

ENCLOSURE 1

AGENDA ITEM 5.a



Mark Young
President / Trustee
December '27

Page Baldwin Jr.
Trustee
December '27

Matt Gause
Trustee
December '29

Richard Harris
Trustee
December '29

Marshall Cook
Trustee
December '29

Eric Nagy, PE
General Manager

MINUTES

Meeting of Reclamation District 2084 Board of Trustees
Thursday, April 2nd, 2026
9:00 am

Larsen Wurzel and Associates, Inc.
2450 Venture Oaks Way Suite 240, Sacramento, CA 95833

Alternative Location:
Office of Page Baldwin, Jr.
3348 Liberty Island Road
Rio Vista, CA 94571

NOTICE TO THE PUBLIC

For Virtual Public Access:
Meeting Link (via Microsoft Teams):

[Click here to join the meeting](#)

Call in: 1-469-294-4078

Meeting number/access code: 291 071 699#

Any member of the public appearing virtually may speak during Public Comment. Reclamation District No. 2084 will use best efforts to swiftly resolve requests for reasonable modifications or accommodations with individuals with disabilities, consistent with the Americans with Disabilities Act, and resolving any doubt whatsoever in favor of accessibility.

1. Call to Order

The meeting was called to order at 9:00am. President Young presided.

2. Roll Call and Opening Remarks

Trustees Present: Mark Young, President
Page Baldwin, Jr.
Marshall Cook
Richard Harris

Trustees Absent: Matt Gause

3. Public Comment (New Business)

There was no public comment.

4. Agenda Approval (Action)

President Young requested moving Item 6.d before 6.a and Item 8 before 7.

Trustee Harris moved to approve the revised agenda.

Trustee Cook seconded and it passed by unanimous vote of the Trustees present.

AYES: Baldwin, Cook, Harris, Young

NOES: (none)

ABSTAIN: (none)

RECUSE: (none)

5. Consent Items (Action)

- a. Approval of Meeting Minutes from March 5th, 2026

Enclosure 1: Agenda Item 5.a – Meeting Minutes

Trustee Harris moved to approve the consent items.

Trustee Cook seconded and it passed by unanimous vote of Trustees present.

AYES: Baldwin, Cook, Harris, Young

NOES: (none)

ABSTAIN: (none)

RECUSE: (none)

6. Board Items (Action item unless otherwise noted)

- a. SB 827 Fiscal and Financial Training Requirement

Seth Wurzel of Larsen Wurzel and Associates, Inc. provided an overview of the new financial training requirement per SB 827 for elected public officials and designated staff.

- b. Approve the Draft FY22/23 Audit with Cropper Accountancy

Trustee Harris moved to table this item for the May meeting.

Trustee Cook seconded and it passed by unanimous vote of the Trustees present.

AYES: Baldwin, Cook, Harris, Young

NOES: (none)

ABSTAIN: (none)

RECUSE: (none)

- c. Approve the 2024 Audit Engagement Letter with Cropper Accountancy

The cost for the 2024 audit engagement is within the line-item budget amount and within President Young's approval authority. No action required.

- d. Annual Statement of Economic Interests Form 700 Requirement

This requirement is successfully completed for 2025.

7. Financial Management (Informational/Action)

- a. FY2026-2027 Budget Committee Development Update (Informational)

Trustee Gause, President Young and District staff will meet to discuss Draft RD 2084 FY 26/27 Budget in April.

- b. March Financial Manager's Report (Informational)

Enclosure 7: Agenda Item 8.b – Financial Manager's Report

District Staff presented the financial manager's report. The bank balance is healthy. The District received five checks from CalOES for FEMA reimbursement, including a potential overpayment that will be deposited but held for potential return.

8. Operations and Maintenance Update (Action Item unless otherwise noted)

- a. Update from MBK Engineers (Informational)

Enclosure 2: Agenda Item 7.a – MBK Engineer's Report

- b. Ongoing Maintenance Items (Informational)

Engineer Moncrief gave an update on District operation and maintenance activities. The current flood season is wrapping up soon and flood risk for the remainder of the year is low due to a low snowpack.

- c. CDFW Routine Maintenance Agreement Extension (Informational)

CDFW is requesting significant changes to the District's Routine Maintenance Agreement prior to granting its extension request. These changes impose additional impractical requirements negatively impacting the District's ability to maintain its levees. Additional coordination with CDFW is needed. Formal comments will be transmitted to CDFW.

Enclosure 3: Agenda Item 7.c.1 – Current Agreement

Enclosure 4: Agenda Item 7.c.2 – Draft Extension

Enclosure 5: Agenda Item 7.c.3 – Summary of Changes

Enclosure 6: Agenda Item 7.c.4– Draft Comment Letter

9. Little Egbert Project Update (Informational Only)

None.

10. Other Reports (Informational Only)

Trustee Report(s)

None.

General Manager's Report

None.

Counsel Report (if needed)

None.

11. Adjourn

The next regular Board Meeting is set for May 7th, 2026 at 9:00am.

Trustee Harris moved to adjourn the meeting.

Trustee Cook seconded and it passed by unanimous vote of Trustees present.

AYES: Baldwin, Cook, Harris, Young

NOES: (none)

ABSTAIN: (none)

RECUSE: (none)

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- Any documents related to agenda items that are made available to the Board before the meeting will be available for review by the public by contacting info@rd2084.org.
 - If you need reasonable accommodation due to a disability, please contact info@rd2084.org at least 48 hours in advance of the meeting. This contact information may also be used for any questions you may have.
 - Public comments are generally limited to three (3) minutes but may be more or less at the discretion of the Board.
 - The Board may consider the agenda items listed above in a different order at the meeting, pursuant to the determination of the Board Chair. All items appearing on this agenda, whether or not listed expressly for action, may be deliberated upon and subject to action at the discretion of the Board.

ENCLOSURE 2

AGENDA ITEM 6.a

RECLAMATION DISTRICT NO. 2084, CALIFORNIA

**FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION**

WITH INDEPENDENT AUDITORS' REPORTS THEREON

Years Ended June 30, 2023 and 2022

RECLAMATION DISTRICT NO. 2084, CALIFORNIA

P.O. Box 698

Rio Vista, California 94571

Email: info@rd2084.org

Year Ended June 30, 2023

**BOARD OF TRUSTEES
Elected Officials**

Trustees	Four-Year Term Expires
Mark Young, President	December 2023
Matt Gause, Trustee	December 2023
Page Baldwin, Trustee	December 2023
Richard Harris, Trustee	March 2024
Marshall Cook, Trustee	April 2024

DISTRICT MANAGEMENT

**General Manager
Financial Manager**

**Eric Nagy
Madeline Baker**



2700 Ygnacio Valley Road, Ste 270
Walnut Creek, CA 94598
(925) 932-3860 tel
(925) 476-9930 efax
www.cropperaccountancy.com

INDEPENDENT AUDITORS' REPORT

To the Board of Trustees of
Reclamation District 2084, California
Rio Vista, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund as applicable, and the aggregate remaining fund information of Reclamation District No. 2084, California, (the District) as of June 30, 2023 and 2022, 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 governmental activities, each major fund, and the aggregate remaining fund information of Reclamation District No. 2084, California as of June 30, 2023 and 2022, and the respective changes in financial position and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America as well as accounting systems prescribed for special districts by the Office of the California State Controller.

Basis for Opinions

We conducted our audits 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, and the State Controller's Audit Requirements for California Special Districts. Our responsibilities under those standards are further described in the Auditors' 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 audits. 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 these 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.

Auditors' 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 auditors' 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.

Emphasis of Matter

We draw attention to Note 5 of the financial statements, which describes the restatement of beginning net position as of June 30, 2022 to give effect to a revised seed funding agreement executed in June 2023. Our opinions are not modified with respect to this matter.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, and all schedules presented in the Required Supplementary Information (as shown 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 obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated February 6, 2026 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.

CROPPER ACCOUNTANCY CORPORATION

Walnut Creek, California
February 6, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

DRAFT



Management Discussion and Analysis

**Reclamation District 2084
Board of Directors
May 2026**

Reclamation District 2084 (California) provides this Management Discussion and Analysis of the District Financial Position and strategic direction for the District Fiscal Year of July 1, 2022 to June 30, 2023 (FY 22/23).

In Fiscal Year 22/23 Reclamation District No. 2084 continued to focus on activities in levee maintenance, Delta preservation and land stewardship directly as well as through membership in the Little Egbert Joint Powers Agency (LEJPA). LEJPA is a Joint Powers Authority, comprised of RD2084 and RD536, formed to advance the Little Egbert Multi-Benefit Project (LEMBP) by securing State, Federal and Local funding.

The District has remained focused on a proactive levee operations and maintenance (O&M) program. O&M work completed during the Fiscal Year included anomaly repairs along the waterside slope, a gravel roadway repair project, and flood fighting preparation and training. In addition to levee O&M, the District participated in LEJPA activities and supported LEMBP progress. RD2084 has also provided financial support to LEJPA by way of Agency Assessment Funding and Grant Funding. RD 2084 finalized work under the Delta Levees Special Projects Program (Five Year Planning) and is working to close out the funding agreement.

The District experienced a significant rainstorm in the early winter of 2023 resulting in an emergency declaration in Solano County. Financial implications associated with the storm included increased pumping costs, levee monitoring activities, and active flood fighting. The emergency declaration allowed the District to submit reimbursement requests to the California Office of Emergency Services (CalOES) and the Federal Emergency Management Agency (FEMA) totaling \$252,698.29.

Looking forward to Fiscal Year 2023/2024, the District will continue to participate in LEJPA and pay agency assessments, as requested, and continue to proactively manage the O&M and administrative concerns of the District. The District will consider two larger repair projects to maintain integrity of the levees: an erosion slip repair and seepage repair at two sites. As part of these efforts, the District will continue to utilize the Delta Levees Maintenance Subventions Program (Subventions Program) and the Delta Levees Special Projects Program (Five-Year Planning) funding secured from the State of California. The Subventions program provides the District 75% reimbursement for eligible expenses for routine O&M of the levees, which will help offset levee maintenance expenses for FY 23-24. The Five-Year Plan is a fully funded program to help the District assess the current conditions of their levees and develop a strategic five-year plan for rehabilitation of their facilities to the desired level of protection. The District will continue to coordinate with CalOES and FEMA to receive reimbursement on emergency actions and potential repair projects resulting from the large storm event.

The attached audit and financial reports are designed to provide a general overview into the District finances and to show accountability for the money it receives. If you have any questions regarding this report or need additional financial information, please contact Eric Nagy, District General Manager at (916) 600-9749

BASIC FINANCIAL STATEMENTS

DRAFT

RECLAMATION DISTRICT 2084, CALIFORNIA

Statements of Net Position

June 30, 2023 and 2022

	Governmental Activities	
	2023	2022
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		
ASSETS:		
Cash and cash equivalents	\$ 31,439	\$ 108,442
Receivables:		
Subvention grant receivable	136,915	107,835
FEMA grant receivable	108,448	-
Seed funding receivable from LEJPA	551,715	311,715
Prepaid expenses	10,677	6,384
Capital assets, net	88,673	94,289
TOTAL ASSETS	\$ 927,867	\$ 628,665
DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION		
LIABILITIES:		
Accounts payable and accrued expenses	\$ 170,870	\$ 31,180
DEFERRED INFLOWS OF RESOURCES	-	-
NET POSITION:		
Invested in capital assets, net of \$-0- related debt	88,673	94,289
Unrestricted	668,324	503,196
Total net position	756,997	597,485
TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$ 927,867	\$ 628,665

See independent auditors' report and notes to these financial statements

RECLAMATION DISTRICT 2084, CALIFORNIA

Statements of Activities
Years Ended June 30, 2023 and 2022

	2023				2022			
	Program Revenues			Net (Expense) Revenue and Changes in Net Position	Program Revenues			Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Capital Contributions and Grants		Governmental Activities	Expenses	Charges for Services	
GOVERNMENTAL ACTIVITIES:								
Flood Protection	\$ 458,016	\$ -	\$ 137,528	\$ (320,488)	\$ 792,968	\$ -	\$ 107,835	\$ (685,133)
GENERAL REVENUES:								
Assessment from primary landowner				480,000				729,967
CHANGE IN NET POSITION				159,512				44,834
NET POSITION, BEGINNING OF YEAR, BEFORE RESTATEMENT				597,485				240,936
PRIOR PERIOD ADJUSTMENT - revised seed funding agreement				-				311,715
NET POSITION, END OF YEAR, AS RESTATED				\$ 756,997				\$ 597,485

See independent auditors' report and notes to these financial statements

RECLAMATION DISTRICT 2084, CALIFORNIA

Balance Sheets - Governmental Fund

June 30, 2023 and 2022

	<u>Governmental Fund</u>	
	<u>2023</u>	<u>2022</u>
ASSETS		
ASSETS:		
Cash and cash equivalents	\$ 31,439	\$ 108,442
Accounts receivable from landowner	76,827	-
Prepaid expenses	<u>10,677</u>	<u>6,384</u>
 TOTAL ASSETS	 <u>\$ 118,943</u>	 <u>\$ 114,826</u>
LIABILITIES AND FUND BALANCES		
LIABILITIES -		
Accounts payable and accrued expenses	\$ 170,870	\$ 31,180
 FUND BALANCES:		
Nonspendable	10,677	6,384
Committed	-	-
Unassigned	<u>(62,604)</u>	<u>77,262</u>
Total fund balances	<u>(51,927)</u>	<u>83,646</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 118,943</u>	 <u>\$ 114,826</u>

See independent auditors' report and notes to these financial statements

RECLAMATION DISTRICT 2084, CALIFORNIA
 Reconciliation of the Balance Sheets of
 Governmental Fund to the Statements of Net Position - Government-wide
 June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
TOTAL GOVERNMENTAL FUND BALANCES	\$ (51,927)	\$ 83,646
AMOUNTS REPORTED FOR GOVERNMENTAL ACTIVITIES BUT NOT INCLUDED IN THE GOVERNMENTAL FUND:		
Nonfinancial resources -		
Capital assets, net of accumulated depreciation	88,673	94,289
Seed funding receivable - not due until 2031	551,715	311,715
Grant receivable not collected within 90 days after year end	<u>168,536</u>	<u>107,835</u>
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 756,997</u>	<u>\$ 597,485</u>

See independent auditors' report and notes to these financial statements

RECLAMATION DISTRICT 2084, CALIFORNIA
 Statements of Revenues, Expenditures, and Changes
 in Fund Balance - Governmental Fund
 Years Ended June 30, 2023 and 2022

	Governmental Fund	
	<u>2023</u>	<u>2022</u>
REVENUES:		
Assessment from primary landowner	\$ 480,000	\$ 729,967
Grant revenue	76,827	71,803
Total revenues	556,827	801,770
EXPENDITURES:		
Flood Protection:		
Operations and maintenance	305,252	165,338
Administration	387,148	613,905
Capital outlay	-	-
Total expenditures	692,400	779,243
CHANGE IN FUND BALANCES	(135,573)	22,527
FUND BALANCES, BEGINNING OF YEAR	83,646	61,119
FUND BALANCES, END OF YEAR	\$ (51,927)	\$ 83,646

See independent auditors' report and notes to these financial statements

RECLAMATION DISTRICT 2084, CALIFORNIA
 Reconciliation of Statements of Revenues, Expenditures, and Changes in Fund Balance
 to the Statements of Activities
 Years Ended June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
CHANGE IN FUND BALANCES - GOVERNMENTAL FUND	\$ (135,573)	\$ 22,527
AMOUNTS REPORTED IN GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF NET POSITION IS DIFFERENT BECAUSE:		
Governmental fund report capital outlay as expenditures.		
However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense:		
Current year depreciation expense	(5,616)	(5,616)
Seed funding provided to LEJPA but not expected to be repaid within 90 days of year end	240,000	-
Grant receivable collected after 90 days of prior fiscal year end and not recognized in prior year fund balance, net	(76,827)	(79,912)
Grant receivable not collected within 90 days of year end	<u>137,528</u>	<u>107,835</u>
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 159,512</u>	<u>\$ 44,834</u>

See independent auditors' report and notes to these financial statements

RECLAMATION DISTRICT 2084, CALIFORNIA
NOTES TO FINANCIAL STATEMENTS
Years Ended June 30, 2023 and 2022

1. DESCRIPTION OF THE DISTRICT AND SIGNIFICANT ACCOUNTING POLICIES

The District

Reclamation District 2084, California (the “District”) was formed under an Act of the Legislature of the State of California November 5, 1945 and is governed by a Board of Trustees.

The levee system protecting Little Egbert Tract is under the jurisdiction of Reclamation District No. 2084 (District). This 5.37 miles of levee is along the right bank of Cache Slough, along the west bank of the Yolo Bypass. This is a non-project levee (not part of the Sacramento River Flood Control Project). The District is located east of Egbert Tract (which is under the jurisdiction of Reclamation District 536), and west of Ryer Island (which is under the jurisdiction of Reclamation District 501), The levee protects approximately 3,000 acres and approximately 5 residents on Little Egbert Tract. The area protected by the District’s levee system is used for agricultural purposes. There are a number of natural gas wells within the area as well.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The District has reviewed criteria to determine whether other entities with activities that benefit the District should be included within its financial reporting entity. The criteria include, but are not limited to, whether the entity exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters), the scope of public service, and a special financing relationship.

The District has determined that no other outside entity meets the above criteria, and, therefore, no agency has been included as a component unit in the District’s financial statements. In addition, the District is not aware of any entity that would exercise such oversight responsibility that would result in the District being considered a component unit of another such entity.

Basis of Presentation and Measurement Focus

The accounting policies of the District conform to generally accepted accounting principles, as applicable to governmental units. The basic financial statements of the District are comprised of the following:

- Government-wide financial statements
- Government fund financial statements
- Notes to the basic financial statements

RECLAMATION DISTRICT 2084, CALIFORNIA
NOTES TO FINANCIAL STATEMENTS
Years Ended June 30, 2023 and 2022

Government-wide financial statements – The statement of net position and the statement of activities display information about the District as a whole. These statements include the financial activities of the primary government.

The government-wide statements are prepared using the economic resources measurement focus. Such is the same approach used in the preparation of the fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements, therefore, include reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each function or program of the District’s governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are, therefore, clearly identifiable to a particular function.

The Statement of Net position is designed to display the financial position of the District. Net position is the excess of assets and deferred outflows of resources and deferred inflows of resources, and is classified into the following components:

- **Net investment in capital assets** – consists of capital assets, net of accumulated depreciation and amortization, and reduced by outstanding balances of debt attributable to the acquisition, construction, or improvement of those assets, as applicable. Deferred outflows of resources and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets or related debt are included in this component of financial position.
- **Restricted** – consists of constraints placed on net asset use by creditors or by law and constitutional provisions. The District has no restricted net position as of June 30, 2023 or 2022.
- **Unrestricted** – consists of the net amount of assets, deferred inflows of resources, liabilities, and deferred outflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

Fund financial statements – Fund financial statements report more detailed information about the District. The focus of governmental fund financial statements is on major funds rather than reporting funds by type.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a flow of current financial resources measurement focus. The financial statements for governmental funds include a Balance Sheet, which generally includes only current assets and current liabilities, and a Statement of Revenues, Expenditures, and Changes in Fund Balance, which reports on the sources (i.e. revenues and other financing sources) and uses (i.e. expenditures and other financing uses) of

RECLAMATION DISTRICT 2084, CALIFORNIA
NOTES TO FINANCIAL STATEMENTS
Years Ended June 30, 2023 and 2022

current financial resources. Currently, the District has only one governmental fund, the general fund. The District considers all revenues available if they are collected within 90 days after year-end.

As the District does not operate on a fee-for-service basis, but rather from property assessments, the accompanying financial statements are presented as a governmental fund basis, rather than on a proprietary fund basis.

The General Fund is the general operating and maintenance fund of the District. It is used to account for all financial resources.

As of June 30, 2023 and 2022, the Board of Trustees has not adopted a fund balance policy in accordance with GASB 54 requirements. As such, there are no assigned and/or committed fund balances as of June 30, 2023 and 2022.

Fund balance classifications under GASB 54 requirements are as follows:

- **Nonspendable Fund Balance** – for funds that cannot be spent due to their form or funds that legally or contractually must be maintained intact.
- **Restricted Fund Balance** – for funds that are mandated for specific purposes by external parties, constitutional provisions, or enabling legislation.
- **Committed Fund Balance** – for funds set aside for specific purposes by the District’s highest level of decision-making authority (Board of Trustees) pursuant to formal action taken, such as a majority vote or resolution. These committed funds cannot be used for any other purpose unless the Board of Trustees removes or changes the specific use through the same type of formal action taken to establish the commitment. Board of Trustee action to commit fund balance needs to occur within the fiscal reporting period, no later than June 30th; however, the amount can be determined with the release of the financial statements.
- **Assigned Fund Balance** – Funds that are constrained by the District’s intent to be used for specific purposes, but are neither restricted nor committed.
- **Unassigned Fund Balance** – The residual positive net resources of the general fund in excess of what can properly be classified in one of the above four categories.

When expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available, restricted fund balance are considered to have been spent first. Similarly, when expenditures are incurred for which amounts in any of the unrestricted fund balance classifications can be used, committed amounts should be reduced first, followed by assigned amounts and then unassigned amounts.

RECLAMATION DISTRICT 2084, CALIFORNIA
NOTES TO FINANCIAL STATEMENTS
Years Ended June 30, 2023 and 2022

Revenues – Exchange and Non-exchange Transactions – Revenues resulting from exchange transactions, in which each party gives and receives essentially equal value, are recorded under the accrual basis when the exchange takes place. Under the modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. “Available” means the resources will be collected within the current fiscal year or are expected to be collected soon thereafter to be used to pay liabilities of the current fiscal year.

Non-exchange transactions are those in which the District receives value without directly giving equal value in return, such as property taxes. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Deferred Revenue – Deferred revenue arises when assets are received before revenue recognition criteria have been satisfied. On governmental fund financial statements, receivables associated with non-exchange transactions that will not be collected within the availability period have been offset with deferred revenue.

Expenses/Expenditures – Under the accrual basis of accounting, expenses are recognized at the time they are incurred. However, the measurement focus of governmental fund accounting is on decreases in the net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of costs, such as depreciation and amortization, are not recognized on governmental fund financial statements.

Basis of Accounting

Basis of accounting refers to when transactions are recorded in the financial records and reported in the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental fund financial statements use the modified accrual basis of accounting. Proprietary funds would use the accrual basis of accounting.

Budgets and Budgetary Accounting

State law does not require the District’s governing board to adopt a budget. The District’s governing board adopts a budget each year, which is used as a management tool. Amendments are approved by the governing board to reprioritize project spending when necessary.

Cash Equivalents

The District considers all highly liquid investments with a maturity of three months or less at the time of purchase to be cash equivalents.

Capital Assets

Pumps and related improvements are recorded as assets in the government-wide financial statements. For the fund financial statements, capital outlay is recorded as expenditures of the general fund. Capital assets are recorded at historical cost if purchased or constructed. Contributed capital assets are recorded at estimated fair market value at the date of contribution.

RECLAMATION DISTRICT 2084, CALIFORNIA
NOTES TO FINANCIAL STATEMENTS
Years Ended June 30, 2023 and 2022

The District's capitalization thresholds are \$5,000 for furniture and equipment, \$20,000 for pumps and improvements, and \$100,000 for levee improvements.

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

Capital assets are depreciated or amortized using the straight-line method.

Capital Contributions

Donated capital assets, such as levee improvements for the District to operate and maintain, when applicable, are recorded at acquisition value, which is the price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction at the acquisition date.

Lease Assets

Lease assets are recorded at the amount of the initial measurement of the lease liabilities in accordance with GASB Statement No. 87. Lease assets are amortized over the lease term. The District had no leases during the years ended June 30, 2023 and 2022.

Deferred Outflows and Inflows of Resources

In addition to assets, the statement of net 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 position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has no deferred outflows of resources as of June 30, 2023 and 2022.

In addition to liabilities, the statement of net 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 position that applies to future period(s) and, accordingly, will not be recognized as an inflow of resources (revenue) until such time. The District has no deferred inflows of resources as of June 30, 2023 and 2022.

Landowner Assessment from Primary Landowner

The District made assessments against one property within the District in accordance with requirements of State law. The District bills and collects those assessments and records such assessments on an accrual basis.

Use of Estimates

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

RECLAMATION DISTRICT 2084, CALIFORNIA
NOTES TO FINANCIAL STATEMENTS
Years Ended June 30, 2023 and 2022

Reclassifications

Certain reclassifications have been made to the 2022 financial statements in order to conform to the 2023 presentation.

Subsequent Events

Management has evaluated subsequent events through February 6, 2026, the date on which the financial statements were available to be issued. Based on such evaluation, no additional adjustments to or disclosures in the financial statements were deemed necessary other than the disclosures in Note 5.

3. CAPITAL ASSETS

A summary of changes to capital assets for the year ended June 30, 2023, the total of which is recorded in the government-wide statements, is shown as follows:

	June 30, 2022	Additions	Transfers/ Disposals	June 30, 2023
Pumping structure	\$ 124,591	\$ -	\$ -	\$ 124,591
Pump motors and related equipment	99,877	-	-	99,877
	224,468	-	-	224,468
Accumulated depreciation	(130,179)	(5,616)	-	(135,795)
	<u>\$ 94,289</u>	<u>\$ (5,616)</u>	<u>\$ -</u>	<u>\$ 88,673</u>

Depreciation expense for the years ended June 30, 2023 and 2022 was \$5,616 and \$5,616, respectively, and was charged to the single function of the District: flood protection.

4. NEW GASB ACCOUNTING PRONOUNCEMENTS

GASB Statement No. 100 – *Accounting Changes and Error Corrections-An Amendment of GASB Statement No. 62.* The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. “Accounting changes” are defined in GASB Statement No. 100 as changes in accounting principles, changes in estimates, and changes to or within the financial reporting entity. Changes in accounting principles and estimates are only warranted when a new principle or methodology is determined to be preferable to that which was in use prior to the change, based on the qualitative characteristics of financial reporting. The Statement specifies whether prospective or retrospective implementation is required for accounting changes and error corrections. The requirements of this Statement are effective for fiscal years beginning after June 15, 2023. It has minimal or no effect on the District’s financial reporting.

GASB 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

RECLAMATION DISTRICT 2084, CALIFORNIA

Notes to Financial Statements
Years Ended June 30, 2022 and 2021

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. This Statement applies to recognition of the following types of compensated absences (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. Recognition of a liability should occur for leave that has not been used if all of the following are met (1) the leave is attributable to services already rendered by an employee, (2) the leave accumulates and is carried forward over multiple reporting periods whereby it may be used, paid or settled, and (3) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. The disclosure requirements for compensated absences have been amended to require only the net change in the liability for compensated absences be disclosed rather than the gross increases and decreases as previously required. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023. It has minimal or no effect on the District's financial reporting.

GASB Statement No. 102 – *Certain Risk Disclosures.* The objective of this Statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. This Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. The disclosure should include descriptions of the following:

- The concentration or constraint
- Each event associated with the concentration or constraint that could cause a substantial impact if the event had occurred or had begun to occur prior to the issuance of the financial statements
- Actions taken by the government prior to the issuance of the financial statements to mitigate the risk.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. Earlier application is encouraged.

GASB Statement No. 103 – *Financial Reporting Model Improvements.* The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability.

Management's Discussion and Analysis - This Statement continues the requirement that the basic financial statements be preceded by management's discussion and analysis (MD&A), which is presented as required supplementary information (RSI). This Statement requires that the information presented in MD&A be limited to the related topics discussed in five sections: (1) Overview of the Financial Statements, (2) Financial Summary, (3) Detailed Analyses, (4) Significant Capital Asset and Long-Term Financing Activity, and (5) Currently Known Facts, Decisions, or Conditions. Furthermore, this Statement stresses that the detailed analyses should explain why balances and results of operations changed rather than simply presenting the amounts

RECLAMATION DISTRICT 2084, CALIFORNIA

Notes to Financial Statements
Years Ended June 30, 2022 and 2021

or percentages by which they changed. This Statement emphasizes that the analysis provided in MD&A should avoid unnecessary duplication by not repeating explanations that may be relevant to multiple sections and that “boilerplate” discussions should be avoided by presenting only the most relevant information, focused on the primary government.

Budgetary Comparison Information - This Statement requires governments to present budgetary comparison information using a single method of communication—RSI. Governments also are required to present (1) variances between original and final budget amounts and (2) variances between final budget and actual amounts. An explanation of significant variances is required to be presented in notes to RSI.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged.

GASB Statement No. 104 – *Disclosure of Certain Capital Assets.* The objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets.

This Statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement 34. Lease assets recognized in accordance with Statement No. 87, *Leases*, and intangible right-to-use assets recognized in accordance with Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, should be disclosed separately by major class of underlying asset in the capital assets note disclosures. Subscription assets recognized in accordance with Statement No. 96, *Subscription-Based Information Technology Arrangements*, also should be separately disclosed. In addition, this Statement requires intangible assets other than those three types to be disclosed separately by major class. This Statement also requires additional disclosures for capital assets held for sale. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged.

GASB Statement No. 105 – *Subsequent Events.* The primary objective of this Statement is to improve the financial reporting requirements for subsequent events, thereby enhancing consistency in their application and better meeting the information needs of financial statement users. This Statement defines subsequent events as transactions or other events that occur after the date of the financial statements but before the date the financial statements are available to be issued. This Statement describes the date the financial statements are available to be issued as the date at which (1) the financial statements are complete in a form and format that complies with generally accepted accounting principles and (2) approvals necessary for issuance have been obtained. That definition modifies the subsequent events time frame throughout the GASB literature. This Statement also requires the date through which subsequent events have been evaluated to be disclosed. This Statement clarifies the subsequent events that constitute recognized and nonrecognized events and establishes specific note disclosure requirements for nonrecognized events. The requirements of this Statement are effective for fiscal years beginning after June 15, 2026, and all reporting periods thereafter. Earlier application is encouraged.

RECLAMATION DISTRICT 2084, CALIFORNIA

Notes to Financial Statements
Years Ended June 30, 2022 and 2021

5. RELATED PARTY TRANSACTIONS AND FUNDING AGREEMENT AND PRIOR PERIOD ADJUSTMENT

The District and the Little Egbert Joint Powers Agency (LEJPA) share one common board member and, as such, LEJPA is considered a related party for financial reporting purposes.

Funding for the multi-benefit project was provided in 2021 the District in a seed funding agreement, wherein the District provided up to \$700,000 in available funding (Account #1), as a loan to be repaid in the future. That agreement has been amended in the succeeding years as follows:

Amendment #2 - During the year ended June 30, 2023, seed funding agreement was amended and restated with key changes as follows: (1) both parties intend to treat the first \$256,200 drawn down on Account #1 as grant funding with no repayment expected for that portion of funding. Thereafter, all seed money drawn down will be considered a loan to be repaid when and if LEJPA has the means to repay it. Any amounts outstanding as of June 30, 2031 will be deemed forgiven on that date, and (2) a second loan of up to \$800,000 (Account #2) is provided in the revised agreement.

Amendment #3 - Subsequent to fiscal year end and during the year ended June 30, 2024, increases in the amount of seed funding available under Account #1 (funding up to \$807,915) and Account #2 (with funding up to \$1,100,000) were approved by the District after considering the projected interim cash shortfalls.

Any proceeds drawn down on Account #2 are to be repaid in the future with funds expected from a funding agreement with LEJPA and California Department of Water Resources. Amounts outstanding as of June 30, 2031, will be deemed forgiven on that date. The agreement does not provide for interest on outstanding amounts and is unsecured.

A summary of seeding funding loan activity is as follows as of June 30, 2023 and 2022 after giving effect to subsequent amendments:

	Seed funding available	Amounts Granted 6/30/22	Amounts Receivable 6/30/22	Advances Made 2023	Funding Receivable 6/30/23	Funding Available 6/30/23
Account #1	\$ 807,915	\$ 256,200	\$ 311,715	\$ 240,000	\$ 551,715	\$ -
Account #2	<u>1,100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,100,000</u>
Totals	<u>\$1,907,915</u>	<u>\$ 256,200</u>	<u>\$ 311,715</u>	<u>\$ 240,000</u>	<u>\$ 551,715</u>	<u>\$ 1,100,000</u>

With the revised and amended agreement in 2023, wherein certain advances of \$256,200 were considered grant revenue, the District's 2022 net position has been restated in the accompanying government-wide financial statements.

Prior to the date of the audit report but subsequent to June 30, 2023, LEJPA repaid \$180,000 in seed funding.

RECLAMATION DISTRICT 2084, CALIFORNIA

Notes to Financial Statements
Years Ended June 30, 2022 and 2021

6. OTHER RELATED PARTY TRANSACTIONS

Three key employees of the primary landowner, Westervelt Ecological Services (Westervelt), are board members of the District. As such, Westervelt is considered a related party for financial reporting purposes. During the years ended June 30, 2023 and 2022, the District received funding of \$480,000 and \$729,967, respectively, from Westervelt.

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REQUIRED SUPPLEMENTARY INFORMATION

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RECLAMATION DISTRICT 2084, CALIFORNIA
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual - General Fund
Years Ended June 30, 2023 and 2022

	2023			2022			
	Original Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:							
Assessment from primary landowner	\$ 659,334	\$ 480,000	\$ (179,334)	\$ 328,071	\$ 328,071	\$ 729,967	\$ 401,896
Subventions grant	80,000	76,827	(3,173)	211,388	211,388	71,803	(139,585)
Total revenues	<u>739,334</u>	<u>556,827</u>	<u>(182,507)</u>	539,459	539,459	801,770	262,311
EXPENDITURES:							
Flood Protection:							
Operations and maintenance	373,274	305,252	68,022	311,088	362,588	165,338	197,250
Administration	366,060	387,148	(21,088)	728,161	653,871	613,906	39,965
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>739,334</u>	<u>692,400</u>	<u>46,934</u>	<u>1,039,249</u>	<u>1,016,459</u>	<u>779,244</u>	<u>237,215</u>
CHANGE IN FUND BALANCE	-	(135,573)	(229,441)	(551,500)	(477,000)	22,527	2,305
FUND BALANCE, BEGINNING OF YEAR	<u>83,646</u>	<u>83,646</u>	-	<u>61,119</u>	<u>61,119</u>	<u>61,119</u>	-
FUND BALANCE, END OF YEAR	<u>\$ 83,646</u>	<u>\$ (51,927)</u>	<u>\$ (229,441)</u>	<u>\$ (490,381)</u>	<u>\$ (490,381)</u>	<u>\$ 83,646</u>	<u>\$ 2,305</u>

RECLAMATION DISTRICT 2084, CALIFORNIA
Schedule of Expenditures - Budget and Actual - General Fund
Years Ended June 30, 2023 and 2022

	2023			2022			
	Original Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
OPERATIONS AND MAINTENANCE:							
Levee top and access road maintenance	\$ 50,000	\$ -	\$ 50,000	\$ 73,000	\$ 89,500	\$ 48,985	\$ 40,515
Waterside slope maintenance	50,000	43,671	6,329	-	-	2,450	(2,450)
Levee slope and bench mowing	12,888	11,641	1,247	12,888	12,888	2,450	10,438
Engineering support	62,500	62,347	153	62,500	62,500	38,744	23,756
Pump station maintenance	20,000	34,730	(14,730)	20,000	20,000	3,085	16,915
Electrical power	70,000	72,494	(2,494)	70,000	70,000	52,789	17,211
Brush removal and herbicides	38,000	27,450	10,550	38,000	38,000	16,835	21,165
Emergency monitoring/gaging and response	20,000	52,919	(32,919)	20,000	20,000	-	20,000
Rodent control	10,000	-	10,000	10,000	10,000	-	10,000
Drainage channel clearing	15,000	-	15,000	15,000	15,000	-	15,000
Miscellaneous supplies	1,000	-	1,000	1,000	1,000	-	1,000
General and CDFW routine maintenance	23,886	-	23,886	23,700	23,700	-	23,700
	<u>\$ 373,274</u>	<u>\$ 305,252</u>	<u>\$ 68,022</u>	<u>\$ 346,088</u>	<u>\$ 362,588</u>	<u>\$ 165,338</u>	<u>\$ 197,250</u>
ADMINISTRATION:							
President/trustees/officers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Member agency assessment	240,000	240,000	-	500,000	500,000	500,000	-
Special representatives and board compensation	27,000	24,827	2,173	25,000	25,000	14,366	10,634
Administrative support	75,000	102,447	(27,447)	93,000	93,000	86,917	6,083
Legal support	8,000	3,616	4,384	20,000	20,000	188	19,812
Accounting support	7,200	7,200	-	6,900	6,900	6,900	-
USACE Section 408 funding	-	-	-	75,000	500	500	-
Computers/software/website	360	802	(442)	360	360	3,073	(2,713)
Dues and subscriptions - Flood Management Association	90	-	90	90	90	-	90
Dues and subscriptions - State Floodplain Managers	160	-	160	160	160	-	160
Dues and subscriptions - Other	1,250	1,280	(30)	1,250	1,250	1,179	71
Liability insurance	7,000	6,384	616	6,401	6,401	1,000	5,401
Other	-	592	(592)	-	210	(217)	427
	<u>\$ 366,060</u>	<u>\$ 387,148</u>	<u>\$ (21,088)</u>	<u>\$ 728,161</u>	<u>\$ 653,871</u>	<u>\$ 613,906</u>	<u>\$ 39,965</u>
CAPITAL OUTLAY							
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

RECLAMATION DISTRICT NO. 2084, CALIFORNIA

Note to Schedules 1 and 2 – Budgetary Data

Year Ended June 30, 2023

1. BUDGETARY DATA

The District adopts an annual budget for the General Fund (consisting of operations, maintenance, and designated modernization projects) for each fiscal year. Budgets are adopted on a basis consistent with generally accepted government accounting principles. The final approved budget for 2022-2023 is presented in these financial statements. Minor line item adjustments were made to the original budget. As such, the original and revised budgets are presented in these financial statements.

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OTHER REPORT

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**INDEPENDENT AUDITORS' 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 Trustees of
Reclamation District 2084, California
Rio Vista, 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 governmental activities, each major fund as applicable, and the aggregate remaining fund information of Reclamation District 2084, California (the District), which comprise District's basic financial statements as listed in the Table of Contents, as of June 30, 2023, and the related notes to the financial statements, and have issued our report thereon dated February 6, 2026.

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 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 over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or 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 over financial reporting 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 identified two deficiencies in internal control that we consider to be a material weakness as described below.

Revenue Recognition – Accruals for Reimbursable Costs

Unbilled reimbursable costs were not accrued in the books at fiscal year-end. Cost reimbursement billings are also not recorded until cash is received, rather than matching revenues and expenses in the same fiscal year end.

It is often helpful to utilize class or customer reporting within QuickBooks for grant accounting, as well as a grant bridging report, for cost reimbursable grants. For each cost reimbursement grant, revenues and expenses should equal each year, regardless of when costs are billed. Additionally, it is helpful to utilize a monthly or quarterly accounting close checklist to ensure that balance sheet accounts are periodically reconciled and accruals made, as well as to document independent review and approval of the draft internal financial statements and nonstandard journal entries.

Financial Policies

Currently, the District has documented key accounting policies and procedures for certain business processes such as cash receipts and disbursements, which are vital on the cash basis of accounting. Such policies and procedures are part of an effective system of internal control over financial reporting, strengthening the control environment.

We recommend that the District consider documenting the following policies and procedures that will include, but not be limited to, the following:

- *The monthly accounting close procedures (including journal entries, accounting reconciliations, and accrual accounting)*
- *Investment policy*
- *Capitalization policy and capital project accounting*
- *Revenue recognition including grant billing and grant compliance*
- *General computer controls including access, data backup, and physical security*

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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization'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 organization's

internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CROPPER ACCOUNTANCY CORPORATION
Walnut Creek, California
February 6, 2026

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ENCLOSURE 3

AGENDA ITEM 7.a.1



Water Resources ♦ Flood Control ♦ Water Rights

MEMORANDUM

May 7, 2026

TO: Reclamation District No. 2084
FROM: MBK Engineers
SUBJECT: **May 2026 Engineer's Report**

Trustees:

Described below are the items constituting the engineer's report to be discussed at your scheduled May 2026 meeting.

2024-2025 Subventions: There are no adjustments to the District claim submitted in 2025. Pending formal approval of the amended application, and final claim totaling \$421,258.34, the District should expect to receive \$311,916 after the \$1,000 per mile deduction. The District should receive reimbursement some time between June and August.

2025-2026 Subventions Project Funding Agreement: The District needs to execute the funding agreement for the 2025-26 Subventions Program. This should have been mailed to the District back in September of 2025. We are requesting the digital copy so we can route for signatures and should have that copy ready in the next week.

CDFW Routine Maintenance Agreement Extension: Attached is the draft response letter to CDFW requesting changes to the proposed RMA extension for the Districts next five year period covering routine maintenance. The District response is requesting the language to remain the same with an openness to language changes, if necessary, to remain flexible and supportive of operational capabilities. We will continue to engage and support this process for the District with the general manager.

Spring – Summer 2026 Activities:

- 1) **Erosion Monitoring-Repair:** Continue levee patrols, when possible to check for changes in condition. District has ability to perform critical work, if necessary, and file emergency after-the-fact permit notifications. There are a few small erosion sites, but given the RMA issue to be resolved, this planning should wait. A recent site review did not identify any significant changes in conditions; this routine maintenance work can wait until later this year to be performed.
- 2) **Animal Control:** Continue to patrol for rodent/beaver activity, potential burrow locations will be staked for observations. Animal activity impacting levee embankments can cause rapid changes in conditions that could lead to a levee embankment failure. Sinkholes and anomalies have to be evaluated immediately.
- 3) **All Weather Roadway:** Any rutting or roadway damage will need to be repaired prior to next flood season to ensure access during emergencies. District should evaluate size of potential project to maintain all-weather access during the summer/fall maintenance season.
- 4) **Seepage Repair and monitoring:** Continue to monitor change in conditions during routine inspections.

Flood Fight Planning: Preparation for 2026 flood season, and a future flood fight training on site with DWR staff trainers is being considered by the Trustees. MBK will engage with DWR on availability this fall, and we can support your outreach and engagement with neighboring RD's to participate in a regional flood fight training.

RD 536 FSRP Project: The RD 536 levee rehabilitation project along Lindsey Slough from the Hastings Island Bridge east to the edge of the Westervelt property will be commencing soon. Mike Kynett is providing regular updates to RD 2060 and RD 2084/Westervelt (Mark Young and Matt Coyle) on timing, and any potential short-

term access changes during the project. The contract was awarded this week to Asta and they are tentatively planning on starting the week of May 11th or 18th

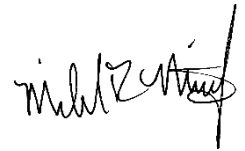
Delta Stewardship Council – The California Department of Water Resources has passed their certification of the Delta Conveyance Project through the consistency process at a hearing on April 23. The Council remanded the project on 2 small items that DWR will process through rapidly. DWR will likely continue to engage with landowners along the alignment for access to perform geotechnical investigations; there are landowners on the District that are likely being pursued on this access.

Golden Mussel Task Force and Monitoring – San Joaquin County on April 28, 2026 passed a local emergency resolution seeking State support to help control and prevent further infestation of the Golden Mussel. There is a high likelihood that the mussel is already on your pipes and within the District. There is a task force that we are part of and we recommend your involvement. Any indication of the mussel should be reported to CDFW ASAP.

Attached is information on the mussel; the link to the CDFW website is:

<https://wildlife.ca.gov/Conservation/Invasives/Species/Golden-Mussel#outreach-materials>

Thank you,

A handwritten signature in black ink, appearing to read "Mick Zentgraf". The signature is written in a cursive style with a prominent vertical stroke at the end.

ENCLOSURE 4

AGENDA ITEM 7.a.2



Invasive Species Fact Sheet

Golden mussel, *Limnoperna fortunei*

General Description

Golden mussel (*Limnoperna fortunei*) is an invasive bivalve that ranges in color from dark brown to gold. It can reach up to 1 ¾ inches long. Adult mussels form byssal threads that enable them to attach to surfaces. Adult mussels spawn multiple times each year and have the potential to produce thousands of planktonic offspring, called veligers.



Golden mussels, San Joaquin County
Photo: Jeb Bjerke, CDFW

Current Distribution

In October 2024, golden mussels were discovered in the Sacramento – San Joaquin Delta and O'Neill Forebay (Merced County). This discovery was the first known occurrence of golden mussel in North America. Originally from China, Thailand, Korea, Laos, Vietnam, Indonesia, and Cambodia, they have invaded waters of other countries and territories including Hong Kong, Japan, Taiwan, Argentina, Brazil, Bolivia, Paraguay, and Uruguay.

Habitat Suitability

Golden mussel can inhabit fresh and brackish-water lakes, rivers, creeks, wetlands, bays, and canals with water temperatures ranging from 41-95°F. They can establish in waters with a constant salinity of less than 3 parts per thousand (ppt) and can survive fluctuations of higher salinities. They attach to a wide variety of substrates, both man-made and natural, and at various water depths. Golden mussels are not restricted to hard surfaces and have been found colonizing soft substrates and attached to aquatic plants.

Pathways

Pathways are the mechanisms and processes by which invasive species are moved, intentionally or unintentionally, into a new ecosystem. Golden mussel can be carried in ballast water of ocean-going ships and released with that water. Adult golden mussel can be moved overland attached to watercraft and in-water equipment, and veligers and adults can be moved overland in water contained within watercraft and equipment.

Within interconnected waters, golden mussels can expand their range via the flow of water, and attached to, or entrapped within, watercraft and in-water structures moved within that waterway.

Impacts

Golden mussels are highly efficient filter feeders and form dense colonies. They consume large quantities of aquatic microscopic plants and animals that native species and sport fish depend on for food. Their colonization of hard surfaces impedes water flow, clogs pipes, and fouls watercraft motors, and necessitates ongoing, costly removal to maintain operational function. These costs result in economic impacts to water conveyances, energy production, recreation, agriculture, and ultimately the public.

Actions Taken if Found

If you observe golden mussel in California immediately report your sighting to the CDFW Invasive Species Program at <https://arcg.is/10D4G8>, or by email to Invasives@wildlife.ca.gov, or by telephone

Invasive Species Fact Sheet – Golden mussel, *Limnoperna fortunei*

to (866) 440-9530. Please take clear, close-up photos that include something (such as a pencil or hand) to show size.

References

- Correa, N., Sardiña, P., Perepelizin, P., Boltovskoy, D. (2015). *Limnoperna Fortunei* Colonies: Structure, Distribution and Dynamics. In: Boltovskoy, D. (eds) *Limnoperna Fortunei*. Invading Nature - Springer Series in Invasion Ecology, vol 10. Springer, Cham. https://doi.org/10.1007/978-3-319-13494-9_7
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- Liu, Y., He, X., Yang, Y., Bai, X., & Yuan, C. (2024). Distribution, tolerance, growth, behaviour and control methods of *Limnoperna fortunei* (Dunker, 1857) (Bivalvia: Mytilidae): A review. In *Aquatic Conservation: Marine and Freshwater Ecosystems* (Vol. 34, Issue 7). John Wiley and Sons Ltd. <https://doi.org/10.1002/aqc.4217>
- Molina, F., S. José de Paggi, and D. Frau. 2012. Impacts of the invading golden mussel *Limnoperna fortunei* on zooplankton: a mesocosm experiment. *Zoological Studies* 51(6):733-744.
- Morton, B. (2015). The Biology and Anatomy of *Limnoperna fortunei*, a Significant Freshwater Bioinvader: Blueprints for Success. In: Boltovskoy, D. (eds) *Limnoperna Fortunei*. Invading Nature - Springer Series in Invasion Ecology, vol 10. Springer, Cham. https://doi.org/10.1007/978-3-319-13494-9_1
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- Xu, M., Z. Wang, C.C. Lin, B. Pan, and N. Zhao. 2013. Experimental study of invasion and biofouling of freshwater mussel *Limnoperna fortunei*. *International Journal of Geosciences* 4:1-7.

ENCLOSURE 5

AGENDA ITEM 7.c



May 5, 2026

Ms. Brianne O'Rourke, Specialist
Delta Levees Program: Bay-Delta Region
Department Fish and Wildlife
2109 Arch Airport Road, Suite 100
Stockton, CA 95206

Via Email: Brianne.ORourke@wildlife.ca.gov

**Subject: Reclamation District No. 2084
RMA Extension 1600-2020-0273-R3
Response to Approval with Conditions**

Mark Young
President / Trustee
December '27

Page Baldwin Jr.
Trustee
December '27

Matt Gause
Trustee
December '29

Richard Harris
Trustee
December '29

Marshall Cook
Trustee
December '29

Eric Nagy, PE
General Manager

Dear Ms. O'Rourke:

Reclamation District No. 2084, District, received the California Department of Fish and Wildlife (CDFW) Extension of Lake or Streambed Alteration Agreement for Routine Levee Maintenance letter on March 11, 2026, citing additional language modification, amendments, and regulation changes, prior to execution. The District requests that CDFW consider retaining the original RMA language under 1600-2020-0273-R3, as written, for the extension to support the District's ability to perform routine maintenance activities. The revisions proposed in the 9-page letter would limit the District's ability to continue its established routine approach to levee maintenance, which has been performed consistently since 2019.

We will provide justification below on the multiple items being included in the submitted request and explain how the proposed changes would adversely impact the District's ability to perform the routine maintenance necessary to ensure levee integrity and protect existing lands and habitats within the District's jurisdiction. This agreement is intended for routine maintenance only; however, the proposed changes add requirements that go beyond what is reasonable for routine District operations. These changes would make it more difficult for a small District to carry out its annual maintenance activities. Additionally, several of the new conditions do not appear to relate directly to the District's actual maintenance practices.

Condition 1.5: No Trespass:

The District Board of Trustees, elected to serve as representatives of the landowners to administer and operate to support maintenance, repairs and rehabilitation of the levee system include all landowners. There is no trespassing that would occur from routine maintenance activities. This language is not required.

Reclamation District 2084
P.O. Box 698
Rio Vista, CA 94571
info@rd2084.org

Condition 1.6: Unauthorized Take:

Explicitly stating the unauthorized take of species as its own section is not required and is redundant to the existing agreement language that clearly states take is unauthorized in sections 2, 2.6, 2.7, 2.9, 2.19, and 2.20.

Condition 1.7 Fish Passage:

There is no element of work, authorized or planned, that would allow for condition 1.7 to be required. Cache Slough, at its narrowest point along the District exterior levee is 700 feet wide. There are no devices to be installed or maintained by the District along this stretch of levee. There is no proposed work under the RMA that the District would pursue that would include in-water work. This condition should be removed.

Conditions 1.8 and 1.9 Biologists, Monitors:

This language is requested to be removed or revised in both sections. Prescriptive regulatory and biological requirements broadly applied to routine maintenance would unnecessarily limit the District's ability to perform such work. As written, the language will prevent all routine maintenance from being performed under this RMA due to excessive costs and unreasonable constraints on available resources. The language should clearly identify applicable timeframes, as these requirements cannot apply year-round or outside the established March-July annual avoidance period.

The main points of concern include:

- 1) Routine maintenance is rarely scheduled 14-days in advance and cannot be pre-determined based on biologist availability.
- 2) Low impact activities with no ground disturbance or impacts should not require a biologist.
- 3) Specify thresholds for monitoring requirements, language is too open for all maintenance types.
- 4) Species identification at certain times of year is difficult and limits ability of Biologists to properly identify species

The District operates a well-maintained exterior levee system under the Delta Levees Subventions Program. There have been no impacts, nor changes, in the District's operations or maintenance activities to date. Routine maintenance activities will continue as currently implemented, with no anticipated significant changes under the Delta Levees Subventions Program. Similar language is already provided in original RMA, sections 2.18, 2.19, 2.20, and 2.21, which are proposed to be removed.

Condition 2.7 Tree Trimming:

Condition 2.7 should not change. The known vegetation where tree trimming will occur in the District, does not support Swainson's Hawk nesting. The current language supports protection of the species.

Condition 2.9 Burrowing Owls:

Condition 2.9 should not change. The current language supports protection of the species.

Condition 2.10 Herbicide Control:

Condition 2.10 should not change. Districts applying herbicide must comply with state and county requirements for application and licensing already. Additionally, the District would like CDFW suggestions on control of *Arundo donax*.

Condition 2.12 GGS:

Extending the language under this section to include any snake is unnecessary; the language, as interpreted, already assumes that snakes must be avoided.

Condition 2.13 – Special-Status Plants:

Protocol-level surveys and plant-by-plant buffering do not align with maintenance timing, funding cycles, or when minor repairs or maintenance is needed. This language imposes unacceptable delays and costs, and annual surveying regardless of if minor repairs or maintenance is performed to meet amendment language.

- Replace full protocol-level botanical surveys with tiered or reconnaissance-level surveys for certain types of routine maintenance during March 1 – July 1 period only.
- Allow surveys to be limited to areas where work is reasonably anticipated.
- Allow maintenance to proceed outside survey windows when safety or levee integrity is at risk.

Condition 2.14 – Trees and DBH:

The District suggests the language in the RMA remain the same without proposed changes. Prescriptive details are not required for this condition. The language already requires coordination with CDFW in advance of any trees to be removed that exceed 2-inch at diameter breast height.

Condition 2.28 – Colonial Waterbird Rookeries:

The District is not aware of any known rookeries present that would be impacted by routine levee maintenance activities under the RMA. Routine levee maintenance does not significantly alter existing baseline conditions, and birds in the area are accustomed to regular agricultural and equipment activity.

- Eliminate daily on-site biological monitoring and real-time CDFW consultation requirements.
- Establish fixed, reasonable buffers where rookeries are confirmed.
- We request CDFW to identify locations with potential rookery habitat in advance based on baseline assessments.

Condition 2.29 – Herbicide Use and Pollinator Protections

The District recommends removing this additional condition. Without clear Best Management Practices (BMP) requirements, the District cannot evaluate feasibility or potential cost impacts. Further, limited ability to manage vegetation may compromise levee integrity and undermine the protection of existing habitat.

- Provide the pollinator BMPs in advance of agreement execution.
- Modify BMPs as needed to ensure vegetation management can be completed within legally required timeframes and budgets.

Condition 4.3 – Reporting:

The District requests this new condition to be removed or re-written to allow flexibility and ability of the District to perform routine maintenance activities. Informal coordination with CDFW should be sufficient to support the determination on if surveying and reporting is necessary.

- Suggest that any biological surveys would be performed on any critical work performed during the March 1 – July 1 time period, or when observations were made, as necessary, in advance of routine maintenance, in coordination with CDFW.

The District recognizes the importance of regulatory compliance to protect the environment within the Sacramento-San Joaquin Delta and remains committed to ensuring our routine maintenance activities are conducted in compliance with applicable requirements. We look forward to continuing our coordination with CDFW to complete execution of the RMA as soon as possible. If you have any questions regarding the District response to the March 11 CDFW extension language, or require additional information, please contact Tina Anderson or Michael Moncrief of MBK Engineers at (916) 456-4400.

Respectfully submitted,
RECLAMATION DISTRICT No. 2084

Mark J. Young

Signer ID: WTT6PMPO18...

Mark Young, President

MM/TA

4575.1 CDFWRMA_EXTENSION REQUEST 20260501

Enclosure: March 11, 2026 CDFW 1600-2020-0273-R3 Extension Letter

cc: Mr. Todd Gardner, Delta Levees Unit Supervisor, CDFW
Ms. Melissa Farina, Program Manager, CDFW
Mr. Eric Nagy, Larsen Wurzel & Associates, Inc., General Manager

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ENCLOSURE 6

AGENDA ITEM 8.a

FY 2026-27 BUDGET FOR RECLAMATION DISTRICT 2084

Cash Basis

Funds Inflow		July 2025 to 4/20/2026	FY25-26	FY 2026-27
		Actuals to Date	Adopted Budget	Recommended Budget
1	Opening Cash Balance	\$ -	\$ -	\$ 457,594.44*
2	Levee Subventions Program	\$ 111,227.00	\$ 111,249.00	\$ 311,916.00
3	FEMA Grant Reimbursement	\$ 252,698.29	\$ 207,315.00	\$ -
4	Payable to CalOES (Overpayment)	\$ 36,562.50	\$ -	\$ -
5	Capital payback from LEJPA	\$ 180,000.00	\$ 1,100,000.00	\$ 700,000.00
6	Assessment to Landowner	\$ -	\$ -	\$ -
9	Five Year Planning	\$ -	\$ -	\$ -
TOTAL		\$ 580,487.79	\$ 1,418,564.00	\$ 1,011,916.00

*does not include anticipated LEJPA payment

Funds Outflow

GO&A EXPENSES (Fund 100)					
Personnel:					
100203	LEJPA Special Representative	Rharris stipend	\$ 6,000.00	\$ -	\$ 600.00
100204	Board Member Compensation		\$ 1,418.20	\$ 12,600.00	\$ 12,000.00
100205	Trainings/Certifications		\$ -	\$ 1,200.00	\$ 1,000.00
Subtotal Personnel			\$ 7,418.20	\$ 13,800.00	\$ 13,600.00
Administrative Contract Services:					
100301	Administrative Support	LWA	\$ 59,138.66	\$ 150,000.00	\$ 150,000.00
100302	Legal Support	Downey	\$ 760.00	\$ 6,200.00	\$ 3,000.00
100303b	Engineering Support - Subventions	MBK	\$ 22,294.48	\$ 60,000.00	\$ 60,000.00
100303c	Engineering Support - Emergency Projects	MBK	\$ -	\$ 50,000.00	\$ -
100303d	Engineering Support - Project Review	MBK	\$ -	\$ 10,000.00	\$ -
100304	Accounting	Cropper	\$ 2,950.00	\$ 28,000.00	\$ 28,000.00
Subtotal Administrative Contract Services			\$ 85,143.14	\$ 304,200.00	\$ 241,000.00
Services and Supplies (Excluding Consultant Expenses):					
100502	PO Box Renewal	USPS	\$ 260.00	\$ 246.00	\$ 246.00
100505	Website & Hosting	Mayco	\$ 360.00	\$ 366.00	\$ 366.00
100508c	CCVFCA - Dues		\$ 1,402.00	\$ 1,300.00	\$ 1,402.00
100510	Liability Insurance	GSRMA	\$ 5,107.05	\$ 6,464.00	\$ 6,871.00
100512	Bank Service Charges	Columbia	\$ -	\$ 100.00	\$ 100.00
100513	CA SWRCB Annual Fee		\$ 563.00	\$ 563.00	\$ 563.00
Subtotal Services / Supplies			\$ 7,692.05	\$ 9,039.00	\$ 9,548.00
TOTAL GO&A EXPENSES (Fund 100):			\$ 100,253.39	\$ 327,039.00	\$ 264,148.00
O&M EXPENSES (Fund 200):					
200200	Levee Slope/Bench Mowing		\$ -	\$ 2,575.00	\$ 2,575.00
200201	Rodent Control		\$ -	\$ 5,150.00	\$ 5,150.00
200202	Levee Top & Access Road Maintenance		\$ -	\$ 15,450.00	\$ 25,000.00
200203	Drainage Channel Clearing		\$ -	\$ 5,150.00	\$ 8,000.00
200204	Pump Station O&M	Dynasty	\$ 11,042.20	\$ 4,326.00	\$ 25,000.00
200205	Electrical Power	PG&E	\$ 70,575.42	\$ 61,800.00	\$ 100,000.00
200208	Misc. O&M		\$ -	\$ 2,060.00	\$ 2,060.00
200209	Brush Removal/Herbicide	Miller Ag	\$ 20,500.00	\$ 23,175.00	\$ 25,000.00
200210	Emergency Response Planning		\$ -	\$ 2,575.00	\$ 5,000.00
200212	Waterside Slope Maintenance	ASTA	\$ 24,999.99	\$ 50,000.00	\$ 50,000.00
200213	WSM - Design & Permitting		\$ -	\$ 6,000.00	\$ 6,000.00
200215	Seepage Repair		\$ -	\$ 150,000.00	\$ 150,000.00
TOTAL O&M EXPENSES (Fund 200):			\$ 127,117.61	\$ 328,261.00	\$ 403,785.00
EMERGENCY RESPONSE EXPENSES (Fund 400):					
400204	Emergency Pump Station Repair		\$ -	\$ 30,900.00	\$ 30,900.00
400205	Emergency Electrical Power		\$ -	\$ 15,450.00	\$ 15,450.00
400210	Emergency Monitoring/Gaging and Response		\$ -	\$ 25,750.00	\$ 25,750.00
400999	Cal OES Overpayment Reimbursement		\$ -	\$ -	\$ 36,562.50
TOTAL EMERGENCY RESPONSE EXPENSES (Funds 400):			\$ -	\$ 72,100.00	\$ 108,662.50
500200	All Other (requires board approval)		\$ -	\$ 25,000.00	\$ 25,000.00
TOTAL EXPENSES FOR DISTRICT ACTIVITIES			\$ 227,371.00	\$ 752,400.00	\$ 801,595.50
100311	LEJPA expenses		\$ -	\$ -	\$ -
100312	Project Transition Support	LWA	\$ 5,704.50	\$ 48,000.00	\$ 48,000.00
TOTAL EXPENSES			\$ 233,075.50	\$ 800,400.00	\$ 849,595.50

Financials are on cash basis.
Financials are based on unaudited statements and currently available information.

ENCLOSURE 7

AGENDA ITEM 8.b

FINANCIAL MANAGER'S REPORT

Reclamation District 2084 Board of Directors

As of April 20, 2026

Previously Paid Invoices	Currently Paid Invoices	Total Invoiced
\$203,208.42	\$16,990.77	\$220,199.19

Current Budget	Bank Balance	Budget Balance
\$800,400.00	\$457,194.44	\$580,200.81
Funds Received To-Date	Total Invoiced	Total Pending Invoices
\$550,487.79	\$220,199.19	\$19,356.70

Funds / Cash	Vendor	Invoice #	Date	Amount
1	CA DWR		10/14/2025	\$111,227.00
2	LEJPA		02/09/2026	\$180,000.00
3	FEMA/CalOES		4/17/2026	\$259,260.79

Expenses	Vendor	Invoice #	Month of Service	Amount
1	Cropper Accountancy Corporation	10288		\$2,950.00
2	Harris Reimbursement		February - April	\$400.00
3	PG&E		February	\$9,119.31
4	PG&E		March	\$3,303.46
5	MBK	19798	February	\$1,218.00

Pending Invoices	Vendor	Status	Invoice #	Month of Service	Amount
1	MBK	Approved	20037	March	\$3,892.75
2	LWA	Pending Approval	1912000-0326	March	\$15,463.95
				<i>Total Pending</i>	\$19,356.70

Notes

District Expenses # 1-5 represent the total amount of District bills paid between March 24, 2026 and April 20, 2026 of \$16,990.77.