees, and Representatives / Liaisons to Other Organizations.

ATTACHMENTS:

YES

NOTES:

Moved: _____ 2nd: _____

Abstention: _____ Objection: _____

Re-cused: _____ Approved: YES NO



STANDING COMMITTEES

<u>NAME</u>	<u>PARTICIPANTS</u>	<u>CHAIR</u>
Safety	Executive Officer Craig Knight Mike Landini	Executive Officer
Glenn County Climate Smart Ag Committee	See attached.	
Financial/Budget	Brian Lohse Jocelyn Anderson Kathy Landini (Associate Director) President	Jocelyn Anderson

AD HOC COMMITTEES

<u>NAME</u>	<u>PARTICIPANTS</u>	<u>CHAIR</u>
Policies	Mike Landini Craig Knight	Mike Landini
Personnel	Bruce Roundy President	Bruce Roundy

REPRESENTATIVES / Liaison to other Organizations

Farm Bureau	Jocelyn Anderson and	Mike Landini
Tehama-Glenn Fire Safe Council		Martin Spannaus
Drought Task Force		Kandi Manhart-Belding
CARCD Delegate		Jocelyn Anderson

Glenn County Ag Committee
A Standing Committee of Glenn County RCD

(formerly SOIL HEALTH in Glenn County Grower Led Technical Advisory Committee Meeting)
(formerly Glenn County Climate Smart Ag Committee)

1. Farmers / Ranchers; **Mike Vereschagin**
2. Farmers / Ranchers; **Vacant**
3. Farmers / Ranchers – Priority Population; **Eduardo Briones**
4. UCCE-Glenn County; **Becky Wheeler-Dykes** (*Betsy Karle is on sabbatical*)
5. Ag Commissioner; **Marcie Skelton**
6. Farm Bureau, **Lisa Humphreys**
7. Certified Crop Advisor; **Brint Foster**
8. RCD; **Mike Landini**
9. At-Large / Other; **Vacant**

Chair: Lisa Humphreys

Vice Chair: Brint Foster

Partners:

USDA-NRCS; Kristin Guy

UCANR-UCCE; Lizzeth Mendoza

Staff Assigned:

Kandi Manhart-Belding, Executive Officer, Glenn County RCD

Ritta Martin, Finance Officer / Project Coordinator, Glenn County RCD

Kellie Burt, Program Specialist / Technical Service Provider, Glenn County RCD

GLENN COUNTY RESOURCE CONSERVATION DISTRICT

TO: Directors & Associate Directors

Agenda Item #: VIII--A.1.-2.

Meeting Date: November 17, 2025

FROM: Kandi Manhart-Belding

Action Items

DATE: November 13, 2025

No Action Requested

TITLE OF TOPIC

SUBJECT: FINANCIAL/BUDGET REPORT

***ACTION** A. *Discussion and possible action to accept the following reports:
1. Bank Statements and Reconciliations
2. Balance Sheet

BACKGROUND:

The Glenn County RCD's Finance-Budget Committee, a standing committee, met on November 13, 2025.

Agendas and Approved Minutes are posted at <https://www.glenncountyrcd.org/rcd-meetings>

DISCUSSION / PROPOSED ACTION:

Discussion and possible action to accept agenda items A, #1, and #2.

ATTACHMENTS:

YES –

Bank Statements and Reconciliations for dates ending October 2025

Current Balance Sheet dated November 13, 2025

NOTES:

Moved: _____ 2nd: _____

Abstention: _____ Objection: _____

Re-cused: _____ Approved: YES NO

Glenn County Resource Conservation District

Bank Reconciliation Summary - CHECKING ACCOUNT

10/31/2025

A	Beginning Balance	9/30/2025	\$435,911.19
B	Ending / Cleared Balance (Bank Statement)	10/31/2025	\$388,689.08
C	Register Balance (Balance Sheet)	10/31/2025	\$288,027.77

Date reviewed:

Reviewed by:



GLENN COUNTY RESOURCE CONSERVA UB
 132 N ENRIGHT AVE SUITE C
 WILLOWS CA 95988-2751

Customer Service:
 1-866-486-7782

Last statement: September 30, 2025
 This statement: October 31, 2025

PUBLIC FUNDS CHECKING

Account number	XXXXXX	Beginning balance	\$435,911.19	A
Low balance	\$200,311.61	Deposits/Additions	\$311,234.68	
Average balance	\$340,096.84	Withdrawals/Subtractions	\$358,456.79	
Interest earned	\$0.00	Ending balance	\$388,689.08	B

Deposits/Additions

Date	Description	Additions
10-06	Deposit <i>transfer from sweep batch #22</i>	30,536.34 ✓
10-17	Deposit <i>transfer from RFFC- Sept invoices</i>	99,082.52 ✓
10-17	Deposit	20,011.05 ✓
10-23	Deposit	4,269.70 ✓
10-23	Deposit	116.20 ✓
10-30	Deposit	81,677.97 ✓
Total Additions		\$235,693.78

Other Deposits/ Additions

Date	Description	Additions
10-16	Credit Memo <i>correcting accidental transfer out</i>	37,770.45
10-16	Credit Memo <i>HSP batch #13</i>	37,770.45
Total Other Deposits/ Additions		\$75,540.90

ACH and Electronic Payments/Subtractions

Date	Description	Subtractions
10-02	ACH Debit Intuit Payroll S Quickbooks 680457187 20251002	18,447.95 ✓
10-03	ACH Debit Employment Devel Edd Eftprt 344780512 20251003	49.55 ✓
10-03	ACH Debit Employment Devel Edd Eftprt 965029600 20251003	1,382.21 ✓
10-03	ACH Debit IRS Usatapyt 225567664402706 20251003	6,221.78 ✓
10-06	ACH Debit Calpers 1900 5000000354 100000018074610	3,151.76 ✓
10-17	ACH Debit Intuit Payroll S Quickbooks 680457187 20251017	17,594.87 ✓
10-20	ACH Debit Employment Devel Edd Eftprt 1000333024 20251020	11.56 ✓

9:42 AM

11/07/25

Glenn County Resource Conservation District
Reconciliation Summary
UMPQUA Checking, Period Ending 10/31/2025

	<u>Oct 31, 25</u>
Beginning Balance	435,911.19
Cleared Transactions	
Checks and Payments - 41 items	-320,686.34
Deposits and Credits - 15 items	273,464.23
Total Cleared Transactions	<u>-47,222.11</u>
Cleared Balance	<u>388,689.08</u>
Uncleared Transactions	
Checks and Payments - 4 items	-100,661.31
Total Uncleared Transactions	<u>-100,661.31</u>
Register Balance as of 10/31/2025	<u>288,027.77</u>
New Transactions	
Checks and Payments - 3 items	-27,487.35
Deposits and Credits - 8 items	72.80
Total New Transactions	<u>-27,414.55</u>
Ending Balance	<u><u>260,613.22</u></u>

Glenn County Resource Conservation District
Reconciliation Detail
UMPQUA Checking, Period Ending 10/31/2025

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						435,911.19
Cleared Transactions						
Checks and Payments - 41 items						
Bill Pmt -Check	09/16/2025	5731	Ritta Martin	X	-9.49	-9.49
Bill Pmt -Check	09/29/2025	5737	Western Shasta RCD	X	-51,021.57	-51,031.06
Bill Pmt -Check	09/29/2025	5736	Shasta Valley RCD	X	-30,130.15	-81,161.21
Bill Pmt -Check	09/29/2025	5735	RCD of Tehama Co...	X	-14,562.14	-95,723.35
Bill Pmt -Check	10/02/2025	5739	Johnny Gray_HSP	X	-34,959.65	-130,683.00
Liability Check	10/02/2025		QuickBooks Payroll ...	X	-18,447.95	-149,130.95
Bill Pmt -Check	10/02/2025	5738	Booth Farms_HSP	X	-2,177.38	-151,308.33
Bill Pmt -Check	10/02/2025	5740	Nikki Alexander_HSP	X	-633.42	-151,941.75
Liability Check	10/03/2025	E-pay	United States Treas...	X	-6,221.78	-158,163.53
Liability Check	10/03/2025	E-pay	EDD	X	-1,382.21	-159,545.74
Liability Check	10/03/2025	E-pay	EDD	X	-49.55	-159,595.29
Bill Pmt -Check	10/06/2025	5746	Cook Construction	X	-32,500.00	-192,095.29
Bill Pmt -Check	10/06/2025	5743	Pinheiro & Deniz_S...	X	-23,929.97	-216,025.26
Bill Pmt -Check	10/06/2025	5751	Resilience Permacul...	X	-8,820.00	-224,845.26
Bill Pmt -Check	10/06/2025	5754	Sierra Timber Servic...	X	-6,240.00	-231,085.26
Bill Pmt -Check	10/06/2025	5742	Lake Ranch Pistachi...	X	-5,606.37	-236,691.63
Liability Check	10/06/2025		Cal PERS	X	-3,151.76	-239,843.39
Bill Pmt -Check	10/06/2025	5755	SignCo	X	-1,576.88	-241,420.27
Bill Pmt -Check	10/06/2025	5748	Kandi Manhart	X	-479.60	-241,899.87
Bill Pmt -Check	10/06/2025	5752	Ritta Martin	X	-368.65	-242,268.52
Bill Pmt -Check	10/06/2025	5745	Colusa County RCD	X	-255.54	-242,524.06
Bill Pmt -Check	10/06/2025	5750	ODP Business Solut...	X	-230.42	-242,754.48
Bill Pmt -Check	10/06/2025	5753	Samuel Perkins	X	-107.69	-242,862.17
Bill Pmt -Check	10/06/2025	5749	Kellie Burt	X	-67.34	-242,929.51
Bill Pmt -Check	10/06/2025	5744	Best Best & Krieger ...	X	-47.00	-242,976.51
Bill Pmt -Check	10/17/2025	5757	Shasta Valley RCD	X	-27,965.16	-270,941.67
Liability Check	10/17/2025		QuickBooks Payroll ...	X	-17,594.87	-288,536.54
Bill Pmt -Check	10/17/2025	5767	Land IQ, LLC	X	-14,868.75	-303,405.29
Bill Pmt -Check	10/17/2025	5759	Elan Financial Servi...	X	-2,379.14	-305,784.43
Bill Pmt -Check	10/17/2025	5763	Stratti Inc.	X	-2,127.64	-307,912.07
Bill Pmt -Check	10/17/2025	5762	SignCo	X	-788.44	-308,700.51
Bill Pmt -Check	10/17/2025	5760	Gandy Staley Oil Co.	X	-457.65	-309,158.16
Bill Pmt -Check	10/17/2025	5765	Elan Financial Servi...	X	-309.18	-309,467.34
Bill Pmt -Check	10/17/2025	5764	U.S. Bank Equipme...	X	-295.43	-309,762.77
Bill Pmt -Check	10/17/2025	5766	Kandi Manhart	X	-72.80	-309,835.57
Bill Pmt -Check	10/17/2025	5761	ODP Business Solut...	X	-27.61	-309,863.18
Liability Check	10/20/2025	E-pay	United States Treas...	X	-6,044.36	-315,907.54
Liability Check	10/20/2025	E-pay	EDD	X	-1,361.65	-317,269.19
Liability Check	10/20/2025	E-pay	EDD	X	-11.56	-317,280.75
Liability Check	10/21/2025		Cal PERS	X	-3,207.96	-320,488.71
Check	10/24/2025		Comcast	X	-197.63	-320,686.34
Total Checks and Payments					-320,686.34	-320,686.34
Deposits and Credits - 15 items						
Transfer	10/02/2025			X	37,770.45	37,770.45
Transfer	10/06/2025			X	30,536.34	68,306.79
Deposit	10/17/2025			X	20,011.05	88,317.84
Transfer	10/17/2025			X	99,082.52	187,400.36
Paycheck	10/20/2025	DD1191	Ritta M Martin	X	0.00	187,400.36
Paycheck	10/20/2025	DD1190	Martin R Spannaus	X	0.00	187,400.36
Paycheck	10/20/2025	DD1187	Gregory S Conant	X	0.00	187,400.36
Paycheck	10/20/2025	DD1189	Kellie D Burt	X	0.00	187,400.36
Paycheck	10/20/2025	DD1193	Samuel G Perkins	X	0.00	187,400.36
Paycheck	10/20/2025	DD1192	Samantha Loprieato	X	0.00	187,400.36
Paycheck	10/20/2025	DD1194	Shane Rakestraw	X	0.00	187,400.36
Paycheck	10/20/2025	DD1188	Kandi E. Manhart	X	0.00	187,400.36
Deposit	10/23/2025			X	116.20	187,516.56

Glenn County Resource Conservation District
Balance Sheet
 As of October 31, 2025

	Oct 31, 25
ASSETS	
Current Assets	
Checking/Savings	
California CLASS Savings	408,094.32
Petty Cash	200.00
Umpqua 0902 - HSP Advance	1,494.47
Umpqua 1781 - SWEEP Advance	714,785.61
UMPQUA Checking	288,027.77
UMPQUA Savings 1724 - RFFC Adva	200.00
Total Checking/Savings	1,412,802.17
Accounts Receivable	
11000 · Accounts Receivable	264,175.35
Total Accounts Receivable	264,175.35
Other Current Assets	
12000 · Undeposited Funds	72.80
Total Other Current Assets	72.80
Total Current Assets	1,677,050.32
TOTAL ASSETS	1,677,050.32
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	442,304.98
Total Accounts Payable	442,304.98
Credit Cards	
UMPQUA Visa - GREG	780.00
UMPQUA Visa - KANDI	248.74
Total Credit Cards	1,028.74
Other Current Liabilities	
24000 · Payroll Liabilities	0.01
25000 · Sick Leave Liability	14,348.38
25100 · Vacation Leave Liability	45,008.24
26000 · Unearned Advance	
26400 · Unearned Advance - SWEEP	744,319.58
Total 26000 · Unearned Advance	744,319.58
Total Other Current Liabilities	803,676.21
Total Current Liabilities	1,247,009.93
Total Liabilities	1,247,009.93
Equity	
30100 · Sick Leave Accrual	-14,348.38
30200 · Vacation Leave Accrual	-45,008.24
32000 · Unrestricted Net Assets	873,053.29
Net Income	-383,656.28
Total Equity	430,040.39
TOTAL LIABILITIES & EQUITY	1,677,050.32

Glenn County Resource Conservation District

Bank Reconciliation Summary - "California Class" SAVINGS ACCOUNT

10/31/2025

A	Beginning Balance	9/30/2025	\$406,647.58
B	Ending / Cleared Balance (Bank Statement)	10/31/2025	\$408,094.32
C	Register Balance (Balance Sheet)	10/31/2025	\$408,094.32

Date reviewed:

Reviewed by:



Summary Statement

October 31, 2025

Page 1 of 5

Investor ID: CA-01-0131

0000121-0000520 PDF 850683

Glenn County Resource Conservation Distr

ict

132 N Enright Avenue, Suite C

WILLOWS, CA 95988

California CLASS

California CLASS

Average Monthly Yield: 4.1889%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
CA-01-0131-0001 District Reserve	378,505.32	0.00	0.00	1,346.62	11,483.14	378,548.76	379,851.94
CA-01-0131-0002 Farmers Market	2,187.48	0.00	0.00	7.78	77.88	2,187.73	2,195.26
CA-01-0131-0003 Vacation Leave	25,954.78	0.00	0.00	92.34	600.88	25,957.76	26,047.12
TOTAL	406,647.58	0.00	0.00	1,446.74	12,161.90	406,694.25	408,094.32

A

B/C

Tel: (877) 930-5213

www.californiaclass.com

9:20 AM

11/07/25

Glenn County Resource Conservation District
Reconciliation Summary
California CLASS Savings, Period Ending 10/31/2025

	<u>Oct 31, 25</u>	
Beginning Balance	406,647.58	A
Cleared Transactions		
Deposits and Credits - 1 item	<u>1,446.74</u>	
Total Cleared Transactions	<u>1,446.74</u>	
Cleared Balance	<u><u>408,094.32</u></u>	
Register Balance as of 10/31/2025	408,094.32	B/C
Ending Balance	408,094.32	

9:20 AM

11/07/25

Glenn County Resource Conservation District
Reconciliation Detail
California CLASS Savings, Period Ending 10/31/2025

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						406,647.58
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	10/31/2025			X	1,446.74	1,446.74
Total Deposits and Credits					1,446.74	1,446.74
Total Cleared Transactions					1,446.74	1,446.74
Cleared Balance					1,446.74	408,094.32
Register Balance as of 10/31/2025					1,446.74	408,094.32
Ending Balance					1,446.74	408,094.32

A

B/C

Glenn County Resource Conservation District

Balance Sheet

As of October 31, 2025

11/13/25

Accrual Basis

	Oct 31, 25
ASSETS	
Current Assets	
Checking/Savings	
California CLASS Savings	408,094.32
Petty Cash	200.00
Umpqua 0902 - HSP Advance	1,494.47
Umpqua 1781 - SWEEP Advance	714,785.61
UMPQUA Checking	288,027.77
UMPQUA Savings 1724 - RFFC Adva	200.00
Total Checking/Savings	1,412,802.17
Accounts Receivable	
11000 · Accounts Receivable	264,175.35
Total Accounts Receivable	264,175.35
Other Current Assets	
12000 · Undeposited Funds	72.80
Total Other Current Assets	72.80
Total Current Assets	1,677,050.32
TOTAL ASSETS	1,677,050.32
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	442,304.98
Total Accounts Payable	442,304.98
Credit Cards	
UMPQUA Visa - GREG	780.00
UMPQUA Visa - KANDI	248.74
Total Credit Cards	1,028.74
Other Current Liabilities	
24000 · Payroll Liabilities	0.01
25000 · Sick Leave Liability	14,348.38
25100 · Vacation Leave Liability	45,008.24
26000 · Unearned Advance	
26400 · Unearned Advance - SWEEP	744,319.58
Total 26000 · Unearned Advance	744,319.58
Total Other Current Liabilities	803,676.21
Total Current Liabilities	1,247,009.93
Total Liabilities	1,247,009.93
Equity	
30100 · Sick Leave Accrual	-14,348.38
30200 · Vacation Leave Accrual	-45,008.24
32000 · Unrestricted Net Assets	873,053.29
Net Income	-383,656.28
Total Equity	430,040.39
TOTAL LIABILITIES & EQUITY	1,677,050.32

B/C

Glenn County Resource Conservation District
Balance Sheet

As of November 13, 2025

Nov 13, 25

ASSETS

Current Assets

Checking/Savings

California CLASS Savings	408,094.32
Petty Cash	200.00
Umpqua 0902 - HSP Advance	1,494.47
Umpqua 1781 - SWEEP Advance	714,785.61
UMPQUA Checking	109,150.09
UMPQUA Savings 1724 - RFFC Adva	200.00

Total Checking/Savings 1,233,924.49

Accounts Receivable

11000 · Accounts Receivable	264,175.35
-----------------------------	------------

Total Accounts Receivable 264,175.35

Total Current Assets

1,498,099.84

TOTAL ASSETS

1,498,099.84

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

20000 · Accounts Payable	440,326.82
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Total Accounts Payable 440,326.82

Credit Cards

UMPQUA Visa - GREG	780.00
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UMPQUA Visa - KANDI	248.74
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Total Credit Cards 1,028.74

Other Current Liabilities

24000 · Payroll Liabilities	3,393.54
-----------------------------	----------

25000 · Sick Leave Liability	14,348.38
------------------------------	-----------

25100 · Vacation Leave Liability	45,008.24
----------------------------------	-----------

26000 · Unearned Advance	
--------------------------	--

26400 · Unearned Advance - SWEEP	744,319.58
----------------------------------	------------

Total 26000 · Unearned Advance 744,319.58

Total Other Current Liabilities 807,069.74

Total Current Liabilities

1,248,425.30

Total Liabilities

1,248,425.30

Equity

30100 · Sick Leave Accrual	-14,348.38
----------------------------	------------

30200 · Vacation Leave Accrual	-45,008.24
--------------------------------	------------

32000 · Unrestricted Net Assets	873,053.29
---------------------------------	------------

Net Income	-564,022.13
------------	-------------

Total Equity 249,674.54

TOTAL LIABILITIES & EQUITY

1,498,099.84

GLENN COUNTY RESOURCE CONSERVATION DISTRICT

TO: Directors & Associate Directors

Agenda Item #: VIII--B.

Meeting Date: November 17, 2025

FROM: Kandi Manhart-Belding

Action Items

DATE: November 13, 2025

No Action Requested

TITLE OF TOPIC

SUBJECT: FINANCIAL/BUDGET REPORT

***ACTION** B. *Discussion and possible action to approve RCD Cash Disbursement Journal
(Check Detail Register since previous RCD Meeting)

BACKGROUND:

The Glenn County RCD Financial/Budget Committee, an Standing Committee, met on November 13, 2025.

Agendas and Approved Minutes are posted at <https://www.glenncountyrcd.org/rcd-meetings>

DISCUSSION / PROPOSED ACTION:

Discussion and possible action to approve agenda item.

ATTACHMENTS:

YES – Check Detail Register

NOTES:

Moved: _____ 2nd: _____

Abstention: _____ Objection: _____

Re-cused: _____ Approved: YES NO

Glenn County Resource Conservation District
Check Detail_Memo added
October 21 through November 13, 2025

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Paid Amount</u>
10/21/2025		Cal PERS		UMPQUA Checking	
				24000 · Payroll Liabilities	-1,167.80
				24000 · Payroll Liabilities	-1,603.98
				24000 · Payroll Liabilities	-436.18
TOTAL					-3,207.96
10/24/2025		Comcast	PHONE + INTERNET November 2025	UMPQUA Checking	
		Administration - Glenn County RCD	PHONE + INTERNET November 2025	65050 · Telephone, Telecommunications	-197.63
TOTAL					-197.63
11/04/2025		QuickBooks Payroll Service	Created by Payroll Service on 11/02/2025	UMPQUA Checking	
		QuickBooks Payroll Service	Created by Payroll Service on 11/02/2025	2110 · Direct Deposit Liabilities	-19,061.85
TOTAL					-19,061.85
11/05/2025	DD1195	Gregory S Conant	Direct Deposit	UMPQUA Checking	
			Direct Deposit	66400 · Payroll	-3,451.50
			Direct Deposit	66400 · Payroll	-230.10
			Direct Deposit	66430 · Cell Phone Stipend	-25.00
			Direct Deposit	66400 · Payroll	-325.00
			Direct Deposit	24000 · Payroll Liabilities	322.53
			Direct Deposit	66900 · CalPERS Retirement Contribution	-322.53
			Direct Deposit	24000 · Payroll Liabilities	322.53
			Direct Deposit	24000 · Payroll Liabilities	492.00
			Direct Deposit	66500 · Payroll Taxes - Federal	-268.41
			Direct Deposit	24000 · Payroll Liabilities	268.41
			Direct Deposit	24000 · Payroll Liabilities	268.41
			Direct Deposit	66500 · Payroll Taxes - Federal	-62.77
			Direct Deposit	24000 · Payroll Liabilities	62.77
			Direct Deposit	24000 · Payroll Liabilities	62.77
			Direct Deposit	24000 · Payroll Liabilities	187.96
			Direct Deposit	24000 · Payroll Liabilities	48.08
			Direct Deposit	2110 · Direct Deposit Liabilities	2,649.85
TOTAL					0.00

Glenn County Resource Conservation District
Check Detail_Memo added
October 21 through November 13, 2025

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Paid Amount</u>
11/05/2025	DD1196	Kandi E. Manhart	Direct Deposit	UMPQUA Checking	
			Direct Deposit	66400 · Payroll	-4,063.92
			Direct Deposit	66400 · Payroll	-950.62
			Direct Deposit	66430 · Cell Phone Stipend	-25.00
			Direct Deposit	66400 · Payroll	-325.00
			Direct Deposit	24000 · Payroll Liabilities	429.16
			Direct Deposit	66900 · CalPERS Retirement Contribution	-429.16
			Direct Deposit	24000 · Payroll Liabilities	429.16
			Direct Deposit	24000 · Payroll Liabilities	731.00
			Direct Deposit	66500 · Payroll Taxes - Federal	-357.66
			Direct Deposit	24000 · Payroll Liabilities	357.66
			Direct Deposit	24000 · Payroll Liabilities	357.66
			Direct Deposit	66500 · Payroll Taxes - Federal	-83.65
			Direct Deposit	24000 · Payroll Liabilities	83.65
			Direct Deposit	24000 · Payroll Liabilities	83.65
			Direct Deposit	24000 · Payroll Liabilities	313.41
			Direct Deposit	24000 · Payroll Liabilities	64.08
			Direct Deposit	2110 · Direct Deposit Liabilities	<u>3,385.58</u>
TOTAL					0.00
11/05/2025	DD1197	Kellie D Burt	Direct Deposit	UMPQUA Checking	
			Direct Deposit	66400 · Payroll	-2,554.13
			Direct Deposit	66430 · Cell Phone Stipend	-25.00
			Direct Deposit	24000 · Payroll Liabilities	103.17
			Direct Deposit	24000 · Payroll Liabilities	103.17
			Direct Deposit	66900 · CalPERS Retirement Contribution	-206.33
			Direct Deposit	24000 · Payroll Liabilities	206.33
			Direct Deposit	24000 · Payroll Liabilities	20.00
			Direct Deposit	66500 · Payroll Taxes - Federal	-171.15
			Direct Deposit	24000 · Payroll Liabilities	171.15
			Direct Deposit	24000 · Payroll Liabilities	171.15
			Direct Deposit	66500 · Payroll Taxes - Federal	-40.03
			Direct Deposit	24000 · Payroll Liabilities	40.03
			Direct Deposit	24000 · Payroll Liabilities	40.03
			Direct Deposit	24000 · Payroll Liabilities	54.02
			Direct Deposit	24000 · Payroll Liabilities	30.65

Glenn County Resource Conservation District
Check Detail_Memo added
October 21 through November 13, 2025

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Paid Amount</u>
			Direct Deposit	2110 · Direct Deposit Liabilities	<u>2,056.94</u>
TOTAL					0.00
11/05/2025	DD1198	Ritta M Martin	Direct Deposit	UMPQUA Checking	
			Direct Deposit	66400 · Payroll	-3,662.10
			Direct Deposit	66400 · Payroll	-469.50
			Direct Deposit	66400 · Payroll	-325.00
			Direct Deposit	66430 · Cell Phone Stipend	-25.00
			Direct Deposit	24000 · Payroll Liabilities	358.53
			Direct Deposit	66900 · CalPERS Retirement Contribution	-358.53
			Direct Deposit	24000 · Payroll Liabilities	358.53
			Direct Deposit	24000 · Payroll Liabilities	198.00
			Direct Deposit	66500 · Payroll Taxes - Federal	-298.54
			Direct Deposit	24000 · Payroll Liabilities	298.54
			Direct Deposit	24000 · Payroll Liabilities	298.54
			Direct Deposit	66500 · Payroll Taxes - Federal	-69.81
			Direct Deposit	24000 · Payroll Liabilities	69.81
			Direct Deposit	24000 · Payroll Liabilities	69.81
			Direct Deposit	24000 · Payroll Liabilities	246.50
			Direct Deposit	24000 · Payroll Liabilities	53.48
			Direct Deposit	2110 · Direct Deposit Liabilities	<u>3,256.74</u>
TOTAL					0.00
11/05/2025	DD1199	Samantha Loprieato	Direct Deposit	UMPQUA Checking	
			Direct Deposit	66400 · Payroll	-2,547.60
			Direct Deposit	66400 · Payroll	-231.60
			Direct Deposit	66400 · Payroll	-325.00
			Direct Deposit	66430 · Cell Phone Stipend	-25.00
			Direct Deposit	24000 · Payroll Liabilities	156.46
			Direct Deposit	66900 · CalPERS Retirement Contribution	-156.46
			Direct Deposit	24000 · Payroll Liabilities	156.46
			Direct Deposit	24000 · Payroll Liabilities	299.00
			Direct Deposit	66500 · Payroll Taxes - Federal	-202.16
			Direct Deposit	24000 · Payroll Liabilities	202.16
			Direct Deposit	24000 · Payroll Liabilities	202.16
			Direct Deposit	66500 · Payroll Taxes - Federal	-47.28

Glenn County Resource Conservation District
Check Detail_Memo added
October 21 through November 13, 2025

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Paid Amount</u>
			Direct Deposit	24000 · Payroll Liabilities	47.28
			Direct Deposit	24000 · Payroll Liabilities	47.28
			Direct Deposit	24000 · Payroll Liabilities	122.68
			Direct Deposit	24000 · Payroll Liabilities	37.25
			Direct Deposit	2110 · Direct Deposit Liabilities	<u>2,264.37</u>
TOTAL					0.00
11/05/2025	DD1200	Samuel G Perkins	Direct Deposit	UMPQUA Checking	
			Direct Deposit	66400 · Payroll	-3,360.00
			Direct Deposit	66400 · Payroll	-325.00
			Direct Deposit	24000 · Payroll Liabilities	461.00
			Direct Deposit	66500 · Payroll Taxes - Federal	-228.47
			Direct Deposit	24000 · Payroll Liabilities	228.47
			Direct Deposit	24000 · Payroll Liabilities	228.47
			Direct Deposit	66500 · Payroll Taxes - Federal	-53.44
			Direct Deposit	24000 · Payroll Liabilities	53.44
			Direct Deposit	24000 · Payroll Liabilities	53.44
			Direct Deposit	24000 · Payroll Liabilities	188.06
			Direct Deposit	24000 · Payroll Liabilities	44.22
			Direct Deposit	2110 · Direct Deposit Liabilities	<u>2,709.81</u>
TOTAL					0.00
11/05/2025	DD1201	Shane Rakestraw	Direct Deposit	UMPQUA Checking	
			Direct Deposit	66400 · Payroll	-3,379.20
			Direct Deposit	66430 · Cell Phone Stipend	-25.00
			Direct Deposit	66400 · Payroll	-325.00
			Direct Deposit	24000 · Payroll Liabilities	223.75
			Direct Deposit	66900 · CalPERS Retirement Contribution	-223.75
			Direct Deposit	24000 · Payroll Liabilities	223.75
			Direct Deposit	24000 · Payroll Liabilities	248.00
			Direct Deposit	66500 · Payroll Taxes - Federal	-243.53
			Direct Deposit	24000 · Payroll Liabilities	243.53
			Direct Deposit	24000 · Payroll Liabilities	243.53
			Direct Deposit	66500 · Payroll Taxes - Federal	-56.95
			Direct Deposit	24000 · Payroll Liabilities	56.95
			Direct Deposit	24000 · Payroll Liabilities	56.95

Glenn County Resource Conservation District
Check Detail_Memo added
October 21 through November 13, 2025

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Paid Amount</u>
			Direct Deposit	24000 · Payroll Liabilities	173.96
			Direct Deposit	24000 · Payroll Liabilities	44.45
			Direct Deposit	2110 · Direct Deposit Liabilities	2,738.56
TOTAL					0.00
11/05/2025	E-pay	EDD	499-0760-3 QB Tracking # -416522766	UMPQUA Checking	
			499-0760-3 QB Tracking # -416522766	24000 · Payroll Liabilities	-1,286.59
			499-0760-3 QB Tracking # -416522766	24000 · Payroll Liabilities	-322.21
TOTAL					-1,608.80
11/05/2025	E-pay	United States Treasury	68-0457187 QB Tracking # -416513766	UMPQUA Checking	
			68-0457187 QB Tracking # -416513766	24000 · Payroll Liabilities	-2,449.00
			68-0457187 QB Tracking # -416513766	24000 · Payroll Liabilities	-1,769.92
			68-0457187 QB Tracking # -416513766	24000 · Payroll Liabilities	-1,769.92
			68-0457187 QB Tracking # -416513766	24000 · Payroll Liabilities	-413.93
			68-0457187 QB Tracking # -416513766	24000 · Payroll Liabilities	-413.93
TOTAL					-6,816.70
11/07/2025	5779	Colusa County RCD	CGSP ILRP assistance 9/16-10/15/2025	UMPQUA Checking	
11/04/2025	ILRP #8	Colusa Glenn Subwatershed Program	CGSP ILRP assistance 9/16-10/15/2025	62154 · Colusa Co RCD - CGSP	-255.54
TOTAL					-255.54
11/07/2025	5780	Corning Ford Inc		UMPQUA Checking	
10/29/2025	54841	Administration - Glenn County RCD	2023 Ford Explorer extended warranty	62852 · Repairs & Maintenance	-3,595.00
10/29/2025	54842	Administration - Glenn County RCD	2022 F250 extended warranty	62852 · Repairs & Maintenance	-4,295.00
TOTAL					-7,890.00
11/07/2025	5781	Kandi Manhart	SVRRCds fall meeting food + RCD/SLFIP suppli	UMPQUA Checking	
10/28/2025	supplies	Sacramento Valley Region of RCDs:Secretary / Tre	SVRRCds fall meeting food	65040 · Supplies	-67.03
		Administration - Glenn County RCD	RCD/SLFIP tour supplies	65040 · Supplies	-27.49
TOTAL					-94.52
11/07/2025	5782	Reese Martin	Congratulations! Speak-Off 1st place	UMPQUA Checking	

**Glenn County Resource Conservation District
Check Detail_Memo added
October 21 through November 13, 2025**

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Paid Amount</u>
10/20/2025	Speak-Off 1st place	RCD Connects w/ Kids	Congratulations! Speak-Off 1st place	60320 · Cash Awards	-125.00
TOTAL					-125.00
11/07/2025	5783	Sac Valley CPA	Sept + Oct payroll services	UMPQUA Checking	
10/20/2025	4444	Administration - Glenn County RCD	Sept + Oct payroll services	62110 · Accounting Fees	-168.75
TOTAL					-168.75
11/07/2025	5784	Samantha Loprieato.	Oct 2025 mileage	UMPQUA Checking	
10/31/2025	Oct 2025 mileage	California Dept of Food & Agriculture:HSP BLOCK (Oct 2025 mileage - RCD Board Meeting + Irrig Tect 68350 · Mileage		-82.60
		California Dept of Food & Agriculture:SWEEP BLO(Oct 2025 mileage - RCD Board Meeting + Irrig Tect 68350 · Mileage		-82.60
TOTAL					-165.20
11/07/2025	5785	Shane Rakestraw.	Oct 2025 mileage	UMPQUA Checking	
10/23/2025	Oct 2025 mileage	CAL FIRE:8GA23986_Small Forest Landowners	10/3/2025 - property flagging @ SFLIP-25-10)	68350 · Mileage	-91.00
		CAL FIRE:5GG21239_162/306 Maintenance	10/9/2025 - pre-imp photo monitoring CR 308	68350 · Mileage	-49.00
TOTAL					-140.00
11/07/2025	5786	Sierra Timber Services	October 2025 - SLFIP property flagging	UMPQUA Checking	
10/31/2025	2025-344	CAL FIRE:8GA23986_Small Forest Landowners	October 2025 - SLFIP property flagging	62170 · Registered Prof. Forester	-8,561.25
TOTAL					-8,561.25
11/07/2025	5787	Corning Ford Inc	Explorer service appt	UMPQUA Checking	
11/07/2025	#254149	Administration - Glenn County RCD	Explorer service appt	62852 · Repairs & Maintenance	-248.24
TOTAL					-248.24
11/07/2025	5788	Kandi Manhart	Oct 2025 mileage	UMPQUA Checking	
10/31/2025	Oct 2025 mileage	Administration - Glenn County RCD	10/8/2025 - GCRCD Board Meeting	68350 · Mileage	-23.80
		RFFC Coalition - Glenn Co RCD	10/16/2025 - Jobs First - Anderson	68350 · Mileage	-93.80
		California Dept of Food & Agriculture:HSP BLOCK (10/29/2025 - HSP WOR Workshop - Orland	68350 · Mileage	-12.60
TOTAL					-130.20

Glenn County Resource Conservation District
Check Detail_Memo added
October 21 through November 13, 2025

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Paid Amount</u>
11/07/2025	5789	U.S. Bank Equipment Finance	567377858	UMPQUA Checking	
10/27/2025	567377858	Administration - Glenn County RCD	copier rental 10/20-11/20/2025	65030 · Color Copier - Contract	-128.10
		Administration - Glenn County RCD	B/W copies 9/20-10/20/2025	65031 · B/W Copies	-21.07
		Administration - Glenn County RCD	CLR copies 9/20-10/20/2025	65032 · CLR Copies	-55.29
TOTAL					-204.46
11/07/2025	5790	Juan Briones_SWEEP	23-0666-61678897	UMPQUA Checking	
11/07/2025	SWEEP Inv #4	California Dept of Food & Agriculture:SWEEP BLO(23-0666-61678897 Briones Invoice #4		67200 · SWEEP - Pass-Thru Funding	-92,671.76
TOTAL					-92,671.76
11/07/2025	5791	Lohse Ranch_SWEEP	23-0666-62048611	UMPQUA Checking	
11/07/2025	SWEEP Invoice #4	California Dept of Food & Agriculture:SWEEP BLO(23-0666-62048611 SWEEP Invoice #4		67200 · SWEEP - Pass-Thru Funding	-36,787.27
TOTAL					-36,787.27
11/10/2025	5792	Samuel Perkins	October 2025 mileage	UMPQUA Checking	
10/31/2025	October 25 mileage	RFFC Coalition - Glenn Co RCD	10/10/2025 - Meeting with Katya & Mary - Sacramento	68350 · Mileage	-81.20
		RFFC Coalition - Glenn Co RCD	10/16/2025 - CA JobsFirst Northern Region Meeting	68350 · Mileage	-93.80
		RFFC Coalition - Glenn Co RCD	10/17/2025 - NCRP Quarterly Meeting - Yreka	68350 · Mileage	-240.80
		RFFC Coalition - Glenn Co RCD	10/29/2025 - Western Shasta RCD Board Meeting	68350 · Mileage	-96.60
TOTAL					-512.40
11/10/2025	5793	Greg Conant	October 2025 mileage	UMPQUA Checking	
10/31/2025	October 2025 mileage	CAL FIRE:8GA23986_Small Forest Landowners	10/6/2025 - Day in the District prep - Long Point MN	68350 · Mileage	-53.20
		CAL FIRE:5GG21240_Sac River HFR	10/7/2025 - Sac River spray monitoring - Packer Isl	68350 · Mileage	-22.40
		CAL FIRE:5GG21240_Sac River HFR	10/28/2025 - Sac River spray monitoring - Packer Is	68350 · Mileage	-22.40
TOTAL					-98.00
11/10/2025	5794	Stratti Inc.	November 2025 IT billing	UMPQUA Checking	
11/01/2025	CM45056	Administration - Glenn County RCD	November 2025 IT billing	65004 · Technical/Computer Services	-1,669.52
TOTAL					-1,669.52
11/10/2025	5795	Best Best & Krieger LLP		UMPQUA Checking	

Glenn County Resource Conservation District
Check Detail_Memo added
October 21 through November 13, 2025

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Paid Amount</u>
11/10/2025	1044851	RFFC Coalition - Glenn Co RCD	1044851 - October 2025 legal services	65140 · Legal Counsel	-216.50
		CAL FIRE:8GA23986_Small Forest Landowners	1044851 - October 2025 legal services	65140 · Legal Counsel	-352.75
		CAL FIRE:5GA22216_Needham HFR	1044851 - October 2025 legal services	65140 · Legal Counsel	-249.85
		CAL FIRE:5TR23116_Needham Phase II	1044851 - October 2025 legal services	65140 · Legal Counsel	-249.84
11/10/2025	1044852	CAL FIRE:5GA22216_Needham HFR	1044852 - October 2025 legal services	65140 · Legal Counsel	-185.60
		CAL FIRE:5TR23116_Needham Phase II	1044852 - October 2025 legal services	65140 · Legal Counsel	-185.60
TOTAL					<u>-1,440.14</u>
11/10/2025	5796	Gandy Staley Oil Co.	October 2025 fuel	UMPQUA Checking	
10/31/2025	October 2025	Administration - Glenn County RCD	October 2025 fuel	62851 · Fuel	-300.88
TOTAL					<u>-300.88</u>

GLENN COUNTY RESOURCE CONSERVATION DISTRICT

TO: Directors & Associate Directors

Agenda Item #: VIII--C.

Meeting Date: November 17, 2025

FROM: Kandi Manhart-Belding

Action Items

DATE: November 13, 2025

No Action Requested

TITLE OF TOPIC

SUBJECT: FINANCIAL/BUDGET REPORT

***ACTION** C. *Discussion and possible action to accept FY July 1, 2024 to June 30, 2025
Audit conducted by Smith & Newell, CPA

BACKGROUND:

The Glenn County RCD's Finance-Budget Committee, a standing committee, met on November 13, 2025. Agenda and Minutes are posted at <https://www.glenncountyrcd.org/rcd-meetings>

The Glenn County RCD is required to have an audit conducted each year due to having employees. Committee reviewed audit and is recommending approval.

**Agreement for Auditing Services is May 3, 2024 with Smith & Newell, Certified Public Accountants for fiscal years ended June 30, 2024, 2025 and 2026.*

DISCUSSION / PROPOSED ACTION:

Discussion and possible action to accept FY July 1, 2024 to June 30, 2025 Audit conducted by Smith & Newell, CPA.

ATTACHMENTS:

YES

NOTES:

Moved: _____	2 nd : _____
Abstention: _____	Objection: _____
Re-cused: _____	Approved: <input type="radio"/> YES <input type="radio"/> NO

October 17, 2025

Glenn County Resource Conservation District
132 N. Enright Avenue, Suite C
Willows, CA 95988

Enclosed is a draft copy of Glenn County Resource Conservation District's Annual Financial Report, Management Letter report, proposed journal entries, and the management representation letter for the year ended June 30, 2025. Please print the management representation letter onto District letterhead, have signed, and return to our office.

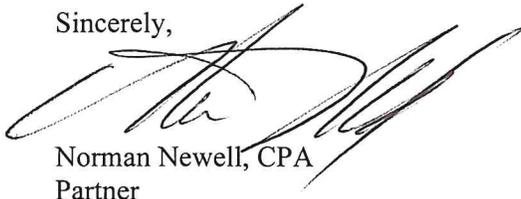
We have also enclosed a copy of the completed disclosure checklist that you can use to document your compliance with the requirements of SAS 115, which require that you review, approve, and accept responsibility for the financial statements and related notes.

We will update and run the reports in final as soon as we receive the following:

- Signed Management Representation Letter
- Signed Disclosure Checklist

Thanks for your help in completing the audit.

Sincerely,

A handwritten signature in black ink, appearing to read 'Norman Newell', is written over a faint, larger version of the same signature.

Norman Newell, CPA
Partner

**GLENN COUNTY RESOURCE
CONSERVATION DISTRICT,
CALIFORNIA**

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**FINANCIAL STATEMENTS
TOGETHER WITH
INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED
JUNE 30, 2025**

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GLENN COUNTY RESOURCE CONSERVATION DISTRICT
Annual Financial Report
For the Year Ended June 30, 2025

Table of Contents

	Page
INTRODUCTORY SECTION	
List of Officials	i
FINANCIAL SECTION	
Independent Auditor’s Report.....	1-4
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position	5
Statement of Activities.....	6
Fund Financial Statements:	
Governmental Fund:	
Balance Sheet	7
Reconciliation of the Governmental Fund Balance Sheet to the Government-Wide Statement of Net Position – Governmental Activities.....	8
Statement of Revenues, Expenditures and Changes in Fund Balance	9
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance of the Governmental Fund to the Government-Wide Statement of Activities – Governmental Activities.....	10
Notes to Basic Financial Statements	11-20
Required Supplementary Information (Unaudited):	
Budgetary Comparison Schedule – General Fund	21
Note to Budgetary Comparison Schedule	22
Supplementary Information:	
Schedule of Program Revenues and Expenditures by Program	23
OTHER REPORT AND SCHEDULE	
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	24-25
Schedule of Prior Year Findings and Recommendations	26

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INTRODUCTORY SECTION

- **List of Officials**

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GLENN COUNTY RESOURCE CONSERVATION DISTRICT

List of Officials

For the Year Ended June 30, 2025

Board of Directors

Gilbert Goedhart	President
Brian Lohse	Vice President
Jocelyn Anderson	Treasurer
John Whitney	Director
Craig Knight	Director
Mike Landini	Director
Bruce Roundy	Director

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FINANCIAL SECTION

- **Independent Auditor's Report**
- **Basic Financial Statements**
- **Required Supplementary Information**
- **Supplementary Information**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Glenn County Resource Conservation District
Willows, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of Glenn County Resource Conservation District, California (District), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the District as of June 30, 2025, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

To the Board of Directors
Glenn County Resource Conservation District
Willows, California

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards, we:

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

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

To the Board of Directors
Glenn County Resource Conservation District
Willows, California

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtain 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.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying Schedule of Program Revenues and Expenditures by Program is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Program Revenues and Expenditures by Program is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

To the Board of Directors
Glenn County Resource Conservation District
Willows, California

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated XXX, 2025, on our consideration of the 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 solely 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 the effectiveness of the District’s 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 the District’s internal control over financial reporting and compliance.

Smith & Newell CPAs
Yuba City, California
XXX, 2025

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Basic Financial Statements

- **Government-Wide Financial Statements**

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GLENN COUNTY RESOURCE CONSERVATION DISTRICT
Statement of Net Position
June 30, 2025

	Total Governmental Activities
ASSETS	
Cash and deposits	\$ 1,289,574
Receivables:	
Intergovernmental	740,356
Capital assets:	
Depreciable, net	136,058
Total Assets	2,165,988
LIABILITIES	
Accounts payable	565,150
Salaries and benefits payable	25,486
Unearned revenues	527,862
Long-term liabilities:	
Due within one year	51,619
Due in more than one year	17,813
Total Liabilities	1,187,930
NET POSITION	
Investment in capital assets	136,058
Unrestricted	842,000
Total Net Position	\$ 978,058

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

GLENN COUNTY RESOURCE CONSERVATION DISTRICT

**Statement of Activities
For the Year Ended June 30, 2025**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
Governmental activities:				
General government	\$ 7,210,904	\$ 269,429	\$ 7,033,553	\$ -
Total Governmental Activities	<u>7,210,904</u>	<u>269,429</u>	<u>7,033,553</u>	<u>-</u>
Total	<u>\$ 7,210,904</u>	<u>\$ 269,429</u>	<u>\$ 7,033,553</u>	<u>\$ -</u>
				14,099
				55,068
				<u>69,167</u>
				<u>161,245</u>
				840,043
				<u>(23,230)</u>
				816,813
				<u>\$ 978,058</u>

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Basic Financial Statements

- **Fund Financial Statements**

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GLENN COUNTY RESOURCE CONSERVATION DISTRICT
Balance Sheet
Governmental Fund
June 30, 2025

	General
ASSETS	
Cash and deposits	\$ 1,289,574
Receivables:	
Intergovernmental	740,356
Total Assets	\$ 2,029,930
LIABILITIES	
Accounts payable	565,150
Salaries and benefits payable	25,486
Unearned revenues	527,862
Total Liabilities	1,118,498
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenues	38,381
Total Deferred Inflows of Resources	38,381
FUND BALANCE	
Unassigned	873,051
Total Fund Balance	873,051
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 2,029,930

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

GLENN COUNTY RESOURCE CONSERVATION DISTRICT
Reconciliation of the Governmental Fund Balance
Sheet to the Government-Wide Statement of
Net Position - Governmental Activities
For the Year Ended June 30, 2025

Total Fund Balance - Total Governmental Fund	\$ 873,051
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental fund Balance Sheet.	136,058
Other long-term assets are not available to pay for current period expenditures and therefore are reported as unavailable revenues in the governmental fund.	38,381
Certain liabilities are not due and payable in the current period and therefore are not reported in the governmental fund. Compensated absences	<u>(69,432)</u>
Net Position of Governmental Activities	<u><u>\$ 978,058</u></u>

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GLENN COUNTY RESOURCE CONSERVATION DISTRICT
Statement of Revenues, Expenditures and
Changes in Fund Balance
Governmental Fund
For the Year Ended June 30, 2025

	General
REVENUES	
Intergovernmental revenue	\$ 7,089,154
Use of money	14,099
Charges for services	269,429
Other revenues	55,068
Total Revenues	7,427,750
EXPENDITURES	97823
Current general government:	
Salaries and benefits	630,255
Services and supplies	6,535,215
Total Expenditures	7,165,470
Net Change in Fund Balance	262,280
Fund Balance - Beginning	610,771
Fund Balance - Ending	\$ 873,051

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

**GLENN COUNTY RESOURCE CONSERVATION DISTRICT
 Reconciliation of the Statement of Revenues, Expenditures and
 Changes in Fund Balance of the Governmental Fund to the
 Government-Wide Statement of Activities - Governmental Activities
 For the Year Ended June 30, 2025**

Net Change in Fund Balance - Total Governmental Fund	\$ 262,280
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlay as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Less current year depreciation	(26,688)
Some revenues reported in the Statement of Activities will not be collected for several months after the District's year end and do not provide current financial resources and therefore are not reported as revenues in the governmental fund.	
Changes in unavailable revenues	(55,601)
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental fund.	
Change in compensated absences	(18,746)
Change in Net Position of Governmental Activities	<u>\$ 161,245</u>

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Basic Financial Statements

- **Notes to Basic Financial Statements**

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GLENN COUNTY RESOURCE CONSERVATION DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Glenn County Resource Conservation District is a special district within the County of Glenn governed by an independent seven-member Board of Directors.

Component Units

Generally accepted accounting principles require government financial statements to include the primary government and its component units. Component units of a governmental entity are legally separate entities for which the primary government is considered to be financially accountable and for which the nature and significance of their relationship with the primary government are such that exclusion would cause the combined financial statements to be misleading. The primary government is considered to be financially accountable if it appoints a majority of an organization's governing body and is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the primary government.

Based on the application of the criteria set forth by the Governmental Accounting Standards Board, management has determined that there are no component units of the District.

B. Basis of Presentation

Government-Wide Financial Statements

The Statement of Net Position and Statement of Activities display information on all of the activities of the District. These statements include the financial activities of the overall District. These statements report on the governmental activities of the District, which are normally supported by intergovernmental revenues. The District had no business-type activities at June 30, 2025.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and; therefore, are clearly identifiable to a particular function. Program revenues include 1) charges paid by the recipients of goods and services offered by the program, 2) operating grants and contributions, and 3) capital grants and contributions. Taxes and other items not properly included among program revenues are presented instead as general revenues.

Fund Financial Statements

Fund financial statements of the District are organized into one fund, which is considered to be a separate accounting entity. The fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues and expenditures. The fund of the District is organized into the governmental category and is treated as a major fund.

The District reports the following major governmental fund:

- The General fund is used to account for all revenues and expenditures necessary to carry out basic governmental activities of the District.

GLENN COUNTY RESOURCE CONSERVATION DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting and Measurement Focus

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

Governmental funds 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. Operating grants and use of money and property are considered susceptible to accrual and are accrued when their receipt occurs within sixty days after the end of the fiscal year. Expenditures are generally recorded when a liability is incurred as under accrual accounting. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of governmental long-term debt and acquisitions under capital leases are reported as other financing sources.

D. Non-Current Governmental Assets/Liabilities

Non-current governmental assets and liabilities, such as capital assets and long-term liabilities, are reported in the governmental activities column in the government-wide Statement of Net Position.

E. Cash and Cash Equivalents

Cash consists of cash held in a checking account and savings account. State statutes authorize the District to invest its cash surplus in obligations of the U.S. Treasury, agencies and instrumentalities, corporate bonds, medium term notes, bankers' acceptances, certificate of deposits, commercial paper, repurchase agreements and the State of California Local Agency Investment Fund.

F. Receivables

Receivables for governmental activities consists mainly of amounts due from other agencies. Management believes its receivables are fully collectible and, accordingly, no allowance for doubtful accounts is required.

G. Inventory

Inventories are recorded as expenditures at the time the inventory is purchased rather than when consumed. Records are not maintained of inventory and supplies on hand, although these amounts are not considered material.

H. Capital Assets

Capital assets are defined by the District as assets with a cost of \$5,000 or more. Capital assets are recorded at historical or estimated historical cost if actual historical cost is unavailable. Contributed capital assets are recorded at their acquisition value at the date of donation.

GLENN COUNTY RESOURCE CONSERVATION DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Capital Assets (Continued)

Capital assets used in operations are depreciated or amortized using the straight-line method over the estimated useful life of the asset in the government-wide financial statements. The range of estimated useful lives by type of asset is as follows:

<u>Depreciable Asset</u>	<u>Estimated Lives</u>
Equipment	3 to 7 years

Maintenance and repairs are charged to operations when incurred. Betterments and major improvements, which significantly increase values, change capacities or extend useful lives are capitalized. Upon sale or retirement of capital assets, the cost and related accumulated depreciation are removed from the respective accounts and any resulting gain or loss is included in the results of operations.

I. Compensated Absences

It is the District's policy to permit employees to accumulate earned and unused vacation and sick leave. In the government-wide financial statements the accrued compensated absences are recorded as an expense and related liability, with the current portion estimated based on historical trends. In the governmental fund financial statements, the expenditures and liabilities related to those obligations are recognized only when they mature.

J. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to future periods. At June 30, 2025, the District did not have any deferred outflows of resources.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to future periods. The District has one item which qualifies for reporting in this category. This item, unavailable revenue, is reported in the governmental fund balance sheet. The governmental fund reports unavailable revenue for receivables that have not been received within the modified accrual period. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

K. Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

GLENN COUNTY RESOURCE CONSERVATION DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. Implementation of Governmental Accounting Standards Board (GASB) Statements

The following Governmental Accounting Standards Board (GASB) Statements have been implemented, if applicable, in the current financial statements.

Statement No. 101, Compensated Absences. The objective of this statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

Statement No. 102, Certain Risk Disclosures. The objective of this statement is to provide users of government financial statements with essential information about its risks related to a government’s vulnerabilities due to certain concentrations or constraints.

M. Future Accounting Pronouncements

The following GASB Statements will be implemented, if applicable, in future financial statements:

Statement No. 103 “Financial Reporting Model Improvements” The requirements of this statement are effective for fiscal years beginning after June 15, 2025. (FY 25/26)

Statement No. 104 “Disclosure of Certain Capital Assets” The requirements of this statement are effective for fiscal years beginning after June 15, 2025. (FY 25/26)

NOTE 2: CHANGE IN ACCOUNTING PRINCIPLE

Change in Accounting Principle – As the result of implementing GASB Statement No. 101, the District has restated the beginning net position in the government-wide Statement of Net Position, effectively decreasing net position as of July 1, 2024, by \$23,230. The decrease results from increasing compensated absences at the beginning of the fiscal year. The District has restated its long-term liabilities as of June 30, 2024.

	Governmental Activities
Beginning Net Position, July 1, 2024	\$ 840,043
Change in Accounting Principle:	
Compensated absences – sick leave	(23,230)
Adjusted Beginning Net Position, July 1, 2024	\$ 816,813

GLENN COUNTY RESOURCE CONSERVATION DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

NOTE 3: CASH AND INVESTMENTS

A. Financial Statement Presentation

As of June 30, 2025, the District's cash and investments consisted of the following:

Cash:	
Cash on hand	\$ 200
Deposits (less outstanding checks)	<u>961,726</u>
Total Cash	<u>961,926</u>
Investments:	
California Cooperative Liquid Assets Securities System (California CLASS)	<u>327,648</u>
Total Investments	<u>327,648</u>
Total Cash and Investments	<u>\$ 1,289,574</u>

B. Cash

At year end, the carrying amount of the District's cash deposits (including amounts in checking and savings accounts) was \$961,726 and the bank balance was \$1,410,108. The difference between the bank balance and the carrying amount represents outstanding checks and deposits in transit. In addition, the District had cash on hand of \$200.

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

C. Investments

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

- U.S. Treasury Obligations
- Federal Agency Securities
- Local Agency Investment Fund (LAIF)
- Certificates of Deposit (CDs)
- Municipal Bonds
- Money Market Funds
- Corporate Notes
- California Cooperative Liquid Assets Securities System (CLASS)

GLENN COUNTY RESOURCE CONSERVATION DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

C. Investments (Continued)

Fair Value of Investments - The District measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy as follows:

- Level 1: Quoted prices for identical investments in active markets;
- Level 2: Observable inputs other than quoted market prices; and,
- Level 3: Unobservable inputs

The District's position in external investment pools is in itself regarded as a type of investment and looking through to the underlying investments of the pool is not appropriate. Therefore, the District's investment in external investment pools is not recognized in the three-tiered fair value hierarchy described above.

At June 30, 2025, the District had the following recurring fair value measurements:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Fair Value Measurements Using</u>		
		<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Investments by Fair Value Level				
None	\$ -	\$ -	\$ -	\$ -
Total Investments Measured at Fair Value	-	-	-	-
Investments in External Investment Pool				
California CLASS	327,648			
Total Investments	\$ 327,648			

Interest Rate Risk - Interest rate risk is the risk of loss due to the fair value of an investment falling due to interest rates rising. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. To limit the exposure to fair value losses resulting from increases in interest rates, California Government Code limits investment maturities to a term appropriate to the need for funds so as to permit the District to meet all projected obligations.

Credit Risk - Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. California Government Code sets specific parameters by type of investment to be met at the time of purchase. As of June 30, 2025, the District's investments were all held in California CLASS, which is not rated by a nationally recognized statistical rating organization.

Custodial Credit Risk - Custodial credit risk for investments is the risk that, in the event of the failure of a depository financial institution, the District will not be able to recover its deposits or collateral securities that are in the possession of an outside party. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investments in securities through the use of mutual funds or government investment pools.

Concentration of Credit Risk - Concentration of credit risk is the risk of loss attributed to the magnitude of the District's investment in a single issuer of securities. When investments are concentrated in one issuer, this concentration presents a heightened risk of potential loss. California Government Code contains limitations on the amount that can be invested in any one issuer. As of June 30, 2025, all investments of the District are in California CLASS, which contains a diversification of investments.

GLENN COUNTY RESOURCE CONSERVATION DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

D. Investment in External Investment Pool

The District is a participant in the Prime Fund of the California Cooperative Liquid Assets Securities System (California CLASS), a joint powers authority and public agency established by its members under the provisions of Section 6509.7 of the California Government Code. Members and participants are limited to California public agencies and certain nonprofit corporations whose membership is confined to public agencies or public officials. California CLASS is governed by a Board of Trustees of eligible participants of the program. The District reports its investment in California CLASS at the fair value amount provided by California CLASS, which is the same as the value of the pool shares. The balance in the Prime Fund is available for withdrawal on demand, and is based on the accounting records maintained by California CLASS. Included in California CLASS' investment portfolio are: United States Treasury Notes, Bills, Bonds or Certificates of Indebtedness; registered state warrants or treasury notes or bonds; California local agency bonds, notes, warrants or other indebtedness; federal agency or United States government sponsored enterprise obligations; bankers' acceptances; commercial paper; negotiable certificates of deposit; repurchase agreements; medium-term notes; money market mutual funds; notes, bonds or other obligations secured by a first priority security interest in securities authorized under Government Code Section 53651; and mortgage passthrough securities, collateralized mortgage obligations, and other asset-backed securities.

NOTE 4: CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2025, was as follows:

	<u>Balance</u> <u>July 1, 2024</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>June 30, 2025</u>
Capital Assets, Being Depreciated:				
Equipment	\$ 189,171	\$ -	\$ -	\$ 189,171
Total Capital Assets, Being Depreciated	<u>189,171</u>	<u>-</u>	<u>-</u>	<u>189,171</u>
Less Accumulated Depreciation For:				
Equipment	(26,425)	(26,688)	-	(53,113)
Total Accumulated Depreciation	<u>(26,425)</u>	<u>(26,688)</u>	<u>-</u>	<u>(53,113)</u>
Total Capital Assets, Being Depreciated, Net	<u>\$ 162,746</u>	<u>(\$ 26,688)</u>	<u>\$ -</u>	<u>\$ 136,058</u>

Depreciation

Depreciation was charged to governmental activities as follows:

General government	<u>\$ 26,688</u>
Total Depreciation Expense	<u>\$ 26,688</u>

GLENN COUNTY RESOURCE CONSERVATION DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

NOTE 5: LONG-TERM LIABILITIES

The following is a summary of changes in long-term liabilities for the year ended June 30, 2025:

<u>Type of Indebtedness</u>	<u>Balance July 1, 2024</u>	<u>Adjustments</u>	<u>Retirements</u>	<u>Balance June 30, 2025</u>	<u>Amounts Due Within One Year</u>
Compensated absences*	\$ 50,686	\$ 23,230	(\$ 4,484)	\$ 69,432	\$ 51,619
Total Governmental Activities	<u>\$ 50,686</u>	<u>\$ 23,230</u>	<u>(\$ 4,484)</u>	<u>\$ 69,432</u>	<u>\$ 51,619</u>

*The compensated absences activity shown in the table above is presented on a net decrease basis as permitted by GASB Statement No. 101.

NOTE 6: NET POSITION

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

- **Net investment in capital assets** - consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.
- **Restricted net position** - consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- **Unrestricted net position** - all other net position that does not meet the definition of “restricted” or “net investment in capital assets”.

Net Position Flow Assumption

When a government funds outlays for a particular purpose from both restricted and unrestricted resources, a flow assumption must be made about the order in which the resources are considered to be applied. When both restricted and unrestricted net position are available, it is considered that restricted resources are used first, followed by the unrestricted resources.

NOTE 7: FUND BALANCES

As prescribed by GASB Statement No. 54, governmental funds report fund balance in classifications based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. Fund balance for governmental funds can be made up of the following:

- **Nonspendable fund balance** - amounts that cannot be spent because they are either (a) not in spendable form, or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example: inventories and prepaid amounts.
- **Restricted fund balance** - amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation. Restrictions may effectively be changed or lifted only with the consent of resource providers.

GLENN COUNTY RESOURCE CONSERVATION DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

NOTE 7: FUND BALANCES (CONTINUED)

- **Committed fund balance** - amounts that can only be used for the specific purposes determined by formal action of the District’s highest level of decision-making authority. The Board of Directors is the highest level of decision-making authority for the District that can, by Board action, commit fund balance. Once adopted, the limitation imposed remains in place until a similar action is taken to remove or revise the limitation. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period.
- **Assigned fund balance** - amounts that are constrained by the District’s intent to be used for specific purposes. The intent can be established at either the highest level of decision-making authority, or by a body or an official designated for that purpose.
- **Unassigned fund balance** - the residual classification for the District’s General fund that includes all amounts not contained in the other classifications. In other funds, the unassigned classification is used only if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes.

The fund balance for the governmental fund as of June 30, 2025, was distributed as follows:

	General Fund
Unassigned	\$ 873,051
Total	\$ 873,051

Fund Balance Flow Assumption

When a government funds outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance), a flow assumption must be made about the order in which the resources are considered to be applied. When both restricted and unrestricted fund balance are available, it is considered that restricted fund balance is depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policy

The Board of Directors has adopted a fund balance policy for financial statement reporting in January 2025. The policy establishes procedures for reporting fund balance classifications, establishes prudent reserve requirements and establishes a hierarchy of fund balance expenditures.

NOTE 8: DEFERRED COMPENSATION

The District provides permanent full-time employees with the ability to contribute to a 457 deferred compensation account. The District will contribute matching funds at a 100% match rate up to 8% of the employee’s gross earning. At June 30, 2025, the District’s expense for the benefits was \$27,955.

GLENN COUNTY RESOURCE CONSERVATION DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

NOTE 9: 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 purchases coverage from a commercial carrier. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

NOTE 10: OTHER INFORMATION

A. Commitments and 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 which may be disallowed by the grantor cannot be determined at this time, although the government expects such amounts, if any, to be immaterial.

B. Subsequent Events

Management has evaluated events subsequent to June 30, 2025, through XXX, 2025, the date on which the financial statements were available for issuance. Management has determined no subsequent events requiring disclosure have occurred.

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**Required Supplementary Information
(Unaudited)**

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GLENN COUNTY RESOURCE CONSERVATION DISTRICT
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
REVENUES				
Intergovernmental revenue	\$ 5,122,290	\$ 7,128,500	\$ 7,089,154	\$ (39,346)
Use of money	8,008	14,200	14,099	(101)
Charges for services	451,739	269,600	269,429	(171)
Other revenues	15,940	55,300	55,068	(232)
Total Revenues	<u>5,597,977</u>	<u>7,467,600</u>	<u>7,427,750</u>	<u>(39,850)</u>
EXPENDITURES				
Current general government:				
Salaries and benefits	883,946	671,200	630,255	40,945
Services and supplies	4,445,867	6,537,450	6,535,215	2,235
Total Expenditures	<u>5,329,813</u>	<u>7,208,650</u>	<u>7,165,470</u>	<u>43,180</u>
Net Change in Fund Balances	268,164	258,950	262,280	3,330
Fund Balances - Beginning	<u>610,771</u>	<u>610,771</u>	<u>610,771</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 878,935</u>	<u>\$ 869,721</u>	<u>\$ 873,051</u>	<u>\$ 3,330</u>

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GLENN COUNTY RESOURCE CONSERVATION DISTRICT
Required Supplementary Information
Note to Budgetary Comparison Schedule
For the Year Ended June 30, 2025

NOTE 1: BUDGETARY BASIS OF ACCOUNTING

Formal budgetary integration is employed as a management control device during the year. The District presents a comparison of annual budget to actual results for the General fund. The amounts reported on the budgetary basis are generally on a basis consistent with accounting principles generally accepted in the United States of America (GAAP).

The following procedures are performed by the District in establishing the budgetary data reflected in the financial statements:

- (1) The Board of Directors reviews the recommended budget at regularly scheduled meetings, which are open to the public. The Board also conducts a public hearing on the recommended budget to obtain comments from interested persons.
- (2) Prior to July 1, the budget is adopted through the passage of a resolution.
- (3) From the effective date of the budget, the amounts stated therein, as recommended expenditures become appropriations. The Board of Directors may amend the budget by motion during the fiscal year.

The District does not use encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation.

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Supplementary Information

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GLENN COUNTY RESOURCE CONSERVATION DISTRICT
Schedule of Program Revenues and Expenditures by Program
Governmental Fund
For the Year Ended June 30, 2025

	<u>Cal Fire</u>	<u>Fees for Services</u>	<u>CDFA</u>	<u>NRCS</u>	<u>Other-Grants/ Contracts</u>
REVENUES					
Intergovernmental	\$ 972,181	\$ -	\$ 5,349,372	\$ 219,649	\$ 77,662
Use of money	-	-	-	-	-
Charges for services	114,570	74,986	39,427	16,057	-
Other revenues	25,980	4,234	6,332	632	1,643
Total Revenues	<u>1,112,731</u>	<u>79,220</u>	<u>5,395,131</u>	<u>236,338</u>	<u>79,305</u>
EXPENDITURES					
Current general government:					
Salaries and benefits	204,661	35,233	132,338	73,719	29,986
Services and supplies	720,626	9,958	5,178,410	145,704	23,421
Total Expenditures	<u>925,287</u>	<u>45,191</u>	<u>5,310,748</u>	<u>219,423</u>	<u>53,407</u>
Net Change in Fund Balance	<u>\$ 187,444</u>	<u>\$ 34,029</u>	<u>\$ 84,383</u>	<u>\$ 16,915</u>	<u>\$ 25,898</u>

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RFFC Coalition RCD of TC	Unrestricted	Total
\$ 470,290	\$ -	\$ 7,089,154
-	14,099	14,099
24,389	-	269,429
5,946	10,301	55,068
<u>500,625</u>	<u>24,400</u>	<u>7,427,750</u>
102,855	51,463	630,255
357,848	99,248	6,535,215
<u>460,703</u>	<u>150,711</u>	<u>7,165,470</u>
<u>\$ 39,922</u>	<u>\$ (126,311)</u>	<u>\$ 262,280</u>

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OTHER REPORT AND SCHEDULE

- **Other Report**
- **Schedule of Prior Year Findings and Recommendations**

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**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**

To the Board of Directors
Glenn County Resource Conservation District
Willows, California

We have audited, in accordance with the 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 and the major fund of Glenn County Resource Conservation District, California (District), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements, and have issued our report thereon dated XXX, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. 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 or significant deficiencies may exist that were not identified.

To the Board of Directors
Glenn County Resource Conservation District
Willows, California

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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 financial statements. 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.

Smith & Newell CPAs
Yuba City, California
XXX, 2025

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GLENN COUNTY RESOURCE CONSERVATION DISTRICT
Schedule of Prior Year Findings and Recommendations
For the Year Ended June 30, 2025

<u>Audit Reference</u>	<u>Status of Prior Year Audit Recommendations</u>
2024-001	<p>Fund Balance Policy</p> <p>Recommendation</p> <p>We recommend that the District develop and adopt a fund balance policy in accordance with GASB Statement No. 54.</p> <p>Status</p> <p>Implemented</p>
2024-002	<p>Investment Policy</p> <p>Recommendation</p> <p>We recommend that the District develop and adopt an investment policy.</p> <p>Status</p> <p>Implemented</p>

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INDEPENDENT AUDITOR'S MANAGEMENT LETTER

To the Board of Directors
Glenn County Resource Conservation District
Willows, California

In planning and performing our audit of the financial statements of Glenn County Resource Conservation District, (District) as of and for the year ended June 30, 2025, 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, we considered the District's system of internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances 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. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

This communication is intended solely for the information and use of management, the Board of Directors, and others within the District, and is not intended to be, and should not be, used by anyone other than these specified parties.

Smith & Newell CPAs
Yuba City, California
XXX, 2025

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GLENN COUNTY RESOURCE CONSERVATION DISTRICT
Appendix A: Status of Prior Year Recommendations
For the Year Ended June 30, 2025

STATUS OF PRIOR YEAR RECOMMENDATION

Payroll

Prior Year Recommendation

We recommend that information provided by employees be reviewed for accuracy and compared to what is input into the District's payroll system.

Status

Implemented

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GLENN COUNTY RESOURCE CONSERVATION DISTRICT

TO: Directors & Associate Directors

Agenda Item #: IX--D.1.

Meeting Date: November 17, 2025

FROM: Kandi Manhart-Belding

Action Item

DATE: November 13, 2025

No Action Requested

TITLE OF TOPIC

SUBJECT: RCD PROJECTS & PROGRAMS UPDATE

**ACTION* D. Healthy Soils Program (HSP)

1. *Discussion and possible action to accept recommendation from the Glenn County Ag Committee for HSP Grant Awards / Recipients (one new award)

BACKGROUND:

Glenn County RCD received a Healthy Soils Program (HSP) Block Grant Pilot Program award which is part of the CDFA OEFI Healthy Soils Program. The Agreement with CDFA was approved November 29, 2023. \$4 million is available for eligible GLENN COUNTY farmers and ranchers; \$1 million will be dedicated to eligible Socially Disadvantaged Farmers and Ranchers (SDFRs).

On November 10, 2025, the Glenn County Ag Committee, a standing committee, met and reviewed the UPDATED projects list and respectfully requests ratification of the approval.

DISCUSSION / PROPOSED ACTION:

Discussion and possible action to accept recommendation from the Glenn County Ag Committee for HSP Grant Awards / Recipients.

ATTACHMENTS:

YES – Project List

NOTES:

Moved: _____ 2nd: _____

Abstention: _____ Objection: _____

Re-cused: _____ Approved: YES NO

Glenn County RCD's HSP Block Grant 23-0719

Final list of projects for funding as of 11/17/2025

Reviewed and approved by the Glenn County Ag. Committee 11/10/2025

Application ID	Agreement #:	Status	Non-SDFR	SDFR	Grand Total
63557470	23-0719-001	Funded	\$ 9,688.82		\$ 9,688.82
64034670	23-0719-002	Funded		\$ 74,059.92	\$ 74,059.92
63335080	23-0719-003	Funded	\$ 181,707.35		\$ 181,707.35
63478662	23-0719-004	Funded		\$ 5,826.77	\$ 5,826.77
63763903	23-0719-005	Funded	\$ 115,098.34		\$ 115,098.34
63911794	23-0719-006	Funded		\$ 198,501.95	\$ 198,501.95
63323964	23-0719-007	Funded	\$ 68,590.26		\$ 68,590.26
63346891	23-0719-008	Funded	\$ 19,414.20		\$ 19,414.20
63740100	23-0719-009	Funded	\$ 54,205.92		\$ 54,205.92
63793913	23-0719-010	Funded	\$ 185,200.57		\$ 185,200.57
63804834	23-0719-011	Funded	\$ 3,728.02		\$ 3,728.02
63930393	23-0719-012	Funded		\$ 159,947.92	\$ 159,947.92
64012472	23-0719-013	Funded	\$ 55,448.08		\$ 55,448.08
63851111	23-0719-014	Funded	\$ 134,014.03		\$ 134,014.03
63338886	23-0719-015	Funded	\$ 104,878.95		\$ 104,878.95
64031461	23-0719-016	Funded		\$ 76,755.44	\$ 76,755.44
63342522	23-0719-017	Funded	\$ 198,951.19		\$ 198,951.19
63676003	23-0719-019	Funded	\$ 99,957.35		\$ 99,957.35
63911808	23-0719-020	Funded	\$ 59,598.60		\$ 59,598.60
63606301	23-0719-021	Funded	\$ 107,969.43		\$ 107,969.43
63342326	23-0719-023	Funded	\$ 13,851.04		\$ 13,851.04
63342109	23-0719-024	Funded	\$ 20,607.09		\$ 20,607.09
63335564	23-0719-025	Funded	\$ 71,987.20		\$ 71,987.20
63350862	23-0719-028	Funded	\$ 99,874.33		\$ 99,874.33
63421443	23-0719-029	Funded	\$ 69,362.04		\$ 69,362.04
63605329	23-0719-030	Funded	\$ 123,839.19		\$ 123,839.19
63749653	23-0719-031	Funded	\$ 187,816.19		\$ 187,816.19
63950920	23-0719-032	Funded	\$ 5,986.76		\$ 5,986.76
63951205	23-0719-033	Funded		\$ 35,889.64	\$ 35,889.64
63405225	23-0719-034	Funded	\$ 170,479.05		\$ 170,479.05
63551945	23-0719-035	Funded		\$ 52,806.51	\$ 52,806.51
63759574	23-0719-037	Funded	\$ 119,058.80		\$ 119,058.80
64014192	23-0719-038	Funded	\$ 193,078.23		\$ 193,078.23
63981829	23-0719-039	Funded		\$ 192,016.26	\$ 192,016.26
63362704	23-0719-041	Funded	\$ 198,601.21		\$ 198,601.21
63616547	23-0719-042	Funded	\$ 106,869.81		\$ 106,869.81
63601205	23-0719-043	Funded	\$ 109,050.97		\$ 109,050.97
63726386	23-0719-044	Funded	\$ 33,335.99		\$ 33,335.99
63518014	23-0719-045	Funded	\$ 185,232.15		\$ 185,232.15
63349580	23-0719-046	Funded	\$ 93,535.73		\$ 93,535.73
70619877	23-0719-048	Funded		\$ 62,741.17	\$ 62,741.17
70700724	23-0719-049	Funded		\$ 43,558.03	\$ 43,558.03
70950806	23-0719-050	Funded		\$ 105,247.54	\$ 105,247.54
70973085	23-0719-051	Funded		\$ 48,499.95	\$ 48,499.95
75692279	23-0719-052	Funded		\$ 135,528.56	\$ 135,528.56
79225163	23-0719-053	Funded	\$ 39,453.15		\$ 39,453.15
83848492	23-0719-054	To Be Approved	\$ 25,623.05		\$ 25,623.05
Grand Total			\$ 3,266,093.09	\$ 1,191,379.66	\$ 4,457,472.75

* original award amount = \$18,670.47; grantee has requested termination of grant after year 1 (effective 9/19/2025)

** original award amount = \$11,184.06; grantee has requested termination of grant after year 1 (effective 11/4/2025)

GLENN COUNTY RESOURCE CONSERVATION DISTRICT

TO: Directors & Associate Directors

Agenda Item #: IX--G.1.

Meeting Date: November 17, 2025

FROM: Kandi Manhart-Belding

Action Items

DATE: November 13, 2025

No Action Requested

TITLE OF TOPIC

SUBJECT: ACTION ITEMS

**ACTION* G.1. *Discussion and possible action to approve Memorandum of Understanding between Glenn County RCD and Glenn County Agriculture Department for Stony Creek Arundo Project, upon County of Glenn Board of Supervisor approval

BACKGROUND:

Since 2022, Glenn County RCD staff have been working with Marcie Skelton, Ag Commissioner, County of Glenn Department of Agriculture, to explore invasive weed management partnerships and addressing Arundo donax in Stony Creek Watershed. In addition, a private landowner has been meeting with the partners and advocating for the community agencies to assist in the invasive weed control of Arundo.

Through grant funding the County's Department of Agriculture received from CDFA, this partnership began in March 2023 with its first Memorandum of Understanding (MOU). This second, MOU will continue the partnership.

MOU to be heard at the County's Board of Supervisor Meeting held November 18.

DISCUSSION / PROPOSED ACTION:

Discussion and possible action to approve Memorandum of Understanding between Glenn County RCD and Glenn County Agriculture Department for Stony Creek Arundo Project.

ATTACHMENTS:

YES

NOTES:

Moved: _____	2nd: _____
Abstention: _____	Objection: _____
Re-cused: _____	Approved: O YES O NO

MEMORANDUM OF UNDERSTANDING

Stony Creek Arundo Project

1. Memorandum of Understanding

This Memorandum of Understanding (“MOU”) sets out the principles which will guide the activities of the *Stony Creek Arundo Project* (“Project”) in Glenn County, California between the partner agencies of Glenn County Department of Agriculture (“Agriculture Department”) and Glenn County Resource Conservation District (“RCD” or “District”).

2. Mission

The mission of this Project is to establish and coordinate an *Arundo donax* project along the upper portions of Stony Creek near Elk Creek, California. Collaborative efforts between the parties will focus on removal or treatment of the invasive weed.

3. Goals

The goal being to decrease the cost of waterway maintenance, maintain the recreational and aesthetic value of public areas, and to increase fire control along Stony Creek. Additionally, this plant consumes a great amount of water, and its destruction eliminates waste, allowing the water to be available elsewhere.

4. Project Partners

The following organizations/entities are participating in the Project as partners. They are committed to the mission of the Project and will work together to achieve its strategic objectives.

Glenn County Department of Agriculture
720 N Colusa Street, Willows, CA 95988

Glenn County Resource Conservation District
132 N Enright Avenue - Suite C, Willows, CA 95988

5. Meetings

Meetings are to be scheduled and held at least quarterly through the project completion date of February 29, 2028. The Agriculture Department will be responsible for convening and facilitating meetings during this period. This responsibility will include developing agenda items, in consultation with District. An agenda will be provided to District prior to scheduled meetings. Individual partners will be responsible for taking meeting notes as the meetings will not be recorded.

6. Goal Setting

Project goals, timelines, and strategies will be discussed at each scheduled meeting. Assigned parties will provide updates to the partnership throughout the term of the project.

7. Project Resources

The funding source for this project is provided through a grant obtained through an agreement established by the Glenn County Department of Agriculture with the

California Department of Food and Agriculture (CDFA). The grant allows for the hiring of subcontractors to assist in meeting project goals.

8. Responsibilities

- a. The Agriculture Department will be responsible for:
 - i. General leadership and oversight of the Project.
 - ii. Pesticide related activities including acquisition of, and responsibility for, appropriate use permit(s) and oversight of application to target sites made by RCD subcontractors. Nothing in this section shall relieve any subcontractor of any obligation required by law relating to the use and application of pesticides.
 - iii. Creating and submitting all photos, progress reports, mid-year reports, and annual or final reports to CDFA as required (including Notice of Intent(s) to spray restricted materials and Pesticide Use Reports).
 - iv. Tracking and submitting all grant invoicing to CDFA, including for hours spent and materials used by both RCD and the Ag Department.
- b. The District will be responsible for:
 - i. Seeking out and retaining a consultant to advise on appropriate methods for Arundo abatement.
 - ii. Soliciting proposals for pesticide treatment and/or application by licensed pest control contractors.
 - iii. Coordinating with property owners of impacted locations and obtaining landowner permission for treatment and abatement of Arundo along upper Stony Creek.
 - iv. Project implementation planning, including all mapping of locations where Arundo is to be abated along upper Stony Creek and monitoring to ensure a successful outcome.
 - v. Providing invoices to the Agriculture Department for all RCD employee and/or contractor time related to:
 - Solicitation, review, and selection of contracted pest control contractor.
 - Invoices from the pesticide contractor.
 - Other administrative time, including planning meetings with the Agriculture Department and outreach.

9. Indemnification

To the fullest extent permitted by law, RCD shall defend (with legal counsel reasonably acceptable to the Agriculture Department), indemnify and hold harmless the Agriculture Department, its officers, employees, and agents, from and against any and all claims, losses, costs, damages, injuries (including injury to or death of any employee or its subcontractors related to this agreement), expenses and liabilities of every kind, nature and description (including incidental and consequential damages, court costs, attorneys' fees, litigation expenses and fees of expert consultants or expert witnesses incurred in connection therewith and costs of investigation) that arise out of, pertain to, or relate to, directly or indirectly, in whole or in part, the negligence, recklessness, or willful misconduct of any contractor or employee, any subcontractor, anyone directly or indirectly employed by them, or anyone that they control (collectively "Liabilities"). Such obligation to defend, hold harmless and indemnify the Agriculture Department, its officers, agents and employees, shall not apply to the extent that such Liabilities are caused by the sole

negligence, active negligence, or willful misconduct of the Agriculture Department, its officers, agents and employees. The provisions of the California Government Claims Act, Government Code section 810 et seq., including its defenses and immunities, will apply to allegations of negligence or wrongful acts or omissions by the Agriculture Department. To the extent there is an obligation to indemnify under this paragraph; RCD shall be responsible for incidental and consequential damages resulting directly or indirectly, in whole or in part, from RCD's negligence, recklessness, or willful misconduct.

10. Notice.

Any notice required or permitted to be given under this MOU shall be deemed to have been given, served, and received if given in writing and either personally delivered or deposited in the United States mail, registered or certified mail, postage prepaid, return receipt required, or sent by overnight delivery service, or facsimile transmission, addressed as follows:

If to AGRICULTURE DEPARTMENT:

Marcie Skelton, Agricultural Commissioner
Glenn County Department of Agriculture
720 N Colusa Street
Willows, CA 95988

If to DISTRICT:

Kandi Manhart, Executive Officer
Glenn County Resource Conservation District
132 N Enright Avenue – Suite C
Willows, CA 95988

11. Amendments to this Memorandum of Understanding

Any amendments to the MOU shall be in writing and executed by both parties.

12. Term of Agreement.

This Memorandum of Understanding will remain in effect until February 29, 2028, the overall term of the *Stony Creek Arundo Project*.

13. Jurisdiction.

This MOU shall be administered and interpreted under the laws of the State of California and any action brought hereunder shall be brought in the Superior Court in and for the County of Glenn.

14. Termination.

Either party may, at any time, with or without cause, terminate this MOU upon thirty (30) days written notice.

15. Construction:

This MOU reflects the contributions of both parties and accordingly, the provisions of Civil Code section 1654 shall not apply in interpreting this MOU.

16. Insurance.

Each party shall maintain all appropriate insurance policies required by local and State law, including but not limited to workers' compensation coverage, general liability coverage, and automobile liability coverage. Each party shall further ensure that any and all subcontractors maintain appropriate insurance policies. Each party shall maintain its own equipment in safe and operational condition.

17. Entire Agreement.

This MOU constitutes the complete and exclusive statement of agreement between the parties. All prior written and oral communications, including correspondence, drafts, memoranda, and representations are superseded in total by this MOU.

18. Partial Invalidity.

If any provision of this MOU is held to be invalid, void, or unenforceable, the remainder of the provision and/or provisions shall remain in full force and effect and shall not be affected, impaired or invalidated.

19. Amounts Payable.

The Agricultural Department will reimburse the RCD for actual costs of the contractors within 30 days of receipt of an invoice. The total amount to be paid by the Agriculture Department through February 29, 2028, will not exceed Forty Thousand dollars (\$40,000): \$15,000 FY 25-26, \$15,000 FY 26-27, and \$10,000 FY 27-28. Prevailing wage will be used for work completed by contractors.

20. Signatures.

By signing below, the undersigned individuals represent and affirm that they have the legal authority to bind their respective entities, the parties.

Agriculture Department

Date: _____
Marcie Skelton,
Agricultural Commissioner

Glenn County Resource Conservation District

Date: _____
Gilbert Goedhart, President
Glenn County Resource Conservation District

APPROVED AS TO FORM:

Date: _____
Margaret Long, County Counsel
County of Glenn, California