

ENCLOSURE 1

AGENDA ITEM 5.a.1



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 the Reclamation District 2084 Board of Trustees

Thursday, September 3rd, 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 Gause moved to approve the agenda.

Trustee Harris 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 August 13th, 2026.

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

Trustee Cook moved to approve the meeting minutes.

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

present.

AYES: Young, Baldwin, Cook, Harris, Gause

NOES: (none)

ABSTAIN: (none)

RECUSE: (none)

6. Board Items (Action item unless otherwise noted)

- a. Authorization to accept and file the Final FY23/24 Audit with Cropper Accountancy

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

Cropper Accountancy finalized the FY23/24 audit after final adjustments were made following the last Board meeting. The report will be retained as the District's audited financial record and used as needed for agency financial reporting.

Trustee Harris moved to accept and file the Final FY23/24 Audit.

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)

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

- a. Update from MBK Engineers and Approval of the Engineer's Report

Enclosure 3: Agenda Item 7.a.1 – MBK Engineer's Report

The FY25/26 Subventions claim has been completed and will be sent to the District. MBK continues to coordinate with CDFW on language for an extension of the Routine Maintenance Agreement; the current agreement remains effective for one year while the extension is processed.

The erosion control project can proceed once the agreement with ASTA is signed, and proposals for the roadway gravel project and gate repair are expected soon. MBK recommended the District monitor minor low spots on the levee and use sandbags if needed. Flood-season preparedness and upcoming flood coordination workshops were discussed.

- b. Ongoing Maintenance Items (Informational)

Routine pre-flood season maintenance and erosion control preparations remain ongoing. The Board discussed atmospheric-river risk, the value of advance coordination, and the need to remain prepared.

8. Financial Management (Informational/Action)

- a. August Financial Manager's Report (Informational)

Enclosure 4: Agenda Item 8.a.1 – Financial Manager’s Report

District staff presented the August Financial Manager's Report. The bank balance remains healthy and the next loan repayment from LEJPA is expected soon. The remaining payments from LEJPA are planned to occur monthly through January. The Board plans to consider a possible assessment refund to the landowner next spring after the loan is fully repaid.

9. Little Egbert Project Update (Informational Only)

A workshop for the Little Egbert Multi Benefit Project was held on August 21st with various stakeholders. It was focused on coordinating the overall long-term project schedule as well as near-term activities. The CEQA public draft EIR is expected in April 2027 and a final EIR in August 2027.

Representatives from Solano County and the Solano County Water Agency attended the LEJPA September Board meeting. LEJPA will coordinate with DWR on presenting the Project at the Solano County quarterly regional flood meeting in October.

Additional geotechnical borings and test pits are in progress. The District will work with DWR and RD 536 to confirm the locations for the remaining explorations. Use of the District’s encroachment permit may be required.

10. Other Reports (Informational Only)

Trustee Report(s)

General Manager’s Report

General Manager Nagy reported that the GSRMA insurance questionnaire had been completed and that District profile updates for LAFCO would be submitted to Solano County.

Counsel Report (if needed)

11. Adjourn

The next regular Board Meeting is tentatively set for October 1st, 2026 at 9:00am

Trustee Cook moved to adjourn the meeting.

Trustee Harris seconded and it passed by unanimous vote of the Trustees present. The meeting adjourned at 9:51am.

AYES: Young, Baldwin, Cook, Harris, Gause

NOES: (none)

ABSTAIN: (none)

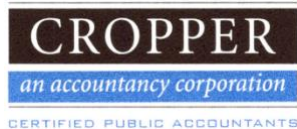
RECUSE: (none)

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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.1



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

September 8, 2026

To the Board of Trustees and Management of
Reclamation District 2084
c/o Mark Young, President
Rio Vista, California 94571

We are pleased to confirm our understanding of the services we are to provide Reclamation District No. 2084 (the District) for the year ended June 30, 2025.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities (if applicable), each major fund, and the aggregate remaining fund information, and the disclosures, (collectively, the basic financial statements) of Reclamation District No. 2084 as of and for the year ended June 30, 2025. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America ("GAAS"). These limited procedures will consist of inquiries of management regarding 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 will 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. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Budgetary Comparison Analyses

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free of material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in

the United States of America. 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 auditing standards generally accepted in the United States of America (“GAAS”) and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor’s Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the State Controller’s *Minimum Audit Requirements for California Special Districts*, and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, (4) violations of laws or governmental regulations that are attributable to the organization or to acts by management or employees acting on behalf of the organization. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as

auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the organization's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories (as applicable), and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement as part of our audit planning:

- Risk of improper revenue recognition according to generally accepted accounting principles, particularly related to cost reimbursement
- Risk of management override of controls

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality and security of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Audit Procedures – Internal Control

We will obtain an understanding of the District and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will prepare the District's financial statements in conformity with U.S. generally accepted accounting principles based on information provided by you. We will also prepare the State Controller's Report (Financial Transactions Report) based on guidelines provided by the State Controllers' Office.

These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records and related information available to us and for the accuracy and completeness of that information

(including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the organization from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the organization involving: (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the organization received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring the organization complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information (as applicable) in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior year (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees and Timing

We understand that your employees (or your consultants) will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to you; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Cropper Accountancy Corporation and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to regulators or their designee. We will notify you of any such request. If requested, access to such documentation will be provided under the supervision of Cropper Accountancy Corporation personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the respective regulator or their designee. Regulators or their designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

Mary Ann Cropper is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by a regulator. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We estimate that our total fees for the audit will be \$12,500, including expenses. Our fees for preparation of the State Controller's Financial Transactions Report will not exceed \$950. The fee estimate is based on cooperation from your personnel, the assumption that unexpected circumstances will not be encountered during the audit, and on the assumption that all information requested in Attachment I will be available in SuraLink by the start of fieldwork. We plan to begin the audit work December 11, 2026 (provided all requested information and analyses requested in the Attachment have been uploaded to SuraLink). In addition, the fees set by this agreement are based upon the following assumptions: management will respond promptly to all requests for basic information and/or documentation; the books will have been posted through the year; all adjustments will have been posted; and that year-end schedules supporting the account balances will be provided. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

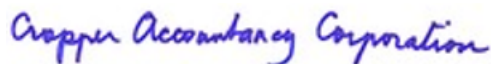
We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to management and the board of trustees of The District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance, if, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

* * * * *

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the copy of the engagement letter and return it to us.

Very truly yours,



Cropper Accountancy Corporation

RESPONSE:

This letter correctly sets forth the understanding of Reclamation District 2084.

By: []

Title: []

Date: []

RECLAMATION DISTRICT 2084
Audit Schedules Needed
Year Ended June 30, 2025*

**We will utilize SuraLink software to securely share files with additional functionality to track and manage audit schedules and comments*

GENERAL

1. Trial balance as of June 30, 2025 in Excel
2. Draft financial statements, footnotes, and RSI, including:
 - a. Management's Discussion and Analysis
 - b. Copy of original and final budgets
3. Copy of general ledger for fiscal 2025 – in Excel
4. Copy of general ledger for fiscal 2026 (for cutoff testing) from July 2025 – audit fieldwork
5. Board (as well as Finance/Audit Committee) minutes for all meetings held during 2024/2025 AND through audit fieldwork in fiscal 2026
6. Listing of related parties and any transactions with parties
7. Copy of any NEW financial and governance policies and procedures, as applicable
8. Copy of any NEW significant contracts and agreements during the year
9. Contracts/agreements/memorandums of understanding or any other documentation of significant events **subsequent to June 30, 2025**, for disclosure in the financial statements

ASSETS AND DEFERRED OUTFLOWS

1. Copies of all bank, County Treasury, or other investment account statements and reconciliations, as of June 30, 2025, as well as July 2025, and access to all others (subsequent statements for cutoff analysis and analysis of receivables)
2. Analysis of cost reimbursement billings through fieldwork, including amounts billed to DWR/subventions and FEMA for reimbursement, by individual fiscal year, and amounts received through fieldwork in 2026

3. Analysis of seed funding activity for fiscal 2025 and fiscal 2026 (to date) – see footnote
4. Copy of 2024/2025 assessment roll, as applicable (or funding agreements from landowners for the fiscal year)
5. Listing of all subsequent deposits and receipts (with supporting documentation) from July 1, 2025 (check register) to fieldwork
6. Supporting documentation/correspondence related to all capital contributions during the year (or after year end), including any correspondence from JPA, as applicable
1. Detail schedule of prepaid expenses, including supporting documentation, such as the following:
 - a. Copy of insurance premium statement for the year
 - b. Retainers/Deposits paid
7. Update to Fixed asset subledger as of 6/30/25, as applicable
8. Supporting invoices/documentation for all significant property additions with in-service dates, as well as retirements during the year ended June 30, 2025, as applicable
10. Listing of all construction in progress at year end, with stage of completion analysis of each project, as applicable

LIABILITIES AND DEFERRED INFLOWS

11. Accounts payable aging/subsidiary ledger as of June 30, 2025
12. Detail of accrued expenses as of June 30, 2025, as applicable

NET ASSETS

13. Reconciliation of beginning fund balance to prior year audited financial statements, if different
14. Analysis of fund balance allocations (restricted, committed, non-spendable, assigned and unassigned) as of June 30

REVENUES AND EXPENSES

15. Analysis of any costs incurred as of 6/30/25 that are reimbursable but not yet billed as of June 30, 2025 (including cost reimbursements sought for 2025 costs billed in fiscal 2026 or fiscal 2027)
16. Copy of all grant agreements, as applicable and grant billings made during the year, if applicable (as per the above)

17. Listing of any capital contributions received (or promised) during the year and related support (as per the above)
18. Copy of parcel/assessment study by third party engineer and analysis of direct bill billings and collections for fiscal 2025
19. Listing of any delinquent assessments not collected as of June 30, 2025 (as per the above), as applicable
20. Copy of original and final budget (as per the above)
21. Analysis of any related party transactions (as per the above)

ENCLOSURE 3

AGENDA ITEM 6.b.1

RESOLUTION NO. 2026-01
Adopted by Reclamation District

ADOPTING THE CASH MANAGEMENT AND INVESTMENT POLICY

WHEREAS, Reclamation District 2084 (RD 2084) is recommended to adopt a cash management and investment policy; and

WHEREAS, the Board desires to protect public funds, maintain liquidity, and document financial oversight;

NOW, THEREFORE, BE IT RESOLVED BY THE RECLAMATION DISTRICT 2084 BOARD OF TRUSTEES THAT:

The Cash Management and Investment Policy attached as Exhibit A is adopted effective upon adoption of this resolution. The General Manager and Financial Manager shall implement its controls under Board oversight. This resolution does not itself appoint a district treasurer, delegate investment authority, or authorize electronic disbursements. The policy shall be reviewed annually at a public Board meeting.

ON A MOTION BY President Young, seconded by Trustee _____, the foregoing resolution was passed and adopted by the Board of Trustees of Reclamation District 2084, this 1st day of October 2026, by the following vote, to wit:

AYES:

NOES: n/a

ABSTAIN: n/a

RECUSE: n/a

ABSENT: n/a

President of the Board of Trustees of
Reclamation District 2084

ATTEST:

Secretary of the Board of Trustees

EXHIBIT A
RECLAMATION DISTRICT 2084
CASH MANAGEMENT AND INVESTMENT POLICY

1. PURPOSE

This Policy establishes requirements to safeguard Reclamation District 2084 (District) funds, maintain liquidity for authorized obligations, and provide financial oversight. Investment priorities are preservation of principal, liquidity, and return, in that order, consistent with Government Code sections 53600.3 and 53600.5.

2. SCOPE

This Policy applies to all District cash and investment accounts, restricted funds, receipts, disbursements, and cash forecasts.

3. AUTHORITY AND RESPONSIBILITIES

The Board shall authorize accounts, signatories, and investment arrangements. Before establishing an account or investment, the General Manager shall verify treasury authority and required appointment, County consent, bonding, and custody records under Water Code section 50660. The Financial Manager shall oversee forecasts, reports, and reconciliations; the Bookkeeper shall record transactions; and the General Manager shall review payment recommendations and financial reports. Only Board-authorized Trustees may sign checks. Accounting staff shall have read-only banking access, and no person shall review their own work.

4. RECEIPTS AND AVAILABLE CASH

Receipts shall be documented, promptly deposited, and reconciled to the ledger and related receivables without duplicating revenue. Before each check run, available cash shall exclude outstanding checks, pending payments, and restricted funds. Uncleared transactions shall not be marked cleared to estimate cash. Cash balances and budgeted inflows shall be distinguished from receivables and GAAP revenue.

5. DISBURSEMENTS

Payments require Financial Manager review, General Manager recommendation, and authorized Trustee or Board approval. The President may approve budget-conforming payments up to \$25,000; larger or unbudgeted expenditures require Board approval. Purchases shall not be divided to avoid approval. Check stock shall be secured and sequentially accounted for; blank signed checks and checks payable to cash are prohibited. Electronic disbursements require express Board authorization and controls for separate initiation and approval, independent verification of new or changed payee details through a trusted contact, and retained transaction records.

6. CASH FORECASTING

The Financial Manager shall update a six-month cash forecast monthly and before material commitments or payments, considering seasonal operations, emergencies, grant timing, matching requirements, refunds, and other obligations. Expected landowner funding and principal repayments to the District shall be separately supported by agreements and communications. Projected shortfalls shall be reported promptly to the General Manager and Board. Related-party advances, amendments, or forgiveness require Board authorization and counsel's conflict review.

7. AUTHORIZED INVESTMENTS

Subject to lawful authority and Board approval, surplus funds may be held only in eligible insured or lawfully collateralized public deposits, LAIF if eligible, or an authorized county investment pool. Other instruments require a policy amendment. Stocks, cryptocurrency, speculative trading, leverage, and borrowing to invest are prohibited. Funds needed within six months shall remain liquid; term deposits shall mature within one year and before forecast cash needs.

8. DEPOSIT PROTECTION

The Financial Manager shall document deposit eligibility, insurance, and required collateral under Government Code sections 53630 et seq., including section 53652. Balances and protection shall be reviewed monthly, with uncovered exposure reported immediately. Statements shall be obtained directly from institutions or custodians. Pool participation terms, liquidity, fees, and available financial reports shall be reviewed before participation and annually.

9. INVESTMENT AUTHORITY AND REPORTING

The Board retains investment authority unless separately delegated to a lawfully designated treasurer under Government Code section 53607, with annual renewal and monthly transaction reports. The District shall require quarterly investment reports within 45 days of quarter-end under the framework of section 53646. Reports shall identify holdings, issuers, maturities, amounts, applicable valuations, policy compliance, six-month liquidity, and lending exposure. Permitted institutional statements may supply holdings detail.

10. RECONCILIATION AND INTERNAL CONTROLS

All bank and investment accounts shall be reconciled monthly to independent statements and QuickBooks, with documented independent review and follow-up on outstanding or unusual items. Restricted-fund schedules, confirmations, approvals, and exception records shall be retained. Shortages, unauthorized transfers, and control breaches shall be reported promptly to the General Manager, with material issues and corrective actions reported to the Board. Exceptions shall not waive law, approval authority, or independent review.

11. FISCAL TRAINING AND ETHICS

The Secretary or Assistant Secretary shall maintain the covered-official roster, document exemptions, and provide annual training information under Government Code sections 53238 through 53238.4. Fiscal training shall total at least two hours and recur every two years. Officials starting service on or after January 1, 2026 shall complete initial training within six months. Officials serving on that date who started earlier shall complete training before January 1, 2028, unless their term ends before January 9, 2028. Proof shall be provided to each agency served.

12. TRAINING RECORDS

Fiscal training dates, providers, and proof shall be retained for at least five years. Ethics training shall be tracked separately under Government Code sections 53234 through 53235.2, including applicable six-month initial and biennial deadlines. The District website shall provide instructions and contact information for requesting ethics and fiscal training records. The roster shall be reviewed quarterly and overdue items reported to the General Manager and Board.

13. POLICY REVIEW

This policy shall be reviewed at minimum every 3 years and updated to address changes in District cash management or investment procedures.

14. RELATED POLICIES

This Policy shall be applied with District disbursement, conflict-of-interest, revenue recognition, monthly close, and computer controls policies and executed funding agreements. Administrative procedures shall not expand payment authority. Emergency expenditures remain subject to applicable law and separately authorized District procedures.

Approved by Resolution No. 2026-01 of the Board of Trustees of Reclamation District 2084 on October 1st, 2026.

ENCLOSURE 4

AGENDA ITEM 6.c.1

RESOLUTION NO. 2026-02
Adopted by Reclamation District

ADOPTING THE GENERAL COMPUTER CONTROLS POLICY

WHEREAS, Reclamation District 2084 (RD 2084) is recommended to adopt a general computer controls policy, including access, data backup, and physical security;

NOW, THEREFORE, BE IT RESOLVED BY THE RECLAMATION DISTRICT 2084 BOARD OF TRUSTEES THAT:

The General Computer Controls Policy attached as Exhibit A is hereby adopted effective upon adoption of this resolution. The General Manager shall implement the policy with the Financial Manager and contracted technology providers and report unresolved material exceptions to the Board.

ON A MOTION BY President Young, seconded by Trustee _____, the foregoing resolution was passed and adopted by the Board of Trustees of Reclamation District 2084, this 1st day of October 2026, by the following vote, to wit:

AYES:

NOES: n/a

ABSTAIN: n/a

RECUSE: n/a

ABSENT: n/a

President of the Board of Trustees of
Reclamation District 2084

ATTEST:

Secretary of the Board of Trustees

EXHIBIT A
RECLAMATION DISTRICT 2084
GENERAL COMPUTER CONTROLS POLICY

1. PURPOSE

The purpose of this Policy is to establish minimum general computer controls to protect the confidentiality, integrity, and availability of Reclamation District 2084 (District) information systems and technology resources.

2. SCOPE

This Policy applies to all District Board members, contractors, consultants, third-party service providers, and all District-owned or managed information systems.

3. POLICY

The District shall maintain effective administrative, technical, and physical controls over information technology resources. Controls shall include governance, access management, change management, system operations, backup and recovery, logging and monitoring, vulnerability management, incident response, vendor oversight, and business continuity.

4. ACCESS CONTROL

System access shall be approved based on business need, unique user accounts shall be used, least privilege shall be enforced, and access shall be reviewed periodically. Multi-factor authentication shall be used where appropriate.

5. CHANGE MANAGEMENT

Changes to production systems shall be documented, tested, approved, and implemented in accordance with District procedures. Emergency changes shall be documented and reviewed.

6. BACKUP AND RECOVERY

Critical District data shall be backed up regularly, protected from unauthorized access, and periodically tested to verify successful restoration.

7. SECURITY MONITORING

System activity shall be logged and monitored to detect unauthorized access, operational issues, and cybersecurity events.

8. INCIDENT RESPONSE

Suspected information security incidents shall be reported promptly and managed through documented response procedures.

9. VENDOR MANAGEMENT

Third parties with access to District information or systems shall comply with applicable security requirements established by the District.

10. POLICY REVIEW

This Policy shall be reviewed at minimum every 3 years and updated as necessary to address changes in technology, District operations, and cybersecurity risks.

Approved by Resolution No. 2026-02 of the Board of Trustees of Reclamation District 2084 on October 1st, 2026.

ENCLOSURE 5

AGENDA ITEM 6.d.1

RESOLUTION NO. 2026-3
Adopted by Reclamation District 2084

**ADOPTING THE CAPITALIZATION AND CAPITAL PROJECT
ACCOUNTING POLICY**

WHEREAS, Reclamation District (RD 2084) administers, coordinates, and advances capital projects funded through grants, intergovernmental agreements, member contributions, and other funding sources; and

WHEREAS, RD 2084 reports capital assets in government-wide financial statements and capital outlay in governmental fund financial statements, and project ownership and control must be evaluated individually; and

WHEREAS, the Board of Trustees desires to establish a formal Capitalization and Capital Project Accounting Policy to provide consistent accounting, documentation, grant compliance, project tracking, and closeout requirements for capital project expenditures; and

WHEREAS, adoption of the Capitalization and Capital Project Accounting Policy will strengthen internal controls and establish procedures for documenting the ownership or transfer of completed project improvements.

NOW, THEREFORE, BE IT RESOLVED BY RECLAMATION DISTRICT 2084 BOARD OF TRUSTEES THAT:

1. The Capitalization and Capital Project Accounting Policy, attached hereto as Exhibit A, is hereby approved and adopted as the official policy of RD 2084.
2. The General Manager, or designee, is authorized to implement the policy and establish supporting administrative procedures necessary for capital project accounting, grant compliance, project closeout, and documentation of asset ownership or transfer.
3. RD 2084 shall not capitalize capital project expenditures as fixed assets, infrastructure, or construction in progress when RD 2084 does not own or retain the resulting assets.
4. The policy shall be reviewed periodically and updated as necessary to reflect changes in RD 2084 operations, project ownership, grant requirements, or applicable governmental accounting standards.

ON A MOTION BY President Young, seconded by Trustee _____, the foregoing resolution was passed and adopted by the Board of Trustees of Reclamation District 2084, this 1st day of October 2026, by the following vote, to wit:

AYES:

NOES: n/a

ABSTAIN: n/a

RECUSE: n/a

ABSENT: n/a

President of the Board of Trustees
of Reclamation District 2084

ATTEST:

Secretary of the Board of Trustees

EXHIBIT A
RECLAMATION DISTRICT 2084
CAPITALIZATION AND CAPITAL PROJECT ACCOUNTING POLICY

1. PURPOSE

This Policy establishes consistent accounting and financial reporting practices for capital project expenditures incurred by Reclamation District 2084 (District).

2. SCOPE

This Policy applies to District equipment, pumps, pumping structures, levee improvements, land and easements, construction in progress, and projects funded by landowners, grants, or other agreements. It applies to District personnel and contracted service providers.

3. POLICY

The Financial Manager and District Engineer shall document the asset owner, District control and service benefit, project scope, funding restrictions, capitalization category, and expected completion date. Project costs shall be tracked by project, funding source, grant, contract, or other accounting dimension necessary to support financial reporting, reimbursement requests, grant compliance, and project management.

4. CAPITALIZATION OF ASSETS

The District shall establish fixed asset accounts, record construction in progress as a capital asset, record depreciation or amortization related to project improvements, or maintain a depreciable fixed asset schedule for project improvements owned or ultimately owned by another governmental entity.

5. CAPITAL PROJECT COSTS

Capital project costs may include planning, feasibility studies, engineering, design, environmental review, permitting, surveying, construction, construction management, inspection, project administration, legal services directly associated with the project, land or easement costs incurred on behalf of the ultimate owner, materials and equipment incorporated into a project, and other costs necessary to complete the project.

6. CAPITAL PROJECT ACCOUNTING

The District shall maintain accounting records sufficient to identify the applicable project, funding source, grant or funding agreement, vendor or contractor, nature of expenditure, invoice or payment documentation, date incurred, amount paid or payable, and reimbursement or billing status when applicable. Project accounting records shall reconcile to the District general ledger and applicable grant reimbursement requests.

7. GRANT-FUNDED CAPITAL PROJECTS

Capital project expenditures funded through grants or reimbursement agreements shall be recorded in accordance with the applicable grant agreement and District Revenue Recognition Policy. Only eligible and allowable project costs shall be submitted for reimbursement, and grant-funded expenditures shall be supported by appropriate invoices, payment applications, contracts, payroll or labor records, proof of payment, and other required supporting documentation.

8. CONSTRUCTION IN PROGRESS

Project expenditures shall be reported as construction in progress on District financial statements. District-owned or controlled qualifying assets under construction, accumulate capitalizable costs as construction in progress.

9. COMPLETED PROJECTS AND TRANSFER OF ASSETS

Upon completion of a capital project, the District shall document the entity that owns or will assume ownership, operation, or maintenance responsibility for the completed improvement. Documentation may include Board actions, transfer agreements, grant closeout documents, acceptance certificates, operations and maintenance agreements, or other records demonstrating ownership or responsibility.

10. EQUIPMENT AND OTHER PURCHASES

Equipment, furnishings, technology, and other tangible property purchased by the District shall generally be recorded as expenditures. Items requiring tracking for grant compliance, insurance, security, custody, or operational purposes may be maintained on a separate inventory or equipment listing for accounting purposes.

11. REPAIRS AND MAINTENANCE

Routine repairs, maintenance, replacement costs, and other expenditures shall be recorded as expenditures in the period incurred.

12. PROJECT CLOSEOUT

Upon completion or termination of a capital project, the District shall record outstanding project expenditures, reconcile project costs to the general ledger, reconcile grant revenues and receivables, submit final reimbursement requests, resolve outstanding contractor or vendor balances, document project completion, identify the entity receiving or retaining the completed asset (if not the District), and retain required project and grant documentation.

13. INTERNAL CONTROLS

The District shall maintain internal controls designed to ensure capital project expenditures are properly authorized, assigned to the correct project and funding source, adequately supported, periodically reconciled, and reviewed before payment. Controls shall also support identification of duplicate or unsupported expenditures and adequate documentation of project closeout.

14. ROLES AND RESPONSIBILITIES

The Board of Trustees shall adopt this Policy and provide oversight of significant District capital projects and financial activities. The General Manager, or designee, shall ensure implementation of this Policy. Finance staff or contracted financial service providers shall record and reconcile project activity, support grant billing and reporting, and maintain financial documentation. Project management personnel shall review invoices and costs, monitor project budgets, and provide documentation necessary for grant billing and closeout.

15. FINANCIAL REPORTING

Capital project expenditures shall be reported in accordance with District applicable basis of accounting and governmental financial reporting requirements.

16. COMPLIANCE

Capital project transactions shall comply with applicable grant and funding agreements, District purchasing and contracting requirements, District financial policies, generally accepted accounting principles and Governmental Accounting Standards Board requirements as applicable, and applicable federal, state, and local laws and regulations.

17. POLICY REVIEW

This Policy shall be reviewed at minimum every 3 years and updated as necessary for changes in District operations, asset ownership, accounting standards, grant requirements, or applicable law.

18. RELATED POLICIES AND REFERENCES

This Policy should be read with the District Revenue Recognition Policy, Budget Policy, purchasing and contracting policies, applicable grant agreements, and applicable GASB guidance.

Approved by Resolution No. 2026-3 of the Board of Trustees of the Reclamation District 2084 on October 1st, 2026.

ENCLOSURE 6

AGENDA ITEM 7.a.1

MEMORANDUM

October 1 2026

TO: Reclamation District No. 2084

FROM: MBK Engineers

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

Trustees:

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

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

2026-2027 Subventions: The erosion repair performed last week, pending gravel roadway maintenance and access control work will be eligible for Subventions reimbursement.

CDFW Routine Maintenance Agreement Extension: The current RD 2084 RMA has a 1-year grace period while we work out the details on the extension with CDFW staff and management. A compelling component to consider by the District is the ability to operate under these regulations and restrictions for minor routine maintenance activities. Depending on direction from the District we will continue to work on reasonable adjustments to the RMA to support District annual routine operations.

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. Asta Construction will have completed repairs on the current list of approved repair sites.
- 2) Freeboard review and possible modification on North Levee – See attached freeboard details on the north levee segment. There are a few small gaps that could be filled with sandbags, or reconstruction of the waterside berm. The latter option would be a significant project that would likely roll over the sole-source contracting limit.
- 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 Yolo (9/29), Sacramento (10/7), and San Joaquin (10/22) Counties this year. Also attached is a recent ENSO summary from a recent meeting..

2026 State Emergency Proclamation – Governor Newsom signed a State Proclamation for the 2026 emergency due to the historically strong El Nino forming in the Pacific Ocean this year and the potential trends and weather patterns that may persist throughout the flood season. This Proclamation provides some coverage for critical needs, but does not currently provide any funding or avoidance of mitigation, if impacts are generated. While it does not provide a significant benefit to the District currently, it may provide support for any emergency actions that could arise this flood season.

Thank you,

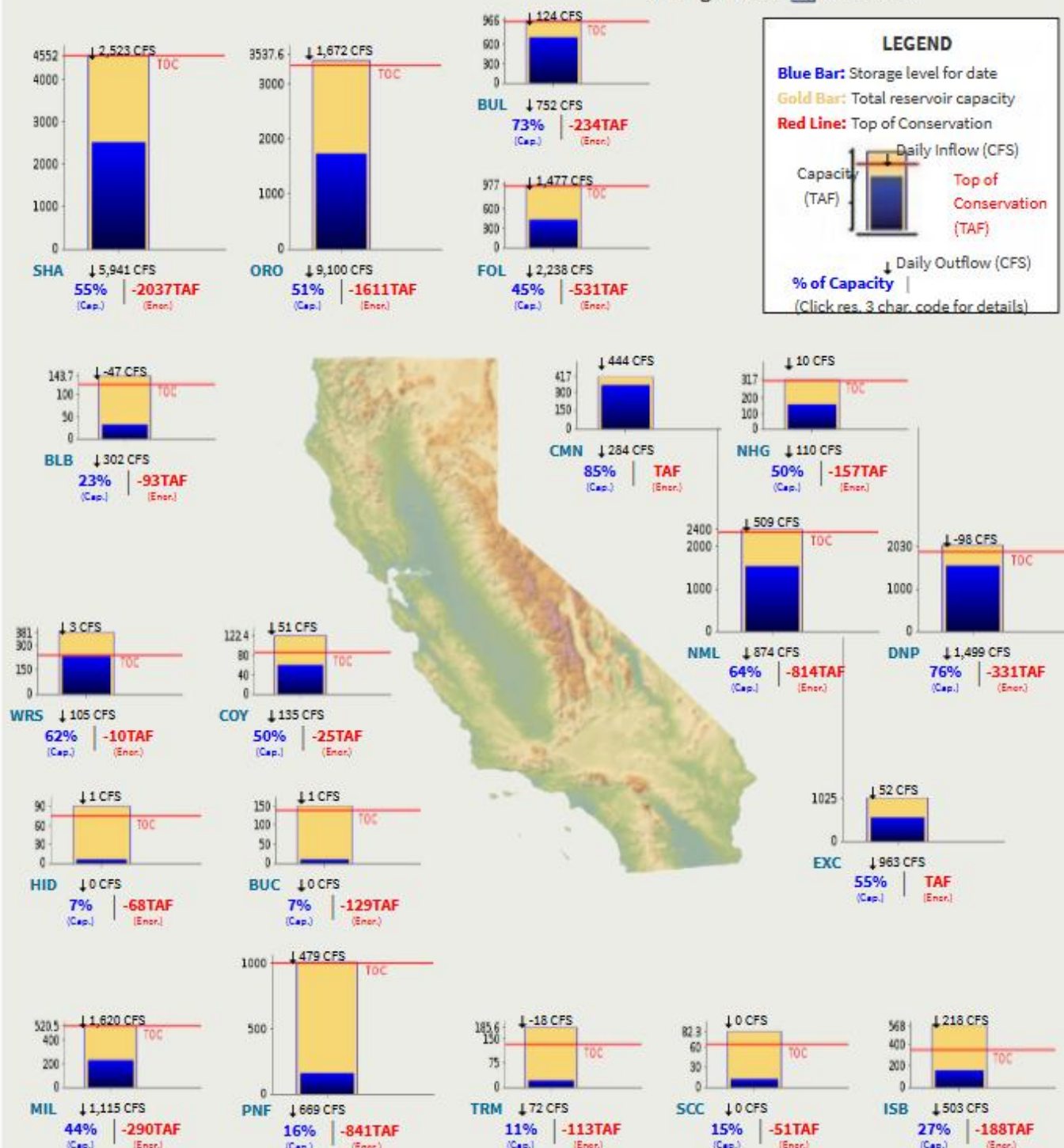
A handwritten signature in black ink, appearing to read "M. Z. [unclear]", with a long vertical line extending downwards from the end of the signature.

TOP OF CONSERVATION CONDITIONS:

CENTRAL VALLEY AND RUSSIAN RIVER FLOOD CONTROL RESERVOIRS: 21-SEP-2026

Midnight: 21-Sep-2026

Change Date: 21-Sep-2026



[Click for printable version of current data.](#)

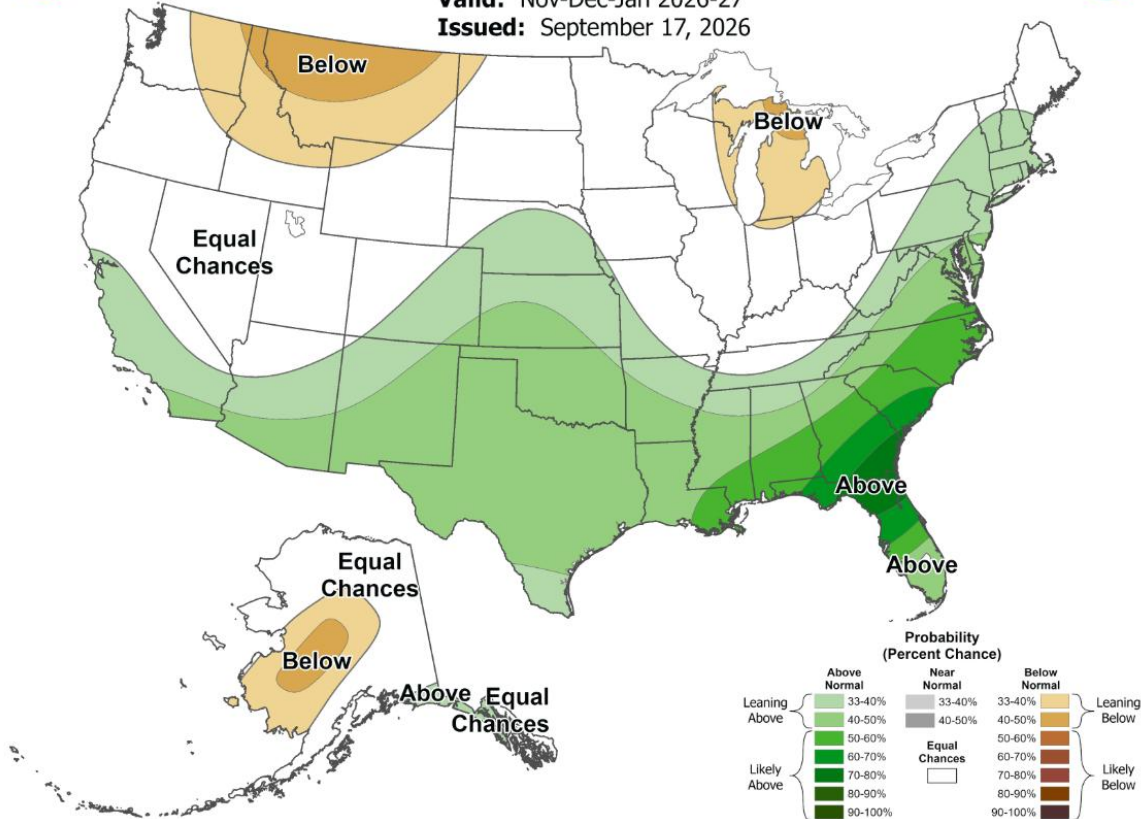
Report Generated: 22-Sep-2026 4:37 PM



Seasonal Precipitation Outlook

Valid: Nov-Dec-Jan 2026-27

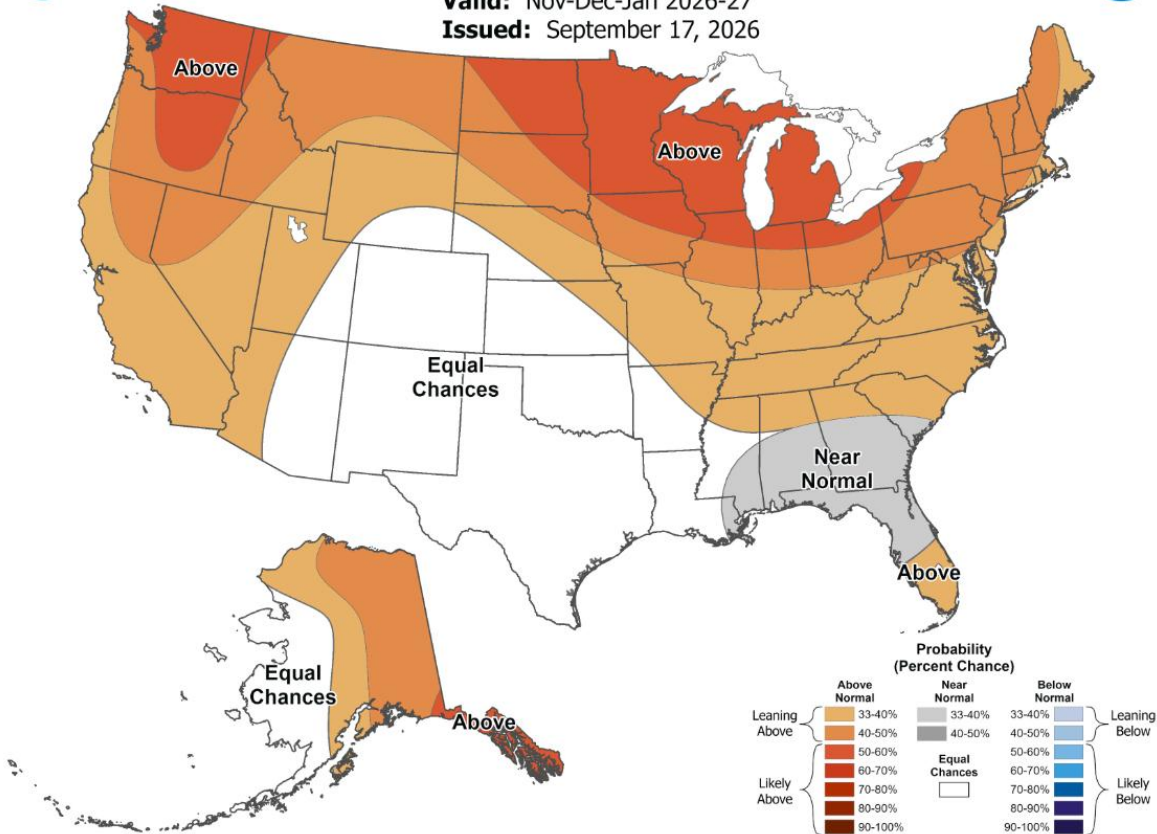
Issued: September 17, 2026



Seasonal Temperature Outlook

Valid: Nov-Dec-Jan 2026-27

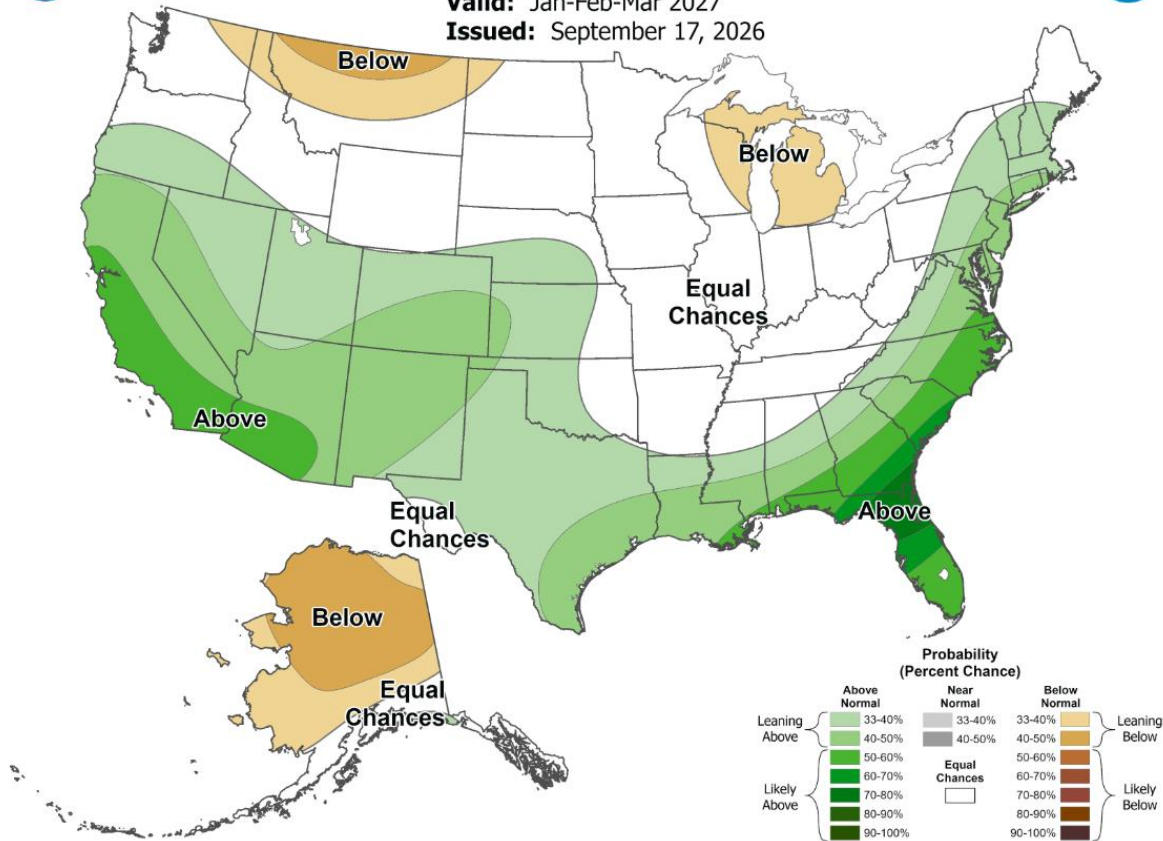
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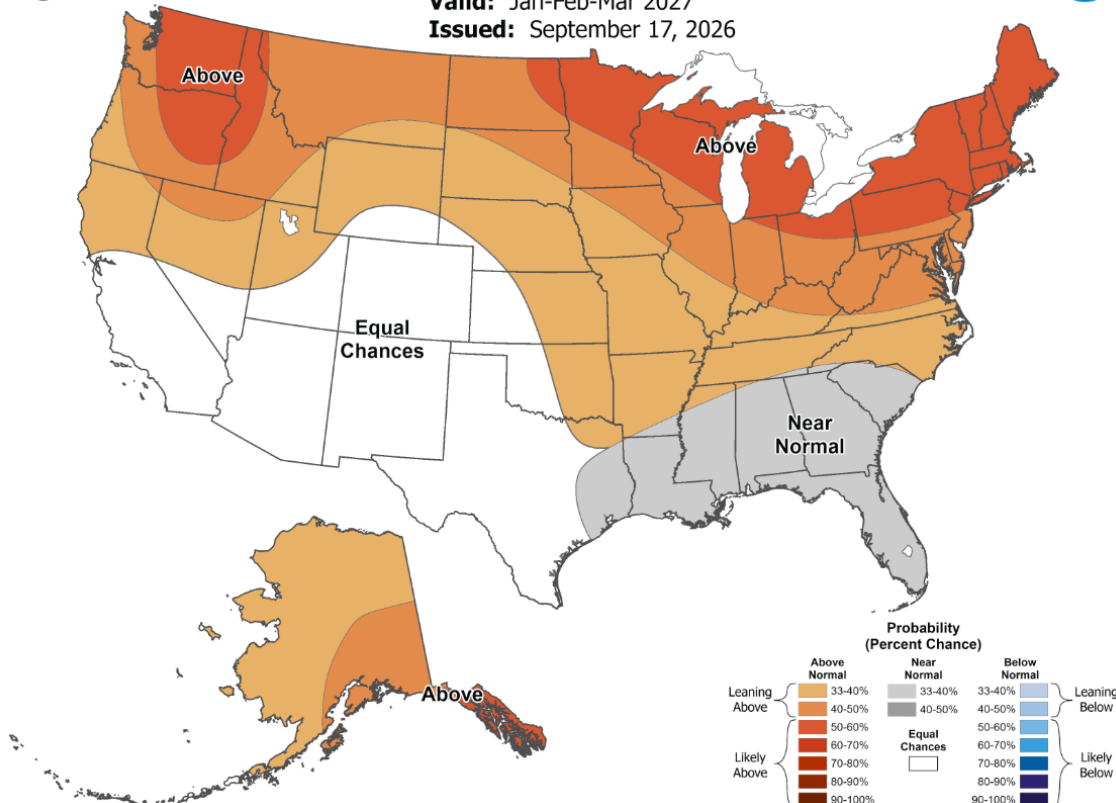
Seasonal Precipitation Outlook

Valid: Jan-Feb-Mar 2027
Issued: September 17, 2026



Seasonal Temperature Outlook

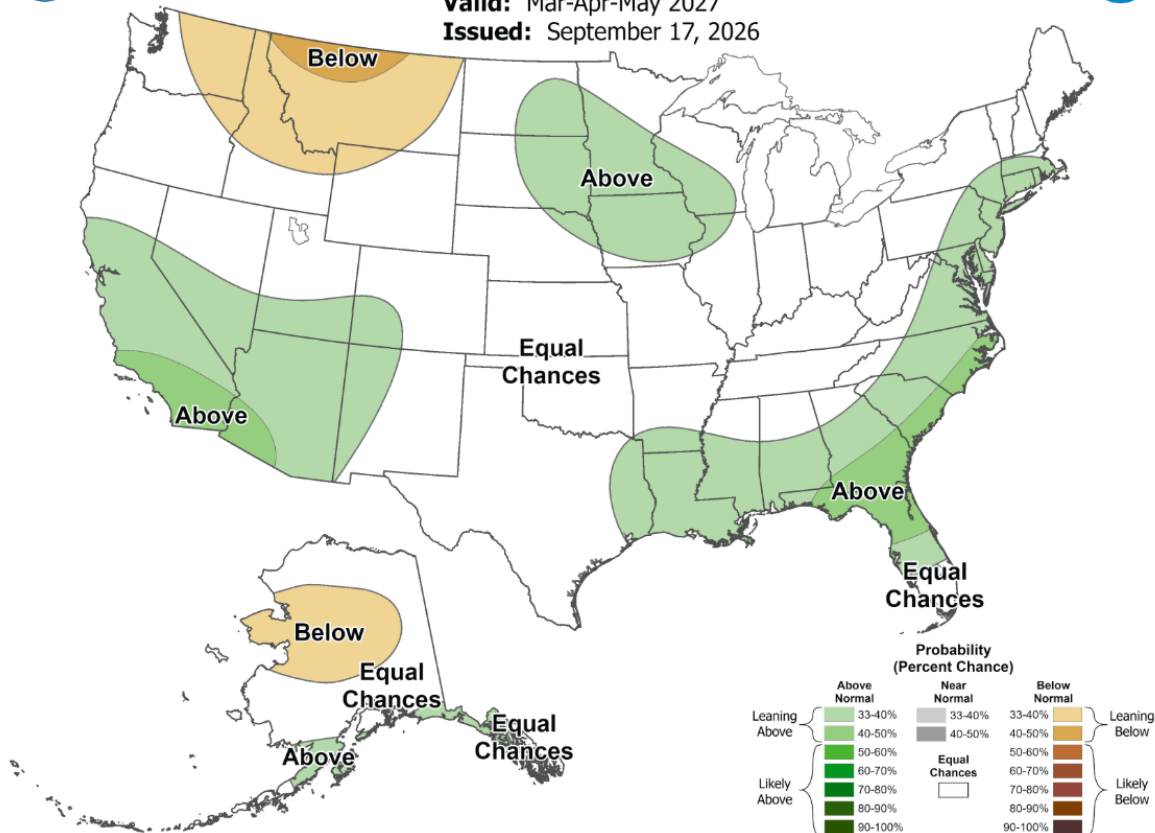
Valid: Jan-Feb-Mar 2027
Issued: September 17, 2026





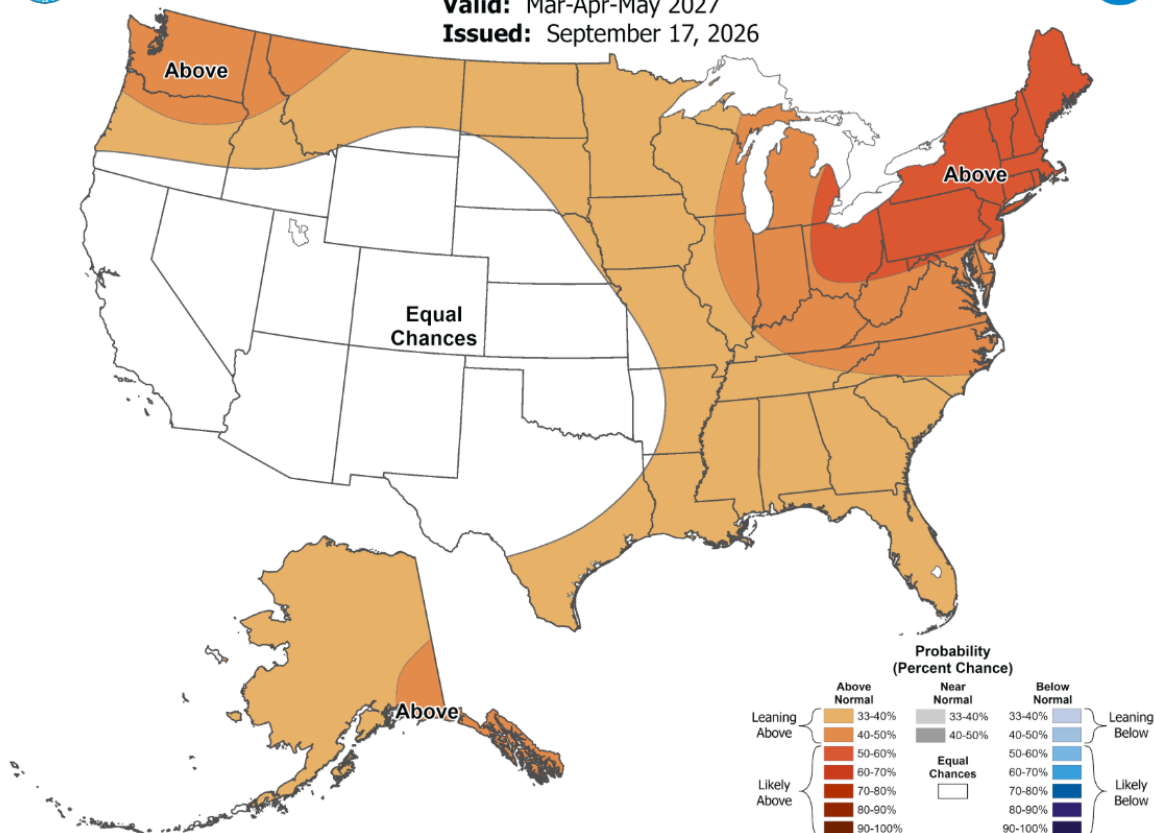
Seasonal Precipitation Outlook

Valid: Mar-Apr-May 2027
Issued: September 17, 2026



Seasonal Temperature Outlook

Valid: Mar-Apr-May 2027
Issued: September 17, 2026



EXECUTIVE DEPARTMENT STATE OF CALIFORNIA

PROCLAMATION OF A STATE OF EMERGENCY

WHEREAS in the past several years, California has experienced increasingly severe and destructive storms, including atmospheric river events that have caused widespread flooding, mud and debris flows, landslides, high winds, power outages, road and highway closures, evacuation orders, damage to homes and critical infrastructure, and disruption of essential services; and

WHEREAS climate change is intensifying these weather and hydrologic extremes in California, contributing to increasingly severe swings between drought and flooding, and heightening the risks that extreme storms pose to communities, infrastructure, natural resources, and the economy; and

WHEREAS California is entering the 2026–2027 wet season amid the ongoing development of a strong and likely historic El Niño event in the Pacific Ocean; and

WHEREAS the National Oceanic and Atmospheric Administration's National Weather Service Climate Prediction Center, in its August 13, 2026, diagnostic report, found that the El Niño event is strengthening, with a greater than 90 percent chance of a very strong event during Northern Hemisphere fall and winter of 2026–2027; and

WHEREAS the Climate Prediction Center projected a 69 percent chance that the event will reach historic strength during the October through December 2026 season, defined as a three-month Relative Oceanic Niño Index, and exceeding the strength of all prior El Niño events in the historical record beginning in 1950; and

WHEREAS the National Weather Service Climate Prediction Center has found that atmospheric conditions over the tropical Pacific are consistent with a strengthening El Niño, including changes in equatorial winds and an eastward shift in enhanced convection and rainfall toward the central and eastern Pacific, making it more likely that at least some parts of California will experience stronger storms in coming months; and

WHEREAS elevated baseline coastal water levels, combined with high tides, large waves, high surf, and coastal storms, can increase risks of coastal flooding, beach erosion, bluff erosion, transportation disruption, and damage to public and private infrastructure; and

WHEREAS California has already begun to experience effects attributed to this El Niño event, including unusual precipitation and significant coastal flooding; and

WHEREAS historical experience demonstrates that very strong El Niño events do not produce uniform statewide outcomes, but can be associated with exceptionally wet and destructive winter conditions in California; and

WHEREAS California's recent experience with atmospheric rivers, debris flows following wildfires, flash flooding, coastal erosion, inundation, and damage to transportation and flood-control infrastructure demonstrates the importance of procuring and positioning resources, clearing waterways, and taking additional actions to prepare before severe storms arrive; and

WHEREAS areas affected by recent wildfires are particularly susceptible to flash flooding, mud and debris flows, erosion, sediment transport, and road closures during high-intensity rainfall; and

WHEREAS in light of that experience, local governments, local water agencies, and local flood control authorities have requested action now to enable them to move quickly to begin preparations for preventing and responding to the impacts of potential flooding; and

WHEREAS low-income communities, farmworker families, rural residents, seniors, persons with disabilities, residents with limited transportation access, people experiencing homelessness, and communities in flood-prone, coastal, or post-fire areas may face disproportionate risks; and

WHEREAS the demonstrated potential for a very strong or historic-strength El Niño event to cause elevated coastal water levels and high-impact storms in California warrants early, coordinated, and targeted preparedness actions to protect Californians, critical infrastructure, agricultural lands, natural resources, and the State's economy; and

WHEREAS under the provisions of Government Code section 8558(b), I find that conditions of extreme peril to the safety of persons and property exist due to the developing El Niño event; and

WHEREAS under the provisions of Government Code section 8558(b), I find that the developing El Niño event is likely to cause conditions that, by reason of their magnitude, are likely to be beyond the control of the services, personnel, equipment, and facilities of any single local government and require the combined forces of a mutual aid region or regions to appropriately respond; and

WHEREAS under the provisions of Government Code section 8625(c), I find that local authority is inadequate to cope with the magnitude of the extreme peril posed by the developing El Niño event; and

WHEREAS under the provisions of Government Code section 8571, I find that strict compliance with various statutes and regulations specified in this Proclamation would prevent, hinder, or delay the mitigation of the effects of the developing El Niño event.

NOW, THEREFORE, I, GAVIN NEWSOM, Governor of the State of California, in accordance with the authority vested in me by the State Constitution and statutes, including the California Emergency Services Act, and in particular, Government Code section 8625, **HEREBY PROCLAIM A STATE OF EMERGENCY** to exist statewide due to the developing 2026–2027 El Niño event.

IT IS HEREBY ORDERED THAT:

1. All agencies of the state government are to utilize and employ state personnel, equipment, and facilities for the performance of any and all activities consistent with the direction of the Governor's Office of Emergency Services and the State Emergency Plan. The Governor's Office of Emergency Services shall coordinate statewide preparedness activities for potential severe weather, flooding, coastal flooding, erosion, mud and debris flows, and related impacts associated with conditions resulting from the El Niño event, including atmospheric rivers and other severe storm systems. The Governor's Office of Emergency Services shall work with local and tribal governments to support emergency planning, resource coordination, and requests for state assistance. To protect their safety, all residents are to obey the direction of emergency officials with regard to this emergency.

2. As necessary to assist local governments and for the protection of public safety and the environment, state agencies shall enter into contracts to arrange for the procurement of materials, goods, and services necessary to quickly assist with the response to and recovery from the impacts of this emergency. Applicable provisions of the Government Code and the Public Contract Code, including but not limited to travel, advertising, and competitive bidding requirements, are suspended to the extent necessary to address the effects of this emergency.
3. The California Environmental Protection Agency and the California Natural Resources Agency, including boards, departments, and offices within those agencies, are directed to prioritize work to help local agencies prepare for anticipated impacts from the El Niño event. In particular, those state agencies are directed to prioritize permitting, consultation, and technical assistance to support local efforts to prevent or mitigate impacts from anticipated or potential flooding, landslides, and mud and debris flows, including local efforts to expedite levee and other flood management infrastructure repairs, vegetation management, debris removal, sediment management, bridge scour protection, and channel-capacity improvements. State agencies are directed to work with local agencies to issue any necessary permits or other approvals for such efforts as quickly as possible, including by identifying and invoking existing emergency authorities or other pathways for streamlined review. On or before October 16, 2026, the Secretary for Environmental Protection and the Secretary of the Natural Resources Agency shall submit a joint recommendation to my office as to whether further action or emergency suspensions are necessary to support and expedite this work.
4. The Governor's Office of Emergency Services shall coordinate the State's preparation for and response to the developing El Niño event, including by working with the Department of Water Resources and other appropriate government agencies to prepare to pre-position personnel, equipment, supplies, commodities, and other resources based on forecast conditions, local needs, and identified risks. In particular, this work shall draw on the Department of Water Resources' guidance regarding flood-risk-reduction activities.
5. The Department of Water Resources shall take appropriate action to procure, maintain, stage, pre-position, distribute, and replenish flood-fight supplies, equipment (including, but not limited to, sandbags, riprap and other rock materials, plastic sheeting, and pumps), and other materials necessary to support statewide flood preparedness, response, and protective actions in connection with the El Niño event. The Department of Water Resources shall coordinate with appropriate government agencies to identify priority areas for flood-fight material staging and plans to make these materials available where they are needed, when they are needed.
6. The Department of Water Resources, through its Division of Safety of Dams, shall conduct outreach to owners of jurisdictional dams regarding potential severe conditions during the El Niño event and shall reiterate to dam owners their responsibilities to inspect, operate, maintain, repair, and safely manage their dams and appurtenant structures in accordance

with applicable law, permit conditions, emergency action plans, and directives of the Division of Safety of Dams.

7. The Governor's Office of Emergency Services, in coordination with the Department of Water Resources, shall conduct outreach to counties, cities, and relevant local agencies that are responsible for levees, flood-control facilities, and associated structures that may be vulnerable to impacts of the El Niño event to take appropriate actions to procure, maintain, stage, pre-position, distribute, and replenish flood-fight supplies, commodities, equipment, and materials necessary to support flood preparedness, response, and protective actions.
8. The Department of Water Resources, in coordination with the State Water Resources Control Board, shall conduct outreach and education to advance groundwater recharge projects and to use flood flows to recharge groundwater aquifers under existing law with the goal of reducing flood impacts and strengthening local water supplies.
9. Consistent with Paragraph 3 of this Proclamation, the Coastal Commission is directed to expedite review and action on proposed development by coastal communities to prepare for the impacts of this El Niño event. Coastal communities are encouraged to submit permit applications, as appropriate, to facilitate timely Coastal Commission review, technical assistance, and other support for El Niño preparations. After an application is received, the Commission shall respond with notification of any incomplete items within five days. After an application is complete, it shall be scheduled for hearing at the next Commission meeting. For emergency permit requests, the Commission shall accept both written and oral requests to its district offices. When necessary to address an urgent need related to this emergency, the Commission shall take action on emergency permit requests as quickly as possible and within twenty-four hours of receipt.
10. The California Department of Transportation and California State Transportation Agency shall identify those state highways, bridges, culverts, drainage facilities, slopes, and other transportation infrastructure most at risk of flooding, erosion, debris flows, rockslides, mudslides, or other significant impacts from severe storms caused by the El Niño event, and transmit to the Governor's Office of Emergency Services a prioritized list of projects to address such risks within 30 days of this Proclamation.
11. The California Department of Transportation shall develop plans to pre-position personnel and materials (including directional signage, traffic-control devices, road-closure devices, warning signs, delineators, emergency communications equipment, and other resources) at or near locations that may be identified as at risk of severe impacts from the El Niño event. This shall include plans to prepare and pre-position snow-removal, snow-control, and ice-control equipment as appropriate, including snowplows, snow blowers, graders, loaders, chain-control equipment, salt, sand, and other materials necessary to maintain safe travel and restore access on state highways during the El Niño event.
12. The Adjutant General and the California Military Department shall, in coordination with the Director of the Governor's Office of Emergency

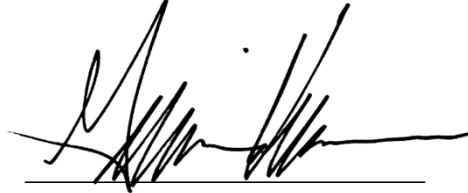
Services, identify California National Guard personnel, equipment, and capabilities that may be available to support state and local emergency operations, if activated or tasked, in relation to this El Niño event. Such planning shall include readiness for high-water vehicle operations; aviation operations, including reconnaissance, search and rescue, transport, and heavy-lift support, as appropriate; engineering support; emergency communications; transportation and logistics; evacuation support; flood-fight activities; debris removal and route clearance; commodity distribution; shelter support; and other life-safety and emergency-support missions.

13. California Volunteers, in coordination with the Governor's Office of Emergency Services and other appropriate agencies, shall prepare to mobilize volunteers and trained service members, consistent with their training, mission, safety requirements, and applicable law, to support state and local preparedness, response, and recovery activities in connection with the El Niño event.
14. The California Conservation Corps shall prepare to deploy Corpsmembers, consistent with its statutory mission, training, available resources, safety requirements, and applicable law, to support severe weather preparedness and response activities in connection with the El Niño event.
15. The California Energy Commission, the Office of Energy Infrastructure Safety, and the State Water Resources Control Board and regional water quality control boards are directed, and the California Public Utilities Commission is requested, to coordinate, consistent with their respective authorities, with electrical, natural-gas, water, wastewater, telecommunications, transportation, and other critical-service providers to enhance readiness and support timely restoration of essential services following storm impacts.
16. The Governor's Office of Emergency Services, in consultation with relevant state agencies, shall expand accessible, multilingual public preparedness communications related to severe weather, flooding, emergency alerts, evacuation readiness, power outages, safe travel, disaster assistance, and household emergency planning.
17. Agencies under my direct authority shall cooperate in their response to this emergency. Other agencies are requested to assist in responding to this emergency, as appropriate.
18. The restrictions set forth in Penal Code section 396, which are automatically triggered upon proclamation of a state of emergency, are suspended, and no such restrictions are imposed, with respect to this El Niño event, at this time.

I FURTHER DIRECT that as soon as hereafter possible, this Proclamation be filed in the Office of the Secretary of State and that widespread publicity and notice be given of this Proclamation.

This Proclamation is not intended to, and does not, create any rights or benefits, substantive or procedural, enforceable at law or in equity, against the State of California, its agencies, departments, entities, officers, employees, or any other person.

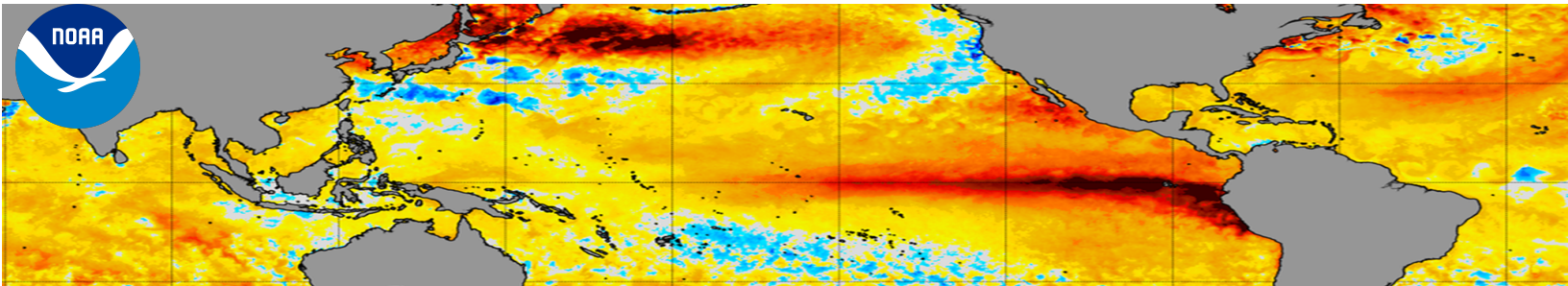
IN WITNESS WHEREOF I have
hereunto set my hand and caused
the Great Seal of the State of
California to be affixed this 21st day
of September 2026.

A handwritten signature in black ink, appearing to read 'Gavin Newsom', written over a horizontal line.

GAVIN NEWSOM
Governor of California

ATTEST:

SHIRLEY WEBER, PH. D
Secretary of State



El Niño in California: Information & Preparedness Guide

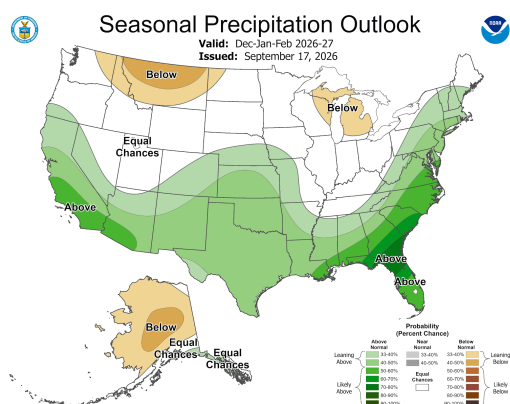
Mid-September 2026 Update

What is El Niño?

- El Niño refers to the warm phase of the El Niño–Southern Oscillation (ENSO) climate pattern, characterized by unusually warm ocean surface temperatures in the central and eastern tropical Pacific Ocean.
- El Niño is an oceanic phenomenon. It is not a storm or a series of storms.
- El Niño can significantly influence atmospheric steering currents and storm track, often altering typical seasonal precipitation, ocean temperatures, and coastal weather hazards in California.

What is the Forecast for 2026-2027?

- A strong El Niño is strengthening in the eastern tropical Pacific Ocean.
- There is a very high likelihood (98% chance) of a very strong El Niño event through the fall and winter.
- There is a high likelihood (75% chance) of a historic event that would exceed the strength of previous El Niño events dating back to 1950.
- Stronger El Niño events can more significantly tilt the odds in favor of expected outcomes but even very strong El Niño events do not lead to the expected impact everywhere.

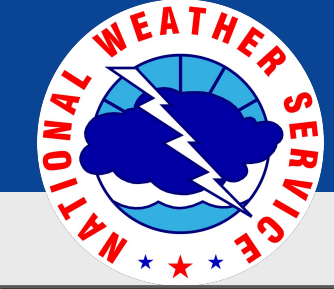


What are the *Potential* Weather Hazards during El Niño? (These are not a guarantee!)

- **Enhanced Heavy Rainfall:** A warmer ocean increases the amount of available moisture in the atmosphere. This can shift global storm tracks and enhance precipitation in winter storms, leading to prolonged rain events, flash flooding, and urban drainage overflow.
- **Landslides and Debris Flows:** Heavy rainfall on saturated hillsides can increase the risk of mudslides and debris flows—especially in recent burn scars and steep topography across coastal ranges.
- **Coastal Erosion & Storm Surge:** Winter storms can bring large waves and storm surge to coastlines. In addition, higher ocean levels due to warmer than normal waters can lead to more severe coastal erosion and coastal flooding, especially during periods of high tides.
- **Snowpack Dynamics:** While warm ocean temperatures often bring warmer storm systems (raising rain-snow elevations), strong El Niño cycles can yield heavy Sierra Nevada snowpack at higher elevations, impacting spring melt runoff.

How Should You Prepare?

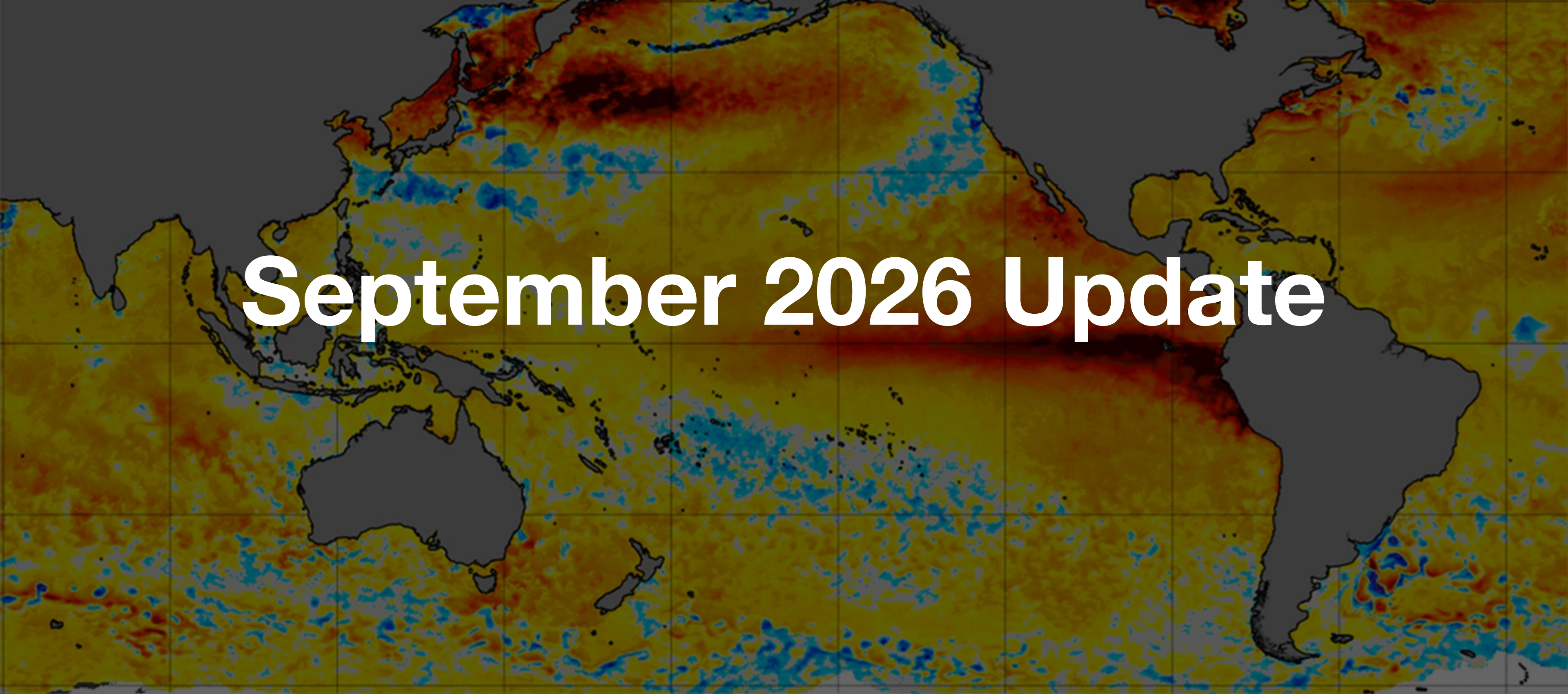
- Prepare for winter storms like you do every winter in California with heightened awareness.
- Clear storm drainage systems and complete maintenance on vulnerable infrastructure.
- Forecasts, details, and impacts from potential winter storms come into view in the one to two week forecast. Coordinate with your local NWS office for briefings or visit [weather.gov](https://www.weather.gov) for the latest forecasts, watches, and warnings!



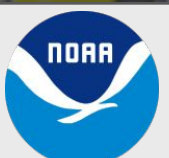
ENSO Outlook Briefing

September 17, 2026
8:30 AM PDT

Prepared By: NWS Sacramento

A global map showing ENSO (El Niño/Southern Oscillation) activity. The map uses a color scale where red and orange indicate positive anomalies (El Niño) and blue indicates negative anomalies (La Niña). The central Pacific Ocean shows a strong positive anomaly, while the eastern Pacific and parts of the Indian Ocean show negative anomalies. The text "September 2026 Update" is overlaid in large white letters.

September 2026 Update



National Oceanic and
Atmospheric Administration
U.S. Department of Commerce

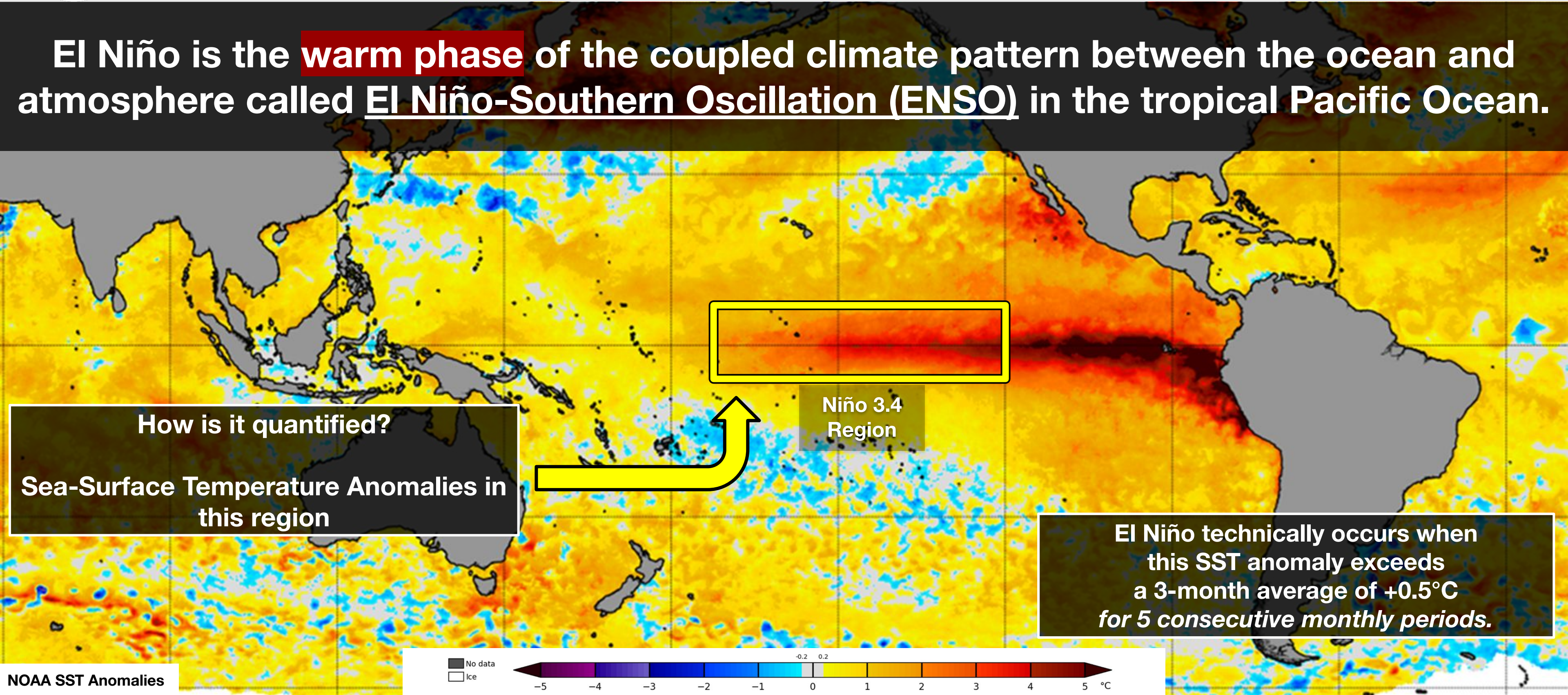
National Weather Service
Sacramento, CA



What is El Niño?

September 17, 2026
8:30 AM PDT

El Niño is the **warm phase** of the coupled climate pattern between the ocean and atmosphere called El Niño-Southern Oscillation (ENSO) in the tropical Pacific Ocean.





El Niño/La Niña Status & Outlook

September 17, 2026
8:30 AM PDT

El Niño Status & Forecast

El Niño Advisory

Usual Favored Wintertime Effects in **Northern CA**

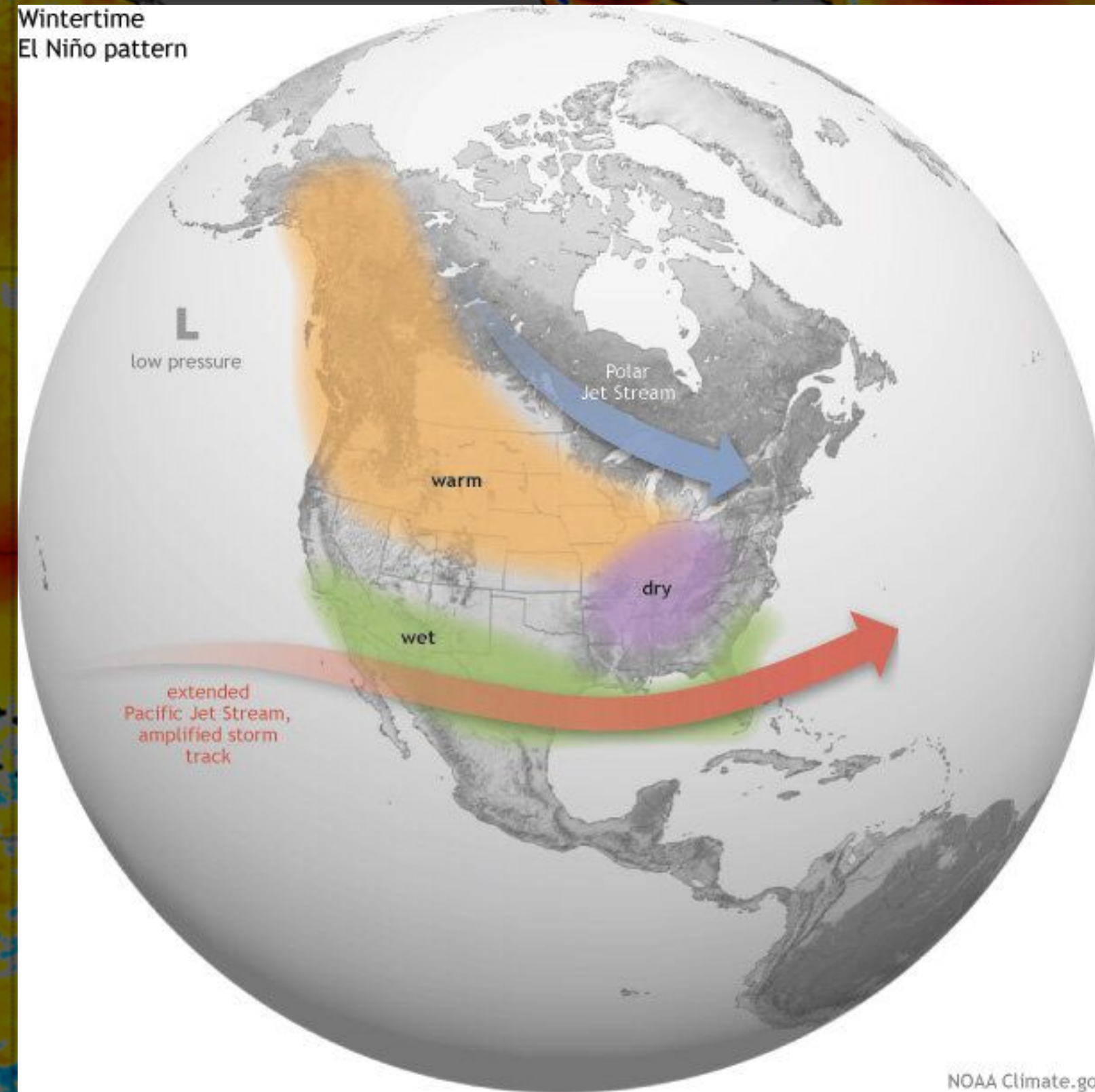
⚠ No two years are alike

Precip: No Clear Indicator

Temps: Warmer than Normal

- El Niño is present.
- Equatorial sea surface temperatures (SSTs) are above average across the Central and Eastern Pacific Ocean.
- El Niño will strengthen through the end of the year, with a **greater than 90% chance of a very strong event through the fall and winter.**
- There is a **75% of a historic event** that would exceed the strengths of previous El Niños dating back to 1950.

Wintertime
El Niño pattern



NOAA Climate.gov



National Oceanic and
Atmospheric Administration
U.S. Department of Commerce

National Weather Service
Sacramento, CA



How Strong Will It Be?

September 17, 2026
8:30 AM PDT

El Niño Categories

$\geq +0.5^{\circ}\text{C}$

Weak El Niño

$\geq +1.0^{\circ}\text{C}$

Moderate El Niño

$\geq +1.5^{\circ}\text{C}$

Strong El Niño

$\geq +2.0^{\circ}\text{C}$

Very Strong El Niño

$+2.4^{\circ}\text{C}$

Record Strength

Probability of Peak Strength

100%

Last month's update: 100%

100%

Last month's update: 100%

>99%

Last month's update: >99%

98%

Last month's update: 95%

75%

Last month's update: 69%

Past ENSO RONI values available here: [Climate Prediction Center - Relative Oceanic Niño Index \(RONI\)](#)

WY1983





Historical **Very Strong** El Niños

September 17, 2026
8:30 AM PDT

Very Strong El Niños

Past observations do not guarantee a future outcome



Northern California



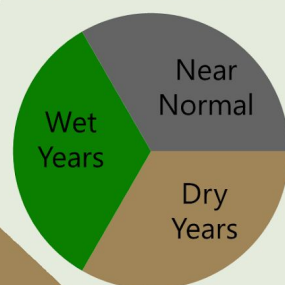
Central California



Southern California



Sierra Nevada



Very Strong (6) El Niño Years
Winter RONI ERSSTv6 Values ≥ 2.0

Data: PRISM, Oregon State University
Updated: WY2026

 **NATIONAL WEATHER SERVICE**
SACRAMENTO, CA

- There have been **6 Very Strong El Niños** since 1950: 1965-66, 1972-73, 1982-83, 1991-92, 1997-98, 2015-16.

- Of those 6, the breakdown has been...

- Northern CA:

- **2 Wet**
- **2 Normal**
- **2 Dry**

- Central CA:

- **3 Wet**
- **2 Normal**
- **1 Dry**

- Sierra Nevada:

- **2 Wet**
- **2 Normal**
- **2 Dry**

- Southern CA:

- **5 Wet**
- **0 Normal**
- **1 Dry**



**National Oceanic and
Atmospheric Administration**
U.S. Department of Commerce

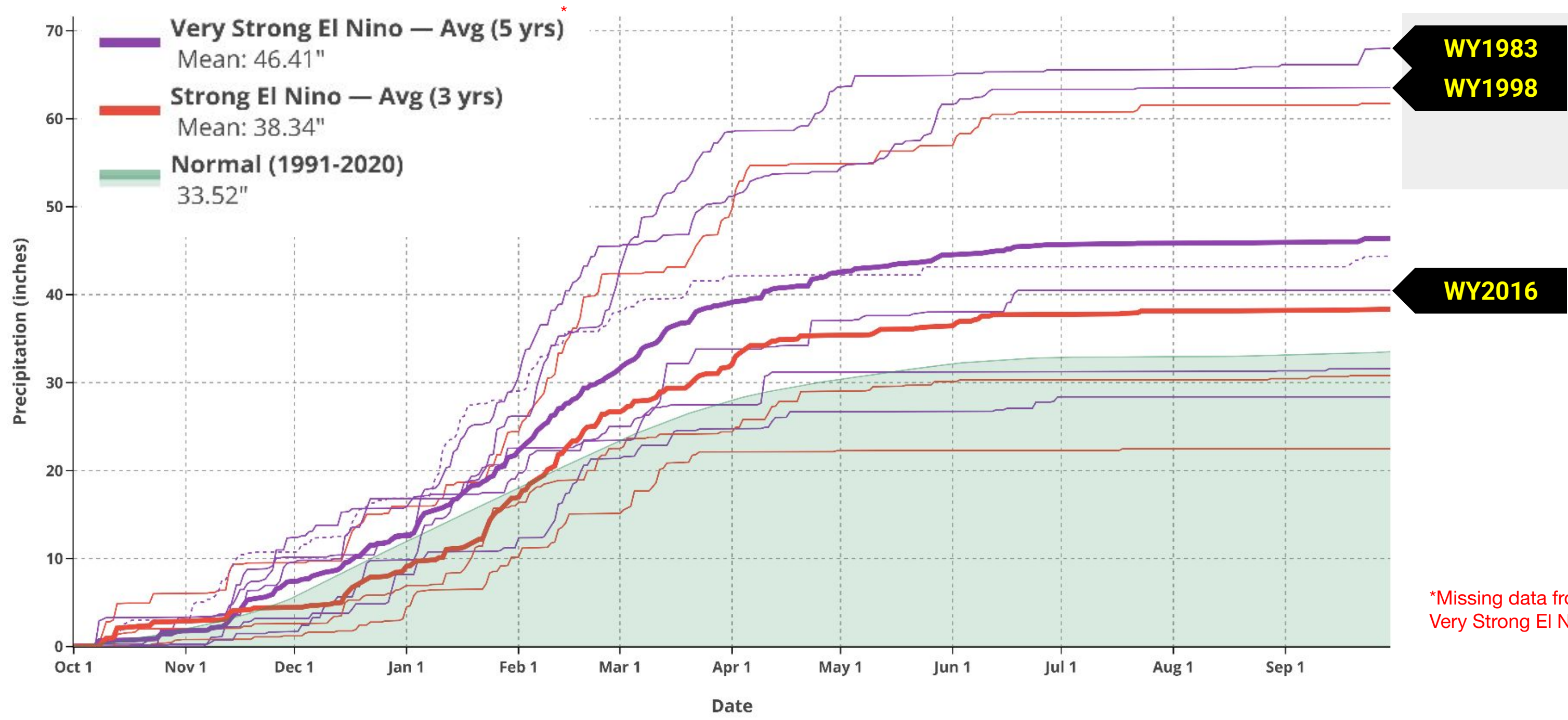
National Weather Service
Sacramento, CA



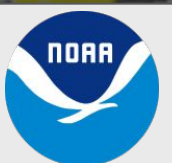
Strong & Very Strong El Niños in Redding...

September 17, 2026
8:30 AM PDT

Redding Area (rddthr) — Cumulative Precipitation



*Missing data from one Very Strong El Niño year

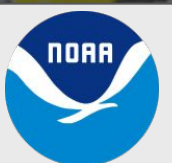
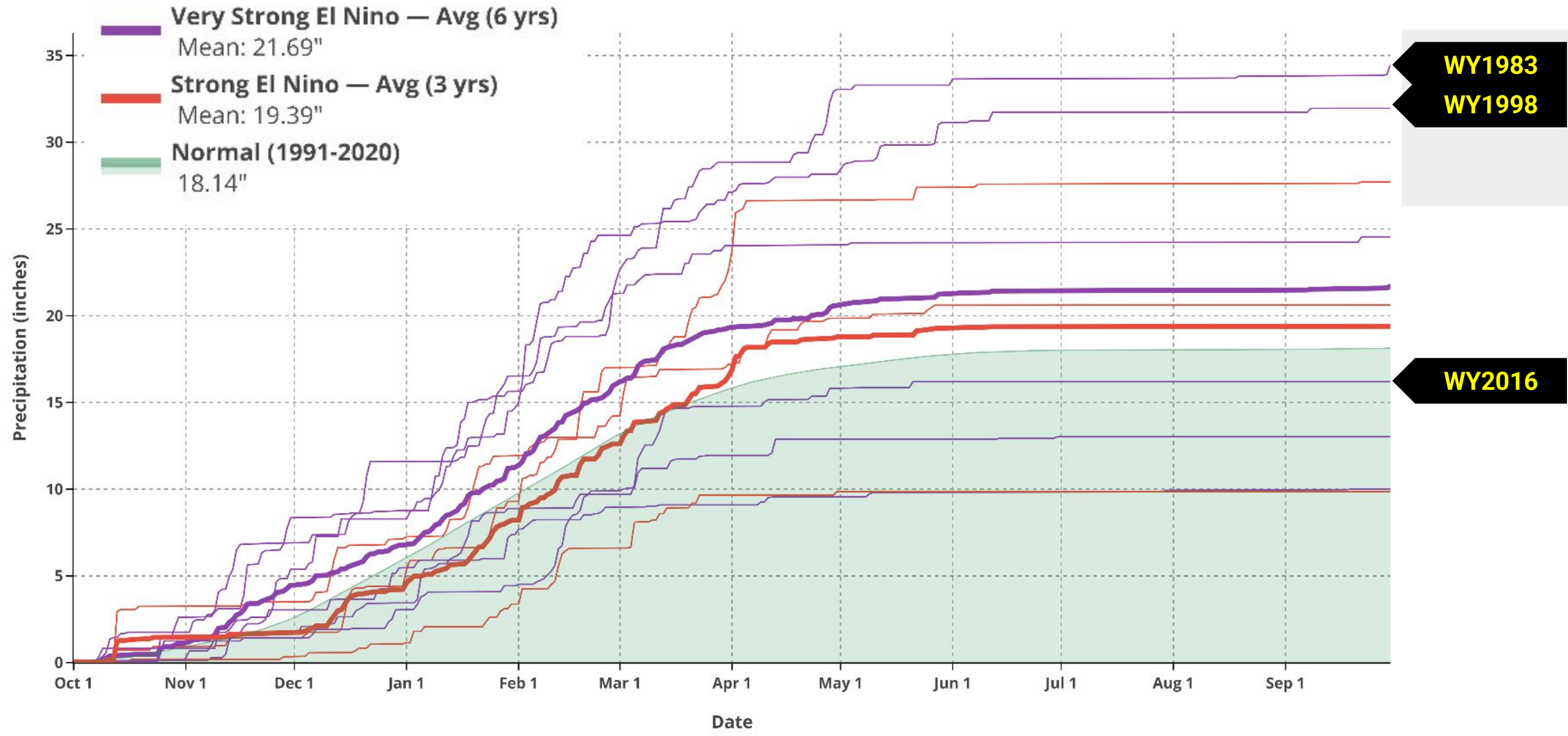




Strong & Very Strong El Niños in Sacramento...

September 17, 2026
8:30 AM PDT

Sacramento Area (sacthr) — Cumulative Precipitation

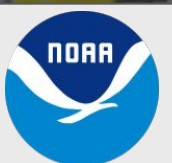
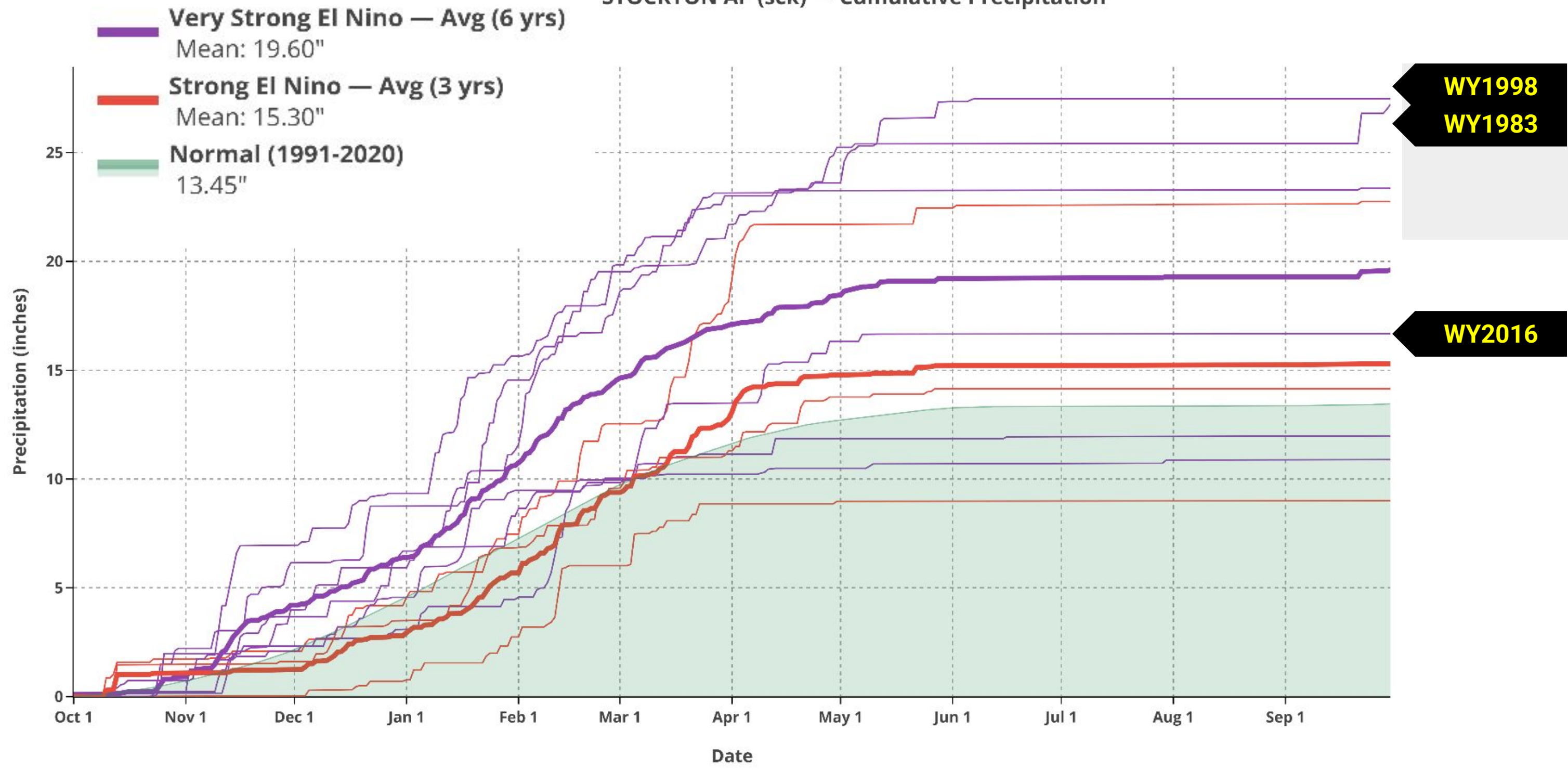




Strong & Very Strong El Niños in Stockton...

September 17, 2026
8:30 AM PDT

STOCKTON AP (sck) — Cumulative Precipitation

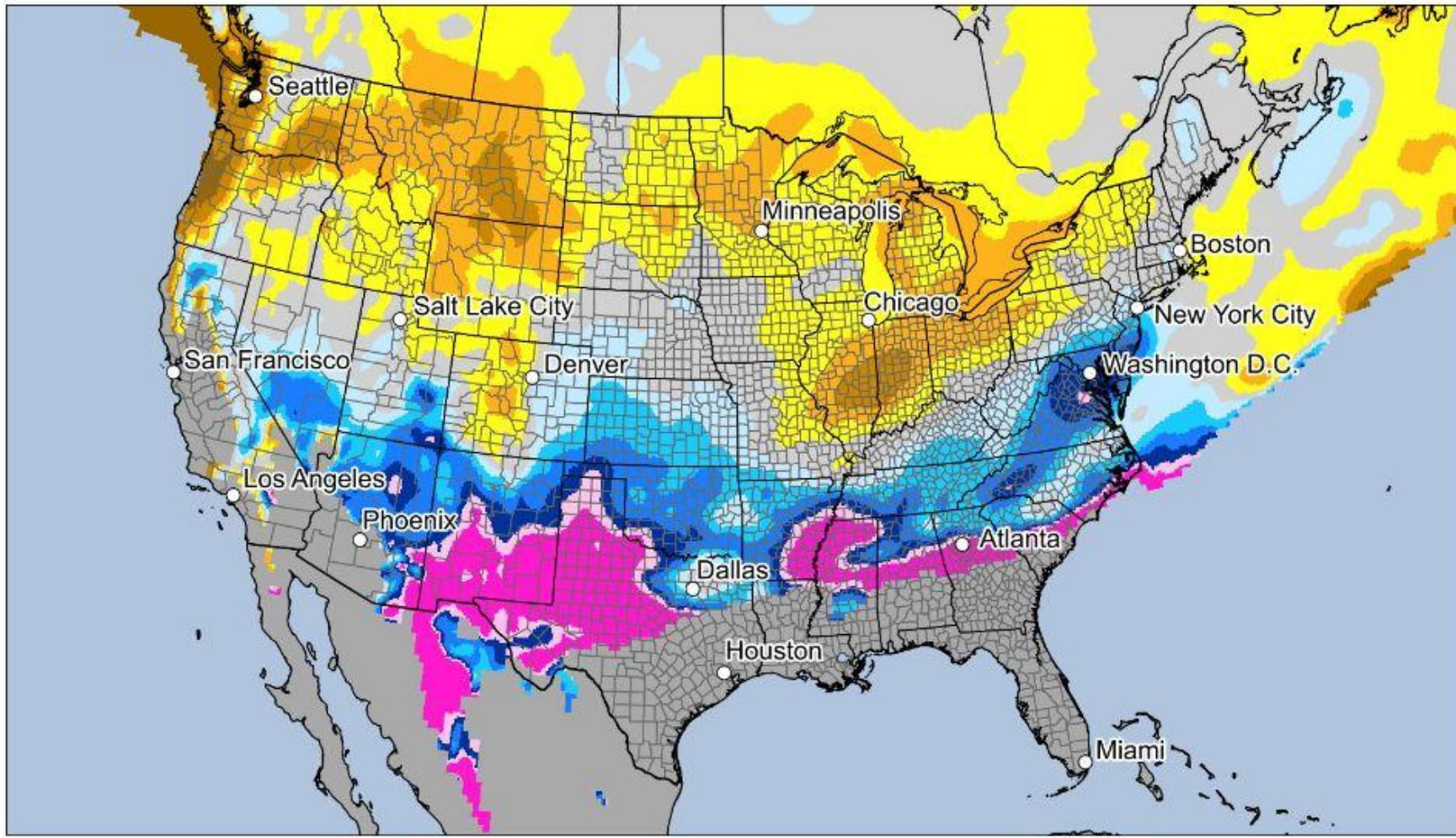




Snowfall during Strong/Very Strong El Niños

September 17, 2026
8:30 AM PDT

Snowfall Departure for Dec-Feb (Str/Very Str Ninos)

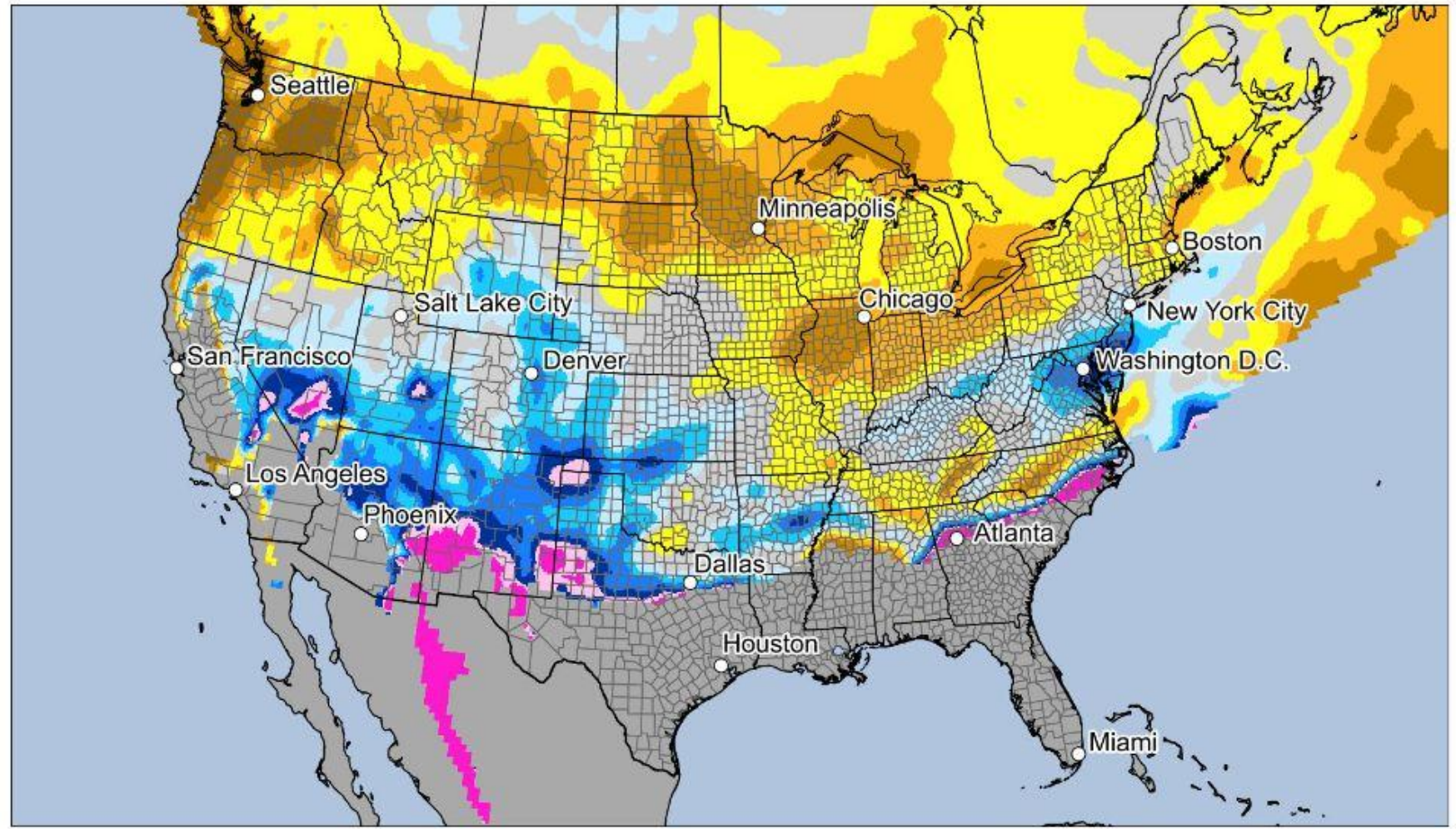


Source: ERA5 Reanalysis Composite of 11 years since 1950. Map by: Brian Brettschneider
Years: 1958, 1966, 1973, 1983, 1988, 1992, 1998, 2003, 2010, 2016, 2024

50% 75% 85% 95% 105% 115% 125% 135% 145% 155%

Percent of (Detrended) Average(Since 1950)

Snowfall Departure for Feb-Apr (Str/Very Str Ninos)

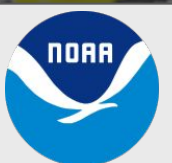


Source: ERA5 Reanalysis Composite of 11 years since 1950. Map by: Brian Brettschneider
Years: 1958, 1966, 1973, 1983, 1988, 1992, 1998, 2003, 2010, 2016, 2024

50% 75% 85% 95% 105% 115% 125% 135% 145% 155%

Percent of (Detrended) Average(Since 1950)

In general, above average snowfall at higher elevations and below normal snowfall at lower elevations.





Snowfall at the Central Sierra Snow Lab

September 17, 2026
8:30 AM PDT

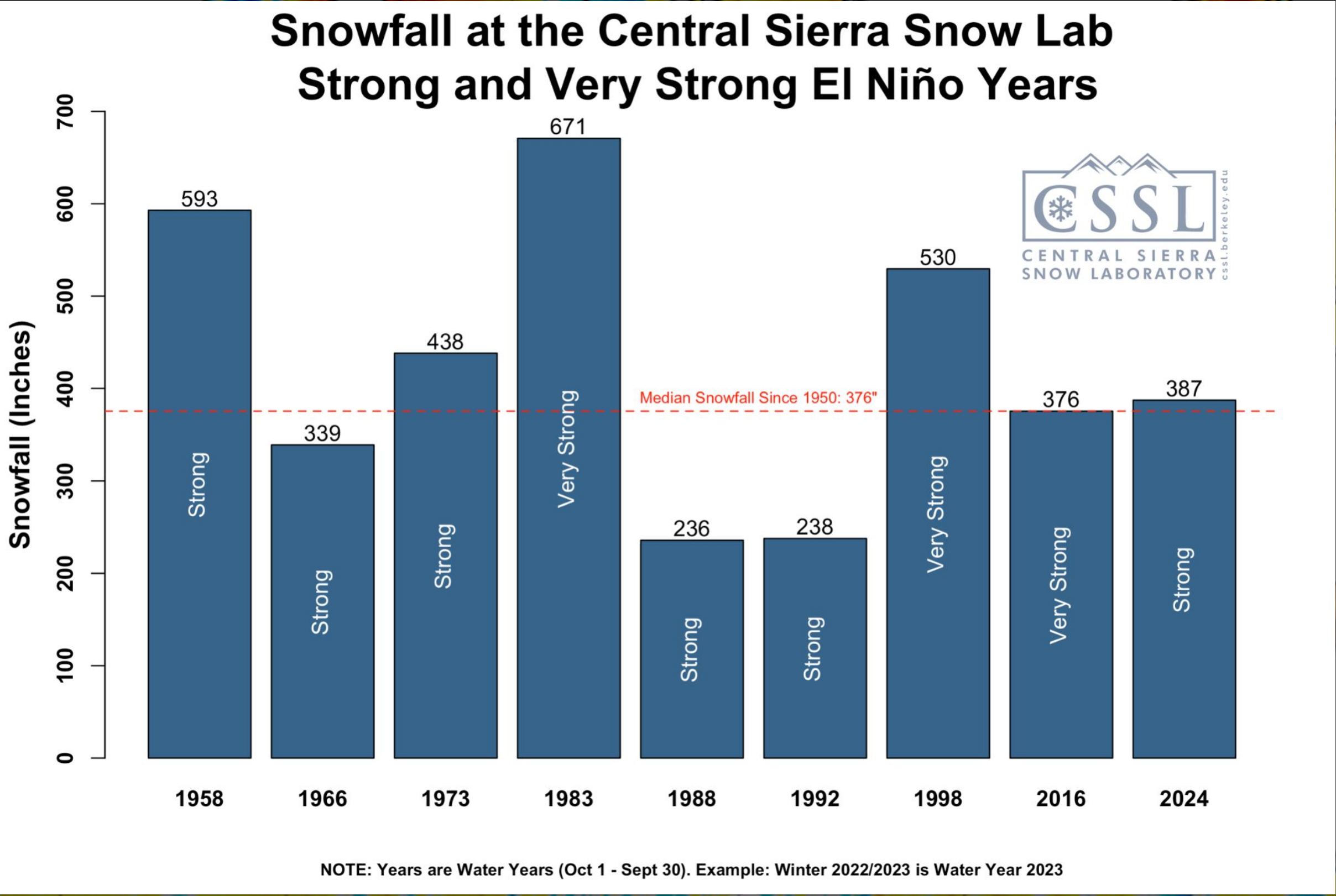


Image Courtesy: Central Sierra Snow Lab; University of California-Berkeley



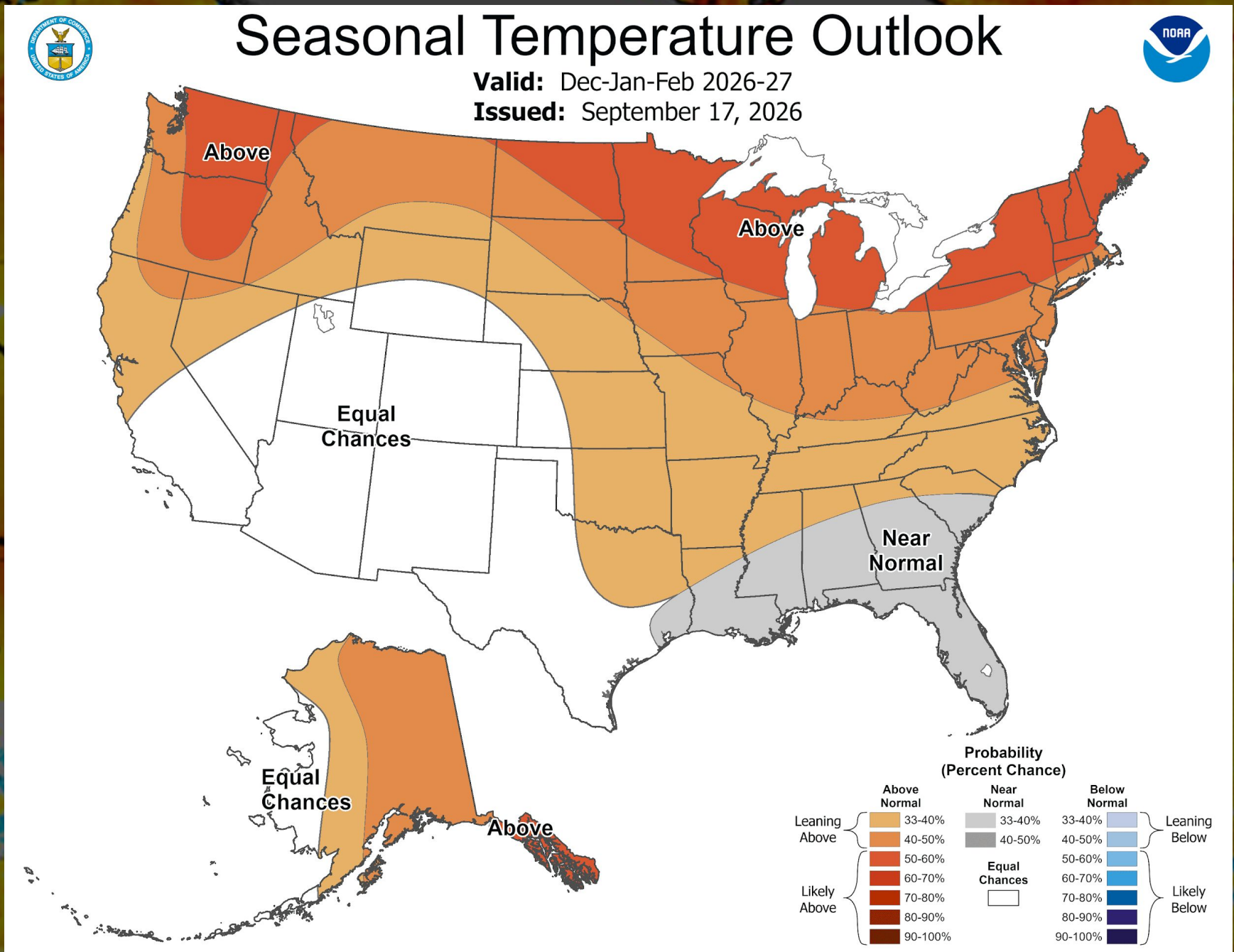
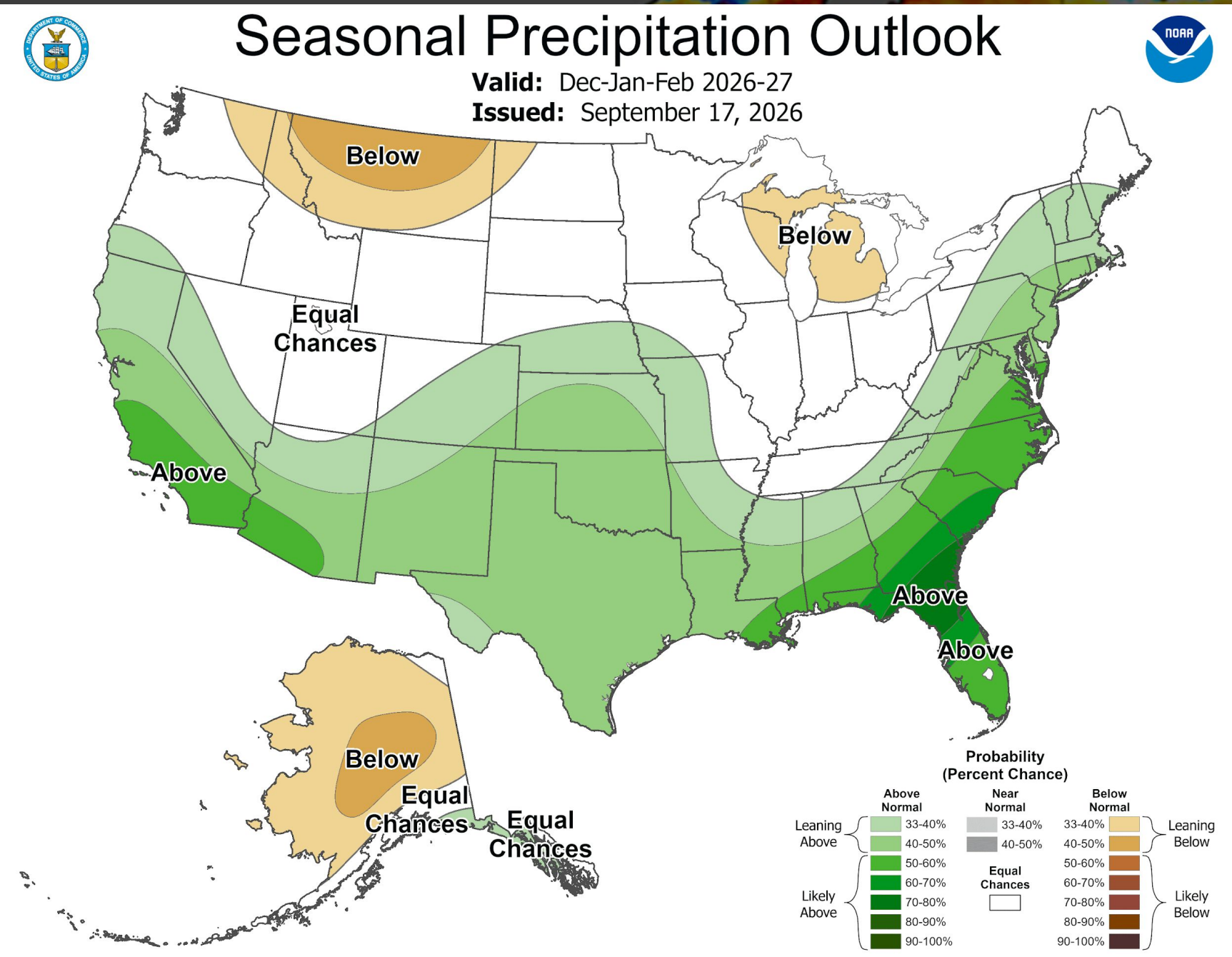
National Oceanic and
Atmospheric Administration
U.S. Department of Commerce

National Weather Service
Sacramento, CA



Official CPC Outlook: Dec-Jan-Feb

September 17, 2026
8:30 AM PDT



NorCal Precipitation:
Leaning Above Normal

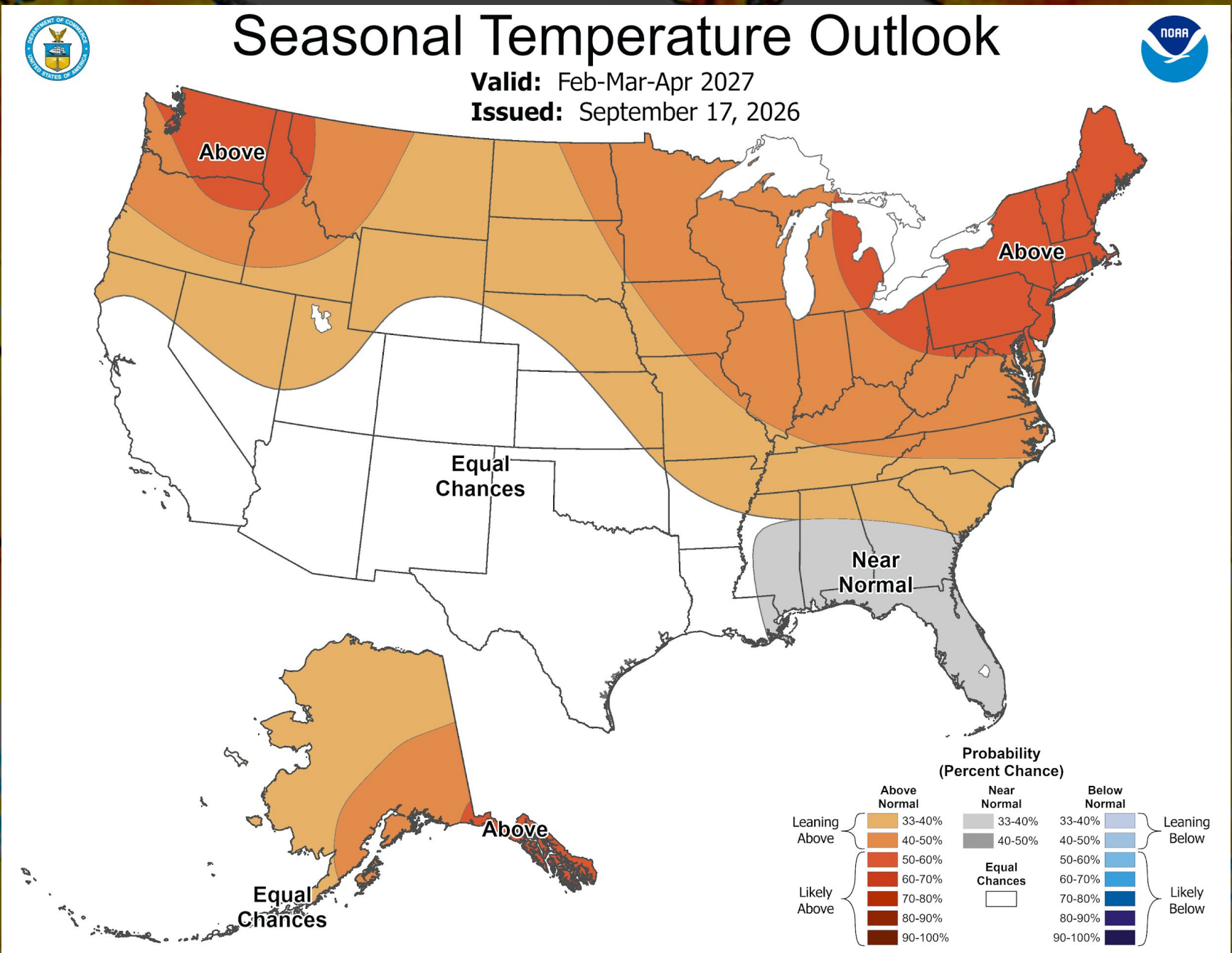
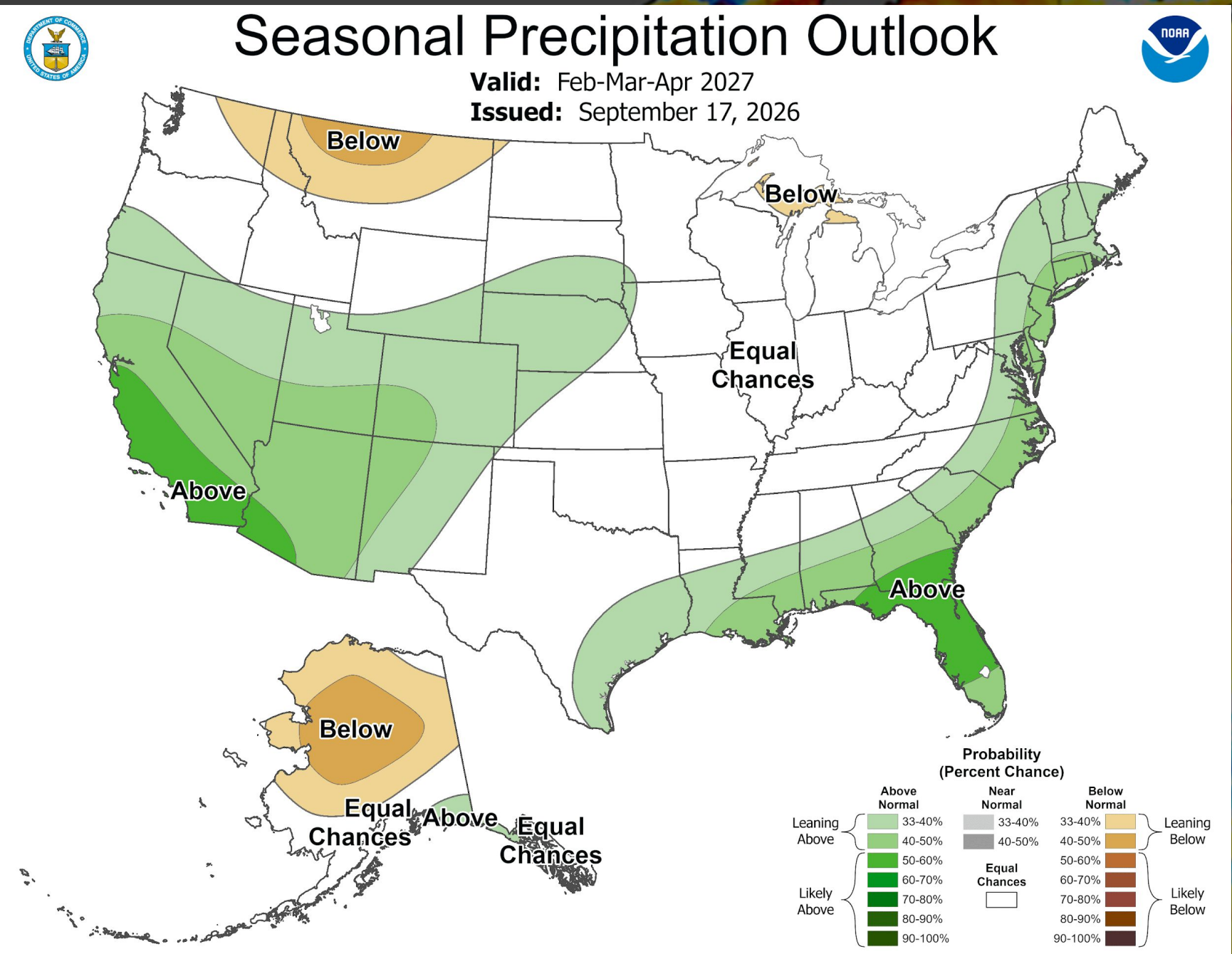
NorCal Temperatures:
Leaning Above Normal





Official CPC Outlook: Feb-Mar-Apr

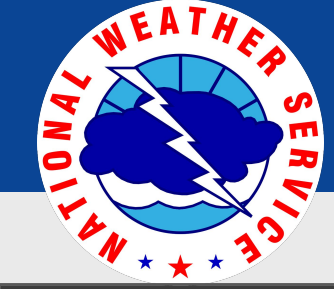
September 17, 2026
8:30 AM PDT



NorCal Precipitation:
Leaning Above Normal

NorCal Temperatures:
Equal Chances to Leaning Above Normal



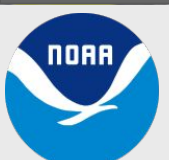


What Do We Know?

September 17, 2026
8:30 AM PDT

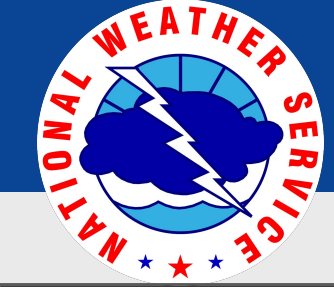
- ✓ El Niño is already here.
- ✓ El Niño strength will be **very strong**.
- ✓ El Niño historically results in an active Eastern Pacific tropical activity.
e.g., CA Impact: 2023 Hurricane Hilary
- ✓ Southern California:
Very Strong El Niños tend to favor *wetter than normal conditions*.
- ✓ Northern California:
Precipitation predictability is less certain.
- ✓ Individual storms define a season for a community.
- ✓ We are closing out the Water Year with nearly all the major reservoirs in good shape.

NOAA SST Anomalies



National Oceanic and
Atmospheric Administration
U.S. Department of Commerce

National Weather Service
Sacramento, CA



What Don't We Know?

September 17, 2026
8:30 AM PDT

🙋 How many atmospheric rivers will impact California.

🙋 The strength of the atmospheric rivers.

🙋 Will a series of atmospheric rivers impact the state?

🙋 Will it rain x inches at a specific location.

🙋 What specific river flooding may (or may not) occur.

→ These are not reliably predictable on a seasonal-level; information becomes more apparent in the *weather* forecast.

NOAA SST Anomalies



National Oceanic and
Atmospheric Administration
U.S. Department of Commerce

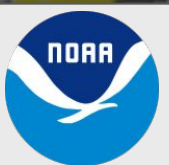
National Weather Service
Sacramento, CA



Overall Key Points for El Niño

September 17, 2026
8:30 AM PDT

- El Niño conditions are present and will strengthen into the Northern Hemisphere winter 2026-27.
- There is **a greater than 90% chance of a very strong El Niño during fall/winter.**
- **75% chance of a historic event** that would exceed the strengths of previous El Niños dating back to 1950.
- Even very strong El Niño events do not lead to the expected impact everywhere, but stronger events can more significantly tilt the odds in favor of expected outcomes.
- During the summer/fall months, El Niño can lead to increased tropical activity in the eastern Pacific. Both of those can cause remnant moisture, thunderstorms, etc into CA depending on the pattern.
 - This has been the case so far this summer-early fall!



El Niño Shifting Actions Timeline

Seasonal Outlooks

KNOW



Know how El Niño can change weather risks in your area.



Know your home insurance policies. Flood insurance is often a separate policy.

Monthly Outlooks

PREPARE



Prepare your home by clearing brush and debris from drains and gutters.



Obtain/check flood remediation items such as sandbags and pumps.

Weekly Outlooks

REVIEW



Review the contents of your emergency supply kit. Replenish any medicine or other items as needed.



Review your family communication plan.

Weather Outlooks

ACT!



Be ready to act in the days ahead of forecasted hazards.

This could include securing loose outdoor items, deploying sandbags, or even preparing for evacuation.

[weather.gov](https://www.weather.gov)





Contact Information

September 17, 2026
8:30 AM PDT



NWS Sacramento

→ weather.gov/sacramento



Next ENSO Briefing

→ Mid-October 2026



Disclaimer

- Information contained in this briefing is time-sensitive
- Do Not Use After: Mid-October 2026



Contact Information

Phone

→ 916-979-3045

Email

→ nws.sacramento@noaa.gov

Facebook

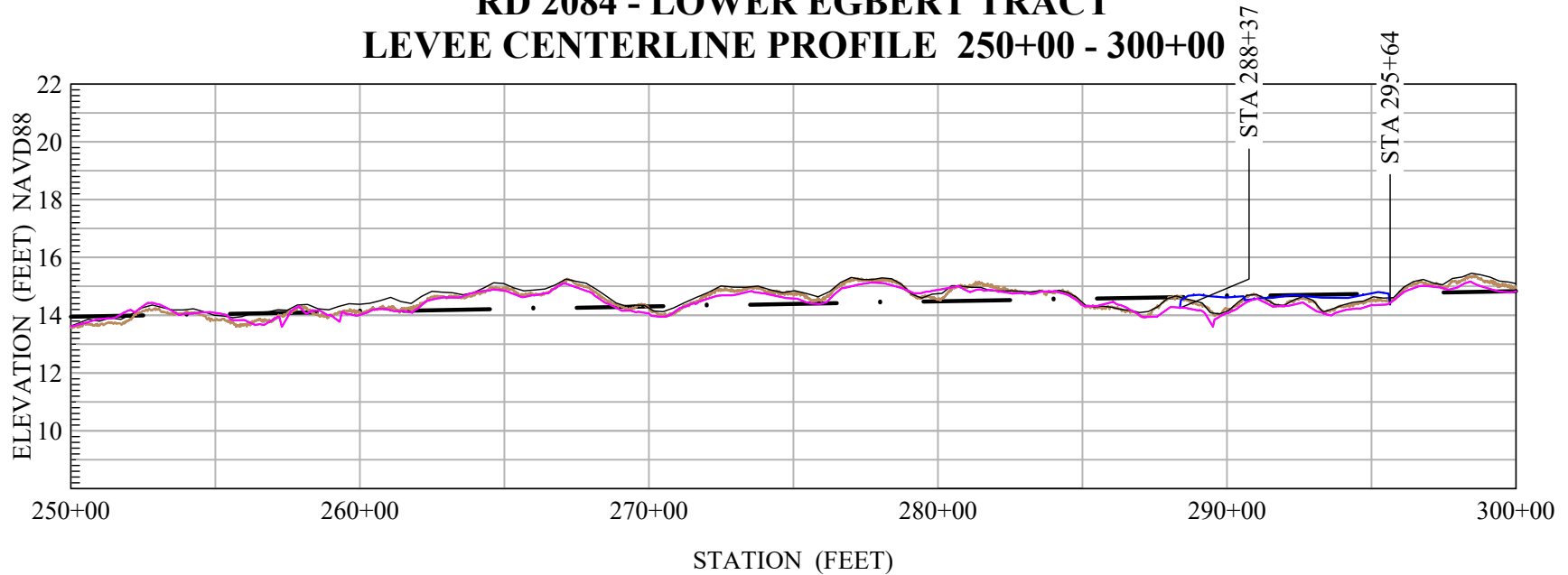
→ @NWSSacramento

Twitter/X

→ @NWSSacramento



RD 2084 - LOWER EGBERT TRACT LEVEE CENTERLINE PROFILE 250+00 - 300+00



PROFILE SHEET: 1 OF 2

SCALE:

Vertical: 1" = 6'

Horizontal: 1" = 600'

LEGEND:

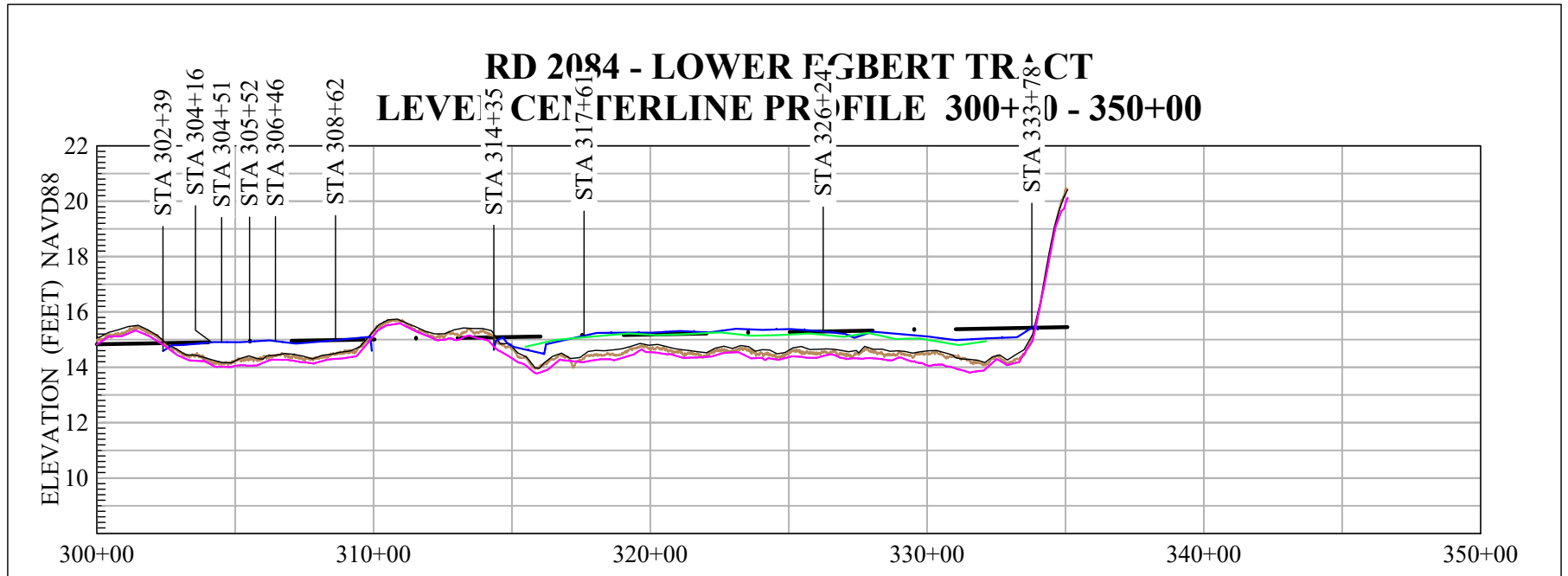
- 2017 DWR Profile at Existing Centerline
- . - Restricted Height Profile
- 10-2021 Waterside Berm Elevation
- 11-2020 CL Profile
- Westervelt Splash Berm
- Westervelt Levee CL

Last Updated: 2026-08



455 University Avenue, Suite 100
Sacramento, California 95825

• Phone: (916) 456-4400 • Fax: (916) 456-0253



PROFILE SHEET: 2 OF 2

SCALE:

Vertical: 1" = 6'

Horizontal: 1" = 600'

LEGEND:

- 2017 DWR Profile at Existing Centerline
- . - Restricted Height Profile
- 10-2021 Waterside Berm Elevation
- 11-2020 CL Profile
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- Westervelt Levee CL

Last Updated: 2026-08



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Sacramento, California 95825

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**US Army Corps
of Engineers®**

Regulatory Program El Niño Emergency Activities

October 2026

With an expected prolonged El Niño event in 2026/2027, the U.S. Army Corps of Engineers, Sacramento District (Corps) understands that State, local entities, and others will need to conduct emergency activities in waterways, including actions that involve work or structures in navigable waters under Section 10 of the Rivers and Harbors Act of 1899 (RHA) and/or discharges of dredged or fill material in waters of the United States under Section 404 of the Clean Water Act (CWA).

Under the Corps' Regulatory Program, there are a number of options available for those needing to conduct activities in waterways during an emergency situation.

1. No Department of the Army Permit Needed. Many emergency activities conducted in waters of the U.S. do not require a Department of the Army (DA) permit because they do not constitute work or structures in navigable waters or involve a discharge of dredged or fill material into waters of the U.S. Two common activities, cutting or mowing vegetation and excavating sediment from a non-navigable waterway with a backhoe and depositing the material in an upland area (and no water returning to the waterway) are not regulated by the Corps under Section 404 of CWA. There is no requirement to notify the local Corps District before proceeding with work that does not need a DA permit.
2. Maintenance Exemption under Section 404(f) of the Clean Water Act. Section 404 of CWA provides exemptions from the need to obtain a DA permit for certain types of activities. One exemption covers the reconstruction of recently damaged parts, of currently serviceable structures like dikes, dams, levees, riprap, bridge abutments or approaches, and transportation structures. Emergency reconstruction must happen within a reasonable period of time after damage occurs to qualify. Note there are no exemptions from a DA permit under Section 10 of the Rivers and Harbors Act. There is no requirement to notify the local Corps District before proceeding with the work for activities exempt under Section 404 of CWA.
3. Regional General Permit 8 (Emergency Repair and Protection Activities). Most emergency activities in waters of the U.S. not covered by the exemption above may be verified under the Sacramento District's Regional General Permit 8 (RGP8), *Emergency Repair and Protection Activities*. The RGP authorizes activities under Section 404 of the CWA and Section 10 of RHA necessary for the repair or protection of existing structures, facilities, or fills during an emergency situation where there is an unacceptable hazard to life, a significant loss of property, or an immediate, unforeseen and significant economic hardship if corrective action is not undertaken within a time period less than the normal time to process the request under standard procedures. The RGP requires the Sacramento District to be notified in advance. The Sacramento District normally verifies an activity under the RGP in writing within 48 hours.



**US Army Corps
of Engineers®**

4. Nationwide Permit 3 (Maintenance). For activities not covered above, Nationwide Permit 3 (NWP3) authorizes the repair, rehabilitation, or replacement of any previously authorized, currently serviceable structure or fill, or of any currently serviceable structure or fill, provided the structure or fill is not to be put to uses differing from those uses specified or contemplated for it in the original permit or the most recently authorized modification. Minor deviations in the structure's configuration or filled area, including those due to changes in materials, construction techniques, requirements of other regulatory agencies, or current construction codes or safety standards that are necessary to make the repair, rehabilitation, or replacement are authorized. NWP3 also authorizes the removal of accumulated sediments and debris in the vicinity of existing structures and/or the placement of new or additional riprap to protect the structure. NWP3 requires the local Corps District be notified in advance when activities involve the removal of accumulated sediments or debris. Non-maintenance emergency activities may be covered by other Nationwide Permits, some of which do not require advance notification to the Corps.

5. Emergency Procedures. In rare circumstances, activities not covered by the exemption under Section 404 of CWA or authorized under RGP8 or NWP3 (or other NWP) may be processed through the Corps' emergency procedures. Once approved by higher headquarters, emergency procedures allow the local Corps District to expeditiously make a permit decision following coordination with state and federal agencies. After the event, a public notice is issued and any necessary consultations are completed. The procedures require the submission of a complete application for a standard DA permit to the Corps.

The Sacramento District stands ready to advise and assist State, local agencies, and others before, during, and after an emergency event about when a DA permit may be needed. When authorization is necessary, the requester should use the Regulatory Request System (<https://rrs.usace.army.mil/rr>). Should there be any questions, please contact the Sacramento District Regulatory Division at (916) 557-5250 or SPKRegulatorymailbox@usace.army.mil. You can also visit the Sacramento District website at <https://www.spk.usace.army.mil/>.

ENCLOSURE 7

AGENDA ITEM 8.a.1

FINANCIAL MANAGER’S REPORT

Reclamation District 2084
Board of Directors

As of September 22, 2026

Previously Paid Invoices	Currently Paid Invoices	Total Invoiced
\$311,506.30	\$23,724.37	\$335,230.67

Current Budget	Bank Balance	Budget Balance
\$849,595.00	\$572,892.13	\$514,364.33
Funds Received To-Date	Total Invoiced	Total Pending Invoices
\$774,626.44	\$335,230.67	\$9,657.03

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
5	CalOES		9/16/2026	\$4,138.65

Expenses	Vendor	Invoice #	Month of Service	Amount
1	CCVFCA	4440	FY26-27	\$1,380.00
2	MBK	20856	July	\$3,928.75
3	LWA	1912000-0726	July	\$4,541.56
4	Cropper Accountancy	10339	June-July	\$7,500.00
5	Downey Brand	624736	Feb-26	\$73.13
6	PG&E		August	\$5,800.93
7	Trustee Reimbursement		2026 Q3	\$500.00

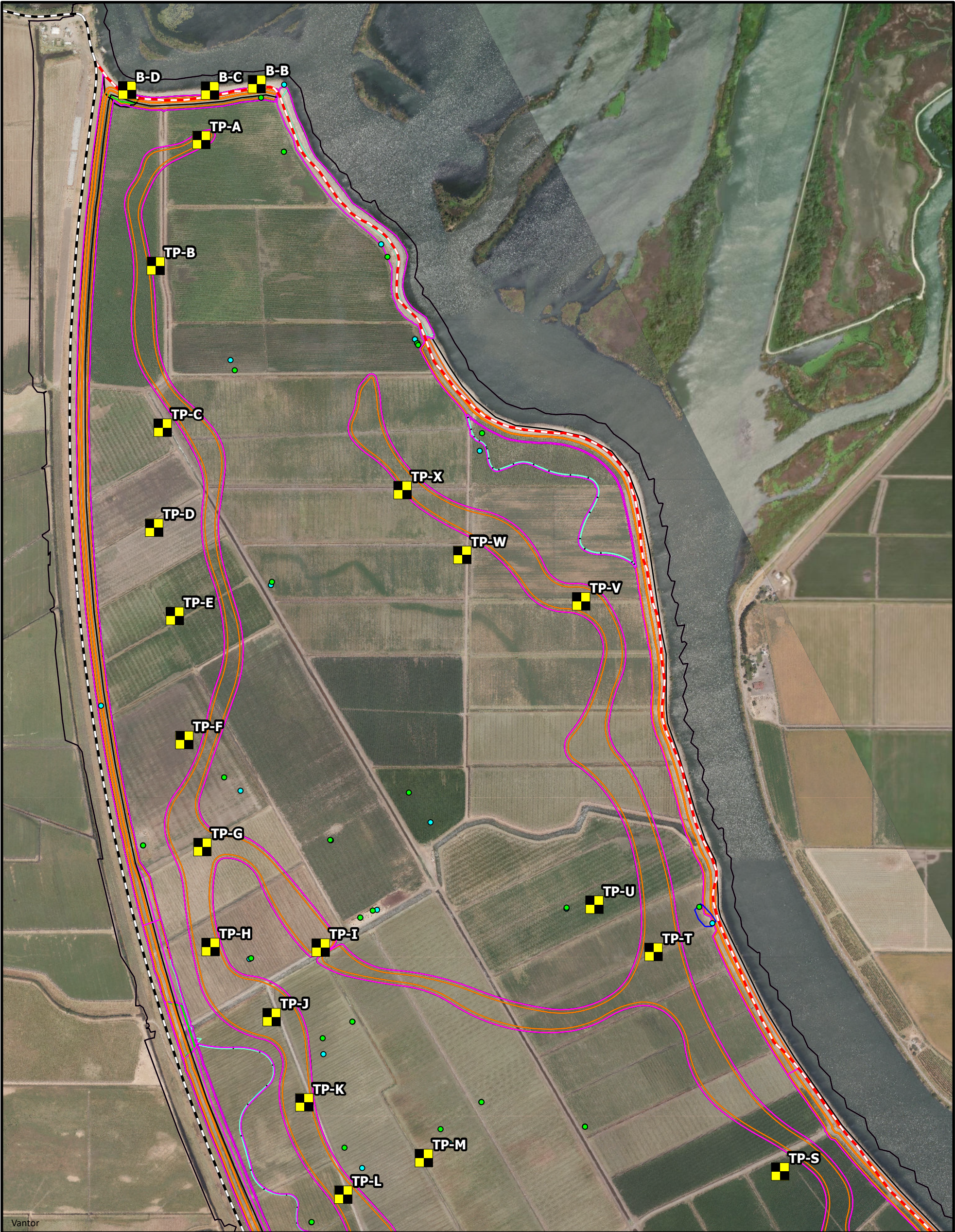
Pending Invoices	Vendor	Status	Invoice #	Month of Service	Amount
1	MBK	Approved	21125	August	\$8,901.03
2	Downey Brand	Approved	632112	August	\$756.00
Total Pending					\$9,657.03

Notes

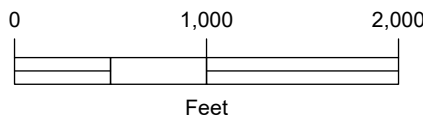
District Expenses # 1-7represent the total amount of District bills paid between August 25, 2026 and September 22, 2026.

ENCLOSURE 8

AGENDA ITEM 9.a.1



-  Proposed Test Pit
-  Proposed Boring
-  Approximate Location of RD 536 Levee Centerline
-  Approximate Location of South Levee Centerline
-  Approximate Location of Solano County Levee 28 Centerline
-  Approximate South Levee Centerline



Little Egbert Multi-Benefit Project
Solano County, California

PROPOSED EXPLORATION LOCATION MAP

August 2026

112870

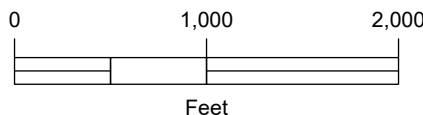
 SHANNON & WILSON

FIG. 1



-  Proposed Test Pit
-  Proposed Boring
-  Approximate Location of RD 536 Levee Centerline
-  Approximate Location of South Levee Centerline

-  Approximate Location of Solano County Levee 28 Centerline
-  Approximate South Levee Centerline



Little Egbert Multi-Benefit Project
Solano County, California

PROPOSED EXPLORATION LOCATION MAP

August 2026 112870

 SHANNON & WILSON

FIG. 1