ENCLOSURE 1

AGENDA ITEM 5.a

Minutes

Meeting of the Reclamation District 2084 Board of Trustees

Thursday, June 4th, 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**

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

3. **Public Comment** (New Business)

   There was no public comment.

4. **Agenda Approval** (Action)

   MBK requested moving agenda Item 7 before Item 6.

   Trustee Harris moved to approve the agenda.

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

   AYES: Young, Baldwin, Cook, Harris, Gause

   NOES: (none)

   ABSTAIN: (none)

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

RECUSE: (none)

5. **Consent Items** (Action)

   a. Approval of Meeting Minutes from May 14th, 2026.

   Enclosure 1: Agenda Item 5.a – Meeting Minutes

   Trustee Harris moved to approve the consent items.

   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)

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

   a. Update from MBK Engineers (Informational)

   Enclosure 2: Agenda Item 7.a.1 – MBK Engineer's Report

   Enclosure 3: Agenda Item 7.a.2 – CDFW Responses to RD 2084's Draft RMA Extension Comments

   Anticipate receiving claims reimbursements later this summer. CDFW responses to the District's comments on the RMA extension were received. The District maintains concerns regarding the revised RMA language and will be discussing this further with CDFW to reach resolution.

   b. Ongoing Maintenance Items (Informational)

   MBK will solicit proposals for erosion repair work and present them at the August Board meeting. Vegetation control is ongoing.

7. **Board Items (Action item unless otherwise noted)**

   a. State Funding Update and Impacts to the Delta.

   The Department of Water Resources has several budget change proposals for next fiscal year that may impact flood control and the Delta.

   b. SB 827 Fiscal and Financial Training Requirement.

   The entire Board of Trustees and District Staff completed the mandatory SB827 training requirement.

8. **Financial Management** (Informational/Action)

   a. Approve and Adopt the FY26/27 Budget.

   Enclosure 4: Agenda Item 8.a – FY26/27 Recommended Budget

   District Staff reviewed the FY26/27 budget and changes from the prior year budget.

Trustee Harris moved to approve and adopt the FY26/27 Budget.

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

AYES: Young, Baldwin, Cook, Harris, Gause

NOES: (none)

ABSTAIN: (none)

RECUSE: (none)

b. Approve Amendment No. 10 to the Larsen Wurzel & Associates, Inc. Contract.

Enclosure 5: Agenda Item 8.b – LWA Amendment No. 10

General Manager Nagy reviewed the contract amendment which is renewed on an annual basis.

Trustee Cook moved to approve and adopt the amendment.

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)

c. May Financial Manager's Report (Informational)

Enclosure 6: Agenda Item 8.c – Financial Manager's Report

District Staff presented the financial manager's report. The bank balance is healthy. The final signed FY22/23 audit has been received and Staff are working on the FY23/24 audit.

9. **Little Egbert Project Update** (Informational Only)

The technical analysis for CEQA continues to progress and the draft CEQA report is still anticipated for completion in early 2027. Coordination between the District and RD 536 will be needed for upcoming construction.

10. **Other Reports** (Informational Only)

Trustee Report(s)

General Manager's Report

Counsel Report (if needed)

11. **Adjourn**

The next regular Board Meeting is tentatively set for August 6th, 2026 at 9:00am

Trustee Cook moved to adjourn the meeting.

President Harris seconded and it passed by unanimous vote of the Trustees present. The meeting adjourned at 10:06am.

Reclamation District 2084
P.O. Box 698
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info@rd2084.org

AYES: Young, Baldwin, Cook, Harris, Gause

NOES: (none)

ABSTAIN: (none)

RECUSE: (none)

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

ENCLOSURE 2

AGENDA ITEM 6.a.1

RECLAMATION DISTRICT NO. 2084, CALIFORNIA

FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION

WITH INDEPENDENT AUDITORS' REPORTS THEREON

Years Ended June 30, 2024 and 2023

RECLAMATION DISTRICT NO. 2084, CALIFORNIA

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

Year Ended June 30, 2024

RECLAMATION DISTRICT NO. 2084, CALIFORNIA

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CROPPER
an accountancy corporation
CERTIFIED PUBLIC ACCOUNTANTS

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

INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund as applicable, and the aggregate remaining fund information of Reclamation District No. 2084, California, (the District) as of June 30, 2024 and 2023, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of governmental activities, each major fund, and the aggregate remaining fund information of Reclamation District No. 2084, California as of June 30, 2024 and 2023, and the respective changes in financial position and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America as well as accounting systems prescribed for special districts by the Office of the California State Controller.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures, include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, and all schedules presented in the Required Supplementary Information (as shown in the table of contents) be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated August 6, 2026 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Cropper Accountancy Corporation

CROPPER ACCOUNTANCY CORPORATION

Walnut Creek, California
August 6, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

Management Discussion and Analysis

Reclamation District 2084
Board of Directors
August 2026

Reclamation District 2084 (California) provides this Management Discussion and Analysis of the District Financial Position and strategic direction for the District Fiscal Year of July 1, 2023 to June 30, 2024 (FY 23/24).

In Fiscal Year 23/24 Reclamation District No. 2084 continued to focus on activities in levee maintenance, Delta preservation and land stewardship directly as well as through membership in the Little Egbert Joint Powers Agency (LEJPA). LEJPA is a Joint Powers Authority, comprised of RD2084 and RD536, formed to advance the Little Egbert Multi-Benefit Project (LEMBP) by securing State, Federal and Local funding.

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

The District experienced a significant rainstorm in the early winter of 2023 resulting in an emergency declaration in Solano County. Financial implications associated with the storm included increased pumping costs, levee monitoring activities, and active flood fighting that continued into FY23/24. The emergency declaration allowed the District to submit reimbursement requests to the California Office of Emergency Services (CalOES) and the Federal Emergency Management Agency (FEMA) totaling $252,698.29.

Looking forward to Fiscal Year 2024/2025, the District will continue to participate in LEJPA and pay agency assessments, as requested, and continue to proactively manage the O&M and administrative concerns of the District. The District will continue to utilize the Delta Levees Maintenance Subventions Program (Subventions Program) from the State of California. The Subventions program provides the District 75% reimbursement for eligible expenses for routine O&M of the levees, which will help offset levee maintenance expenses for FY 24/25. The District will continue to coordinate with CalOES and FEMA to receive reimbursement on emergency actions and potential repair projects resulting from the large storm event.

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

BASIC FINANCIAL STATEMENTS

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

	Governmental Activities	
	2024	2023
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		
ASSETS:		
Cash and cash equivalents	$ 78,216	$ 31,439
Receivables:		
Subvention grant receivable	-	136,915
FEMA grant receivable	260,012	108,448
Seed funding receivable from LEJPA	1,116,715	551,715
Prepaid expenses	6,394	10,677
Capital assets, net	83,056	88,673
TOTAL ASSETS	$ 1,544,393	$ 927,867
DEFERRED OUTFLOWS OF RESOURCES	$ -	$ -
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION		
LIABILITIES:		
Accounts payable and accrued expenses	$ 31,069	$ 170,870
DEFERRED INFLOWS OF RESOURCES	-	-
NET POSITION:		
Invested in capital assets, net of $-0- related debt	83,056	88,673
Unrestricted	1,430,268	668,324
Total net position	1,513,324	756,997
TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	$ 1,544,393	$ 927,867

See independent auditors' report and notes to these financial statements

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

	2024				2023			
		Program Revenues		Net (Expense) Revenue and Changes in Net Position		Program Revenues		Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Capital Contributions and Grants	Governmental Activities	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities
GOVERNMENTAL ACTIVITIES:								
Flood Protection	$ 505,301	$ -	$ 151,565	$ (353,736)	$ 458,016	$ -	$ 137,528	$ (320,488)
GENERAL REVENUES:								
Assessment from primary landowner				1,110,063				480,000
CHANGE IN NET POSITION				756,327				159,512
NET POSITION, BEGINNING OF YEAR				756,997				597,485
NET POSITION, END OF YEAR				$ 1,513,324				$ 756,997

See independent auditors' report and notes to these financial statements

RECLAMATION DISTRICT 2084, CALIFORNIA

Balance Sheets - Governmental Fund

June 30, 2024 and 2023

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

See independent auditors' report and notes to these financial statements

RECLAMATION DISTRICT 2084, CALIFORNIA

Reconciliation of the Balance Sheets of
Governmental Fund to the Statements of Net Position - Government-wide
June 30, 2024 and 2023

	2024	2023
TOTAL GOVERNMENTAL FUND BALANCES	$ 53,541	$ (51,927)
AMOUNTS REPORTED FOR GOVERNMENTAL ACTIVITIES BUT NOT INCLUDED IN THE GOVERNMENTAL FUND:		
Nonfinancial resources -		
Capital assets, net of accumulated depreciation	83,056	88,673
Seed funding receivable - not due until 2031	1,116,715	551,715
Grants receivable not collected within 90 days after year end	260,012	168,536
NET POSITION OF GOVERNMENTAL ACTIVITIES	$ 1,513,324	$ 756,997

RECLAMATION DISTRICT 2084, CALIFORNIA

Statements of Revenues, Expenditures, and Changes
in Fund Balance - Governmental Fund
Years Ended June 30, 2024 and 2023

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

See independent auditors' report and notes to these financial statements

RECLAMATION DISTRICT 2084, CALIFORNIA
Reconciliation of Statements of Revenues, Expenditures, and Changes in Fund Balance
to the Statements of Activities
Years Ended June 30, 2024 and 2023

	2024	2023
CHANGE IN FUND BALANCES - GOVERNMENTAL FUND	$ 105,468	$ (135,573)
AMOUNTS REPORTED IN GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF NET POSITION IS DIFFERENT BECAUSE:		
Governmental fund report capital outlay as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense:		
Additions to capital assets	-	-
Current year depreciation expense	(5,616)	(5,616)
Seed funding provided to LEJPA but not expected to be repaid within 90 days of year end	565,000	240,000
Grant collected after 90 days of prior fiscal year end and not recognized in prior year fund balance, net	(60,089)	(76,827)
Grant revenue not collected within 90 days of year end	151,564	137,528
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	$ 756,327	$ 159,512

See independent auditors' report and notes to these financial statements

1. DESCRIPTION OF THE DISTRICT AND SIGNIFICANT ACCOUNTING POLICIES

The District

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

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

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

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

Basis of Presentation and Measurement Focus

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

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

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

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

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

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

- **Net investment in capital assets** – consists of capital assets, net of accumulated depreciation and amortization, and reduced by outstanding balances of debt attributable to the acquisition, construction, or improvement of those assets, as applicable. Deferred outflows of resources and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets or related debt are included in this component of financial position.

- **Restricted** – consists of constraints placed on net asset use by creditors or by law and constitutional provisions. The District has no restricted net position as of June 30, 2024 or 2023.

- **Unrestricted** – consists of the net amount of assets, deferred inflows of resources, liabilities, and deferred outflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

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

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a flow of current financial resources measurement focus. The financial statements for governmental funds include a Balance Sheet, which generally includes only current assets and current liabilities, and a Statement of Revenues, Expenditures, and Changes in Fund Balance, which reports on the sources (i.e. revenues and other financing sources) and uses (i.e. expenditures and other financing uses) of current financial resources. Currently, the District has only one governmental fund, the general fund. The District considers all revenues available if they are collected within 90 days after year-end.

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

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

As of June 30, 2024 and 2023, the Board of Trustees has not adopted a fund balance policy in accordance with GASB 54 requirements. As such, there are no assigned and/or committed fund balances as of June 30, 2024 and 2023.

Fund balance classifications under GASB 54 requirements are as follows:

- **Nonspendable Fund Balance** – for funds that cannot be spent due to their form or funds that legally or contractually must be maintained intact.

- **Restricted Fund Balance** – for funds that are mandated for specific purposes by external parties, constitutional provisions, or enabling legislation.

- **Committed Fund Balance** – for funds set aside for specific purposes by the District's highest level of decision-marking authority (Board of Trustees) pursuant to formal action taken, such as a majority vote or resolution. These committed funds cannot be used for any other purpose unless the Board of Trustees removes or changes the specific use through the same type of formal action taken to establish the commitment. Board of Trustee action to commit fund balance needs to occur within the fiscal reporting period, no later than June 30th; however, the amount can be determined with the release of the financial statements.

- **Assigned Fund Balance** – Funds that are constrained by the District's intent to be used for specific purposes, but are neither restricted nor committed.

- **Unassigned Fund Balance** – The residual positive net resources of the general fund in excess of what can properly be classified in one of the above four categories.

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

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

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

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

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

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

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

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

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

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

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

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

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

Lease Assets
Lease assets are recorded at the amount of the initial measurement of the lease liabilities in accordance with GASB Statement No. 87. Lease assets are amortized over the lease term. The District had no leases during the years ended June 30, 2024 and 2023.

Deferred Outflows and Inflows of Resources
In addition to assets, the statement of net position will sometimes report a separate section for *deferred outflows of resources*. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has no deferred outflows of resources as of June 30, 2024 and 2023.

In addition to liabilities, the statement of net position will sometimes report a separate section for *deferred inflows of resources*. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to future period(s) and, accordingly, will not be recognized as an inflow of resources (revenue) until such time. The District has no deferred inflows of resources as of June 30, 2024 and 2023.

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

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

Reclassifications

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

Subsequent Events

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

3. CAPITAL ASSETS

A summary of changes to capital assets for the year ended June 30, 2024, the total of which is recorded in the government-wide statements, is shown as follows:

	June 30, 2023	Additions	Transfers/ Disposals	June 30, 2023
Pumping structure	$ 124,591	$ -	$ -	$ 124,591
Pump motors and related equipment	99,877	-	-	99,877
	224,468	-	-	224,468
Accumulated depreciation	(135,795)	(5,617)	-	(141,412)
	$ 88,673	$ (5,617)	$ -	$ 83,056

Depreciation expense for the years ended June 30, 2024 and 2023 was $5,617 and $5,616, respectively, and was charged to the single function of the District: flood protection.

4. NEW GASB ACCOUNTING PRONOUNCEMENTS

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

GASB Statement No. 101 – ***Compensated Absences***. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This Statement applies to recognition of the following types of compensated absences (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. Recognition of a liability should occur for leave that has not been used if all of the following are met (1) the leave is attributable to services already rendered by an employee, (2) the leave accumulates and is carried forward over multiple reporting periods whereby it may be used, paid or settled, and (3) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. The disclosure requirements for compensated absences have been amended to require only the net change in the liability for compensated absences be disclosed rather than the gross increases and decreases as previously required. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023. It has minimal or no effect on the District’s financial reporting.

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

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

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

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

Management’s Discussion and Analysis - This Statement continues the requirement that the basic financial statements be preceded by management’s discussion and analysis (MD&A), which is presented as required supplementary information (RSI). This Statement requires that the information presented in MD&A be limited to the related topics discussed in five sections: (1) Overview of the Financial Statements, (2) Financial Summary, (3) Detailed Analyses, (4) Significant Capital Asset and Long-Term Financing Activity, and (5) Currently Known Facts, Decisions, or Conditions. Furthermore, this Statement stresses that the detailed analyses should explain why balances and results of operations changed rather than simply presenting the amounts or percentages by which they changed. This Statement emphasizes that the analysis provided in MD&A should avoid unnecessary duplication by not repeating explanations that may be relevant to multiple sections and that "boilerplate" discussions should be avoided by presenting only the most relevant information, focused on the primary government.

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

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

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

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

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

5. RELATED PARTY TRANSACTIONS AND FUNDING AGREEMENT AND SUBSEQUENT EVENT

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

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

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

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

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

A summary of seeding funding loan activity is as follows as of June 30, 2024 and 2023 after giving effect to subsequent amendments:

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

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

6. OTHER RELATED PARTY TRANSACTIONS

Three key employees of the primary landowner, Westervelt Ecological Services (Westervelt), are board members of the District. As such, Westervelt is considered a related party for financial reporting purposes.

During the years ended June 30, 2024 and 2023, the District received funding of $545,063 and $480,000, respectively, from Westervelt to cover district expenses and an additional $565,000 for seed funding to LEJPA.

REQUIRED SUPPLEMENTARY INFORMATION

RECLAMATION DISTRICT 2084, CALIFORNIA

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual - General Fund

Years Ended June 30, 2024 and 2023

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

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

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

1. BUDGETARY DATA

The District adopts an annual budget for the General Fund (consisting of operations, maintenance, and designated modernization projects) for each fiscal year. Budgets are adopted on a basis consistent with generally accepted government accounting principles. The final approved budget for 2023-2024 is presented in these financial statements. Minor line item adjustments were made to the original budget. As such, the original and revised budgets are presented in these financial statements.

OTHER REPORT

CROPPER
an accountancy corporation
CERTIFIED PUBLIC ACCOUNTANTS

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

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the governmental activities, each major fund as applicable, and the aggregate remaining fund information of Reclamation District 2084, California (the District), which comprise District's basic financial statements as listed in the Table of Contents, as of June 30, 2024, and the related notes to the financial statements, and have issued our report thereon dated August 6, 2026.

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

A *deficiency in internal contro*l exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we identified two deficiencies in internal control that we consider to be a material weakness as described below.

Revenue Recognition and the Accounting Close Process

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

It is often helpful to utilize class or customer reporting within QuickBooks for grant accounting, as well as a grant bridging report, for cost reimbursable grants. For each cost reimbursement grant, revenues and expenses should equal each year, regardless of when costs are billed.

Additionally, it is helpful to utilize a monthly or quarterly accounting close checklist to ensure that balance sheet accounts are periodically reconciled and accruals made, as well as to document independent review and approval of the draft internal financial statements.

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

Financial Policies

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Cropper Accountancy Corporation

CROPPER ACCOUNTANCY CORPORATION
Walnut Creek, California
August 6, 2026

ENCLOSURE 3

AGENDA ITEM 6.b.1

MEMORANDUM OF UNDERSTANDING
BETWEEN

CALIFORNIA DEPARTMENT OF WATER RESOURCES
AND
RECLAMATION DISTRICT 2084
AND
SOLANO COUNTY

THIS MEMORANDUM OF UNDERSTANDING (MOU) is entered into as of the last date of the required signatures of the parties by and between Reclamation District 2084, Solano County and the State of California, Department of Water Resources (DWR), Division of Flood Operations.

BACKGROUND

DWR is the lead State agency for flood emergency response; however, every emergency begins at the local level and timely coordination of response is critical to saving lives, property, and the environment. DWR supports these local emergency efforts by storing the materials necessary to conduct effective flood fights at locations throughout the State. In preparation for potential flooding and in response to local and county agency requests for flood fight materials (FFM), DWR has developed a Flood Fight Materials Plan to stockpile FFM in yards, warehouses, and pre-loaded containers throughout the State. FFM within these stockpiles are owned and controlled by DWR but are available for use by Local Maintaining Agencies (LMA) when those LMA's resources have been drawn down or exhausted. LMA's must coordinate with DWR prior to deploying FFM.

RECITALS

A. Reclamation District 2084 has responsibility for protecting areas within their jurisdiction against flooding and requires FFM to perform said tasks.

B. DWR has agreed to stockpile the following FFM:
   a. {FFM QUANTITIES}

C. The FFM will be stored at the following Facility:
   a. {FACILITY ADDRESS/LOCATION}

D. Reclamation District 2084 has agreed to allow DWR to store these FFM at their Facility and the parties have agreed to the terms and conditions set forth herein.

TERMS AND CONDITIONS

NOW, THEREFORE, in consideration of the conditions set forth hereinafter and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, Reclamation District 2084 and DWR hereby agree as follows:

1. **Storage Right**. Pursuant to the terms set forth herein, DWR shall have the right to store FFM at the Facility rent free for the Term (as defined below). Reclamation District 2084

shall maintain the value of FFM by keeping said product in a secure area and promptly advising DWR of any maintenance concerns within 48 hours.

2. **Term and Termination**. This MOU shall be for a period of one (1) year from the date hereof, unless terminated earlier as provided in this Section 2 (the "Term"). This MOU shall be automatically renewed at the expiration of the initial Term for additional, successive one (1)-year terms unless either of the parties provides written notice to the other party of such party's intention to not renew the MOU. Either party may terminate this MOU at any time by giving written notice to the other party. In the event either party terminates this MOU, DWR shall remove the FFM from the Facility within thirty (30) days of receipt of notice.

3. **Moving and Removal of Flood Fight Materials**. DWR has stockpiled FFM to augment DWR and local flood emergency response efforts. DWR FFM shall be used to support the local and/or operational area response to regional flooding after said local and/or operational area has exhausted all local and regional supplies consistent with the requirements of the Standardized Emergency Management System (SEMS). If at any time during the Term of this MOU, Reclamation District 2084 has exhausted and/or needs to augment its flood fight inventory, Reclamation District 2084 shall access DWR's FFM inventory by notifying DWR's Flood Operations Center at (916) 574-2619. By signing this MOU, Reclamation District 2084 agrees to replace in kind any used FFM within six months of use.

If FFM are required within the jurisdiction of Reclamation District 2084, Reclamation District 2084 is responsible for all tasks necessary for handling, loading, and transporting said materials from the Facility to the destination.

The FFM stored at the Facility are available to be used by other local agencies or operational areas in the region if deemed necessary. If FFM are required within the jurisdiction of another local agency or operational area, that local agency or operational area is responsible for all tasks necessary for handling, loading, and transporting said materials from the Facility to the destination. If any local agency or operational area other than Reclamation District 2084 has exhausted and/or needs to augment its FFM inventory with the FFM stored at the Facility, DWR shall request that that other agency or operational area access DWR's FFM inventory by notifying DWR's Flood Operations Center at (916) 574-2619 and signing an MOU (provided by DWR) agreeing to replace said material in kind within six months and that the local agency or operational area using the FFM will indemnify and hold and save the State, its officers, agents, and employees, free and harmless from any and all liabilities for any claims and damages that may arise out of the use of the FFM.

If at any time DWR needs to access the FFM, DWR will notify Reclamation District 2084 at 530-613-6380.

If at any time Reclamation District 2084 desires to relocate the FFM to a new location, Reclamation District 2084 will notify DWR at (916) 820-7551 OR (916) 574-2619. DWR will arrange for the FFM to be relocated within 30 days of the request.

Reclamation District 2084 shall not trade, dispose of, or sell the FFM or its contents.

4. **Records; Access to Facility; Inventory**. Reclamation District 2084 shall keep accurate records concerning the receipt and storage of the FFM for the duration of the MOU plus three years. Upon reasonable advance notice and during normal business hours, DWR may examine and make copies of any of Reclamation District 2084 records, reports, files, or books maintained in connection with the FFM. Upon reasonable advance notice and during normal business hours, DWR's representatives may enter the Facility for the purpose of inspecting the FFM or taking inventory and reconciling this inventory with DWR inventory records.

5. **Indemnification**. Reclamation District 2084 shall indemnify and hold and save the State, its officers, agents, and employees, free and harmless from any and all liabilities for any claims and damages that may arise out of the storage and use of the FFM, or any activity that is part of this MOU. Reclamation District 2084 shall require its contractors or subcontractors to name the State, its officers, agents, and employees as additional insureds on their liability insurance for activities undertaken pursuant to this MOU.

6. **Points of Contact**.

Department of Water Resources

Manuel (Manolo) Ramirez, P.E.
Manager, Statewide Flood Response Unit
Division of Flood Operations
3310 El Camino Avenue, Suite 200
Sacramento, CA 95821
Cell: (916) 820-7551
Manuel.Ramirez@water.ca.gov
State-Federal Flood Operations Center

Department of Water Resources
24-hour Direct: (916) 574-2619
Flood_Center@water.ca.gov

Reclamation District 2084

Mark Young
President, RD 2084
P.O. Box 698
Rio Vista, CA 94571
530-613-6380
info@rd2084.org

Solano County
Office of Emergency Services

Robyn Rains
Emergency Services Manager
530 Clay St.
Fairfield, CA 94533
707-784-1600
RLRains@SolanoCounty.com

IN WITNESS WHEREOF, the parties have executed this MOU.

Reclamation District 2084

By:__________________________
Mark Young
President

Date:_________________________

State of California
Department of Water Resources

By:__________________________
Manuel (Manolo) Ramirez, P.E.
Manager, Statewide Flood Response Unit
Division of Flood Operations

Date:_________________________

Solano County
Office of Emergency Services

By:__________________________
Robyn Rains
Emergency Services Manager

Date:__________________________

August 10, 2026

Mr. David Julian
Senior Engineer
CA Department of Water Resources
715 P Street
Sacramento, CA 95691

Subject: Geotechnical Explorations Permit Transfer

Dear Mr. Julian:

Please let this letter serve as authorization for the transfer of permits issued to Reclamation District (RD) 2084 to the CA Department of Water Resources (DWR). The permits are for remaining geotechnical explorations that will be performed at the Little Egbert Tract project site.

Additionally, DWR agrees to the conditions and terms in the permits that have been approved for geotechnical explorations. The permits include the 408 permission issued by the U.S Army Corps of Engineers, the Central Valley Flood Protection Board and authorizations from local agencies that include Solano County, DWR, SSJDD (Sacramento / San Joaquin Drainage District), RD 536 and neighboring landowners.

Should you have any questions, please call me at (530) 613-6380.

Regards,

Mark Young
President/Trustee, RD 2084

Enclosures: CVFPB Permit
U.S. Army Corps of Engineers Permit

August 10, 2026

Mr. Hal Holland
Regional Director, Western Region
Westervelt Ecological Services
3636 American River Drive, Suite 120
Sacramento, CA 95864

Subject: Geotechnical Explorations Permit Transfer

Dear Mr. Holland:

Please let this letter serve as authorization for the transfer of permits issued to Reclamation District (RD) 2084 to Westervelt. The permits are for remaining geotechnical explorations that will be performed at the Little Egbert Tract project site.

Additionally, Westervelt agrees to the conditions and terms in the permits that have been approved for geotechnical explorations. The permits include the 408 permission issued by the U.S Army Corps of Engineers, the Central Valley Flood Protection Board and authorizations from local agencies that include Solano County, CA Department of Water Resources, SSJDD (Sacramento / San Joaquin Drainage District), RD 536 and neighboring landowners.

Should you have any questions, please call me at (530) 613-6380.

Regards,

Mark Young
President/Trustee, RD 2084

Enclosures: CVFPB Permit
U.S. Army Corps of Engineers Permit

STATE OF CALIFORNIA – CALIFORNIA NATURAL RESOURCES AGENCY **GAVIN NEWSOM,** GOVERNOR

CENTRAL VALLEY FLOOD PROTECTION BOARD
3310 El Camino Ave., Ste. 170
SACRAMENTO, CA 95821
(916) 574-0609

September 21, 2021

Mark Young
President
Reclamation District 2084

Via Email to: myoung@westervelt.com

Re: Reclamation District 2084 Little Egbert Tract (LET) Geotechnical Explorations – WA2019088

Dear Mr. Young:

The Central Valley Flood Protection Board (Board) received your letter and submittal dated November 27, 2019, on behalf of Reclamation District 2084, requesting permission to conduct 140 geotechnical borings and up to 280 cone penetration tests (CPTs) on or near the levees surrounding LET. Additionally, up to 50 test pits, 4 feet by 12 feet by 12 feet, will be excavated in the interior of LET to classify near surface soils. The exploration will occur in more than one phase. In the first phase, borings and CPTs will be spaced approximately 1,000 feet apart on the levee crown and at greater spacing along the levee toes and parcel interior. In later phases, borings and CPTs will be located at closer spacing at sites identified from previous phases that need further exploration to better understand the subsurface conditions. The drillings will be performed using hollow-stem auger and mud rotary equipment. All borings will be drilled to a maximum depth of 120 feet, and all bore holes will be backfilled using cement grout. The proposed borings are located on LET, which is bounded by Lindsey Slough on the north and Cache Slough on the east, north of the City of Rio Vista in Solano County. The proposed geotechnical explorations are scheduled to occur as soon as this request is approved and may take approximately 2 years to complete.

Board staff has determined that the proposed geotechnical exploration activity is a minor alteration within the Adopted Plan of Flood Control that will not be injurious to the public interest and will not impair the usefulness of the project works. Pursuant to California Code of Regulations, Title 23, Division 1, Waters, Article 3, Section 6(e), an encroachment permit will not be required for the proposed work.

Be advised that the U.S. Army Corps. of Engineers (USACE) Section 408 has also conducted a review of your proposed work. USACE's review culminated with the issuance of the attached Permission Letter, which includes conditions for the project with which you must comply.

Please be advised that there may be additional authorizations required from other federal, State, and local agencies to perform this work, including a temporary entry permit required by the Sacramento and San Joaquin Drainage District (SSJDD) Real Estate Branch – Property Management Section. Please contact DWR Real Estate Branch, Kacy Kimball, at (916) 654-4422 for obtaining property access clearances to SSJDD lands.

No construction work of any kind shall be done during the flood season from November 1 to April 15, without prior approval of the Board. Failure to submit a Time Variance Request to the Board at least 10 working days prior to the start of work may result in a delay of the project.

If you have any questions, please contact Nate Kibret of my staff at (916) 574-2646, or by email at Natnael.Kibret@CVFlood.ca.gov.

Sincerely,

Leslie M. Gallagher

Leslie M. Gallagher
Executive Officer

Attachment: USACE Permission Letter Dated August 25, 2021
Minor Alteration Request Letter Dated November 27, 2019

cc: Preston Shopbell, CVFPB (via electronic copy)

DEPARTMENT OF THE ARMY
U.S. ARMY CORPS OF ENGINEERS, SACRAMENTO DISTRICT
1325 J STREET
SACRAMENTO, CA 95814-2922

408 Permission Section (WA2019088) **25 AUG 2021**

Ms. Leslie M. Gallagher
Executive Officer
Central Valley Flood Protection Board
3310 El Camino Avenue, Room 170
Sacramento, CA 95821

Dear Ms. Gallagher:

We have reviewed permit application number WA2019088 submitted by the Reclamation District (RD) 2084 to alter the Sacramento River Flood Control Project, authorized by the Flood Control Act of March 1, 1917, Public Law 367, Sixty-fourth Congress. The proposed alteration includes 470 geotechnical explorations (up to 140 borings, 280 Cone penetration tests, and 50 test pits) at Little Egbert Tract. The proposed explorations are located throughout the levees and interior of Little Egbert Tract (approximate center point at 38.212529°N, 121.67858°W NAD83) within Solano County, CA (Figure 1).

The Sacramento District U.S. Army Corps of Engineers (USACE) has reviewed this application and determined that the alteration will not be injurious to the public interest and will not impair the usefulness of the project works. Pursuant to Section 14 of the Rivers and Harbors Act of 1899, 33 U.S.C. § 408 (Section 408), the District Engineering Division Chief approves the request to alter the Federal flood risk reduction project subject to the following conditions:

Engineering Conditions:

a. That the alteration must not interfere with the integrity or hydraulic capacity of the flood risk management project; easement access; or maintenance, inspection, and flood fighting procedures.

b. That construction or other work in the floodway cannot take place during the flood season unless approved in writing by the non-federal project sponsor.

c. That no temporary staging, stockpiles of materials, temporary buildings, or equipment can remain on the levee or in the floodway during flood season unless approved in writing by the non-federal project sponsor.

d. That construction or other work must be coordinated with other work in the area.

e. That excavations and drilling must meet federal, state, and local criteria, USACE standards, and Office of Safety and Occupational Health standards.

f. That all real property interests and other rights (easements, permits, licenses, acquisitions, etc.) necessary for the construction, operation, maintenance, occupation, or use of the proposed alteration as well as for operation, maintenance, occupation, or use of the federal project (levee and channel) are acquired prior to construction. An approval under Section 408 does not grant property rights or exclusive privileges.

g. That areas disturbed during construction or other work associated with an alteration must be restored to pre-construction conditions once the work is complete.

h. That borehole sealing materials and equipment will be kept at the site before drilling begins.

i. That open boreholes and excavations will not be left unattended for more than 24 hours.

Environmental Conditions:

j. That if you discover any previously unknown historic properties (36 CFR § 800.13) while accomplishing the activity authorized by this Section 408 permission, you shall immediately notify USACE of what you have found. USACE will initiate any necessary Federal and State coordination to ensure continued compliance with the National Historic Preservation Act.

k. Project work including clearing and grubbing of vegetation, ground disturbance activities, and removal of buildings or structures within the project area should occur between September 01 and January 31 which is outside of the migratory bird nesting season. If project activities will occur between February 01 and August 31, pre-construction surveys must be conducted to determine if active nests are present. If active nests are detected during these surveys, no project activities adversely affecting nesting should be conducted until nestlings have fledged or the nest fails. Active nests may only be removed if a Migratory Bird Treaty Permit is obtained from the USFWS.

l. To ensure your project complies with the Federal Endangered Species Act, you shall implement all of the conservation measures identified in the enclosed U.S. Fish and Wildlife Service letter of concurrence (08FBDT00-2021-I-0030, dated November 27, 2020; Enclosure 1). If you are unable to implement any of the proposed measures, you must immediately notify USACE, prior to initiating the work, so USACE may reinitiate consultation as appropriate, in accordance with the Federal Endangered Species Act.

Standard terms and conditions per Appendix K of EC 1165-2-220:

Limits of the Authorization

m. This permission only authorizes you, the requester, to undertake the activity described herein under the authority provided in Section 14 of the Rivers and Harbors Act of 1899, as amended (33 U.S.C. § 408). This permission does not obviate the need to obtain other federal, state, or local authorizations required by law. This permission does not grant any property rights or exclusive privileges, and you must have appropriate real estate instruments in place prior to construction and/or installation.

n. The time limit for completing the work authorized ends on August 1, 2026. If you find that you need more time to complete the authorized activity, submit your request for a time extension to this office for consideration at least one month before the above date is reached.

o. Without prior written approval of the USACE, you must neither transfer nor assign this permission nor sublet the premises or any part thereof, nor grant any interest, privilege or license whatsoever in connection with this permission. Failure to comply with this condition will constitute noncompliance for which the permission may be revoked immediately by USACE.

p. The requester understands and agrees that, if future operations by the United States require the removal, relocation, or other alteration of the work herein authorized, or if, in the opinion of the Secretary of the Army or an authorized representative, said work will cause unreasonable conditions and/or obstruction of USACE project authorized design, the requester will be required upon due notice from the USACE, to remove, relocate, or alter the structural work or obstructions caused thereby, without expense to the United States. No claim can be made against the United States on account of any such removal or alteration.

Indemnification and Hold Harmless

q. The United States will in no case be liable for:

    i. any damage or injury to the structures or work authorized by this permission that may be caused or result from future operations undertaken by the United States, and no claim or right to compensation will accrue from any damage; or

ii. damage claims associated with any future modification, suspension, or revocation of this permission.

r. The United States will not be responsible for damages or injuries which may arise from or be incident to the construction, maintenance, and use of the project requested by you, nor for damages to the property or injuries to your officers, agents, servants, or employees, or others who may be on your premises or project work areas or the federal project(s) rights-of-way. By accepting this permission, you hereby agree to fully defend, indemnify, and hold harmless the United States and USACE from any and all such claims, subject to any limitations in law.

s. Any damage to the water resources development project or other portions of any federal project(s) resulting from your activities must be repaired at your expense.

Reevaluation of Permission

t. The determination that the activity authorized by this permission would not impair the usefulness of the federal project and would not be injurious to the public interest was made in reliance on the information you provided.

u. This office, at its sole discretion, may reevaluate its decision to issue this permission at any time circumstances warrant, which may result in a determination that it is appropriate or necessary to modify or revoke this permission. Circumstances that could require a reevaluation include, but are not limited to, the following:

   i. you fail to comply with the terms and conditions of this permission;

   ii. the information provided in support of your application for permission proves to have been inaccurate or incomplete; or

   iii. significant new information surfaces which this office did not consider in reaching the original decision that the activity would not impair the usefulness of the water resources development project and would not be injurious to the public interest.

Conduct of Work Under this Permission

v. You are responsible for implementing any requirements for mitigation, reasonable and prudent alternatives, or other conditions or requirements imposed as a result of environmental compliance.

w. Work/usage allowed under this permission must proceed in a manner that avoids interference with the inspection, operation, and maintenance of the federal project.

x. In the event of any deficiency in the design or construction of the requested activity, you are solely responsible for taking remedial action to correct the deficiency.

y. The right is reserved to the USACE to enter upon the premises at any time and for any purpose necessary or convenient in connection with government purposes, to make inspections, to operate and/or to make any other use of the lands as may be necessary in connection with government purposes, and you will have no claim for damages on account thereof against the United States or any officer, agent or employee thereof.

z. You must provide copies of pertinent design, construction, and/or usage submittals/documents. USACE may request that survey and photographic documentation of the alteration work and the impacted project area be provided before, during, and after construction and/or installation.

aa. You may be required to perform an inspection of the federal project with the USACE, prior to your use of the structure, to document existing conditions.

bb. USACE shall not be responsible for the technical sufficiency of the alteration design nor for the construction and/or installation work.

A Section 404 permit application (SPK-2019-00916) is in process for this work. The Section 404 must be issued prior to commencement of work affecting waters of the United States. This Section 408 letter of permission does not serve as authorization for any work that affects navigable capacity of waters of the United States or that involves the discharge of dredge or fill material into waters of the United States.

The Section 408 permission request ID for this alteration is 408-SPK-2019-0073. For any questions regarding this permission, please contact Kinwai Tai at (916) 557-7183.

Sincerely,

POEPPELMAN.RICK.LEE.1230104456 Digitally signed by POEPPELMAN.RICK.LEE.1230104456 Date: 2021.08.24 19:12:16 -07'00'

Rick L. Poeppelman, P.E.
Chief, Engineering Division
Levee Safety Officer

Enclosure

ENCLOSURE 1

United States Department of the Interior

FISH AND WILDLIFE SERVICE
San Francisco Bay-Delta Fish and Wildlife Office
650 Capitol Mall, Suite 8-300
Sacramento, California 95814

In reply refer to:
08FBDT00-2021-I-0030

November 27, 2020

Ryan T. Larson, P.E.
Chief, Levees and Channels Branch
U.S. Army Corps of Engineers, Sacramento District
1325 J Street
Sacramento, California 95814-2922

Subject: Informal Consultation on the Little Egbert Tract Borings and Cone Penetration Tests Project, Solano County, California (408 Permission Section WA2019088)

Dear Mr. Larson:

This letter is in response to the U.S. Army Corps of Engineers' (Corps) November 6, 2020, letter requesting informal consultation with the U.S. Fish and Wildlife Service (Service) on the proposed Little Egbert Tract Borings and Cone Penetration Tests Project (project) in Solano County, California. The Corps has determined that the proposed project is not likely to adversely affect the federally threatened giant garter snake (*Thamnophis gigas*), the threatened vernal pool fairy shrimp (*Branchinecta lynchi*), and the endangered vernal pool tadpole shrimp (*Lepidurus packardi*). The Service received the request via email on November 6, 2020. This response is provided under the authority of the Endangered Species Act of 1973, as amended (16 U.S.C. 1531 *et seq*.) (Act), and in accordance with the implementing regulations pertaining to interagency cooperation (50 CFR 402).

In reviewing the proposed project, the Service has relied upon: (1) the Corps' November 6, 2020 letter requesting informal consultation; (2) the June 2020 *Little Egbert Tract Geotechnical Explorations Project Biological Assessment* prepared by ESA; and (3) other information available to the Service.

Description of the Proposed Action

The Little Egbert Tract is located just south of the lower reach of the Yolo Bypass, immediately north of the City of Rio Vista. The tract is bordered on the north by Lindsey Slough, on the west by the Reclamation District 536 Federal Project Levee, Solano County Levee 44 and Mellin Levee Extension, on the south by the Central Valley Flood Protection Board Mellin Levee (also a Federal Project Levee), and on the east by Solano County Levee 28, a restricted-height levee along Cache Slough and the Sacramento Deep Water Ship Channel.

The proposed project consists of up to approximately 470 geotechnical explorations on Little Egbert Tract and the Powell Property, as well as, along the levees and on the waterside and landside of the Reclamation District 536 Federal Project Levee and Mellin Levee Federal Project Levee around Little Egbert Tract. The data obtained from the geotechnical explorations will be used to evaluate the feasibility of future land uses and site improvements.

Geotechnical explorations will be up to a depth of 120 feet. Geotechnical exploration holes will be backfilled and sealed in accordance with State requirements. Each exploration will temporarily disturb approximately 25 square feet with a potential total of 0.27 acre of disturbance. No in-water work would take place and only minor vegetation removal, specifically ruderal vegetation, is expected to occur. Depending on authorizations and permits, the geotechnical explorations are anticipated to begin in 2020 and be completed in 2022.

Conservation Measures

<u>Giant Garter Snake</u>

1. Geotechnical activities within 200 feet of potential giant garter snake habitat will be limited to between May 1 and October 1 wherever feasible, which is the active period for the snake.

2. Prior to construction, all geotechnical personnel will participate in a Service-approved worker environmental awareness program instructed by a Service-approved biologist. Under this program, workers will be informed about the presence of giant garter snakes and habitat associated with the species and that unlawful take of the animal or destruction of its habitat is a violation of the Act. Proof of this instruction will be submitted to the San Francisco Bay-Delta Fish and Wildlife Office.

3. Pre-activity surveys for the giant garter snake and potential refugia (i.e., burrows, soil cracks) will be conducted by a Service-approved biologist within 24 hours prior to ground disturbance within designated work areas located within 200 feet of potential giant garter snake aquatic habitat. The biologist will also survey along any proposed access routes necessary to access work areas not located along existing access roads.

4. Clearing of vegetation will be confined to the minimal area necessary for geotechnical explorations.

5. Potential giant garter snake aquatic habitat and any burrows and soil cracks identified in the vicinity of the proposed geotechnical locations and access routes that may provide potential giant garter snake refugia will be designated as Environmentally Sensitive Areas and will be demarcated with flagging or fencing or other measures as approved by a Service-approved biologist and avoided by all geotechnical personnel.

6. Geotechnical exploration activities will be restricted to daylight hours (half an hour after sunrise to half an hour before sunset).

7. Speed limits along levee and unpaved roads will be limited to 15 miles per hour. Speed limits overland will be limited to 5 miles per hour. Drivers will look for snakes on the roadways and overland.

8. After completion of geotechnical activities, any temporary debris associated with the geotechnical exploration activities will be removed and, wherever feasible, disturbed areas will be restored to pre-project conditions.

9. If a giant garter snake is observed in the work area, the geotechnical contractor will stop work until the snake is out of the work area and will notify a qualified biologist immediately. The snake will be allowed to leave on its own, and the qualified biologist will remain in the area until the biologist deems his or her presence no longer necessary to ensure that the snake is not harmed. If the giant garter snake does not leave on its own, project activities within approximately 200 feet of the giant garter snake will not resume to prevent harm to the giant garter snake and the Service will be consulted to identify next steps.

10. All giant garter snake observations will be reported to the Service via email and/or telephone within one working day. The observation will be recorded in the California Natural Diversity Database.

11. Equipment will be stored in designated staging areas overnight. Any equipment left in work areas overnight will be inspected prior to operation to ensure that no giant garter snakes have found shelter under it.

12. Any geotechnical exploration holes or pipes will be covered, capped, or backfilled at the end of each work day.

13. During work activities, all trash will be properly contained, removed from the work site, and disposed of on a weekly basis. Following geotechnical exploration, all trash and construction debris would be removed from work areas.

For geotechnical exploration work occurring outside of the primary giant garter snake active season (May 1 through October 1) the following additional measures will be implemented:

14. Activities proposed to occur between October 2 and April 30 shall be avoided within suitable upland refugia, according to measures 3 and 5 listed above. The biologist will flag potential refugia and where feasible work with the geotechnical exploration personnel to adjust the geotechnical exploration location to be a minimum of 50 feet from potential refugia.

15. For activities proposed to occur between October 2 and April 30, project related vehicle movement along levee and unpaved roads will be limited to the greatest extent feasible. Vehicles driving when temperatures are predicted to be at or above 70 degrees Fahrenheit (°F) will be limited to the greatest extent feasible. Vehicles driving when temperatures are predicted to be at or above 70°F will be restricted to all but essential movement or for safety reasons. Above this temperature, giant garter snakes may begin movements outside

of underground refugia. If temperatures are forecast to be above 70°F, a biologist will be present to lead contractor vehicles to all boring locations.

Vernal Pool Fairy and Tadpole Shrimp

16. Areas identified by the branchiopod habitat suitability surveys to be potentially suitable habitat for special-status branchiopods will be entirely avoided.

Conclusions

Giant Garter Snake

The proposed project is with the current range of the giant garter snake and have occurrences on properties making up Little Egbert Tract and on the opposite side of Cache Slough from Little Egbert Tract (Fouts *et al*. 2020). Suitable aquatic habitat occurs throughout the project area but very few soil cracks for fossorial refugia were found during site visits in September of 2019. The project proponent proposes conservation measures to avoid and minimize adverse effects to giant garter snakes such as conducting pre-activity surveys, observing work windows or weather conditions, and avoiding potential aquatic and upland habitats suitable for the giant garter snake. The individual boring sites are small in size and require relatively minimal equipment and personnel. Proposed actions at each site are also considered to be short in duration and will have minimal temporary impacts within each investigation site. Based on this analysis, the Service concurs with the Corps that the proposed project is not likely to adversely affect the giant garter snake.

Vernal Pool Fairy Shrimp and Vernal Pool Tadpole Shrimp

Helm Biological Consulting conducted a habitat assessment for federally listed branchiopods within the project area. A total of 8.368 acres within the project area were considered to have potential to support federally-listed branchiopods, consisting of 6.805 acres of seasonal wetland, 1.296 acres of emergent marsh, 0.199 acres of ditch, 0.041 acres of ruderal, and 0.027 acres of grassland. The majority of these habitats occur in the southern portion of the project area and consist of seasonally inundated wetlands that are natural or artificially created by cattle trampling or from aggregate mining activities. Most of these habitat types are considered to have low potential to support branchiopods and the area historically did not support vernal pool terrains. The few wetlands that are presumably natural are also of low quality because they are occasionally inundated by the adjacent managed wetlands that support large branchiopod predators. There are no recorded occurrences in the project area. The project proponent proposes to avoid all areas identified by the branchiopod habitat assessment to be potentially suitable habitat for special-status branchiopods. Based on this analysis, the Service concurs with the Corps that the proposed project is not likely to adversely affect the vernal pool fairy shrimp and the vernal pool tadpole shrimp.

REINITIATION – CLOSING STATEMENT

This concludes informal consultation on the Little Egbert Tract Borings and Cone Penetration Tests Project. As provided in 50 CFR 402.16,

(a) Reinitiation of consultation is required and shall be requested by the Federal agency or by the Service, where discretionary Federal involvement or control over the action has been retained or is authorized by law and:

> (1) If the amount or extent of taking specified in the incidental take statement is exceeded;
>
> (2) If new information reveals effects of the action that may affect listed species or critical habitat in a manner or to an extent not previously considered;
>
> (3) If the identified action is subsequently modified in a manner that causes an effect to the listed species or critical habitat that was not considered in the biological opinion or written concurrence; or
>
> (4) If a new species is listed or critical habitat designated that may be affected by the identified action.

(b) An agency shall not be required to reinitiate consultation after the approval of a land management plan prepared pursuant to 43 U.S.C. 1712 or 16 U.S.C. 1604 upon listing of a new species or designation of new critical habitat if the land management plan has been adopted by the agency as of the date of listing or designation, provided that any authorized actions that may affect the newly listed species or designated critical habitat will be addressed through a separate action-specific consultation. This exception to reinitiation of consultation shall not apply to those land management plans prepared pursuant to 16 U.S.C. 1604 if:

> (1) Fifteen years have passed since the date the agency adopted the land management plan prepared pursuant to 16 U.S.C. 1604; and
>
> (2) Five years have passed since the enactment of Public Law 115-141 [March 23, 2018] or the date of the listing of a species or the designation of critical habitat, whichever is later.

Please address any questions or concerns regarding this response to Kim Squires, Section 7 Division Manager, at kim_squires@fws.gov.

Sincerely,

JANA AFFONSO
Digitally signed by JANA AFFONSO
Date: 2020.11.27 08:32:10 -08'00'

Jana Affonso
Assistant Field Supervisor

Literature Cited

Fouts, J. R. Kim, A.C. Jordan, A.M. Fulton, J.P. Rose, J.S. M. Ersan, and B.J. Halstead. 2020. Distribution of giant gartersnakes (*Thamnophis gigas*) in the Sacramento–San Joaquin Delta, California. Prepared in cooperation with the U.S. Fish and Wildlife Service. U.S. Geological Service, Dixon, California.

Reclamation District 2084

November 27, 2019

Central Valley Flood Protection Board
Attn: Ms. Leslie Gallagher, Executive Director
3310 El Camino Avenue, Suite 170
Sacramento, CA 95821

Subject: Little Egbert Tract, Solano County, California
Request for Encroachment Permit for Geotechnical Explorations
WA2019088

Dear Ms. Gallagher:

Reclamation District 2084 is requesting authorization from the Central Valley Flood Protection Board to conduct geotechnical explorations in and around Little Egbert Tract (LET) in Solano County as a minor alterations activity, please see the attached maps (Figures 1 thru 3). Per the California Code of Regulations, Title 23, Division 1, Section 6(e), "the Executive Officer may waive the requirement for a permit for minor alterations within an adopted plan of flood control that would not be injurious to the adopted plan of flood control." The geotechnical work is scheduled to begin in July 2020 and anticipated to run through 2021 or 2022.

Explorations are planned to collect data on subsurface conditions at or near the levees and floodplain within LET. The exploration plan shown in **Figure 3** provides approximate locations of explorations; multiple explorations may be completed at each point along the levees. The number of exploration locations will depend on the geologic conditions that are present and will not exceed 470 explorations. A typical exploration program starts with widely-spaced points and then additional points are explored to fill in the gaps, based on-site specific conditions. It is not expected that every location shown on the map will be explored.

The exploration will occur in more than one phase. In the first phase, borings and core penetration tests (CPTs) will be spaced approximately 1,000 feet apart on the levee crests and at greater spacing along the levee toes and parcel interior. Emphasis will be placed on locating Phase 1 borings near historical drainages and areas of past recorded seepage. In later phases, borings and CPTs will be located at closer spacing at sites identified from previous phases as needing further exploration to better understand the subsurface conditions.

The exploration program will also consist of drilling borings, conducting CPTs, and excavating test pits in the LET interior. Up to 50 test pits will be completed. Most of the exploration sites in the interior will consist of test pits to classify the near surface soils. Along select transects, borings and CPTs will be performed to collect deeper subsurface data in the parcel interior. Borings will be spaced approximately 1,000 to 1,500 feet apart along interior transects, depending on site access constraints. The drilling, CPT and test pit procedures are described in the application package.

The exploration program is sponsored by Reclamation District 2084 will be funded by the landowner, Westervelt Ecological Services. Westervelt Ecological Services has been

Reclamation District 2084
info@RD2084.org

P.O. Box 698
Rio Vista, CA 94571

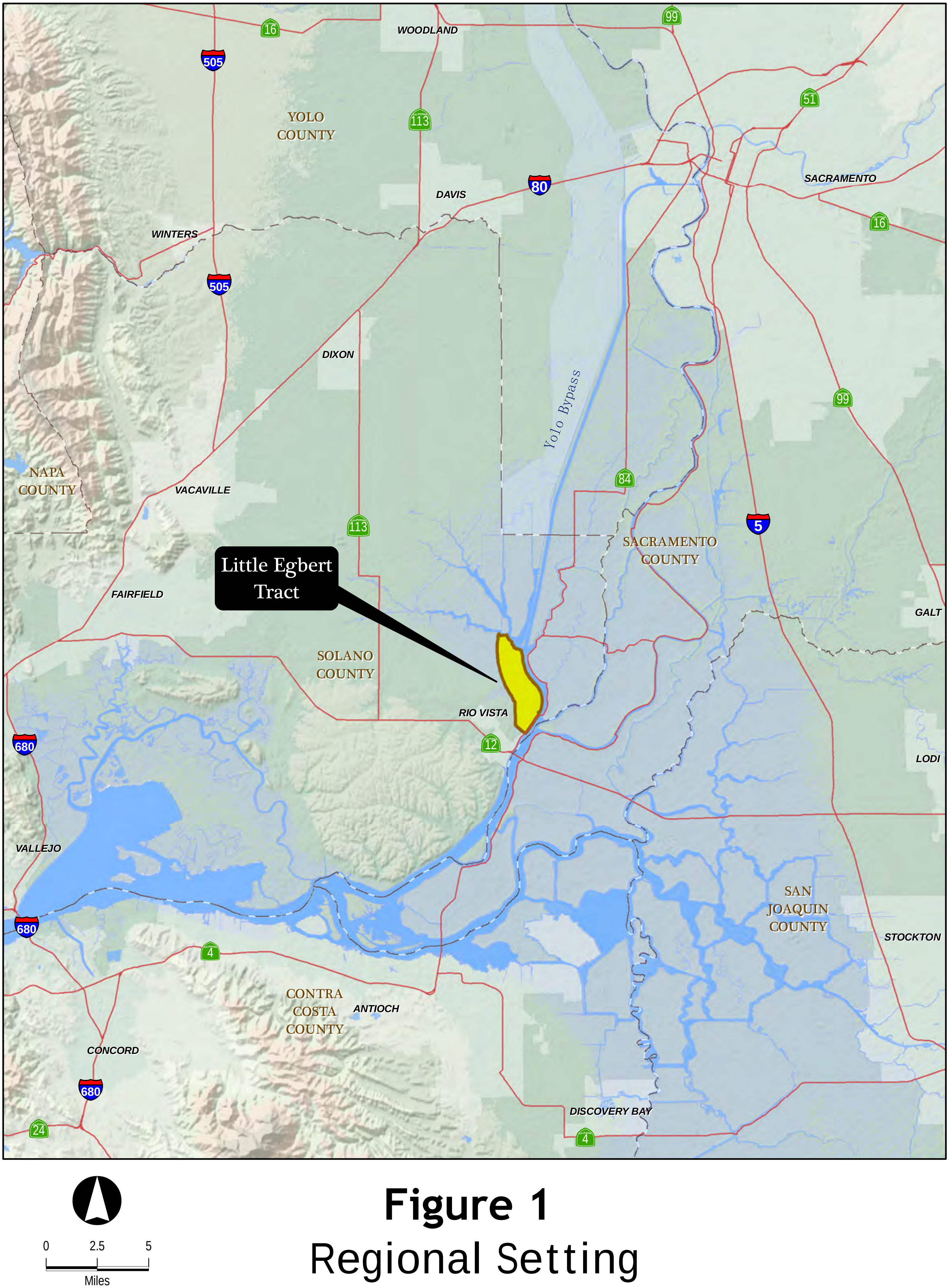
working with both adjoining local maintaining agencies, Reclamation District 536 and Solano County Water Agency. Both agencies have signed the application package.

Westervelt Ecological Services attended an interagency preapplication meeting with the U.S. Army Corps of Engineers (USACE), U.S. Fish and Wildlife Service and National Marine Fisheries Service on October 3, 2019, to present the project. At that meeting, the USACE representative stated the USACE may use a categorical exclusion for National Environmental Policy Act compliance.

Please do not hesitate to contact me if you have any questions, comments or concerns. I can be reached at info@RD2084.org, (916) 646-3644 (office) or (530) 613-6380 (mobile).

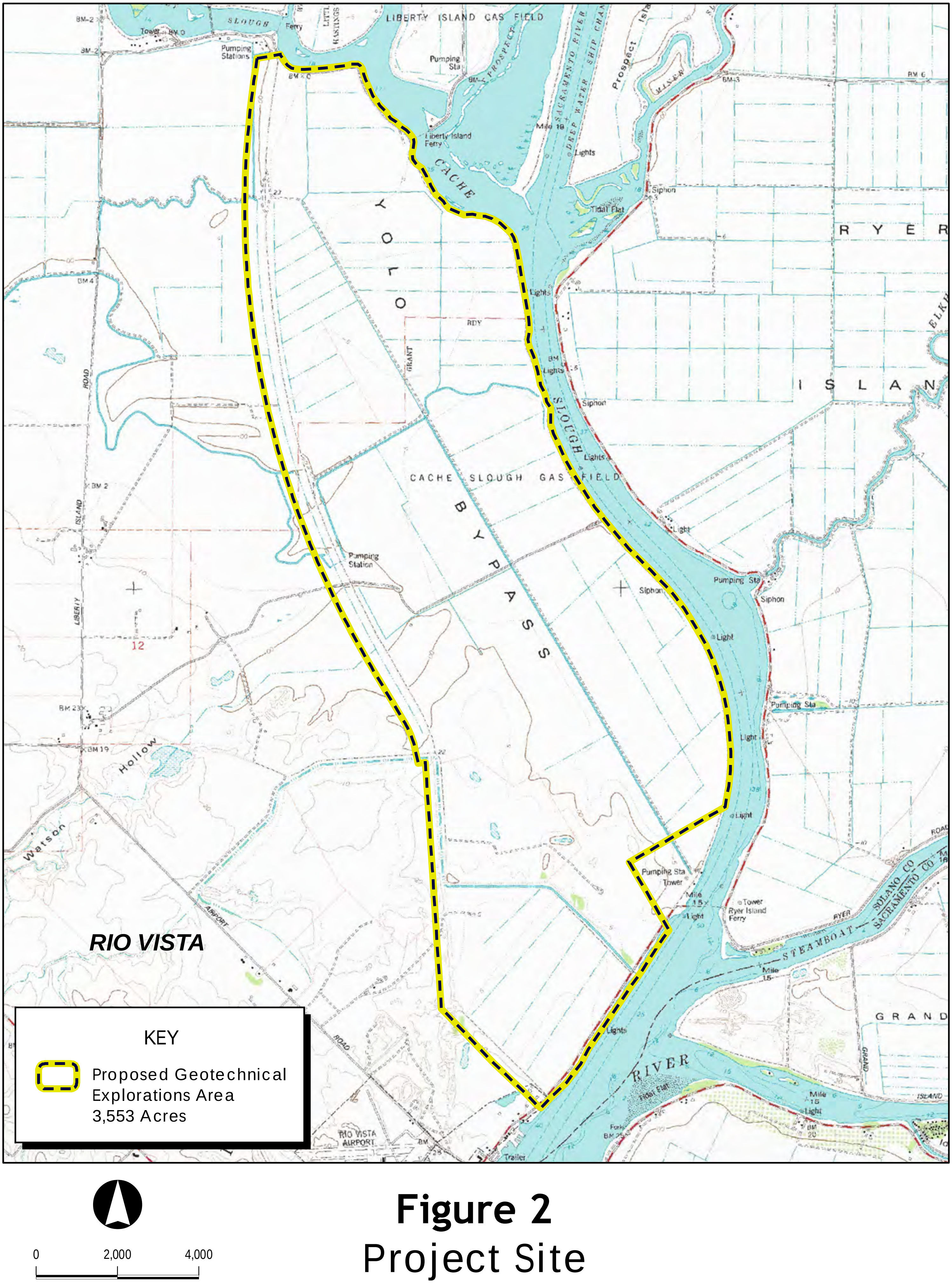
Regards,

Mark Young, President
Reclamation District 2084



M. Lozano GISProject\GISWEST\Active_Projects\Egbert\MXD\1910\Section_404_408\Egbert USACE 404 408 Regional Setting 191014 v1.mxd

Figure 1
Regional Setting



M. Lozano GISProject\GISWEST\Active_Projects\Egbert\MXD\1910\Section_404_408\Egbert USACE 404 408 Project Area Map 191011 v2.mxd

Figure 2
Project Site

Figure 3. Proposed Potential Geotechnical Exploration Sites

Approximate Location of Exploration Point

N

0 2,000 Feet 1 inch = 2,000 feet	Little Egbert Tract Restoration Solano County, California		**Site Plan: Proposed Exploration Sites**
	Hultgren - Tillis Engineers	Project No. 907.01	Plate No. 2

ENCLOSURE 4

AGENDA ITEM 6.e.1

California Department of Water Resources
2026 Preseason Flood Coordination Workshop Series:
Sacramento County and Surrounding Areas

Hosted by Sacramento County OES
3720 Dudley Blvd., Bldg. 600
McClellan 95652
Wednesday, October 7
0800 – 1200

Come meet, collaborate, and exercise with your local, County, State, and Federal partners to learn how to get resources fast and make your voice heard before flood season starts.

When the water rises the difference between a contained problem and a disaster often comes down to how fast the right people connect. This workshop is an opportunity to collaborate with County, State, and Federal emergency managers who back up your flood fight, so you learn about what resources are available, how to request them, and who to call *before* you need them. We strongly encourage all Reclamation Districts, Levee Maintaining Agencies, Cities, and local communities to attend.

Part 1: Partner Presentations Include:

- **Sacramento County OES** — local flood threats and problem areas
- **Cal OES** — how to request resources when local supplies run out, and how response and recovery work
- **DWR Flood Operations Center** — how planning and coordination support your high water response
- **DWR Flood Fight Specialists** — materials, methods, and training you can put to use
- **California Conservation Corps** — the crews and support you can call on
- **CAL FIRE** — the resources they bring to a flood response
- **USACE** — what the Corps provides, and how PL 84-99 assistance works
- **National Weather Service** — the 2026/2027 winter weather outlook

Part 2: Regional Tabletop Exercise:
A guided walkthrough of a realistic local flood scenario, where you and your response partners practice the coordination that wins the real fight.

Part 3: Open Discussion: Your chance to discuss what actually keeps you up at night—a weak spot on a levee, a resource gap, an emerging issue, a coordination snag — and work through it directly with the emergency managers and local partners who can help do something about it.

Please confirm which workshops(s) you will be attending using the QR Code:

SCHEDULE ON REVERSE

2026 Workshop Schedule and Locations

STATE | FEDERAL
FLOOD
OPERATIONS CENTER

For questions or comments please contact the DWR State-Federal Flood Operations Center at: 916-574-2619 or Flood_Center@water.ca.gov

YOLO COUNTY
& Surrounding Areas
Tuesday, September 29
0800 – 1200
Yolo County OES EOC
120 W. Main Street, Suite E
Woodland 95695

FRESNO COUNTY
& Surrounding Areas
Tuesday, October 13
0800 – 1200
Fresno EMS Training Center
5091 N. Fresno Street, Ste 118
Fresno 93710

MERCED COUNTY
& Surrounding Areas
Wednesday, October 14
0800 – 1200
Merced County JIC
3500 Apron Avenue
Atwater 95301

SAN JOAQUIN COUNTY
& Surrounding Areas
Thursday, October 22
0800 – 1200
San Joaquin County OES
Assembly Room 3
2101 E. Earhart Avenue
Stockton 95206

SAN BERNARDINO COUNTY
& Surrounding Areas
Tuesday, October 27
0800 – 1200
Valley Communications Ctr
153 S. Lena Road
San Bernardino 92408

SANTA BARBARA COUNTY
& Surrounding Areas
Wednesday, October 28
0830 – 1230
Santa Barbara OEM
Incident Management Room
4408 Cathedral Oaks
Santa Barbara 93110

HUMBOLDT COUNTY
& Surrounding Areas
Tuesday, November 3
0800 – 1200
Fortuna Fire Department
320 South Fortuna Blvd.
Fortuna 95540

SHASTA COUNTY
& Surrounding Areas
Wednesday, November 4
0800 – 1200
Shasta County Sheriff
6590 Lockheed Drive
Redding 96002

MONTEREY COUNTY
& Surrounding Areas
Tuesday, November 10
0800 – 1200
Monterey County OEM
Cayenne Room
1441 Schilling Place
Salinas 93901

CONTRA COSTA COUNTY
& Surrounding Areas
Thursday, November 12
0800 – 1200
Contra Costa County Sheriff
1850 Muir Road
Martinez 94553

BUTTE COUNTY
& Surrounding Areas
Tuesday, November 17
0800 – 1200
Cal Fire
176 Nelson Avenue
Oroville 95965
(Park on Del Oro / dirt lot)

US Army Corps of Engineers®

ENCLOSURE 5

AGENDA ITEM 7.a.1

MBK ENGINEERS
Water Resources • Flood Control • Water Rights

MEMORANDUM

August 13, 2026

TO: Reclamation District No. 2084

FROM: MBK Engineers

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

Trustees:

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

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

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

CDFW Routine Maintenance Agreement Extension: We have been given approval by CDFW to re-write the RD 2084 RMA to meet the needs of the District. We will provide the updated copy to the District for review, and coordinate with DWR on processing the changes. This updated version will be shared with the District Friday August 7, or the following Monday before the meeting.

Summer-Fall 2026 Activities:

1) Erosion Monitoring-Repair: Continue levee patrols, when possible to check for changes in condition. District has ability to perform critical work, if necessary, and file emergency after-the-fact permit notifications. There are a few small erosion sites, 1-5, 7 and 9 from Attached Map (Approximately 400 Tons) but given the RMA issue to be resolved, this planning should wait. Two proposals were received; Asta construction was the lowest proposal, see attached. We would like approval to proceed with contracting; the Contractor will wait until we have approval from CDFW on the RMA before performing work.
2) Animal Control: Continue to patrol for rodent/beaver activity, potential burrow locations will be staked for observations. Animal activity impacting levee embankments can cause rapid changes in conditions that could lead to a levee embankment failure. Sinkholes and anomalies have to be evaluated immediately.
3) All Weather Roadway: Any rutting or roadway damage will need to be repaired prior to next flood season to ensure access during emergencies. We will identify the site locations for gravel placement and request proposals the week of August 10th.
4) Seepage Repair and monitoring: Continue to monitor change in conditions during routine inspections.

RD 536 FSRP Project: The RD 536 levee rehabilitation project along Lindsey Slough has been completed. The gravel roadway has been replaced, and the lower toe road has been regraded. There is an open well that still needs to be abandoned, but timing on this is unknown. The condition of the Red Gate east of the Bridge is still in progress. Hydroseeding will be done in September.

Thank you,

[signature]

ASTA CONSTRUCTION

1090 St. Francis Way
P.O. Box 758
Rio Vista, CA 94571-0758
(707) 374-6472 Telephone
(707) 374-6888 Fax
California State License No. 247178

To:	MBK Engineers	**Contact:**	Meaghan Radican
Address:	455 University Avenue, Suite 100	**Phone:**	(916) 456-4400
	Sacramento, CA 95825 UNITED STATES	**Fax:**	(916) 456-0253
Project Name:	RD 2084 - Little Egbert Tract (Erosion Repair Project 2026)	**Bid Number:**	
Project Location:	RD 2084 - Little Egbert Tract, Rio Vista, CA	**Bid Date:**	6/15/2026

Item #	Item Description	Estimated Quantity	Unit	Unit Price	Total Price
01	Equipment Mobilization	1.00	LS	$2,266.25	$2,266.25
02	Site Prep	475.00	LF	$2.93	$1,391.75
03	Furnish & Place - 18" Minus Riprap	300.00	TON	$70.85	$21,255.00

Total Bid Price: $24,913.00

Notes:

- No bonds, permits, fees, testing or engineering included.
- Original lines and grades by others.
- Clear access to be provided by others.
- Not responsible for damage to any utilities not clearly marked by owner.
- Finished landscape grading, hydroseeding, topsoil, irrigation and planting by others.
- Any item of work not specifically outlined in the above scope of work to be excluded.
- Price is valid for 30 days, any price increases from material suppliers or vendors beyond the control of Asta Construction will be additionally billed at the direct cost of increase. Fuel surcharge will be applied to all trucking rates, if required, at the rate of 1% increase for every $0.10 per gallon increase. Fuel priced at $6.50 per gallon at bid date.

Payment Terms:

The above-quoted price constitutes the cash price. If this account has not been paid in full within 30 days from the invoice date add 1.5% interest per month until paid in full. If legal action is required to effect payment on this account customer agrees to pay all court costs and reasonable attorney fees.

ACCEPTED:	**CONFIRMED:**
The above prices, specifications and conditions are satisfactory and are hereby accepted.	**Asta Construction Co., Inc.**
Buyer: ______________________	
Signature: ______________________	**Authorized Signature:** ______________________
Date of Acceptance: ______________________	**Estimator:** Scott Schmitt 707-249-8889 scott@astaconstruction.com

ENCLOSURE 6

AGENDA ITEM 7.b.1

Delta Levee Maintenance Subventions Program
WORK AGREEMENT
Fiscal Year 2026-2027

This Agreement is entered into as of the ______ day of ________________, by and between **The Central Valley Flood Protection Board** of the State of California, hereinafter referred to as the "Board" and **Reclamation District No. 2084,** a political subdivision of the State of California, hereinafter referred to as "Local Agency."

WHEREAS, Part 9, commencing with Section 12980 of Division 6 of the California Water Code establishes a program for State financial assistance to local agencies responsible for maintenance of nonproject and certain project levees in the Sacramento-San Joaquin Delta; and

WHEREAS, The Central Valley Flood Protection Board approved the Delta Levee Maintenance Subventions Program 2016 Guidelines, dated August 26, 2016; and

WHEREAS, Part 9 requires local agencies to enter into an agreement with the Board to perform maintenance and improvement work as approved by the Board in accordance with administrative provisions and criteria adopted by the Board; and

WHEREAS, the Local Agency has submitted and the Board has approved levee maintenance and improvement plans in accordance with those provisions and criteria; and

WHEREAS, on November 24, 1997, as required by California Water Code Sections 12307 and 78543, the Board, the Department of Water Resources, hereinafter referred to as "DWR" or “Department,” the Department of Fish and Game, now known as the California Department of Fish and Wildlife (CDFW), and the Resources Agency executed Amendment No. 1 to the Memorandum of Understanding, requiring projects or plans to be consistent with a net long-term habitat improvement program in the delta; and

WHEREAS, in November, 1999, CDFW issued the “Fish and Wildlife Enhancement Guidance Document” to ensure net long-term habitat improvement; and

WHEREAS California Water Code Section 12987 provides that CDFW ensures expenditures must be consistent with a net long-term habitat improvement program and have a net benefit for aquatic species in the Delta; and

WHEREAS, the Local Agency, DWR, and CDFW agree that the Local Agency has completed or is in the process of completing all of the requirements of California Water Code Sections 12987 and 79050 in its previous agreements with the Board.

NOW, THEREFORE, IT IS HEREBY AGREED THAT:

1. This Agreement covers the performance, inspection, reimbursement, and cost sharing of maintenance and improvement work performed on nonproject and eligible project levees by the Local Agency from July 1, 2026 to June 30, 2027.

2. The Local Agency shall accomplish the annual routine maintenance and rehabilitation work specified in the application prior to June 30, 2027. Local Agency shall be responsible for providing a registered engineer for appropriate direction and supervision of work described in the Local Agency's application to ensure that the work complies with accepted engineering and construction practices. Increased oversight by the Local Agency’s engineer is expected with regard to any levee rehabilitation work.

3. No employee, officer, employer, or agent of the Local Agency shall participate in the selection, award, or administration of a contract for which reimbursement will be sought if a conflict of interest, real or apparent, would be involved. The Local Agency shall comply with all applicable laws on conflict of interest including, but not limited to, Public Contract Code (PCC) sections 10335.5 et seq., PCC sections 10365.5 et seq., PCC sections10410 et seq., and Government Code sections 1090 et seq. and 81000 et seq.

4. On March 4, 2022, the Governor issued Executive Order N-6-22 (the EO) regarding Economic Sanctions against Russia and Russian entities and individuals. The EO may be found at: https://www.gov.ca.gov/wp-content/uploads/2022/03/3.4.22-Russia-Ukraine-Executive-Order.pdf. “Economic Sanctions” refers to sanctions imposed by the U.S. government in response to Russia’s actions in Ukraine, as well as any sanctions imposed under State law. The EO directs DWR to terminate funding agreements with, and to refrain from entering any new agreements with, individuals or entities that are determined to be a target of Economic Sanctions. Accordingly, should the State determine that the Funding Recipient is a target of Economic Sanctions or is conducting prohibited transactions with sanctioned individuals or entities, that shall be grounds for termination of this Agreement. The State shall provide the Funding Recipient advance written notice of such termination, allowing the Funding Recipient at least 30 calendar days to provide a written response. Termination shall be at the sole discretion of the State.

5. The Local Agency shall be responsible for environmental compliance that may be necessary for the maintenance and improvement work covered by this Agreement including, but not limited to, compliance with the California Environmental Quality Act, the California Endangered Species Act, and obtaining a Streambed Alteration Agreement (Fish and Game Code Section 1600 et seq.). The Local Agency agrees to comply with all applicable State, federal, and local laws including, but not limited to, any environmental protection and habitat improvement required pursuant to California Water Code Section 12987. Prior to any payments to the Local Agency, pursuant to this Agreement, the Local Agency shall submit to DWR and CDFW, an acceptable habitat improvement program component which includes any mitigation and enhancement

required by CDFW, which is consistent with a net long-term habitat improvement program. If a net long-term habitat improvement component is not agreed upon by the parties hereto and CDFW, then all payments made pursuant to this Agreement shall be subject to reimbursement by the Local Agency.

6. Work that is subject to the California Environmental Quality Act (CEQA) shall not proceed under this Agreement until documents that satisfy the CEQA process are received by DWR and DWR has completed its CEQA compliance review. Work that is subject to a CEQA document shall not proceed until and unless concurred with by DWR. Such concurrence is fully discretionary and shall constitute a condition precedent to any such work for which it is required. Once CEQA documentation has been completed, DWR will consider the environmental documents and decide whether to continue to fund the project or to require changes, alterations or other mitigation.

7. When reference is made herein to criteria or administrative procedures adopted by the Board, it is intended to include all addenda and supplements to said criteria or procedures.

8. Upon completion of the work agreed to be funded, the Local Agency shall submit a final claim completion report and notify DWR and CDFW for a joint inspection of the work. The Local Agency shall cooperate in the conduct of all inspections, including inspections by DWR, pursuant to California Water Code Section 12989, to monitor and ascertain compliance with and progress toward meeting the standards in the State's Flood Hazard Mitigation Plan for the Sacramento-San Joaquin Delta (DWR Office of Emergency Services, dated September 15, 1983), as updated or amended. To be eligible for reimbursement, the work shall be completed in the fiscal year for which application was made and approved.

9. In accordance with California Water Code § 9140, if Local Agency is responsible for the operation and maintenance of a project levee, or if Local Agency operates and maintains a nonproject levee that also benefits land within the boundaries of the area benefited by the project levee, Local Agency shall prepare and submit to DWR, on or before September 30th of each year, a report of information for inclusion in periodic flood management reports prepared by DWR relating to the project levee. The information shall include all of the following:

a. Information known to the Local Agency that is relevant to the condition of the project levee.
b. Information identifying known conditions that might impair or compromise the level of flood protection provided by the project levee.
c. A summary of the maintenance performed by the Local Agency during the previous fiscal year.
d. A statement of work and estimated cost for operation and maintenance of the project levee for the current fiscal year, as approved by the Local Agency.

e. Any other readily available information contained in the records of the Local Agency relevant to the condition or performance of the project levee, as determined by the Board or DWR.

10. In accordance with California Water Code § 9650, if Local Agency receives funding from the State to upgrade a project levee that protects an area in which more than 1,000 people reside, the Local Agency responsible for the project levee and any city or county, including charter cities or counties, protected by the project levee shall enter into an agreement to adopt a safety plan within two years. The safety plan shall be integrated into any other Local Agency emergency plan and shall be coordinated with the state emergency plan. The local entity responsible for the operation and maintenance of the project levee shall submit a copy of the safety plan to DWR and the Central Valley Flood Protection Board. No advances or reimbursements shall be made by the State for a levee covered by this paragraph until it receives the Agreement from all necessary entities. The safety plan shall include all of the following elements:

a. A flood preparedness plan that includes storage of materials that can be used to reinforce or protect a levee when a risk of failure exists.
b. A levee patrol plan for high water situations.
c. A flood-fight plan for the period before the state or federal agencies assume control over the flood fight.
d. An evacuation plan that includes a system for adequately warning the general public in the event of a levee failure, and a plan for the evacuation of every affected school, residential care facility for the elderly, and long-term health care facility.
e. A floodwater removal plan.
f. A requirement, to the extent reasonable, that either of the following applies to a new building in which the inhabitants are expected to be the essential service providers:
    1.) The building is located outside an area that may be flooded.
    2.) The building is designed to be operable shortly after the floodwater is removed.

11. The Local Agency, its Engineer, contractors, subcontractors, and their respective agents and employees required for performing any work shall act in an independent capacity and not as officers, employees, or agents of the State. The Local Agency is solely responsible for planning, design, construction, maintenance, and operation of its levees. Any inspection, review or approval by the State is solely for the purpose of proper administration of State funding and shall not be deemed to relieve or restrict the Local Agency's responsibility for the safety and integrity of its levees. The Local Agency shall cooperate in the conduct of any State review or inspection.

12. The Local Agency shall be responsible for compliance with competitive bidding, prevailing wage provisions, contract administration laws, and all applicable labor laws including, but not limited to, Public Contract Code Section 20920, et seq., California Water Code Section 50907; and Labor Code Section 1720 et seq. and 1770 et seq.

Prior to awarding a contract for a public works project funded in whole or in part under Proposition 50, Proposition 84, or any other source of funding so requiring, the Local Agency shall adopt and enforce a labor compliance program pursuant to Labor Code Section 1771.5. The Local Agency must comply with California Labor Code Section 1773.3 (Duty to notify the California Department of Industrial Relations (DIR) when awarding a contract for a public works project. Construction work performed by Local Agency forces may be exempt from competitive bidding and shall be reimbursed pursuant to the equipment rates established by Caltrans (annual labor surcharge and equipment rental rates) and the Delta Levees Subventions Program. These equipment rental rates are available on the internet at http://www.dot.ca.gov/hq/construc/.

13. The Local Agency shall maintain records and books relating to the costs and quantities of labor and materials used, purchased, or contracted for in the performance of its levee maintenance and improvement work. The Local Agency shall maintain all receipts, accountings, books, invoices and records, pertaining to its levee work for a period of 10 years after the work has been performed or the expenses incurred. The Board and DWR shall have full and free access at all reasonable times to these books and records with the right at any time during office hours to make copies thereof. The Board, DWR, and the California State Controller's Office shall have the right to conduct audits, from time to time, of the Local Agency's expenditures for levee maintenance and improvement, the purpose of such audits being to assure that subvention funds are being properly used, that payments are not being made under other assistance programs for the same work, and that the Local Agency is seeking the most reasonable terms in its use of State funds. The Local Agency shall cooperate fully in any such audit.

14. The Local Agency shall be eligible for reimbursement for work satisfactorily completed in accordance with the following:

a. Rural Levees – an area that is not urban.
   1.) No costs shall be reimbursed until the local agency has spent an average of $1,000 per levee mile for all of its rural nonproject and eligible project levees;
   2.) The local agency shall be reimbursed up to 75 percent of eligible costs incurred in excess of $1,000 per levee mile for all of its nonproject and eligible project levees.

b. Urban Levees – an area in which 10 percent or more of the land area within the project area is used for residential use.
   1.) No costs shall be reimbursed until the local agency has spent an average of $2,500 per levee mile for all of its nonproject and eligible project levees;
   2.) The local agency shall be reimbursed up to 75 percent of eligible costs incurred in excess of $2,500 per levee mile for all of its nonproject and eligible project levees.

c. If, in any year, the total eligible costs incurred exceed the State funds available, the Board shall apportion the funds among those levees or levee segments identified by DWR as being most critical and beneficial, considering the needs of flood control, water quality, recreation, navigation, habitat improvements, and fish and wildlife.

d. The Local Agency acknowledges that pursuant to California Water Code Section 12986, DWR shall require the Local Agency to provide information to DWR that may include, but not be limited to, a detailed engineer's report prepared pursuant to subdivision (b) of Section 4 of Article XIID of the California Constitution, audited financial statement, or an assessment commissioner's report.

e. The Local Agency acknowledges that the information or study shall be the basis for DWR's determination of the maximum allowable reimbursement. The Local Agency agrees to return to DWR any reimbursements paid to the Local Agency that are in excess of the maximum allowable reimbursement, based on an updated study of the agency's ability to pay.

f. Local Agency shall apply for federal disaster assistance whenever eligible.

15. State expenditures under this Agreement shall not exceed **$289,950** subject to the availability of funds. The Local Agency estimated reimbursement approved by the Board on June 26, 2026 is **$84,450**. The maximum approved advance amount, limited to 75% of the approved estimated reimbursement is **$63,338**. The Board may increase the estimated reimbursement and advance amounts if information that warrants an increase becomes available.

16. Advanced payments or progress payments may only be made to Local Agency after DWR and CDFW determine the following approval requirements have been met by the Local Agency:

- An AB 360 program *Advance Payment Information Form* is approved in writing by CDFW and DWR.

- A joint CDFW and DWR inspection is completed, as needed, and CDFW has evaluated the extent of the potential impacts associated with the funded project activity.

- Documentation is submitted to DWR confirming that eligible deductible expenditures exceed the $1,000 per levee mile criteria.

- A schedule and appropriate bidding and contract documentation are submitted to DWR for projects requesting advanced funding.

17. To comply with the net long-term habitat improvement program and to have a net

benefit to aquatic species as required by California Water Code Sections 12987 and 79050, in the event levee maintenance or improvement activities result in a net long-term loss of riparian, fisheries or wildlife habitat, the District agrees to fully mitigate this loss at a time, site and manner subject to CDFW approval.

18. Each Local Agency must comply with the requirements of the Delta Stewardship Council (DSC) regarding Covered Actions. If the Local Agency determines any activities are a Covered Action under Water Code Section 85057.5, the activities are required to be consistent with the regulatory policies of the Delta Plan. The Local Agency must certify consistency with the Delta Plan by submitting a Certification of Consistency to the DSC prior to performing covered activities. Information regarding Covered Actions and Certification of Consistency may be found on the DSC's website at the following locations:

1. Covered Actions: https://coveredactions.deltacouncil.ca.gov
2. Certification of Consistency: http://coveredactions.deltacouncil.ca.gov/certification_process.aspx

19. If DWR finds that work under this Agreement has not been satisfactorily performed, or where advances exceed actual reimbursable costs, the Local Agency shall promptly remit to DWR all amounts advanced in excess of reimbursable costs (California Water Code Section 12987). In the event that Local Agency has an outstanding obligation with DWR pursuant to this paragraph, DWR may seek such reimbursement from the Local Agency by any appropriate means including but not limited to, collecting any amount owing to the Local Agency from DWR or the Board under the Delta Flood Protection Program.

20. The Local Agency shall indemnify and hold and save the State of California, the Board, DWR, and all other agencies or departments of the State and their employees, free from any and all liability for any claims and damages (including inverse condemnation) that may arise out of this Agreement, including but not limited to, those arising from the planning, design, construction, maintenance and operation of levee rehabilitation measures for this Project and any breach of the terms of this Agreement. Local Agency shall require its contractors to name the State, its officers, agents and employees as additional insured's on their liability insurance for activities undertaken pursuant to this Agreement. Local Agency shall also require its contractors to have applicable performance and payment bonding in place before commencing work. The Local Agency's indemnity and related obligations under this Agreement also extend to any similar Department indemnity and related obligations with the U.S. Army Corps of Engineers for emergency assistance, response and rehabilitation of Local Agency's facilities and the Local Agency hereby expressly assumes those obligations.

21. No waiver of any breach of this Agreement shall be held to be a waiver of any other or subsequent breach, and no excuse of any condition or covenant shall be held to be an excuse of any other condition or covenant, or the same condition or covenant at a subsequent time.

22. This Agreement may be amended in writing by the mutual consent of the parties hereto.

23. The AB 360 Program Funding Claim Information Form with information detailing areas of work on the levees shall be submitted prior to any consideration for reimbursement.

24. All final claims associated with this Agreement shall be submitted by November 1, 2027. DWR requires that all habitat and mitigation requirements under this Agreement shall be completed to the satisfaction of CDFW no later than three years from the date of this Agreement absent a waiver of this requirement by DWR in writing. In the absence of this waiver, failure to complete habitat and mitigation requirements within the three-year period will result in forfeiture of reimbursement under this Agreement and future agreements within the Delta Levees Program, until mitigation and habitat requirements are complete. It is the responsibility of the Local Agency to request this waiver of DWR.

THE CENTRAL VALLEY
FLOOD PROTECTION BOARD
State of California

By: ______________________________
Executive Officer

Date: ____________________________

RECLAMATION DISTRICT NO. 2084

By: ______________________________

Print Name: _______________________

Print Title: ________________________

Date: ____________________________

By: ______________________________

Print Name: _______________________

Print Title: ________________________

Date: ____________________________

THE DEPARTMENT OF
WATER RESOURCES
State of California

By: ______________________________

Date: ____________________________

APPROVED AS TO LEGAL FORM
AND SUFFICIENCY:

By: ______________________________
Assistant General Counsel

Date: ____________________________

ENCLOSURE 7

AGENDA ITEM 8.a.1

FY 2025-26 BUDGET ACTUALS FOR RECLAMATION DISTRICT 2084

Cash Basis

Funds Inflow

		FY 25-26 Adopted Budget	FY 25-26 Actuals	FY 26-27 Adopted Budget
1	Opening Cash Balance	$ -	$ -	$ 424,958.48*
2	Levee Subventions Program	$ 111,249.00	$ 111,227.00	$ 311,916.00
3	FEMA Grant Reimbursement	$ 207,315.00	$ 252,698.29	$ -
4	Payable to CalOES (Overpayment)	$ -	$ 36,562.50	$ -
5	Capital payback from LEJPA	$ 1,100,000.00	$ 400,000.00	$ 700,000.00
6	Assessment to Landowner	$ -	$ -	$ -
7	Five Year Planning	$ -	$ -	$ -
TOTAL		$ 1,418,564.00	**$ 800,487.79**	**$ 1,011,916.00**

*does not include remaining FY25/26 LEJPA payment

Funds Outflow

		FY 25-26 Adopted Budget	FY 25-26 Actuals	FY 26-27 Adopted Budget
GO&A EXPENSES (Fund 100)				
Personnel:				
100203	LEJPA Special Representative	$ -	$ 6,200.00	$ 600.00
100204	Board Member Compensation	$ 12,600.00	$ 2,535.62	$ 12,000.00
100205	Trainings/Certifications	$ 1,200.00	$ -	$ 1,000.00
Subtotal Personnel		**$ 13,800.00**	**$ 8,735.62**	**$ 13,600.00**
Administrative Contract Services:				
100301	Administrative Support	$ 150,000.00	$ 112,387.53	$ 150,000.00
100302	Legal Support	$ 6,200.00	$ 760.00	$ 3,000.00
100303b	Engineering Support - Subventions	$ 60,000.00	$ 32,650.68	$ 60,000.00
100303c	Engineering Support - Emergency Projects	$ 50,000.00	$ -	$ -
100303d	Engineering Support - Project Review	$ 10,000.00	$ -	$ -
100304	Accounting	$ 28,000.00	$ 2,950.00	$ 28,000.00
Subtotal Administrative Contract Services		**$ 304,200.00**	**$ 148,748.21**	**$ 241,000.00**
Services and Supplies (Excluding Consultant Expenses):				
100502	PO Box Renewal	$ 246.00	$ 260.00	$ 246.00
100505	Website & Hosting	$ 366.00	$ 360.00	$ 366.00
100508c	CCVFCA - Dues	$ 1,300.00	$ 1,402.00	$ 1,402.00
100510	Liability Insurance	$ 6,464.00	$ 6,699.23	$ 6,871.00
100512	Bank Service Charges	$ 100.00	$ -	$ 100.00
100513	CA SWRCB Annual Fee	$ 563.00	$ 563.00	$ 563.00
Subtotal Services / Supplies		**$ 9,039.00**	**$ 9,284.23**	**$ 9,548.00**
TOTAL GO&A EXPENSES (Fund 100):		**$ 327,039.00**	**$ 166,768.06**	**$ 264,148.00**
O&M EXPENSES (Fund 200):				
200200	Levee Slope/Bench Mowing	$ 2,575.00	$ -	$ 2,575.00
200201	Rodent Control	$ 5,150.00	$ -	$ 5,150.00
200202	Levee Top & Access Road Maintenance	$ 15,450.00	$ -	$ 25,000.00
200203	Drainage Channel Clearing	$ 5,150.00	$ -	$ 8,000.00
200204	Pump Station O&M	$ 4,326.00	$ 11,042.20	$ 25,000.00
200205	Electrical Power	$ 61,800.00	$ 74,192.48	$ 100,000.00
200208	Misc. O&M	$ 2,060.00	$ -	$ 2,060.00
200209	Brush Removal/Herbicide	$ 23,175.00	$ 20,500.00	$ 25,000.00
200210	Emergency Response Planning	$ 2,575.00	$ -	$ 5,000.00
200212	Waterside Slope Maintenance	$ 50,000.00	$ 24,999.99	$ 50,000.00
200213	WSM - Design & Permitting	$ 6,000.00	$ -	$ 6,000.00
200215	Seepage Repair	$ 150,000.00	$ -	$ 150,000.00
TOTAL O&M EXPENSES (Fund 200):		**$ 328,261.00**	**$ 130,734.67**	**$ 403,785.00**
EMERGENCY RESPONSE EXPENSES (Fund 400):				
400204	Emergency Pump Station Repair	$ 30,900.00	$ -	$ 30,900.00
400205	Emergency Electrical Power	$ 15,450.00	$ -	$ 15,450.00
400210	Emergency Monitoring/Gaging and Response	$ 25,750.00	$ -	$ 25,750.00
400999	Cal OES Overpayment Reimbursement	$ -	$ 36,562.50	$ 36,562.50
TOTAL EMERGENCY RESPONSE EXPENSES (Funds 400):		**$ 72,100.00**	**$ -**	**$ 108,662.50**
500200	All Other (requires board approval)	$ 25,000.00	$ -	$ 25,000.00
TOTAL EXPENSES FOR DISTRICT ACTIVITIES		**$ 752,400.00**	**$ 297,502.73**	**$ 801,595.50**
100311	LEJPA expenses	**$ -**		$ -
100312	Project Transition Support	$ 48,000.00	$ 5,704.50	$ 48,000.00
TOTAL EXPENSES		**$ 800,400.00**	**$ 303,207.23**	**$ 849,595.50**

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

ENCLOSURE 8

AGENDA ITEM 8.b.1

FINANCIAL MANAGER'S REPORT

Reclamation District 2084
Board of Directors

As of July 30, 2026

Previously Paid Invoices	Currently Paid Invoices	Total Invoiced
$258,104.17	$33,634.68	$291,738.85

Current Budget	Bank Balance	Budget Balance
$849,595.00	$592,659.58	$557,856.15
Funds Received To-Date	**Total Invoiced**	**Total Pending Invoices**
$770,487.79	$291,738.85	$20,534.37

Funds / Cash	Vendor	Invoice #	Date	Amount
1	CA DWR		10/14/2025	$111,227.00
2	LEJPA		02/09/2026	$180,000.00
3	FEMA/CalOES		4/17/2026	$259,260.79
4	LEJPA		6/22/2026	$220,000.00

Expenses	Vendor	Invoice #	Month of Service	Amount
1	Harris Reimbursement		April- June	$1,000.00
2	PG&E		May	$1,840.79
3	PG&E		June	$4,613.50
4	MBK	20409	May	$2,131.25
5	LWA	1912000-0526	May	$12,349.91
6	GSRMA	005019	FY26-27	$6,699.23
7	Cropper	10324		$5,000.00

Pending Invoices	*Vendor*	*Status*	*Invoice #*	*Month of Serivce*	*Amount*
1	MBK	Approved	20571	June	$1,050.50
2	LWA	Approved	1912000-0626	June	$12,041.49
3	CCVFCA	Approved	4440	FY26-27	$1,380.00
4	PG&E	Approved		July	$6,062.38
				Total Pending	*$20,534.37*

Notes

District Expenses # 1-7 represent the total amount of District bills paid between May 27, 2026 and July 31, 2026 of $33,634.68