ENCLOSURE 1

AGENDA ITEM 5.a.1

MINUTES

Meeting of the Reclamation District 2084 Board of Trustees

Thursday, August 13th, 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**
2. **Roll Call and Opening Remarks**
3. **Public Comment** (New Business)

   There was no public comment.
4. **Agenda Approval** (Action)

   Trustee Harris moved to approve the agenda.

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

   AYES: Young, Baldwin, Cook, Harris, Gause

   NOES: (none)

   ABSTAIN: (none)

   RECUSE: (none)
5. **Consent Items** (Action)

   a. Approval of Meeting Minutes from June 4th, 2026.

      Enclosure 1: Agenda Item 5.a.1 – Meeting Minutes

      Trustee Harris moved to approve the consent items.

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

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

present.

AYES: Young, Baldwin, Cook, Harris, Gause

NOES: (none)

ABSTAIN: (none)

RECUSE: (none)

6. Board Items (Action item unless otherwise noted)

a. Approve the Draft FY23/24 Audit with Cropper Accountancy

Enclosure 2: Agenda Item 6.a.1 – Draft FY23/24 Audit Report

The draft FY23/24 audit was prepared by Cropper Accountancy. Adjustments to grant funding receivables and reimbursement tracking were discussed.

Trustee Harris moved to hold approval of the audit until the next Board meeting.

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

AYES: Young, Baldwin, Cook, Harris, Gause

NOES: (none)

ABSTAIN: (none)

RECUSE: (none)

b. Memorandum of Understanding with DWR for Flood Flight Material Storage

Enclosure 3: Agenda Item 6.b.1 – Draft MOU for Signature

Trustee Harris moved to approve the draft MOU with DWR and authorize President Young to sign.

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

AYES: Young, Baldwin, Cook, Harris, Gause

NOES: (none)

ABSTAIN: (none)

RECUSE: (none)

c. Transfer of 408 Permit for Geotechnical Investigations

The Board discussed preparing separate letters, with District counsel input, granting authority to DWR and Westervelt to perform the geotechnical investigations under the District's permit.

Trustee Harris made a motion granting President Young authority to execute the letters contingent upon District counsel approval.

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

AYES: Young, Baldwin, Cook, Harris, Gause

NOES: (none)

ABSTAIN: (none)

RECUSE: (none)

d. State Funding Update and Impacts to the Delta

General Manager Nagy provided an update on the State's 2026-2027 budget for flood control activities. The Subventions program has been funded for 2026-2027 and the timing of the appropriation remains uncertain.

e. Pre-season Flood Coordination Workshop Series

Enclosure 4: Agenda Item 6.e.1 – Workshop Flyer

District Engineer Moncrief provided an overview of the upcoming preseason flood protection workshops and encouraged the Board members to attend. The Board discussed plans for flood season coordination with RD 536.

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

a. Update from MBK Engineers (Informational)

Enclosure 5: Agenda Item 7.a.1 – MBK Engineer's Report

MBK continues to work with CDFW on the Routine Maintenance Agreement for ongoing O&M activities. District Engineer Moncrief offered to provide a separate pre-flood season workshop on site for RD 2084.

b. Subventions Program Work Agreement for Fiscal Year 2026-2027

Enclosure 6: Agenda Item 7.b.1 – Agreement for Signature

The Subventions work agreement for 2026-2027 has been signed.

c. Ongoing Maintenance Items (Informational)

Routine pre-flood season O&M is ongoing, including erosion control, roadway work, spraying and minimal shrub trimming.

8. Financial Management (Informational/Action)

a. FY 25/26 Budget Actuals (Informational)

Enclosure 7: Agenda Item 8.a.1 – FY25/26 Budget Actuals Overview

District Staff reviewed the prior fiscal year actual expenses for the District.

b. June/July Financial Manager's Report (Informational)

Enclosure 8: Agenda Item 8.b.1 – Financial Manager's Report

District Staff presented the June/July Financial Manager's Report. The bank balance remains healthy. The 2024-2025 Subventions reimbursement has not yet been received.

9. Little Egbert Project Update (Informational Only)

10. Other Reports (Informational Only)

Trustee Report(s)

General Manager's Report

Counsel Report (if needed)

11. Adjourn

The next regular Board Meeting is tentatively set for September 3rd, 2026 at 9:00am

Trustee Gause moved to adjourn the meeting.

Trustee Cook seconded and it passed by unanimous vote of the Trustees present. The meeting adjourned at 10:15am.

AYES: Young, Baldwin, Cook, Harris, Gause

NOES: (none)

ABSTAIN: (none)

RECUSE: (none)

- 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.1

RECLAMATION DISTRICT NO. 2084, CALIFORNIA

FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION

WITH INDEPENDENT AUDITORS' REPORTS THEREON

Years Ended June 30, 2024 and 2023

RECLAMATION DISTRICT NO. 2084, CALIFORNIA

P.O. Box 698
Rio Vista, California 94571
Email: info@rd2084.org

Year Ended June 30, 2024

RECLAMATION DISTRICT NO. 2084, CALIFORNIA

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CROPPER
an accountancy corporation
CERTIFIED PUBLIC ACCOUNTANTS

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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, 2024 and 2023, 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, 2024 and 2023, 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.

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 August 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

CROPPER ACCOUNTANCY CORPORATION

Walnut Creek, California
August 6, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

BASIC FINANCIAL STATEMENTS

RECLAMATION DISTRICT 2084, CALIFORNIA
Statements of Net Position
June 30, 2024 and 2023

	Governmental Activities	
	2024	2023
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		
ASSETS:		
Cash and cash equivalents	$ 78,216	$ 31,439
Receivables:		
Subvention grant receivable	111,227	136,915
FEMA grant receivable	260,012	108,448
Seed funding receivable from LEJPA	1,116,715	551,715
Prepaid expenses	6,394	10,677
Capital assets, net	83,056	88,673
TOTAL ASSETS	$ 1,655,620	$ 927,867
DEFERRED OUTFLOWS OF RESOURCES	$ -	$ -
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION		
LIABILITIES:		
Accounts payable and accrued expenses	$ 31,069	$ 170,870
DEFERRED INFLOWS OF RESOURCES	-	-
NET POSITION:		
Invested in capital assets, net of $-0- related debt	83,056	88,673
Unrestricted	1,541,495	668,324
Total net position	1,624,551	756,997
TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	$ 1,655,620	$ 927,867

RECLAMATION DISTRICT 2084, CALIFORNIA
Statements of Activities
Years Ended June 30, 2024 and 2023

	2024				2023			
		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	Operating Grants and Contributions	Governmental Activities
GOVERNMENTAL ACTIVITIES:								
Flood Protection	$ 505,301	$ -	$ 262,792	$ (242,509)	$ 458,016	$ -	$ 137,528	$ (320,488)
GENERAL REVENUES:								
Assessment from primary landowner				1,110,063				480,000
CHANGE IN NET POSITION				867,554				159,512
NET POSITION, BEGINNING OF YEAR				756,997				597,485
NET POSITION, END OF YEAR				$ 1,624,551				$ 756,997

See independent auditors' report and notes to these financial statements

RECLAMATION DISTRICT 2084, CALIFORNIA
Balance Sheets - Governmental Fund
June 30, 2024 and 2023

	Governmental Fund 2024	Governmental Fund 2023
ASSETS		
ASSETS:		
Cash and cash equivalents	$ 78,216	$ 31,439
Accounts receivable from landowner	-	76,827
Prepaid expenses	6,394	10,677
TOTAL ASSETS	$ 84,610	$ 118,943
LIABILITIES AND FUND BALANCES		
LIABILITIES -		
Accounts payable and accrued expenses	$ 31,069	$ 170,870
FUND BALANCES:		
Nonspendable	6,394	10,677
Committed	-	-
Unassigned	47,147	(62,604)
Total fund balances	53,541	(51,927)
TOTAL LIABILITIES AND FUND BALANCES	$ 84,610	$ 118,943

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, 2024 and 2023

	2024	2023
TOTAL GOVERNMENTAL FUND BALANCES	$ 53,541	$ (51,927)
AMOUNTS REPORTED FOR GOVERNMENTAL ACTIVITIES BUT NOT INCLUDED IN THE GOVERNMENTAL FUND:		
Nonfinancial resources -		
Capital assets, net of accumulated depreciation	83,056	88,673
Seed funding receivable - not due until 2031	1,116,715	551,715
Grants receivable not collected within 90 days after year end	371,239	168,536
NET POSITION OF GOVERNMENTAL ACTIVITIES	$ 1,624,551	$ 756,997

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, 2024 and 2023

	Governmental Fund	
	2024	2023
REVENUES:		
Assessment from primary landowner	$ 1,110,063	$ 480,000
Grant revenue	60,089	76,827
Total revenues	1,170,152	556,827
EXPENDITURES:		
Flood Protection:		
Operations and maintenance	339,804	305,252
Administration	724,880	387,148
Capital outlay	-	-
Total expenditures	1,064,684	692,400
CHANGE IN FUND BALANCES	105,468	(135,573)
FUND BALANCES, BEGINNING OF YEAR	(51,927)	83,646
FUND BALANCES, END OF YEAR	$ 53,541	$ (51,927)

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, 2024 and 2023

	2024	2023
CHANGE IN FUND BALANCES - GOVERNMENTAL FUND	$ 105,468	$ (135,573)
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:		
Additions to capital assets	-	-
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	565,000	240,000
Grant collected after 90 days of prior fiscal year end and not recognized in prior year fund balance, net	(60,089)	(76,827)
Grant revenue not collected within 90 days of year end	262,791	137,528
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	$ 867,554	$ 159,512

See independent auditors' report and notes to these financial statements

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

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, 2024 or 2023.

- **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 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, 2024 and 2023, 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, 2024 and 2023.

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-marking 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 30^{th}; 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.

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.

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, 2024 and 2023.

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, 2024 and 2023.

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, 2024 and 2023.

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.

Reclassifications
Certain reclassifications have been made to the 2023 financial statements in order to conform to the 2024 presentation.

Subsequent Events
Management has evaluated subsequent events through August 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, 2024, the total of which is recorded in the government-wide statements, is shown as follows:

	June 30, 2023	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	(135,795)	(5,617)	-	(141,412)
	$ 88,673	$ (5,617)	$ -	$ 83,056

Depreciation expense for the years ended June 30, 2024 and 2023 was $5,617 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 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 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.

5. RELATED PARTY TRANSACTIONS AND FUNDING AGREEMENT AND SUBSEQUENT EVENT

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 - 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, 2024 and 2023 after giving effect to subsequent amendments:

	Seed funding available	Amounts Receivable 6/30/22	Advances Made 2023	Funding Receivabl e 6/30/23	Advances Made 2024	Funding Receivable 6/30/24	Remaining Seed funding available
Account #1	$ 807,915	$ 311,715	$ 240,000	$ 551,715	$ -	$ 551,715	$ -
Account #2	1,100,000	-	-	-	565,000	565,000	535,000
Totals	$1,907,915	$ 311,715	$ 240,000	$ 551,715	$ 565,000	$1,116,715	$ 535,000

Prior to the date of the audit report but subsequent to June 30, 2024, LEJPA repaid $180,000 in seed funding.

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, 2024 and 2023, the District received funding of $545,063 and $480,000, respectively, from Westervelt to cover district expenses and an additional $565,000 for seed funding to LEJPA.

REQUIRED SUPPLEMENTARY INFORMATION

RECLAMATION DISTRICT 2084, CALIFORNIA
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual - General Fund
Years Ended June 30, 2024 and 2023

	2024			2023		
	Original Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:						
Asssessment from primary landowner	$ 651,704	$ 1,110,063	$ 458,359	$ 659,334	$ 480,000	$ (179,334)
Government grants	254,375	60,089	(194,286)	80,000	76,827	(3,173)
Total revenues	906,079	1,170,152	264,073	739,334	556,827	(182,507)
EXPENDITURES:						
Flood Protection:						
Operations and maintenance	430,014	339,804	90,210	373,274	305,252	68,022
Administration	421,065	724,880	(303,815)	366,060	387,148	(21,088)
Capital outlay	75,000	-	75,000	-	-	-
Total expenditures	926,079	1,064,684	(138,605)	739,334	692,400	46,934
CHANGE IN FUND BALANCE	(20,000)	105,468	402,678	-	(135,573)	(229,441)
FUND BALANCE, BEGINNING OF YEAR	(51,927)	(51,927)	-	83,646	83,646	-
FUND BALANCE, END OF YEAR	$ (71,927)	$ 53,541	$ 402,678	$ 83,646	$ (51,927)	$ (229,441)

RECLAMATION DISTRICT 2084, CALIFORNIA
Schedule of Expenditures - Budget and Actual - General Fund
Years Ended June 30, 2024 and 2023

	2024			2023		
	Original Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Actual	Variance Favorable (Unfavorable)
OPERATIONS AND MAINTENANCE:						
Levee top and access road maintenance	$ 75,000	$ 24,296	$ 50,704	$ 50,000	$ -	$ 50,000
Waterside slope maintenance and permitting	125,000	78,995	46,005	50,000	43,671	6,329
Levee slope and bench mowing	10,000	-	10,000	12,888	11,641	1,247
Engineering support - subventions program	50,000	111,912	(61,912)	62,500	62,347	153
Pump station maintenance	9,890	-	9,890	20,000	34,730	(14,730)
Electrical power	63,161	55,497	7,664	70,000	72,494	(2,494)
Brush removal and herbicides	50,000	20,500	29,500	38,000	27,450	10,550
Emergency monitoring/gaging and response	4,963	16,492	(11,529)	20,000	52,919	(32,919)
Rodent control and seepage repair	10,000	32,112	(22,112)	10,000	-	10,000
Drainage channel clearing	5,000	-	5,000	15,000	-	15,000
Miscellaneous supplies	2,000	-	2,000	1,000	-	1,000
Remove or modify encroachments	25,000	-	25,000	-	-	-
General and CDFW routine maintenance	-	-	-	23,886	-	23,886
	$ 430,014	$ 339,804	$ 90,210	$ 373,274	$ 305,252	$ 68,022
ADMINISTRATION:						
President/trustees/officers	$ -	$ -	$ -	$ -	$ -	-
Member agency assessment	300,000	565,000	(265,000)	240,000	240,000	-
Special representatives and board compensation	27,600	21,513	6,087	27,000	24,827	2,173
Administrative support	70,800	120,291	(49,491)	75,000	102,447	(27,447)
Legal support	5,400	3,838	1,562	8,000	3,616	4,384
Accounting support	7,500	900	6,600	7,200	7,200	-
Five-year plan development	600	-	600	-	-	-
Computers/software/website	390	360	30	360	802	(442)
Dues and subscriptions - Flood Management Association	1,145	-	1,145	90	-	90
Other dues and subscriptions	400	1,355	(955)	1,410	1,280	130
Liability insurance	7,000	10,677	(3,677)	7,000	6,384	616
Other	230	946	(716)	-	592	(592)
	$ 421,065	$ 724,880	$ (303,815)	$ 366,060	$ 387,148	$ (21,088)
CAPITAL OUTLAY - WSM design and permitting	$ 75,000	$ -	$ -	$ -	$ -	$ -

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 2023-2024 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.

OTHER REPORT

CROPPER
an accountancy corporation
CERTIFIED PUBLIC ACCOUNTANTS

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

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, 2024, and the related notes to the financial statements, and have issued our report thereon dated August 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 contro*l 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 and the Accounting Close Process

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

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.

Lastly, all nonstandard journal entries should be properly supported, as well as independently reviewed and approved, in order to prevent errors or possible fraud.

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 per GAAP)*
- *Cash management and 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

CROPPER ACCOUNTANCY CORPORATION
Walnut Creek, California
August 6, 2026

ENCLOSURE 3

AGENDA ITEM 7.a.1

MBK ENGINEERS
Water Resources • Flood Control • Water Rights

MEMORANDUM

September 3 2026

TO: Reclamation District No. 2084

FROM: MBK Engineers

SUBJECT: **September 2026 Engineer's Report**

Trustees:

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

2025-2026 Subventions: We are preparing your claim and will have it ready for your review at your September meeting.

2026-2027 Subventions: The Funding agreement was mailed to the District for signature and processing. Work performed under this FY will include upcoming erosion and roadway maintenance small projects, vegetation control, any unanticipated flood season operations and levee patrols and inspections. The Subventions Program has a $16 million cap this year; the District has a guarantee that 75% reimbursement will be given for $20,000 per mile on levee maintenance and engineering activities.

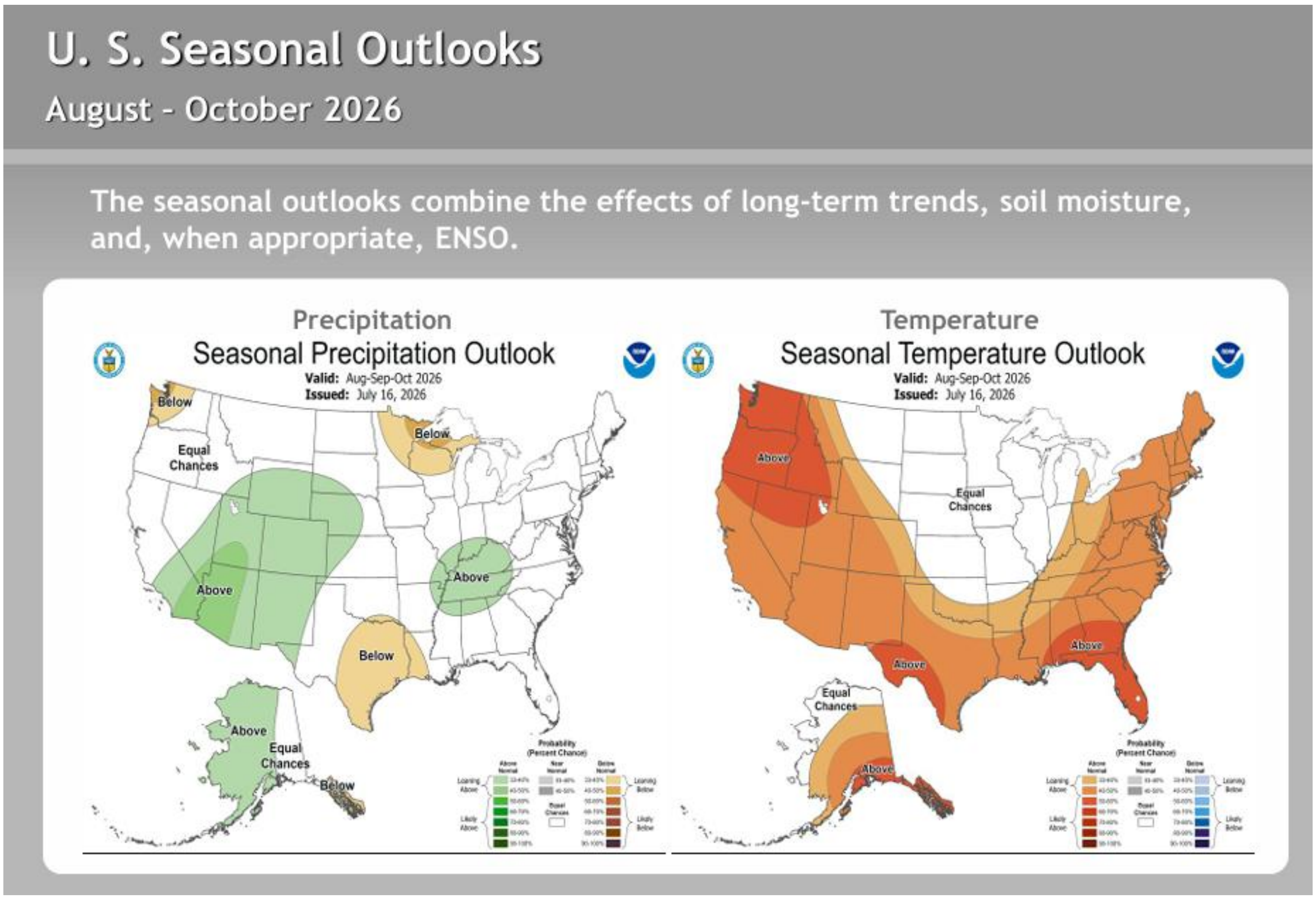
CDFW Routine Maintenance Agreement Extension: Attached is the edited version we have given CDFW to review; we are still waiting to hear back from them on acceptance. Our recommendation is to move forward with necessary maintenance activities to prepare for the flood season.

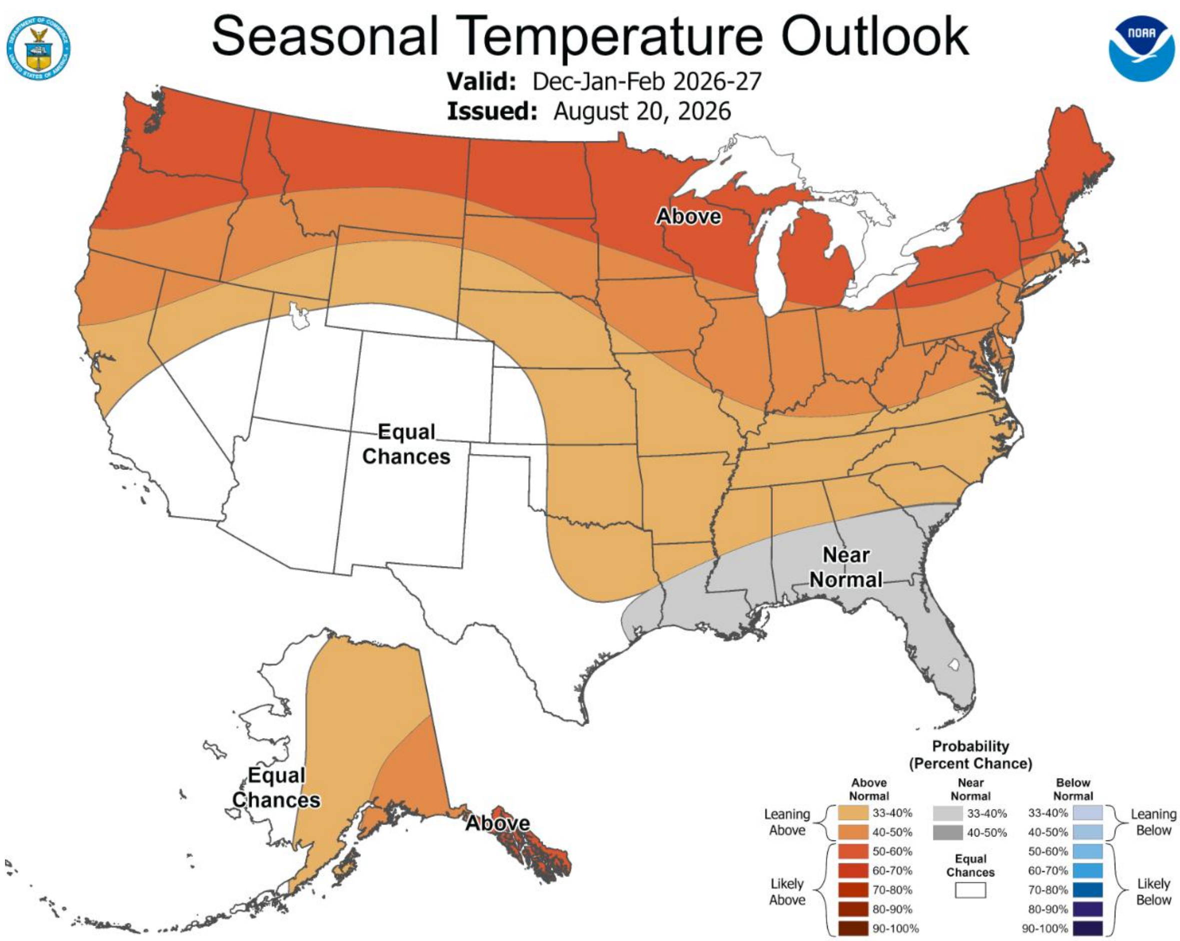
Flood Season Preparation - Fall 2026 Activities:

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, 1-5, 7 and 9 from Attached Map (Approximately 400 Tons) but given the RMA issue to be resolved, this planning should wait. Two proposals were received; Asta construction was the lowest proposal, see attached. We would like approval to proceed with contracting; the Contractor will wait until we have approval from CDFW on the RMA before performing work.
2) Freeboard review and possible modification on North Levee – There are several low spots along the north levee that could be raised to the restricted height levee freeboard limit on the north levee. There is one location that is the lowest, with a small gap that can be raised prior to the flood season. This work could be done with a contractor or a flood fight crew to eliminate the contracted services needs. We recommend a current survey to check elevations so you don't construct beyond the restricted height
3) 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.
4) All Weather Roadway: There are multiple spots requiring gravel and rutting will need to be repaired prior to wet weather. We are still working on gathering proposals from contractors. This will be sole source work.
5) Access Control, Cache Slough Levee north of Baldwin Property – We are gathering proposals for work to add a gate feature on the Cache Slough Levee to prevent trespassing and ensure traffic follows standard access routes for District and landowner operations. Access control should be regularly monitored to avoid any inadvertent access problems.
6) Seepage Repair and monitoring: Continue to monitor change in conditions during routine inspections.

2026-27 Flood Season Preparation – Attached are highlights showing future outlooks, that will change regularly during the following forecast prediction months leading up to the actual flood season. MBK will continue to monitor actual conditions, reservoir capacities, 10-day forecasts, and coordinate with local and state agencies in preparation for the upcoming flood season. At this point models are starting to predict wetter and warmer conditions while still stating that there are equal probabilities still of wetter or dryer periods in the upcoming flood season. We expect these outlooks to continue to change. We will be attending the pre-season flood coordination meetings in Sacramento (10/7), San Joaquin (10/22) and Yolo (9/29) Counties this year.

Thank you,




Seasonal Temperature Outlook
Valid: Dec-Jan-Feb 2026-27
Issued: August 20, 2026
Above
Equal Chances
Near Normal
Equal Chances
Above
Probability (Percent Chance)
Above Normal
Near Normal
Below Normal
Leaning Above
Leaning Below
33-40%
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50-60%
60-70%
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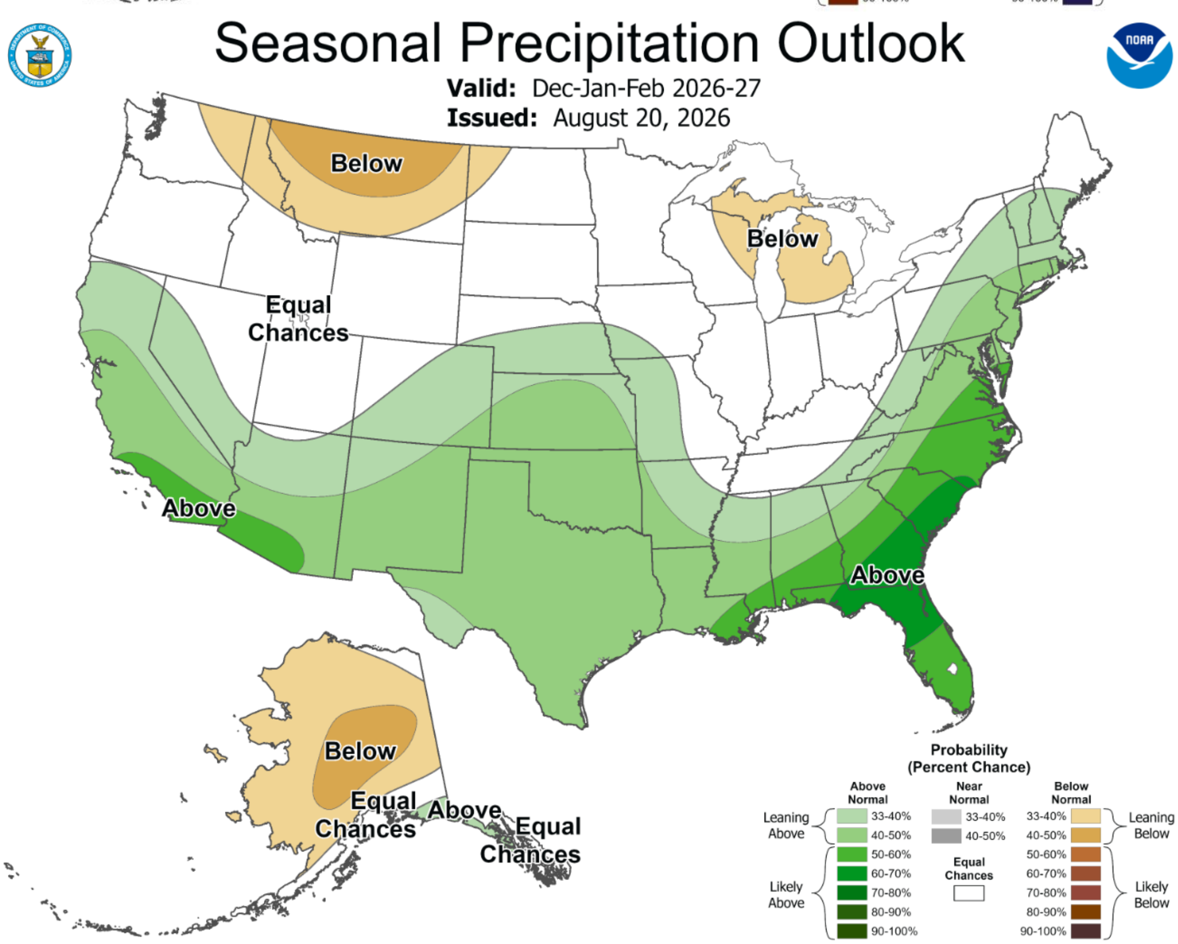
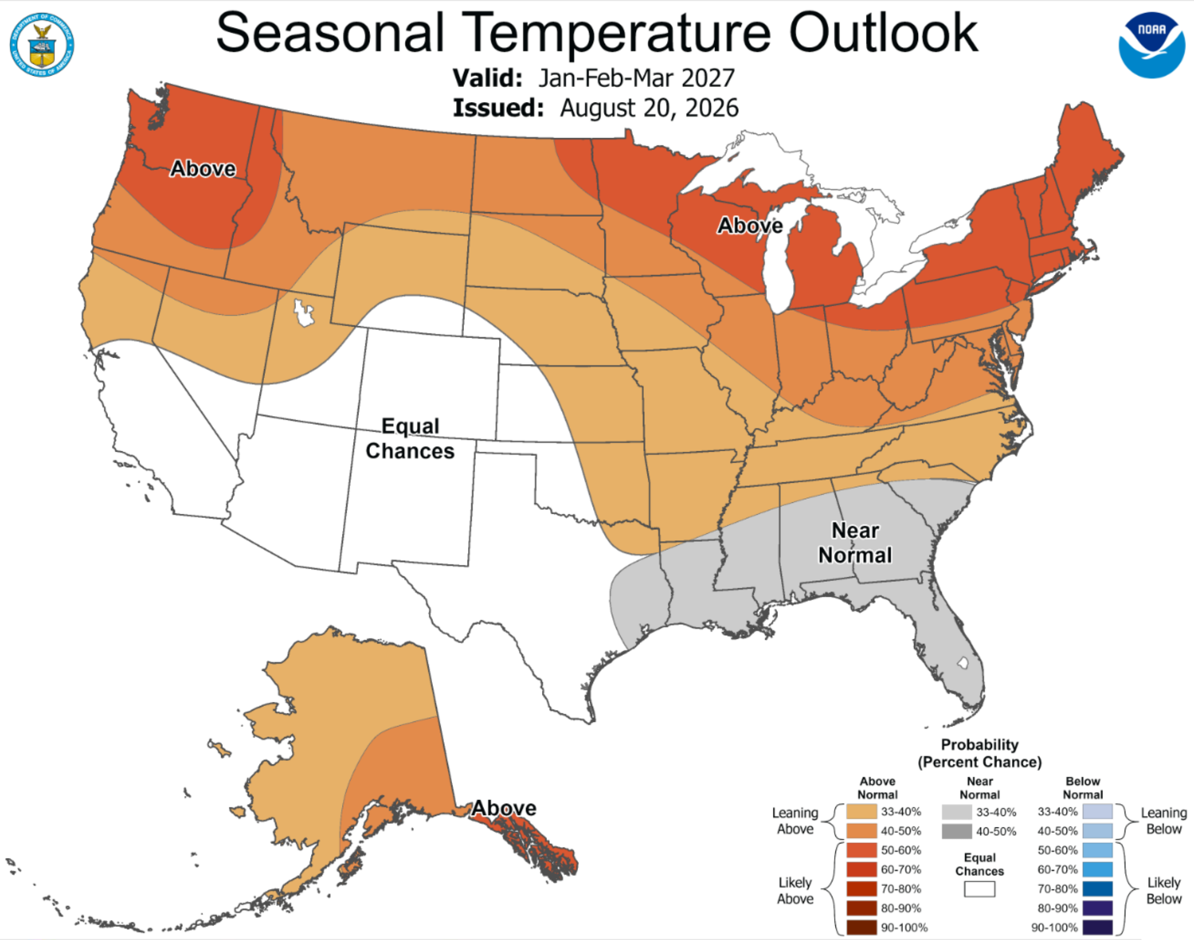
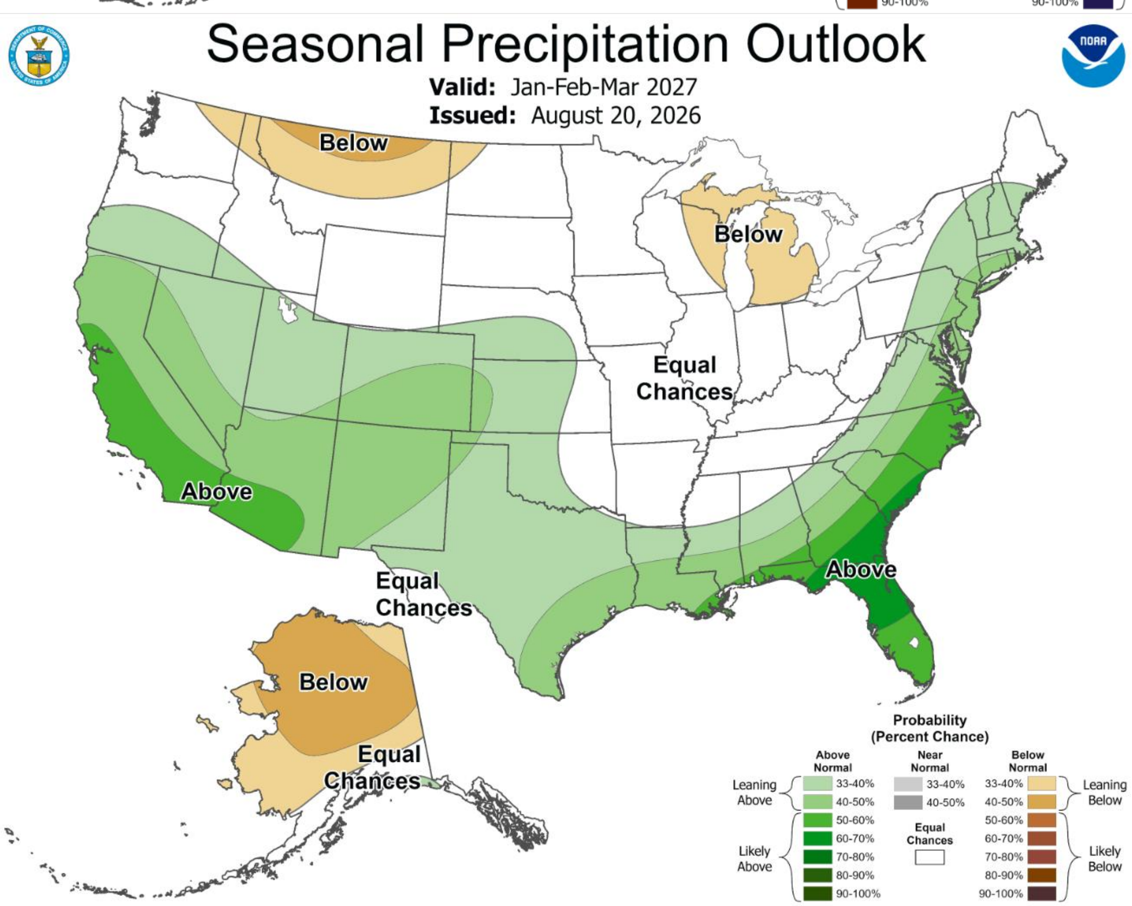
80-90%
90-100%
Equal Chances
Likely Above
Likely Below


Seasonal Precipitation Outlook
Valid: Dec-Jan-Feb 2026-27
Issued: August 20, 2026
Below
Below
Equal Chances
Above
Above
Below
Equal Chances
Above
Equal Chances
Probability (Percent Chance)
Above Normal
Near Normal
Below Normal
Leaning Above
Leaning Below
33-40%
40-50%
50-60%
60-70%
70-80%
80-90%
90-100%
Equal Chances
Likely Above
Likely Below

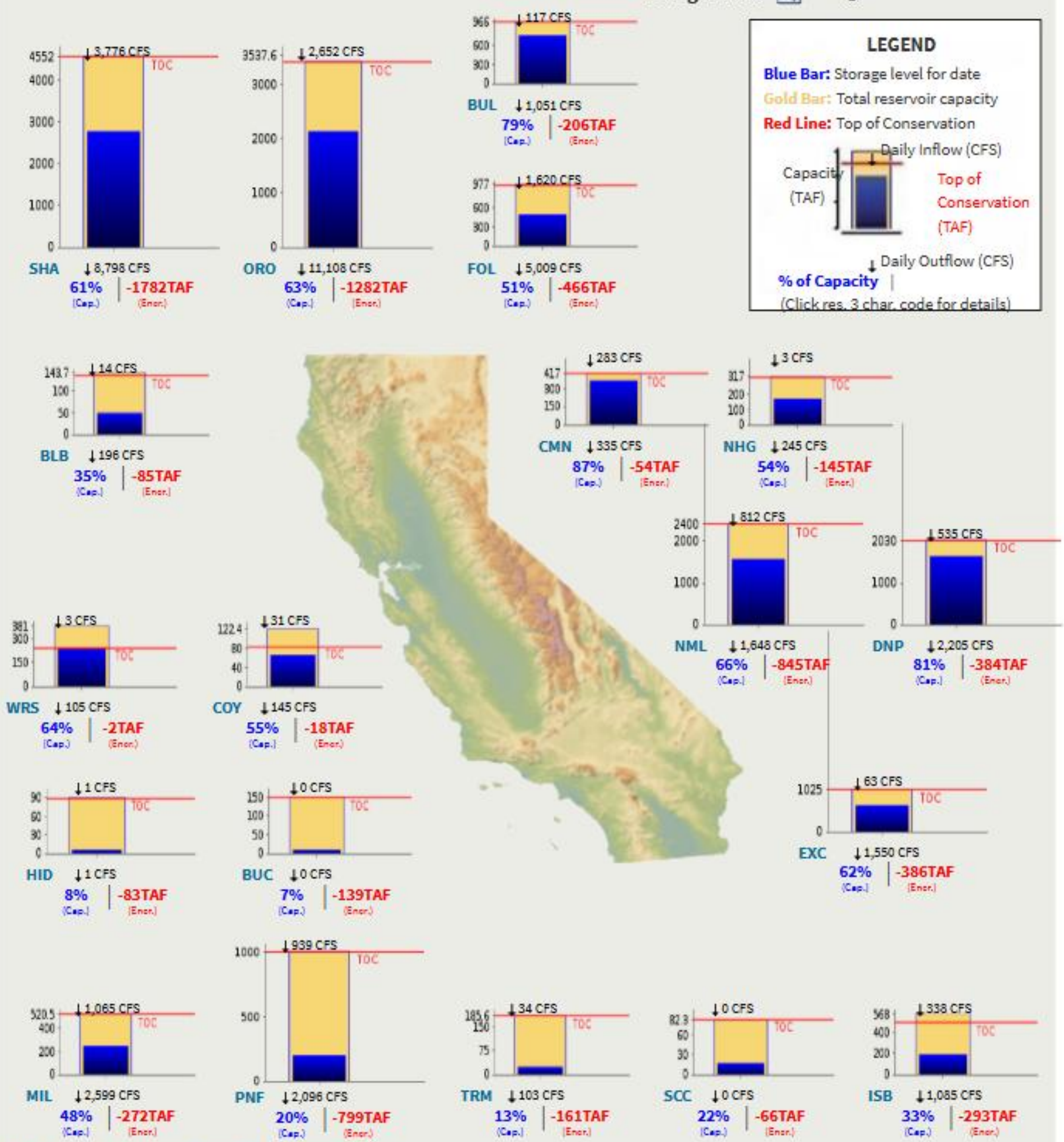

Seasonal Temperature Outlook
Valid: Jan-Feb-Mar 2027
Issued: August 20, 2026
Above
Above
Equal Chances
Near Normal
Above
Probability (Percent Chance)
Above Normal
Near Normal
Below Normal
Leaning Above
Likely Above
Leaning Below
Likely Below
33-40%
40-50%
50-60%
60-70%
70-80%
80-90%
90-100%
Equal Chances


Seasonal Precipitation Outlook
Valid: Jan-Feb-Mar 2027
Issued: August 20, 2026
Below
Below
Equal Chances
Above
Above
Equal Chances
Below
Equal Chances
Probability (Percent Chance)
Above Normal
Near Normal
Below Normal
Leaning Above
Likely Above
Leaning Below
Likely Below
33-40%
40-50%
50-60%
60-70%
70-80%
80-90%
90-100%
Equal Chances

TOP OF CONSERVATION CONDITIONS:
CENTRAL VALLEY AND RUSSIAN RIVER FLOOD CONTROL RESERVOIRS: 20-AUG-2026

Midnight: 20-Aug-2026

Change Date: 20-Aug-2026



Click for printable version of current data.

Report Generated: 21-Aug-2026 7:31 AM

CALIFORNIA DEPARTMENT OF FISH AND WILDLIFE
BAY DELTA REGION
2825 CORDELIA ROAD, SUITE 100
FAIRFIELD, CA 95434
(707) 428-2002
WWW.WILDLIFE.CA.GOV

STREAMBED ALTERATION AGREEMENT
NOTIFICATION NO. 1600-2020-0273-R3
Cache Slough

RECLAMATION DISTRICT 2084
MARK YOUNG
P.O. BOX 698
RIO VISTA, CA 94571-0698

ROUTINE MAINTENANCE AGREEMENT

This Streambed Alteration Agreement (Agreement) is entered into between the California Department of Fish and Wildlife (CDFW) and Reclamation District (RD) 2084, Little Egbert Tract (Permittee): as represented by Mark Young.

RECITALS

WHEREAS, pursuant to Fish and Game Code (FGC) Section 1602, Permittee notified CDFW on 11/3/2020 that Permittee intends to complete the project described herein.

WHEREAS, pursuant to FGC Section 1603, CDFW has determined that the project could substantially adversely affect existing fish or wildlife resources and has included measures in the Agreement necessary to protect those resources.

WHEREAS, Permittee has reviewed the Agreement and accepts its terms and conditions, including the measures to protect fish and wildlife resources.

NOW THEREFORE, Permittee agrees to complete the project in accordance with the Agreement.

PROJECT LOCATION

The project is located on RD 2084/Little Egbert Tract. Located on Cache Slough. USGS Quads: Rio Vista

PROJECT DESCRIPTION

The project is limited to any routine maintenance activity including, but not limited to, any maintenance activity that is funded by the Delta Levees Program (Program) or its successor, described in Section 12987 of the Water Code.

In brief summary, activities which are considered "routine" include: Vegetation control, erosion repair, road maintenance, minor culvert repair, removing or modifying levee encroachments, removal of anomalies caused by burrowing rodents, and debris removal. Routine maintenance does not include any new work other than described above and in Attachment A. Routine maintenance does not include the removal of or damage to riparian vegetation except as permitted below.

This 1602 Agreement consists of the Agreement, project impacts, administrative measures and list of authorized maintenance activities.

PROJECT IMPACTS

The adverse effects that the Project could have on the fish or wildlife resources identified above, include, but are not limited to:

- permanent loss of riparian habitat
- temporary loss of natural streambed and banks
- loss of bank stability and increase of bank erosion during activities
- soil compaction or other disturbance to soil layer
- disruption to nesting birds and other wildlife

MEASURES TO PROTECT FISH AND WILDLIFE RESOURCES

1. Administrative Measures

Permittee shall meet each administrative requirement described below.

1.1 Documentation at Project Site. Permittee shall make the Agreement, any extensions and amendments to the Agreement, and all related notification materials and California Environmental Quality Act (CEQA) documents, readily available at the project site at all times and shall be presented to CDFW personnel, or personnel from another state, federal, or local agency upon request.

1.2 Providing Agreement to Persons at Project Site. Permittee shall provide copies of the Agreement and any extensions and amendments to the Agreement to all persons who will be working on the project at the project site on behalf of Permittee, including but not limited to contractors, subcontractors, inspectors, and monitors.

1.3 Notification of Conflicting Provisions. Permittee shall notify CDFW if Permittee determines or learns that a provision in the Agreement might conflict with a provision imposed on the project by another local, State, or federal agency. In that event, CDFW shall contact Permittee to resolve any conflict.

Project Site Entry. Permittee agrees that CDFW personnel may enter the project site at any time to verify compliance with the Agreement and Permittee will provide the necessary safety equipment required to enter the site.

2. Avoidance and Minimization Measures

Permittee shall comply with the requirements of Section 12987 of the Water Code in performing any maintenance activities covered by this Agreement that is funded by the Program or its successor. Among other requirements, Section 12987 of the Water Code provides that maintenance activities funded by the Program shall be consistent with a net long-term habitat improvement program and have a net benefit for aquatic species in the Delta.

The following conditions are meant to avoid and/or minimize adverse impacts to fish and wildlife resources identified above and do not authorize take by Permittee. Permittee shall implement each measure listed below.

2.1 Only those activities specifically mentioned within this Agreement and in Attachment A may be conducted under this 1602 Agreement.

2.2 Permittee shall submit separate written notification pursuant to Code Section 1602 (Form FG 2023 and FG 2024), together with the required fee prescribed in the CDFW LSAA fee schedule, and otherwise follow the normal notification process prior to the commencement of maintenance activities in all cases where:

2.2.1 The proposed activities do not meet the routine maintenance criteria or are substantially modified from the activities described in this Agreement.

2.2.2 Activities will occur at a location where CDFW advises Permittee that conditions affecting fish and wildlife resources on the site have substantially changed or such resources would be adversely affected by the proposed maintenance activity.

2.2.3 The proposed activities would adversely impact a State of California (State) or federally listed rare, threatened, endangered or candidate species or its habitat.

2.3 Performing bank stabilization activities on natural banks or unarmored levee sections (including the placement of riprap) is not permitted under this agreement. Permittee will need to obtain a separate, project-specific Streambed Alteration Agreement from CDFW, pursuant to Section 1602 of the Fish and Game Code.

2.4 All activities to repair levees and add supplemental riprap to stabilize minor slipouts, erosion, or subsidence of the levee section or to place riprap onto existing riprap below the waterside hinge point authorized under this Agreement shall be confined to the period of July 1 to November 30.

2.4.1 The waterside work period is based on the low likelihood to impact migrating ESA listed salmonids and Delta Smelt juveniles as indicated by 2016 - 2019 data from the U.S. Fish and Wildlife Service (USFWS) Chipps Island Trawl and CDFW's 20mm and Summer Townet surveys. CDFW may modify the work period specified in this subsection at any time if it determines such action is necessary to protect CESA or ESA endangered, threatened, or candidate fish species or other fish species based on the information contained in any new or revised guidelines that are published after the effective date of this Agreement. CDFW shall provide the Permittee with any new or revised guidelines after they are published.

2.5 Repairing of levees and adding supplemental riprap to stabilize minor slipouts, erosion, or subsidence of the levee section shall be limited to up to 100 linear feet at any work location, not to exceed 1,200 linear feet per year. For reclamation districts with more than 8.8 miles of levees, the total linear feet allowed shall be 136.36 lineal feet times the number of miles of levee. This can include repairing levees and adding riprap, replacement of existing bank protection, and repair of existing water control devices. In completing any repair work authorized under this condition, Permittee shall minimize the excavation and placement of earthen fill.

2.6 Permittee shall allow any fish or wildlife it encounters during the course of maintenance activities authorized by this Agreement to leave the work area unharmed. This Agreement does not allow for the take or disturbance of any State or federally listed species.

2.7 Take of individual raptors and migratory birds, their nests, and eggs and the nests and eggs of any other bird species is prohibited under FGC Sections 86, 3503, 3503.5, and 3513. If maintenance activities consisting of removing or trimming of trees and shrubs, levee erosion repairs, placement of riprap, or removal of encroachments are necessary during the nesting season of the Swainson's hawk (March 1 to August 30), surveys for Swainson's hawk shall be conducted according to the Recommended Timing and Methodology for Swainson's Hawk Nesting Surveys in California's Central Valley, Swainson's Hawk Technical Advisory Committee, May 31, 2000. A copy of these survey recommendations may be obtained at: https://nrm.dfg.ca.gov/FileHandler.ashx?DocumentID=83990. The results of the surveys shall be emailed to brianne.orourke@wildlife.ca.gov and R3LSA@wildlife.ca.gov. Refer to Notification Number 1600-2020-0273-R3 when submitting the surveys to CDFW. A quarter- mile temporary disturbance buffer shall be established for all Swainson's hawk nests. If project related activities within the quarter-mile buffer are determined to be necessary during the nesting season, then the Qualified Biologist or Permittee shall coordinate with CDFW to determine the best course of action necessary to avoid nest disturbance or take of individuals. The Permittee shall contact CDFW by phone or email and provide a brief description of the proposed work, nest status, and avoidance measures to be implemented. CDFW shall have 24 hours, during the regular work week, to provide recommendations for additional avoidance measures. If no response is received within that time, work may proceed in accordance with the avoidance measures identified by the Qualified Biologist.If a lapse in project-related activities of 15 days or longer occurs, another focused raptor survey shall be conducted as described above.

2.8 If authorized maintenance activities have the potential to disturb or destroy active nests during the nesting season of protected raptors (February 15 to August 15), a preconstruction survey for active nests shall be conducted at the work site and out to 500-feet. Pre-project surveys will be conducted by a CDFW approved biologist within 15 days prior to the beginning of authorized maintenance activities. Prior to initiating authorized activities, the results of the survey shall be submitted to Brianne O'Rourke at

If authorized maintenance activities have the potential to disturb or destroy active nests during the nesting season of raptors (other than Swainson'shawk) from February 15 to August 15, an appropriate protocol level pre-construction raptor nest survey(s) shall be conducted within a quarter-mile (1320 feet) of the project site(s) in order to identify active nests in the project site(s) vicinity. The survey(s) must conducted be conducted by a Qualified Biologist within 15 days prior to the beginning of maintenance activities. The number of required raptor nest surveys may be reduced based on consultation from CDFW. The Qualified Biologist shall have experience in searching for and monitoring raptor nests. The results of the survey shall be emailed to brianne.orourke@wildlife.ca.gov and R3LSA@wildlife.ca.gov. Refer to Notification Number 1600-2020-0273-R3 when submitting the survey to CDFW. An initial quarter-mile temporary disturbance buffer shall be established for all raptor nests. If project related activities within the temporary nest disturbance buffer are determined to be necessary during the nesting season, then the Qualified Biologist, Biological Monitor and/or Permittee shall coordinate with CDFW to determine the best course of action necessary to avoid nesting bird disturbance or take of individuals. If a lapse in project-related activities of 15 days or longer occurs, another focused raptor survey shall be conducted as described above.

2.9 . Western Burrowing Owls may be present in the work area. Burrowing Owl is a candidate species for California Endangered Species Act (CESA) listing. Take of individual Burrowing Owls, their nests, and eggs is prohibited under CESA and Fish and Game Code Sections 86, 3503, 3503.5 and 3513. Permittee shall conduct a habitat assessment and surveys, if warranted based on the habitat assessment, following CDFW's 2012 Staff Report on Burrowing Owl Mitigation. A copy of the 2012 Staff Report may be obtained at: https://nrm.dfg.ca.gov/FileHandler.ashx?DocumentID=83843. If Burrowing Owls are found at the project site, Permittee shall coordinate with CDFW prior to conducting maintenance activities to determine the best course of action necessary to avoid take.

Occupied habitat includes areas Burrowing Owls may use for breeding/nesting (February 1 to August 31), wintering (September 1 to January 31), foraging, and/or migration stopovers. Occupancy of suitable Burrowing Owl habitat can typically be verified by an observation of at least one Burrowing Owl, or alternatively, its molted feathers, cast pellets, prey remains, eggshell fragments, or excrement, and/or loose soil near the burrow entrance.

2.10 In order to protect nesting birds and other breeding wildlife species, all herbicides shall be applied from July 1 through March 1. All herbicides used shall be approved by the California Department of Pesticide Regulation and applied according to the product label instructions by employees trained in the use of herbicides. Permittee is responsible for maintaining its herbicide use records for ensuring herbicide use and timing is consistent with any federal, State, or local regulations. No soil sterilants may be used.

Mowing, discing, burning, cutting, including any removal of branches, stems, and shoots of grasses, weeds, brush, berry vines, and shrubs shall be completed between July 1 and March 1.

If these activities are deemed necessary between March 1 and July 1, Permittee shall have pre-project nest surveysfor all nesting birds (including ground-nesting) by a CDFW approved Qualified Biologist conducted within 15 days prior to the beginning of authorized maintenance activities. If active nests are found, Permittee shall coordinate with CDFW to establish appropriate nest buffers and/or avoidance measures prior to initiating activities. If a lapse in project-related work of 15 days or longer occurs, another focused survey shall be performed, and the results shall be sent to CDFW prior to resuming work.

2.11 Pacific Pond Turtles (PPT), formerly Western Pond Turtle, may be present in the project area. If a PPT is observed, it should be left alone to move out of the area on its own. Permittee shall exercise measures to avoid direct injury to PPT, as well as measures to avoid areas where they are observed to occur.

2.12 Giant Garter Snakes (GGS), a federal- and State-listed threatened species, may be present in the project area. If a any snake is encountered during project activities, all activities will cease until the snake moves out of the area on its own. Vehicles driven to the project site shall maintain a 15 mile an hour speed limit throughout project area, and drivers will be informed to watch for snakes and avoid running over them. If a GGS is found during project activities, Permitee shall notify CDFW and USFWS immediately.

2.13 Surveys for special status plants shall be conducted in accordance with the Guidelines for Conducting and Reporting Botanical Inventories for Federally Listed, Proposed and Candidate Plants (USFWS January 2000) and Protocols for Surveying and Evaluating Impacts to Special Status Native Plant Populations and Natural Communities (CDFW 2018) and will be comprehensive for vascular plants.

Areas with special status plants will be flagged or otherwise marked (e.g., stake, fence) for avoidance prior to construction activities, including the incorporation of a clearly marked 10-foot radius buffer, and all employees will be notified of the plant locations. If invasive plants are identified within the 10-foot buffer that need to be removed, CDFW will be consulted to determine appropriate methods to avoid impacts to rare plants.

If avoidance is not possible, the need for mitigation shall be determined on a case-by-case basis, in consultation with the CDFW. For impacts that CDFW has determined mitigation is required, the mitigation shall be provided in a manner and at a location that is acceptable to CDFW. If impacts are mitigated at a location other than a mitigation bank, the new plantings shall be documented using a California Natural Diversity Database (CNDDB) form and completed forms shall be submitted to CNDDB following establishment..

2.14 No trees with a diameter at breast height (DBH) equals trunk diameter measured at 48 inches above the ground)) in excess of 2- inches shall be removed or damaged without prior written approval from CDFW. If there is no feasible alternative to tree removal, trees with DBH less than 2-inches in diameter at 48-inches above the ground may be removed. When trees of this size are removed, the root system shall be left undisturbed. If trees with trunks greater than a 2-inch DBH are to be removed, CDFW shall be notified prior to removal and, if CDFW deems necessary, Permittee shall obtain a separate Streambed Alteration Agreement pursuant to Section 1602 of the Fish and Game Code.

2.15 Permittee shall **not** remove, prune or damage any Blue Elderberry plants under this Agreement.

2.16 Permittee may prune tree branches up to 48-inches above the ground. Branches and limbs extending over the water shall not be pruned to avoid potential impacts to shaded riverine aquatic (SRA) habitat.

2.17 Rodent control shall be limited to the use of first-generation anticoagulant rodenticide (FGAR) bait stations only, including rodenticides placed in bait tubes or bait boxes to avoid impacts to Western Burrowing Owls and other non-target wildlife. The use of fumigants is not authorized within this Agreement.

2.18 Debris, soil, silt, bark, tree or vegetation trimmings, rubbish, creosote-treated wood, raw cement/concrete or washings thereof, asphalt, paint or other coating material, oil or other petroleum products, or any other substances which could be hazardous or deleterious to aquatic life, shall not be left or stored where it could be washed back into the channel or where it will cover aquatic or riparian vegetation. Equipment shall be stored in areas that any possible contamination from the equipment would not flow or be washed back into the channel. All debris shall be disposed of properly. Best management practices shall be employed to accomplish these requirements.

2.19 The Permitee or its contractors shall not dump any litter, tree or vegetation trimmings, or construction debris within the riparian/stream zone. All such debris and waste shall be removed from the worksite daily and properly disposed of at an appropriate disposal site.

2.20 The Permittee shall not stockpile or store construction material where it could be washed into the waterway or where it could cover aquatic or riparian vegetation.

2.21 Freshly poured concrete for maintenance activities shall be isolated from flowing water for a period of 28 days. Commercial sealants may be applied to the poured concrete surface where difficulty in excluding water flow for a long period may occur. If sealant is used, water shall be excluded from the site until the sealant is dry, typically for a minimum of 7 days.

2.22 The Permittee shall restrict all construction activities to periods of dry weather and construction activities shall be timed with awareness to precipitation forecasts. Permittee shall cease all construction activities and implement appropriate erosion control measures where necessary, prior to storm events.

2.23 If, in the opinion of CDFW, conditions arise or change in such a manner as to be considered deleterious to the stream or wildlife, operations shall cease until corrective measures, approved by CDFW, are taken.

2.24 Colonial Waterbird Rookeries. If project activities occur during breeding and nesting season, March 1 to July 31, for colonial nesting birds, an initial quarter-mile temporary disturbance buffer shall be established for all rookeries. If project related activities within the temporary nest disturbance buffer are determined to be necessary during the nesting season, then an on-site Qualified Biologist or Biological Monitor experienced with colonial waterbird behavior shall be retained by the Permittee to monitor the nes. The Qualified Biologist or Permittee shall coordinate with CDFW to determine the best course of action necessary to avoid nest abandonment or take of individuals. Work may be only allowed to proceed within the temporary nest disturbance buffer if the colonial waterbirds are not exhibiting agitated behavior such as getting up from a brooding position or flying off the nest, and only with the approval of CDFW. Herbicide Use. Permittee shall use caution to apply the least practicable amount of herbicide necessary to effectively control noxious weeds. Permittee shall use caution when applying herbicides near water. Permittee is responsible for any environmental damages caused by the application or use of substances that prove harmful to fish, non-target plant, and wildlife species. Any fish or non-target animal deaths following application of herbicides or other chemicals, including FGAR rodent bait, shall be reported to CDFW immediately. Permittee will use Best Management Practices (BMPs) for pollinator protection when using herbicides that may cause harm or death to bee and other pollinator species.

3. Compensatory Mitigation Measures

To compensate for adverse impacts to fish and wildlife resources identified above that cannot be avoided and/or minimized, Permittee shall implement each measure listed below.

3.1 Impacts to riparian forest (trees 20-feet in height or greater) will require replacement at a mitigation ratio of 3:1 by acreage; scrub- shrub (trees and shrubs less than 20-feet in height) will require replacement at a mitigation ratio of 2:1 by acreage; freshwater marsh will require replacement at a mitigation ratio of 1:1 by acreage; and shaded riverine aquatic (SRA) habitat will require replacement at a mitigation ratio of 1:1 by linear feet. The mitigation will be completed in a manner and at a site subject to the approval of CDFW.

4. Reporting Measures

Permittee shall meet each reporting requirement described below.

4.1 Permittee shall provide CDFW's Bay Delta Region an annual written report of each category of maintenance activities, as listed in Attachment A, performed during the previous fiscal year (July 1 to June 30), along with the appropriate fee determined from the CDFW Streambed Alteration Agreement Fee Schedule for work performed under this Agreement, based upon the number of categories of activities performed in the reporting period. The current fee schedule can be found at https://wildlife.ca.gov/Conservation/LSA. Reports are due November 1. Reports shall be submitted to CDFW as listed below under Contact Information. If these fees or reports are not received by CDFW by November 1, CDFW may submit a written request for submission of these fees or reports. If the fees or reports are not received by CDFW within 30-days of submission, CDFW may terminate this Agreement. Reports shall include, at a minimum:

4.1.1 The activity location (by waterbody name and levee station).
4.1.2 A brief description of each activity performed.
4.1.3 Estimates of the extent of maintenance activities performed, including the length and width of the work areas.
4.1.4 A description of the quantity of trees or shrubs removed as allowed under condition 2.14.
4.1.5 A map showing where activities were performed and where photographs were taken.
4.1.6 Photographs of the maintenance work.
4.1.7 Any difficulties with adhering to the conditions of this Agreement.
4.1.8 Reference to this Agreement by title and notification number 1600-2020-0273-R3.

4.2 Permittee shall include, with the annual report described above, written notification of **proposed** routine maintenance activities, by category, for the upcoming fiscal year. This notification shall include an estimate and description of each activity by levee station location, and the extent including the length and width of the work areas. Each annual notification of proposed and completed maintenance activities shall be added to this 1602 Agreement as Attachment B-year (B-2013, B-2014, etc.) by CDFW.

4.3 Permittee shall provide CDFW results of all biological surveys (including pre-project surveys) and any observations of animal species observed during surveys required under Avoidance and Minimization Measures for Swainson's hawk (Measure 2.7), raptors (Measure 2.8), Burrowing Owl (Measure 2.9), nesting birds (Measure 2.10), and special status plants (Measure 2.13) prior to conducting maintenance activities. Results shall be emailed to CDFW staff at brianne.orourke@wildlife.ca.gov and R3LSA@wildlife.ca.gov.

ENCLOSURE 4

AGENDA ITEM 8.a.1

FINANCIAL MANAGER'S REPORT

Reclamation District 2084
Board of Directors

As of August 24, 2026

Previously Paid Invoices	Currently Paid Invoices	Total Invoiced
$291,738.85	$19,767.45	$311,506.30

Current Budget	Bank Balance	Budget Balance
$849,595.00	$572,892.13	$538,088.70
Funds Received To-Date	**Total Invoiced**	**Total Pending Invoices**
$770,487.79	$311,506.30	$5,308.75

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
4	LEJPA		6/22/2026	$220,000.00

Expenses	Vendor	Invoice #	Month of Service	Amount
1	PG&E		July	$6,062.38
2	MBK	20571	June	$1,050.50
3	LWA	1912000-0626	June	$12,041.49
4	Downey Brand	620284	Sep-25	$613.08

Pending Invoices	*Vendor*	*Status*	*Invoice #*	*Month of Serivce*	*Amount*
1	CCVFCA	Approved	4440	FY26-27	$1,380.00
2	MBK	Pending Approval	20856	July	$3,928.75
				Total Pending	*$5,308.75*

Notes

District Expenses # 1-4 represent the total amount of District bills paid between July 31, 2026 and August 24, 2026.