

Shasta Local Agency Formation Commission



DRAFT

Municipal Services Review
& Sphere of Influence Update

Anderson-Cottonwood Irrigation District

August 2014

**Anderson-Cottonwood Irrigation District
Municipal Service Review & Sphere of Influence Update**

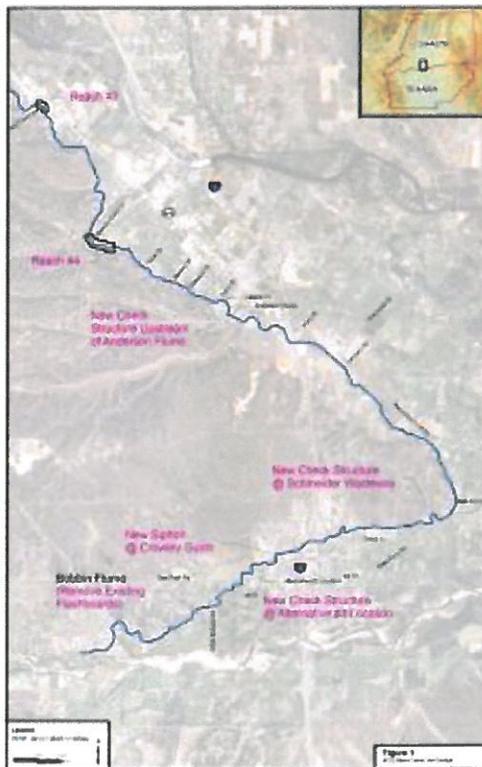
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1. EXECUTIVE SUMMARY

Local agency formation commissions have been tasked with updating local agency municipal service reviews (MSR) and sphere of influence boundaries (SOI) every five years since 2008 [Government Code Section 56425 *et seq.*]. This study presents a baseline review of the Anderson-Cottonwood Irrigation District (ACID) services and SOI needs, satisfying the requirements of this statute. This baseline review seeks to associate the original formation purposes and activities of the District with an understanding of its current day operations and future plans.

2. GENERAL BACKGROUND

Formed in 1914, the District’s 32,000 acre service area (50 square miles) is located in southern Shasta County, as shown in the agency map below:



The continuing purpose of this District is to provide irrigation water to customers from the northern part of Tehama County (25% of users), up into Shasta County (75% of users), and into the City of Redding near North Market Street at the District’s diversion dam near the Diestelhorst Bridge on the Sacramento River. Water travels through the 35-mile canal, crossing

numerous creeks and paths as it moves down to serve fields in the Anderson and Cottonwood areas. Some of this water travels through the Anderson Union High School area, cooling several classroom buildings.

Not waiting until the financing program was fully in place, the construction of the diversion dam and headwaters for the canal conveyance system began in February 1914. Proceedings to formally establish the District as a public entity under the California Water Codes began in 1914 and concluded in 1916. Judge Francis P. Carr, a local attorney and justice of the peace, assisted with the formation.

McCoy Fitzgerald then deeded to the District, for the sum of \$10, the Diestelhorst Ranch's water rights. This permitted the new District to file a Deed of Water Right on December 2, 1914, allowing it to take approximately 290,000 acre feet per year, or 400 cubic feet per second, from the Sacramento River. These are classified as pre-1914 appropriations. After December 19, 2014, riparian water rights were adjudicated under a different set of codes and procedures.

The majority of the District's base water right is provided by the diversion dam and head-works. Starting in June of 1915, financing bonds for the projects were issued about every three years generating a total of \$1,255,000.

The District's pre-1914 water right was subsequently incorporated into the District's settlement contract with the U.S. Bureau of Reclamation (BOR) in 1964. This contract specified a total of 165,000 acre feet of Sacramento River water available for diversion between April 1 and October 31 of each year, as well as 10,000 acre feet of Central Valley Project (CVP) water for which ACID must pay. The District may also divert water during the months of November through March for beneficial use. The District retains its pre-1914 water rights.

The 1964 settlement contract with BOR expired in 2004, and a new 40-year settlement agreement was crafted and executed in 2005. Under this agreement, ACID's entitlement was reduced from 165,000 acre feet of Sacramento River water to 121,000 acre feet. Additionally, the CVP water was reduced from 10,000 acre feet to 7,000 acre feet, and the price for this water was greatly increased. As a result of this price increase, ACID permanently reassigned 3,000 acre feet of the project water back to BOR in return for a one-time payment, leaving a total of 4,000 acre feet of project water available for diversion during the entitlement period. In 2011, the District entered into an agreement with the City of Redding (included as Exhibit 10.d.) to provide municipal water to certain city residents where the District and City boundaries overlap at the north end of the District.

The District manages five extensive flumes for water delivery. Constructed in 1918, the Anderson Creek flume that crosses over Volonte Park in Anderson is now listed on the National Registry of Historic Places. Today this flume, 25 feet tall and 1,300 feet long, carries virtually all of the District's canal water flow directly above Anderson Creek.

The Anderson-Cottonwood Irrigation District is commemorating 100 years of service this year. Initiated by W. W. Elmore, an Anderson pioneer in 1872, the District now delivers 121,000 acre feet of agricultural water from the Sacramento River down its historic flume system to its irrigation customers. In 1986 a book written for the City of Redding's centennial devoted a portion of its text to the District creation and history.

The District is authorized and governed according to the provisions of the California Water Code, Division 11 – Irrigation Districts, Sections 20500-29978. It currently serves approximately 800 customers who irrigate lands primarily dedicated to permanent pasture or hay crops.

3. AGENCY SERVICES

a. Infrastructure, Facilities and Services: *Delivery of Irrigation Water*

Infrastructure needs are determined by visual inspection and review of performance, which are then prioritized and scheduled for work as funding is made available. Schedules are developed and implemented annually. Financing is primarily from out of District reserves. Grant funding opportunities are frequently sought for major projects.

Most infrastructure deficiencies are a result of age and deferred maintenance. The District has not incurred any permit or regulatory violations. Rather deficiencies are managed by development of improvement projects, which are implemented and paid for by the District, and grant funding opportunities.

As a long-time provider of agricultural irrigation water, the District's per-acre needs are well established for local crop types. Cropping patterns are very stable, resulting in low variability of service areas.

Agricultural irrigation generally declines as development and population increase, causing a shift in land use from agricultural to urban uses. Expansion of the service area through annexations, and expansion of irrigated lands within the existing service area help maintain the ratepayer base. Areas east of the Sacramento River and south of South Bonnyview Road, and some areas west of the ACID canal between the Cities of Redding and Anderson could be efficiently served by the District.

b. Administration, Management and Operations

When preparing or updating a municipal service review, information about administrative, management and operational functions, including assuring internal organization and agency policies, rules, and regulations are evaluated with respect to efficiencies and/or cost avoidance opportunities.

The District Board of Directors operates as governing body of the District. The day-to-day management of the District is the responsibility of the general manager, appointed by the Board, who brings administrative and fiscal recommendations to them for approval at regular meetings.

The District currently has eleven employees: a general manager, a clerical-fiscal person, and eight maintenance workers. A policy and procedures manual has been established by the Board for all employees. Annual audits, legal counsel, and fee studies may be contracted out to economize in-house expenses.

Competitive bidding is used if (1) overall costs may be reduced, or (2) a better-qualified contractor may be procured. Sole-source services are desirable if the contractor is known and overall project costs may be significantly reduced. In April 2013 a \$30,000 emergency repair was completed by sole-source procurement.

c. Fiscal

An operating budget is approved by the Board each year that details all expenditures, including non-operating expenses such as capital improvements. A policy limits expenditures not approved by the Board to \$2,500 at the General Manager's discretion.

Revenue sources include water service charges, application fees, water transfer revenues, penalty charges, interest revenues, and property taxes. Water service charges provide the majority of such revenues, and a small ratepayer base is the most significant constraint to the generation of revenue. Water transfers may provide significant revenue but cannot be counted on year-to-year and the return is highly variable depending upon the market for water.

The type and scope of investments are statutorily limited. The Board of Directors provides guidance and approval for investments. All investments are by nature very conservative and include: L.A.I.F., money market accounts, and certificates of deposit.

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A policy entitled "Designated Reserve Accounts" is used by the District for establishing and maintaining reserves and/or retained earnings. (See District website document library for more details.) A dollar limit on reserves has not been established. The ratio of undesignated reserves to annual gross revenues is approximately 1.15: 1.

Regarding opportunities for rate restructuring, there is Federal and State pressure for agricultural districts to implement volumetric pricing for irrigation water based on measured on-farm flows. Pricing could be tiered based on the volume of water delivered. The District's current rate structure is on a per-acre basis.

The District currently operates within a \$1.3 million dollar budget. Financial documents for water services are included in the exhibits for detailed review purposes. The District manages a very conservative budget, providing due diligence on all fiscal matters and records.

The 2014 adopted budget follows:

| Anderson Cottonwood Irrigation District | | | | | | |
|--|------------------------------|--|--|--|--|----------------------|
| 2014 Approved Budget | | | | | | |
| Revenues | | | | | | |
| Account Number | Budget Item | | | | | 2014 Approved Budget |
| General | | | | | | |
| 4111 | Water Sales / Prior Year | | | | | \$500 |
| 4112 | Water Sales / Business | | | | | \$10,000 |
| 4114 | Water Sales / Irrigation | | | | | \$630,000 |
| 4115 | Water Transfer / CVP | | | | | \$223,435 |
| 4117 | Water Transfer / Base Supply | | | | | \$0 |
| 4934 | Penalty Revenue | | | | | \$5,000 |
| 4970 | Property Sales | | | | | \$0 |
| 4971 | Surplus Equipment Sales | | | | | \$0 |
| 4980 | Misc. Revenue | | | | | \$500 |
| 4984 | Drainage Revenue | | | | | \$0 |
| 4990 | Administrative Fees | | | | | \$0 |
| 4991 | Contract Income | | | | | \$5,000 |
| 4992 | OES / FEMA Revenue | | | | | \$0 |
| | | | | | | \$874,435 |
| Property Tax & Interest | | | | | | |
| 4920 | Interest Revenue | | | | | \$5,000 |
| 4930 | Prop. Taxes/Shasta | | | | | \$370,000 |
| 4931 | Prop. Taxes/Tehama | | | | | \$20,000 |
| | Sub-Total | | | | | \$395,000 |
| Balance | | | | | | \$1,269,435 |
| | | | | | | |
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Anderson-Cottonwood Irrigation District
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| Anderson Cottonwood Irrigation District | | | | | | |
|---|------------------------------|--|--|--|--|----------------------|
| 2014 Approved Budget | | | | | | |
| Expenditures | | | | | | |
| Account Number | Budget Item | | | | | 2014 Approved Budget |
| Salaries & Benefits | | | | | | |
| 5010 | Reg. Salaries (Admin) | | | | | \$164,500 |
| 5012 | Overtime (Admin) | | | | | \$0 |
| 5014 | Retirement (Admin) | | | | | \$14,400 |
| 5015 | Social Security (Admin) | | | | | \$10,050 |
| 5016 | Workers Comp. (Admin) | | | | | \$550 |
| 5017 | U.I. Insure. (Admin) | | | | | \$1,310 |
| 5018 | Medicare (Admin) | | | | | \$2,350 |
| 5019 | Health Insurance (Admin) | | | | | \$41,000 |
| 5110 | Reg. Salaries (T&D) | | | | | \$318,500 |
| 5111 | Extra Help Wages (T&D) | | | | | \$0 |
| 5112 | Overtime (T&D) | | | | | \$6,000 |
| 5114 | Retirement (T&D) | | | | | \$19,220 |
| 5115 | Social Security (T&D) | | | | | \$18,920 |
| 5116 | Workers Comp. (T&D) | | | | | \$22,930 |
| 5117 | Unemployment Ins. (T&D) | | | | | \$3,710 |
| 5118 | Medicare (T&D) | | | | | \$4,450 |
| 5119 | Health Ins. (T&D) | | | | | \$114,000 |
| Total Salaries & Benefits | | | | | | \$741,890 |
| Administration | | | | | | |
| 6001 | Medical Exp./Supplies | | | | | \$500 |
| 6002 | Travel / Training Expense | | | | | \$5,000 |
| 6003 | Office Supplies/Expense | | | | | \$8,500 |
| 6004 | Office Equip. & Maintenance | | | | | \$2,000 |
| 6005 | Association Dues | | | | | \$18,500 |
| 6006 | Public Notices | | | | | \$500 |
| 6007 | Election Expense | | | | | \$5,000 |
| 6008 | Legal Fees / Expense | | | | | \$14,000 |
| 6012 | Vehicle Insurance | | | | | \$5,600 |
| 6013 | Management Expense Acct. | | | | | \$1,000 |
| 6014 | Liability Claims | | | | | \$0 |
| 6015 | Property/Liability Insurance | | | | | \$34,417 |
| 6016 | Permit Fees | | | | | \$6,000 |
| 6017 | County Taxes/Assessments | | | | | \$4,800 |
| 6018 | Consultant Services | | | | | \$0 |
| 6019 | Audit/Accounting Services | | | | | \$10,000 |
| 6020 | Studies/Survey | | | | | \$0 |
| 6021 | EE Safety/Incentive Awards | | | | | \$1,200 |
| 6023 | Utilities | | | | | \$12,225 |
| 6024 | Misc. Expense | | | | | \$1,000 |
| 6025 | Filing Fees | | | | | \$2,250 |
| 6026 | District GIS | | | | | \$10,000 |
| Sub-Total | | | | | | \$142,492 |

Anderson-Cottonwood Irrigation District
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| Anderson Cottonwood Irrigation District | | | | | | |
|---|------------------------------|--|--|--|--|----------------------|
| 2014 Approved Budget | | | | | | |
| Account Number | Budget Item | | | | | 2014 Approved Budget |
| General Maintenance | | | | | | |
| 7000 | Fuels | | | | | \$31,000 |
| 7001 | Equipment Rents & Leases | | | | | \$1,000 |
| 7002 | Light Vehicles | | | | | \$3,000 |
| 7003 | Heavy Vehicles | | | | | \$2,000 |
| 7004 | Light Equipment | | | | | \$1,200 |
| 7005 | Heavy Equipment | | | | | \$6,000 |
| 7006 | Hand Tools | | | | | \$500 |
| 7007 | Personal Supplies/Exp. | | | | | \$1,000 |
| 7008 | Maintenance Supplies | | | | | \$11,000 |
| 7009 | Building Maintenance | | | | | \$2,000 |
| 7010 | Small Tools & Equipment | | | | | \$1,500 |
| 7011 | Engineering Services | | | | | \$0 |
| | Sub-Total | | | | | \$60,200 |
| Canal Maintenance & Operations | | | | | | |
| 8000 | SCADA Maintenance | | | | | \$2,000 |
| 8001 | Diversion Facilities Maint. | | | | | \$8,000 |
| 8002 | Contracted Services | | | | | \$25,000 |
| 8003 | Chemicals | | | | | \$24,000 |
| 8004 | Canal Maintenance & Exp. | | | | | \$26,000 |
| 8005 | Pump Maintenance | | | | | \$6,000 |
| 8006 | Utilities / Pumping | | | | | \$146,000 |
| 8007 | Water Purchases / CVP | | | | | \$102,000 |
| 8008 | Water Rights Protection | | | | | \$10,000 |
| 8009 | Project Expense | | | | | \$0 |
| 8010 | Water Transfer / Base Supply | | | | | \$0 |
| | | | | | | \$349,000 |
| System Improvements | | | | | | |
| 8020 | Trans. & Distribution | | | | | \$2,000 |
| 8021 | Canal Lining & Pipe | | | | | \$3,000 |
| | Sub-Total | | | | | \$5,000 |
| | | | | | | |
| | | | | | | |
| | | | | | | |

Anderson-Cottonwood Irrigation District
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| Anderson Cottonwood Irrigation District 2014 Approved Budget | | | | | | |
|---|-----------------------------------|--|--|--|--|----------------------------|
| Balance Summary | | | | | | |
| | | | | | | 2014 Approved Budget |
| | Total Expenditures | | | | | \$1,298,582 |
| | | | | | | |
| | | | | | | |
| | Total Revenue | | | | | \$1,269,435 |
| | | | | | | |
| | Balance | | | | | (\$29,147) |
| | | | | | | |
| | | | | | | |
| Depreciable Expenses | | | | | | |
| | | | | | | 2014 Approved Budget |
| Capital Improvement | | | | | | |
| | 1112 Land | | | | | \$0 |
| | 1114 Pumps | | | | | \$0 |
| | 1116 Trans & Distribution Plant | | | | | \$0 |
| | 1117 Equipment (Machinery) | | | | | \$0 |
| | 1118 Auto & Trucks | | | | | \$25,000 |
| | 1119 Buildings | | | | | \$0 |
| | 1120 Office Furniture & Equipment | | | | | \$0 |
| | 1123 Yard Improvement | | | | | \$0 |
| | 1124 Canal Lining & Pipe | | | | | \$500,000 |
| | 1125 Canal Safety Project | | | | | \$0 |
| | 1126 Main Canal Metering | | | | | \$0 |
| | 1127 Main Dam Improvement | | | | | \$0 |
| | 1132 Fish Screens | | | | | \$0 |
| | 1133 Fish Ladders | | | | | \$0 |
| | 1134 SCADA Equipment | | | | | \$10,000 |
| | 1135 Groundwater Program | | | | | \$0 |
| | Total | | | | | \$535,000 |

d. Governance

The Board of Directors operates as the governing body for the District and is a landowner-voter district. Directors are elected by constituents within each of the five

internal divisions established by the District. Directors must live within the District to be eligible for service on the Board.

Board meetings are held on the second Thursday of each month, or more often as may be needed. A calendar of Board activities and meetings is posted on the District website www.andersoncottonwoodirrigationdistrict.org

Matters pertaining to District operations that require action by the Board are placed on an agenda for a regular meeting of the Board. Meetings are subject to the Ralph M. Brown Act and all State laws pertaining to notification of public meetings on District matters. Meeting notices are given to all customers that include the date, time, place and purpose of the meeting.

4. REGIONAL CONTEXT/RELEVANT SERVICES BY OTHER AGENCIES

Land use and building regulation services are provided by the County of Shasta, as are law enforcement, road services and other general services provided to the unincorporated areas of the county by various county departments. Fire protection services are provided, depending upon location, by the Cottonwood Fire Protection District, the Anderson Fire Protection District, the Shasta County Fire Department (CSA #1), and the City of Redding.

5. AGENCY BOUNDARY AND PROPOSED SPHERE OF INFLUENCE UPDATE MAPS.

It is proposed the Commission set the SOI boundary to include all parcels shown in the as shown on the enclosed map of proposed SOI Boundary Update at the end of this report. Most of the areas being added to the SOI of the District are essentially surrounded by or immediately adjacent to the existing district boundary. The District expects this will satisfy future expansion of services as may be requested for annexation by the landowners.

6. WRITTEN DETERMINATIONS FOR THE MUNICIPAL SERVICE REVIEW

a. Growth & Population Projections

Development and growth within the District will be primarily driven by the encroachment of urban uses upon current agricultural uses as they are permitted by Shasta County and the Cities of Redding and Anderson. District operations and service

growth will be included and considered during development permit processes for these areas so as to effectively meet expected service needs.

b. Disadvantaged Unincorporated Communities (DUCs)

The median per capita annual income state-wide is calculated at \$46,477, and a local community would qualify for designation as a DUC if their median income falls below 80% of this figure.

The District service area covers 32,000 acres and includes two population centers (Cottonwood and Anderson) and a portion of Redding. To calculate an estimate calculation, three snapshots were taken of population and median income along the District service area.

The averaged median per capita income calculation for the District service area is estimated to be near \$23,366, which is 57% of the state poverty level. The areas serviced by the District has more than 12 registered voters and the per capita annual income is 57% below the state calculator. This percentage qualifies these areas as a Severely Disadvantaged Unincorporated community (below 60% of the state figure). The current population in and adjacent to the District is estimated at 7,562.

California State Parks (www.parks.ca.gov) provides a Community Locator tool which helps with identifying the general income within an agency's service area. It is usually sufficient as a guideline for this level of review (see attached sheets). The population counts shown on these reports are estimates and may not reflect the actual residential population of the area.

c. Present and Planned of Public Facilities

The District monitors and addresses capital improvement needs to maintain and upgrade service systems. Future development will pay its pro rata share of costs for extension of services.

d. Adequacy of Public Services

District facilities are very adequate for its current service needs. It also has sufficient access to needed resources and capacity to serve the areas within the proposed sphere of influence boundaries, with the cost of extension of services tied to development permits.

e. Infrastructure Needs or Deficiencies

The District monitors and evaluates water service infrastructure for capacity, condition, availability, and quality water and sewer services. Correlation of operational, capital improvement, and finance plans are appropriate for the size of the District and its service area. The Board of Directors update management systems for these services needed, and is diligent in resolving identified infrastructure needs and deficiencies. The District currently has some challenges with addressing leaks flooding in certain neighborhood areas from the old canal structure, and has been responding to those concerns.

f. Financing Constraints and Opportunities

The District derives its funding from water service charges, application fees, water transfer revenues, penalty charges, interest revenue, property taxes, and grants. The District maintains a reasonable nexus between fees and charges levied and the cost of the service being provided, and seeks to be as efficient and innovative as possible in maximizing use of existing fiscal resources.

g. Opportunities for Rate Restructuring

As noted above under Financing Constraints and Opportunities, there are inherent statutory limitations on the District's ability to restructure rates. With that in mind, District regularly reviews fees and charges levied so as to maintain a reasonable nexus between rates and actual costs.

District employs effective rate setting procedures, identifies conditions that could impact future rates, and gives due consideration to timely restructuring opportunities without impairing the quality of services delivered.

h. Status of and Opportunities for Shared Facilities

There are presently inherent limitations – geographically, jurisdictionally, and operationally – on District water service facilities being extended to and/or shared with other areas or other water service purveyors outside its proposed SOI boundary. As the only irrigation district in Shasta County, their operational needs are unique to their services.

i. Accountability for Community Service needs, governmental structure, and operational efficiencies.

The District meets monthly (or more often if needed), notices meetings, and offers the public an opportunity to participate in their meetings, which are mainly focused on provision of irrigation water and maintenance of facilities.

District has an effective internal organization that provide efficient, quality services to its customers and information to the public. Its website carries a very comprehensive library of related documents and sufficient information about District operations and services to support applications and public participation.

7. WRITTEN DETERMINATIONS FOR THE SPHERE OF INFLUENCE UPDATE

a. Present and planned land uses

Shasta County and the Cities of Anderson and Redding govern land use planning and zoning within the District boundary and the proposed SOI boundary. The District provides agricultural-related services to the more rural areas within its boundary. The conversion of prime agricultural land to urban uses must be effectively addressed by these agencies when evaluating and approving environmental determinations and land use and zoning change permits for more densely designed development.

b. Present and probable need for public facilities; adequacy of services

The District currently serves 800 agricultural irrigation water customers who are primarily on the valley floor area (within the I-5 Corridor). Requests for extension of services for agricultural purposes must meet District requirements, including covering the cost of system extensions. The District has ongoing capital improvement programs to maintain and upgrade service systems.

c. Present capacity of public facilities and adequacy of services

District facilities are very adequate for current service needs. It has the capacity to serve the areas within the proposed sphere of influence boundaries, with extension of services tied to development of parcels.

d. Existence of social or economic communities of interest

The District is located just south of the City of Redding, is served by CSA #1 – Shasta County Fire. The Cities of Redding and Anderson and the town of Cottonwood

all provide opportunities for shopping, service industry, and social activities for local residents. Red Bluff to the south provides a secondary destination for these activities.

e. **Present and probable needs of disadvantaged unincorporated communities (DUCs) within the area.**

As identified in the MSR section, the District service area qualifies as a severely disadvantaged community. Shasta County is currently undertaking a study of these DUCs as a State-mandated part of their General Plan update, and additional information on these communities should be available for expanded analysis of this designation during the next District MSR/SOI Update which will be due in 2019.

8. CONCLUSION

In this review, Shasta LAFCO has endeavored to accurately assess the current services and organizational status of District as a provider of irrigation water services based upon information available at this time. Although work on a municipal service review began back in 2007, this is the first review and update of the Anderson-Cottonwood Irrigation District's Sphere of Influence boundary since 1996. LAFCO staff has made what we believe are substantiated determinations based upon prescribed statutory factors.

It is recommended that the municipal service review and sphere of influence update for the Anderson-Cottonwood Irrigation District be adopted as proposed on the enclosed SOI update map.

9. REFERENCES

- a. District (interviews, records)
- b. County of Shasta Departments
- c. Anderson Valley Post: ACID 2014 Centennial
- d. Shasta LAFCO files for this district.
- e. Internet research on various sites.

10. EXHIBITS

- a. Map of proposed SOI Boundary
- b. District Response to Request for Information-MSR
- c. District 2012 Audit Financial Documents
- d. Agreement w/City of Redding 2011
- e. District Website Library List of Available Documents
- f. Community Calculator – District Service Area Summary
- g. Notice of Intent to Adopt CEQA Determination – Statutory Exemption PRC 21083
- h. No Effect Determination – California Department of Fish & Wildlife (*pending*)