



**RECLAMATION
DISTRICT BOARD**

Mark Young
President

Page Baldwin Jr.
Trustee

Matt Gause
Trustee

Richard Harris
Trustee

Marshall Cook
Trustee

AGENDA

**Meeting of the
Reclamation District 2084
Board of Trustees
Thursday, January 5th, 2023
8:30 am**

NOTICE TO THE PUBLIC

MODIFIED BROWN ACT REQUIREMENTS IN LIGHT OF A DECLARED STATE OF EMERGENCY

In Compliance with Government Code section 54953(e) added by Assembly Bill 361, members of the Board of Trustees and members of the public will participate in this meeting by teleconference. The video conferencing and call-in information for the Board of Trustees and the public is as follows:

Meeting Link (via Microsoft Teams):

[Click here to join the meeting](#)

Call in:

1-469-294-4078

Meeting number/access code: 157 348 221#

Any member of the public appearing virtually may speak during Public Comment. The Board of Trustees anticipates conducting all meetings in this manner until further notice. During this period of modified Brown Act Requirements, Reclamation District No. 2084 will use best efforts to swiftly resolve requests for reasonable modifications or accommodations with individuals with disabilities, consistent with the Americans with Disabilities Act, and resolving any doubt whatsoever in favor of accessibility.

1. Call to Order

2. Roll Call and Opening Remarks

3. Modified Brown Act (Action Item)

- a. Consider resolution FY2022/2023-9 proclaiming a local emergency persists, re-ratifying the COVID-19 state of emergency, and re-authorizing remote teleconference meetings.

Enclosure 1: Agenda Item 3.a – Resolution FY2022/2023-9

4. Public Comment (New Business)

This is an opportunity for members of the public to directly address the Board on subject matter not on the agenda within the jurisdiction of the Board.

5. Agenda Approval

6. Consent Items (Action Item)

- a. Approval of Meeting Minutes

1. December 1st, 2022

Enclosure 2: Agenda Item 6.a.1 – Meeting Minutes

2. December 12th, 2022

Enclosure 3: Agenda Item 6.a.2 – Meeting Minutes

7. Board Items (Action item unless otherwise noted)

- a. Discuss physical meeting location (Informational)
- b. Update on District elections (Informational)

8. Operations and Maintenance Update (Informational/Action Item)

- a. Update from MBK Engineers

Enclosure 4: Agenda Item 8.a – January 2023 Engineer’s Report

- b. Ongoing Maintenance Items

9. Financial Management (Informational/Action Item)

- a. Invoicing

Enclosure 5: Agenda Item 9.a – December Financial Manager’s Report

- b. Approve the District Audit

Enclosure 6: Agenda Item 9.b – Reclamation District No. 2084 Audit Report

10. Little Egbert Project Update (Informational Only)

11. Other Reports (Informational Only)

- a. Trustee Report(s)
- b. General Manager’s Report
- c. Counsel Report (if needed)

12. Adjourn

- a. The next regular Board meeting is February 2nd, 2023.

-
- 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 1

AGENDA ITEM 3.a

RECLAMATION DISTRICT NO. 2084

RESOLUTION NO. 2022/23 - 9

PROCLAIMING A LOCAL EMERGENCY PERSISTS, RE-RATIFYING THE COVID-19 STATE OF EMERGENCY, AND RE-AUTHORIZING REMOTE TELECONFERENCE MEETINGS OF RECLAMATION DISTRICT 2084 PURSUANT TO THE RALPH M. BROWN ACT.

WHEREAS, RECLAMATION DISTRICT 2084 (RD 2084) is committed to preserving and nurturing public access and participation in meetings of the Board of Trustees; and

WHEREAS, all meetings of the RD 2084 are open and public, as required by the Ralph M. Brown Act (Gov. Code, §§ 54950 – 54963) (“Brown Act”), so that any member of the public may attend, participate, and watch the District’s legislative body conduct its business; and

WHEREAS, Assembly Bill 361 added Government Code section 54953(e) to make provisions for remote teleconferencing participation in meetings by members of a legislative body, without compliance with the requirements of Government Code section 54953(b)(3), subject to the existence of certain conditions; and

WHEREAS, a required condition is that a state of emergency is declared by the Governor pursuant to Government Code section 8625, proclaiming the existence of conditions of disaster or of extreme peril to the safety of persons and property within the state caused by conditions as described in Government Code section 8558; and

WHEREAS, a proclamation is made when there is an actual incident, threat of disaster, or extreme peril to the safety of persons and property within the jurisdictions that are within the District’s boundaries, caused by natural, technological, or human-caused disasters; and

WHEREAS, it is further required that state or local officials have imposed or recommended measures to promote social distancing, or, the legislative body meeting in person would present imminent risks to the health and safety of attendees; and

WHEREAS, the Board of Trustees previously adopted a Resolution, number 2021/22-1 on October 7, 2021, finding that the requisite conditions exist for the District to conduct remote teleconference meetings without compliance with paragraph (3) of subdivision (b) of section 54953; and

WHEREAS, as a condition of extending the use of the provisions found in Section 54953(e), the Board of Trustees must reconsider the circumstances of the state of emergency that exists in the District, and the Board of Trustees has done so; and

WHEREAS, such conditions persist in the District, specifically, the March 4, 2020 State of Emergency Proclamation remains active in California due to the threat of COVID-19; and

WHEREAS, the Board of Trustees does hereby find that the ongoing risk posed by the highly transmissible COVID-19 virus has caused, and will continue to cause, conditions of peril to the safety of persons within the District that are likely to be beyond the control of services, personnel, equipment, and facilities of the District; and

WHEREAS, as a consequence of the local emergency persisting, the Board of Trustees does hereby find that the District shall continue to conduct its meetings without compliance with paragraph (3) of subdivision (b) of Government Code section 54953, as authorized by subdivision (e) of section 54953, and that the Board shall comply with the requirements to provide the public with access to the meetings as prescribed in paragraph (2) of subdivision (e) of section 54953; and

WHEREAS, all meeting agendas, meeting dates, times, and manner in which the public may participate in the public meetings of the District and offer public comment by telephone or internet-based service options including video conference will continue to be posted on the District website and physically outside of the District office.

NOW, THEREFORE, THE BOARD OF TRUSTEES OF RECLAMATION DISTRICT 2084 DOES HEREBY RESOLVE AS FOLLOWS:

Section 1. Recitals. The Recitals set forth above are true and correct and are incorporated into this Resolution by this reference.

Section 2. Affirmation that Local Emergency Exists. The Board has reconsidered the conditions of the state of emergency and proclaims that a local emergency persists throughout the District because the high risk of transmissibility of COVID-19 continues to pose an imminent risk to the safety of persons in the District.

Section 3. Re-ratification of Governor's Proclamation of a State of Emergency. The Board hereby ratifies the Governor of the State of California's Proclamation of State of Emergency, effective as of its issuance date of March 4, 2020.

Section 4. Remote Teleconference Meetings. District staff are hereby authorized and directed to take all actions necessary to carry out the intent and purpose of this Resolution including, conducting open and public meetings in accordance with Government Code section 54953(e) and other applicable provisions of the Brown Act.

Section 5. Effective Date of Resolution. This Resolution shall take effect immediately upon its adoption and shall be effective until the earlier of (i) February 4th, 2023, or such time the Board of Trustees adopts a subsequent resolution in accordance with Government Code section 54953(e)(3) to extend the time during which the District may continue to teleconference without compliance with paragraph (3) of subdivision (b) of section 54953.

PASSED AND ADOPTED by the Board of Trustees of RECLMATION DISTRICT 2084, this ____ day of _____, 2023, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ENCLOSURE 2

AGENDA ITEM 6.a.1



**RECLAMATION
DISTRICT BOARD**

Mark Young
President

Page Baldwin Jr.
Trustee

Matt Gause
Trustee

Richard Harris
Trustee

Marshall Cook
Trustee

MINUTES

**Meeting of the
Reclamation District 2084
Board of Trustees
Thursday, December 1st, 2022
8:30 am**

NOTICE TO THE PUBLIC

MODIFIED BROWN ACT REQUIREMENTS IN LIGHT OF A DECLARED STATE OF EMERGENCY

In Compliance with Government Code section 54953(e) added by Assembly Bill 361, members of the Board of Trustees and members of the public will participate in this meeting by teleconference. The video conferencing and call-in information for the Board of Trustees and the public is as follows:

Meeting Link (via Microsoft Teams):

[Click here to join the meeting](#)

Call in:

1-469-294-4078

Meeting number/access code: 782-136-401#

Any member of the public appearing virtually may speak during Public Comment. The Board of Trustees anticipates conducting all meetings in this manner until further notice. During this period of modified Brown Act Requirements, Reclamation District No. 2084 will use best efforts to swiftly resolve requests for reasonable modifications or accommodations with individuals with disabilities, consistent with the Americans with Disabilities Act, and resolving any doubt whatsoever in favor of accessibility.

1. Call to Order

The meeting was called to order at 8:36am. President Young presided at the meeting.

2. Roll Call and Opening Remarks

Trustees Present: Mark Young, President

Page Baldwin, Jr.

Marshall Cook

Matt Gause

Richard Harris

3. Modified Brown Act (Action Item)

- a. Consider resolution FY2022/2023-7 proclaiming a local emergency persists, re-ratifying the COVID-19 state of emergency, and re-authorizing remote teleconference meetings.

Enclosure 1: Agenda Item 3.a – Resolution FY2022/2023-7

Trustee Harris moved to approve resolution FY2022/2023-7.

Trustee Baldwin seconded and it passed by unanimous vote.

AYES: Baldwin, Cook, Gause, Harris, Young

NOES: (none)

ABSTAIN: (none)

RECUSE: (none)

4. Public Comment (New Business)

There was no public comment.

5. Agenda Approval

Trustee Harris moved to approve the agenda.

Trustee Cook seconded and it passed by unanimous vote.

AYES: Baldwin, Cook, Gause, Harris, Young

NOES: (none)

ABSTAIN: (none)

RECUSE: (none)

6. Consent Items (Action Item)

a. Approval of Meeting Minutes

1. November 3rd, 2022

Enclosure 2: Agenda Item 6.a.1 – Meeting Minutes

Trustee Harris moved to approve the consent items.

Trustee Cook seconded and it passed by unanimous vote.

AYES: Baldwin, Cook, Gause, Harris, Young

NOES: (none)

ABSTAIN: (none)

RECUSE: (none)

7. Board Items (Action item unless otherwise noted)

a. Approve proposed Calendar Year 2023 meeting schedule

Enclosure 3: Agenda Item 7.a – Proposed Meeting Schedule for Calendar Year 2023

Trustee Harris moved to approve the Meeting Schedule.

Trustee Cook seconded and it passed by unanimous vote.

AYES: Baldwin, Cook, Gause, Harris, Young

NOES: (none)

ABSTAIN: (none)

RECUSE: (none)

b. Update on District elections (Informational)

District Staff updated the Trustees on the election process. A notice was placed in the Vacaville Reporter to solicit nominations.

c. Discuss special meeting to comply with AB 361

The Board agreed to have a special meeting on December 12th, 2022 at 8:30am.

d. Reminder to complete required trainings (Informational)

<https://www.csda.net/learn/board-member-resources>

Secretary Beltran reminded all Trustees to complete their required training.

8. Operations and Maintenance Update (Informational/Action Item)

a. Update from MBK Engineers

Enclosure 4: Agenda Item 8.a – December 2022 Engineer's Report

b. Ongoing Maintenance Items

Engineer Moncrief summarized the Engineer's report for the District. The Subventions site visit will be scheduled soon. MBK will keep the District updated and attend on behalf of the District.

MBK is still coordinating with CDFW on the RMA work window. At this time CDFW will still not extend the work window beyond October 31.

The wet spot at Station 215+00 – 219+00 is still stable. The site should be monitored throughout the winter. Adding some elevation at the toe of the levee may be an option to stabilize the site.

There have already been some natural high tides this season. The next one in the end of December.

The District received a comment letter from DWR on the Five Year Plan. The comments were similar to what several other Districts have seen in their comments.

The comments on the draft EIR for the water conveyance project are due in the middle of December.

9. Financial Management (Informational/Action Item)

a. Invoicing

Enclosure 5: Agenda Item 9.a – November Financial Manager’s Report
Financial Manager Brown updated the District on the financial position.

b. Review of Draft Audit (Informational)

Enclosure 6: Agenda Item 9.b – Draft Audit

MaryAnn Cropper presented the draft audit to the Trustees. The District had a clean audit opinion. The Audit included language from the updated GASB pronouncements, but none of these regulatory changes had an impact on the District Audit.

10. Little Egbert Project Update (Informational Only)

LEJPA staff continue to make progress toward negotiating a scope for the next phase of work on the Project. As the feasibility study wraps up, the DWR will lead EIR under CEQA.

LEJPA staff continue to coordinate with DWR on outreach efforts. While the goal has been to meet with people before the end of the year, the team is finding it difficult for people to schedule meetings in December.

LEJPA staff and Board Chair Harris toured Assemblywoman Wilson and her staff at the Project site. Since then, staff has had meetings with her Legislative director. He is familiar with issues with advanced payments and retention.

LEJPA staff met with Solano County Water Agency (SCWA), DWR, and Solano County about the Mellin Levee improvements as part of the Rural Levee Agreements. DWR would like to enter into agreement with an entity that can give assurances for the Mellin Levee so they plan to enter into agreement with SCWA. SCWA is reviewing information on the scope of work now.

11. Other Reports (Informational Only)

a. Trustee Report(s)

None

b. General Manager’s Report

None

c. Counsel Report (if needed)

None

12. Adjourn

a. The next special Board meeting is December 12, 2022.

b. The next regular Board meeting is January 5, 2023.

Trustee Harris moved to adjourn the meeting.

Trustee Cook seconded and it passed by unanimous vote.

AYES: Baldwin, Cook, Gause, Harris, Young

NOES: (none)

ABSTAIN: (none)

RECUSE: (none)

The meeting was adjourned at 9:34am.

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ENCLOSURE 3

AGENDA ITEM 6.a.2



**RECLAMATION
DISTRICT BOARD**

Mark Young
President

Page Baldwin Jr.
Trustee

Matt Gause
Trustee

Richard Harris
Trustee

Marshall Cook
Trustee

MINUTES

**Special Meeting of the
Reclamation District 2084
Board of Trustees
Monday, December 12th, 2022
8:30 am**

NOTICE TO THE PUBLIC

MODIFIED BROWN ACT REQUIREMENTS IN LIGHT OF A DECLARED STATE OF EMERGENCY

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Call in:

1-469-294-4078

Meeting number/access code: 956-229-673#

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1. Call to Order

The meeting was called to order at 8:39am. President Young presided.

2. Roll Call and Opening Remarks

Trustees Present: Mark Young, President

Marshall Cook

Matt Gause

Trustees Absent: Page Baldwin, Jr.

Richard Harris

3. Modified Brown Act (Action Item)

- a. Consider resolution FY2022/2023-8 proclaiming a local emergency persists, re-ratifying the COVID-19 state of emergency, and re-authorizing remote teleconference meetings.

Enclosure 1: Agenda Item 3.a – Resolution FY2022/2023-8

Trustee Gause moved to approve resolution FY2022/2023-8.

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

AYES: Cook, Gause, Young

NOES: (none)

ABSTAIN: (none)

RECUSE: (none)

4. Public Comment (New Business)

There was no public comment.

5. Agenda Approval

Trustee Gause moved to approve the agenda.

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

AYES: Cook, Gause, Young

NOES: (none)

ABSTAIN: (none)

RECUSE: (none)

6. Adjourn

- a. The next regular Board meeting is January 5th, 2023.

Trustee Gause moved to adjourn the meeting.

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

AYES: Cook, Gause, Young

NOES: (none)

ABSTAIN: (none)

RECUSE: (none)

The meeting was adjourned at 8:42am.

-
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ENCLOSURE 4

AGENDA ITEM 8.a

MEMORANDUM

January 5, 2023

TO: Reclamation District No. 2084

FROM: MBK Engineers

SUBJECT: January Engineer's Report

Trustees:

Described below are the items constituting the engineer's report to be discussed at your scheduled January 5, 2023 meeting.

2021-22 Subventions Program – Your annual subventions inspection will be held on January 11. We will meet with DWR and CDFW staff to drive the levee crown of the Cache Slough levee. The tour will take about an hour.

Fall -Winter 2022 Maintenance Activities

- 1) Seepage monitoring: Station 215+00 – 219+00: The site should be monitored along with the levee patrols for any change in conditions. We will schedule exploratory excavation work once we have an open window from these current storms. A potential repair could be done this winter, if necessary. Preferred work windows for earthwork is between late spring through fall.
- 2) Erosion monitoring: As part of levee patrols, District should monitor levee for active movement
- 3) Animal control: monitor waterside slope and shoulder for sinkholes or signs of fresh beaver activity; monitor landside slope for burrowing rodents.
- 4) Roadway Grading – If wash-boarding is excessive, consider grading all-weather roadway.

Flood Season Update: Heavy rains in late December and forecast rainfall in January are culminating in higher stage and flows in the Bypass. It was forecast as of 12/29 for the Fremont Weir to overtop for about a 24-hour period on January 1, 2023. The forecast will be updated regularly; the CNRFC website updates forecasts twice daily at 8am and 3pm. [LINK TO FORECAST](#). The forecast at Lisbon also shows an elevated stage at 8.2' on January 2, 2023, about 16 miles upstream in Bypass. Rio Vista remains tidal through the weekend. The CDEC updates attached show the current reservoir storage. With ongoing showers for the following week predicted the stage and flows in the river may stay elevated for a period. We will provide periodic updates to track

Five-Year Plan – We are providing the basic response to DWR's comment letter; a three-month extension to address comments and return final plans to DWR was given to all RD's. We will resubmit the updated Five-Year Plan to DWR along with this signed comment letter as soon as possible.

DSC Delta Residents Survey – In January, the Delta Science Program, under the Delta Stewardship Council, will be putting out surveys to all landowners. This is an important process for all landowners to

participate in to get your voice heard. Please pass along this flyer to any other landowners you are in contact with.

DSC Delta Levees Investment Strategy (DLIS) – A new DLIS rulemaking process commenced December 15 with a public notice posted for comments. Comments are due January 9, 2023

Thanks

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

SACRAMENTO RIVER - FREMONT WEIR (FMWC1)

Latitude: 38.77° N Longitude: 121.67° W

Location: Sutter & Yolo Counties in California

Issuance Time: Dec 29 2022 at 8:27 AM PST

Elevation: 40 Feet

River Group: Lower Sacramento

Next Issuance: Dec 29 2022 at 3:00 PM PST

Monitor Stage: 32.0 Feet

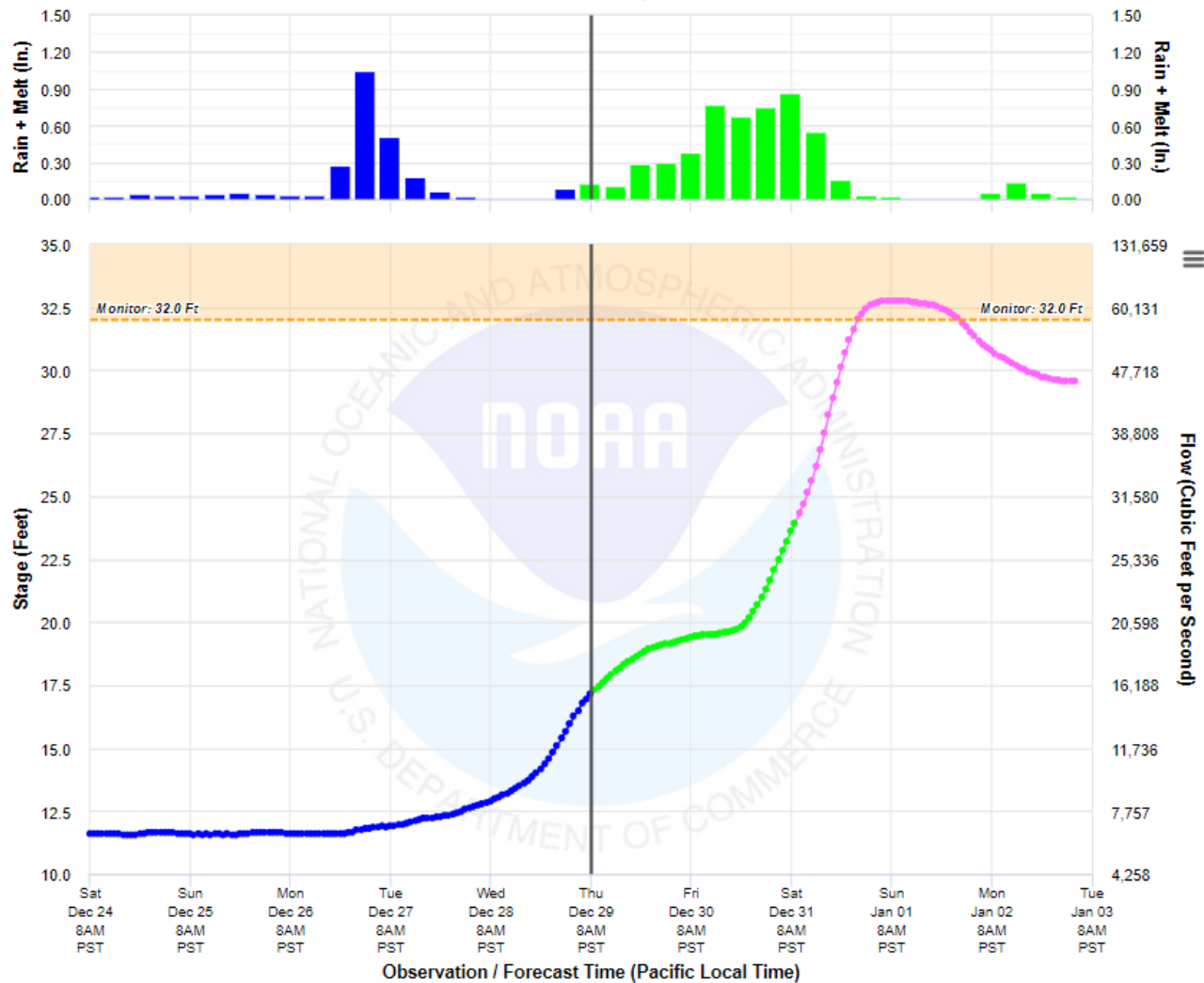
Flood Stage: 39.5 Feet

Danger Stage: 40.5 Feet

Plot Type:

Sacramento River - Fremont Weir (FMWC1) River Forecast Plot

Forecast Posted: 12/29/2022 at 8:17 AM PST • Graphic Created: 12/29/2022 at 8:27 AM PST



SACRAMENTO RIVER - RIO VISTA (RVBC1)

Latitude: 38.16° N

Longitude: 121.69° W

Elevation: 0 Feet

Location: Solano County in California

River Group: Lower Sacramento

Issuance Time: Dec 29 2022 at 8:27 AM PST

Next Issuance: Dec 29 2022 at 3:00 PM PST

Monitor Stage: 7.4 Feet

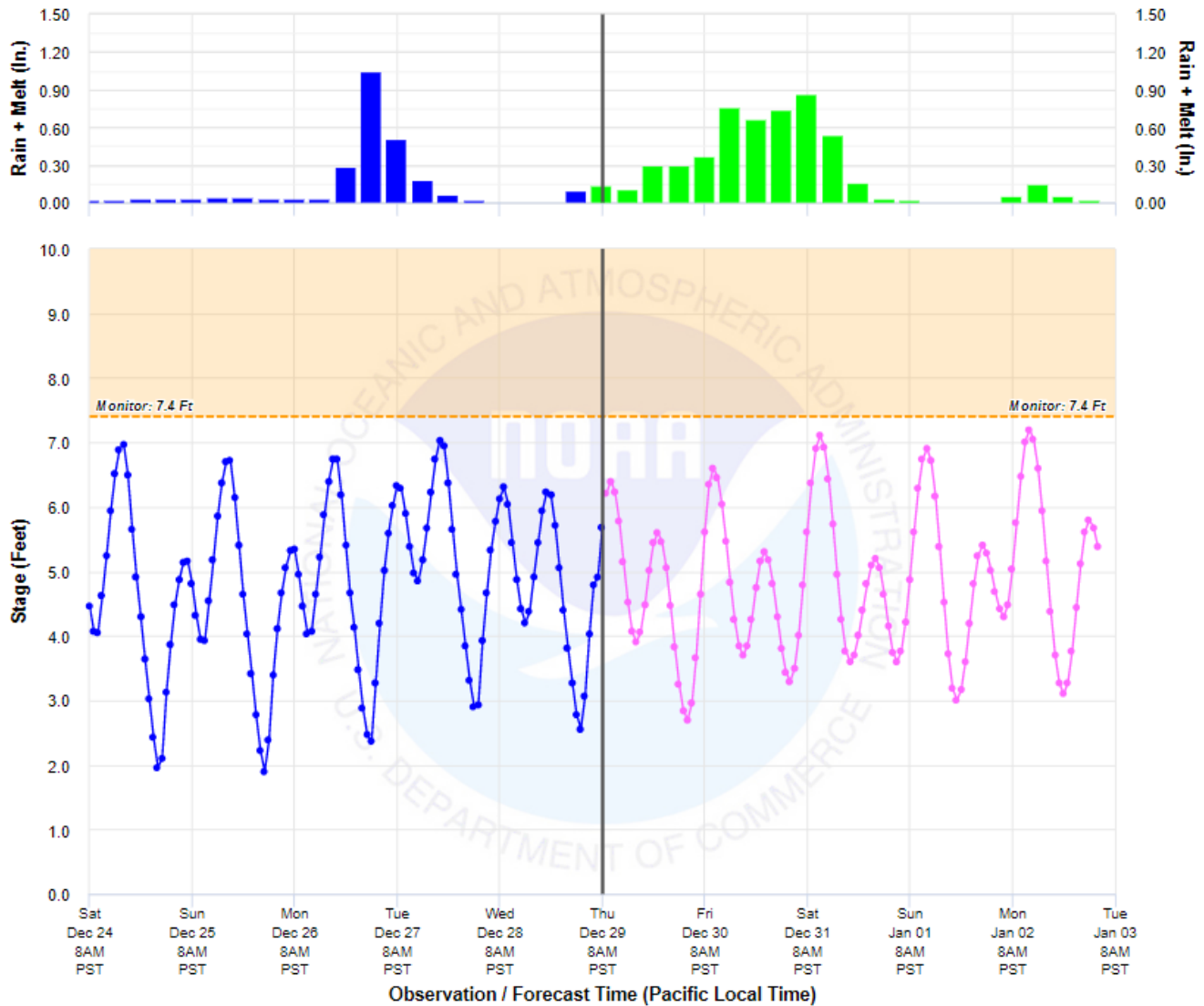
Flood Stage: 11.9 Feet

Danger Stage: 12.9 Feet

Plot Type:

Sacramento River - Rio Vista (RVBC1) River Forecast Plot

Forecast Posted: 12/29/2022 at 8:17 AM PST • Graphic Created: 12/29/2022 at 8:28 AM PST



Ending at midnight - 12/28/2022

For selected reservoirs in Northern and Southern California

Report generated: December 29, 2022 05:01

WATER STORAGE											
Reservoir Name	StaID	Capacity (AF)	Elevation (FT)	Storage (AF)	Storage Change	% of Capacity	Average Storage	% of Average	Outflow (CFS)	Inflow (CFS)	Storage-Year Ago This Date
TRINITY RIVER											
TRINITY LAKE	CLE	2,447,650	2,190.45	532,163	2,098	22	1,461,149	36	686	1,754	718,448
WHISKEYTOWN	WHI	241,100	1,199.91	209,858	594	87	202,966	103	297	596	205,476
LEWISTON	LEW	14,660	1,901.03	13,933	250	95	13,935	100	599	726	14,315
RUSSIAN RIVER											
SONOMA(WARM SPRINGS)	WRS	381,000	382.12	104,689	758	27	212,713	49	78	462	143,434
MENDOCINO (COYOTE)	COY	122,400	720.48	42,101	420	34	61,935	68	26	240	39,087
SACRAMENTO RIVER											
SHASTA	SHA	4,552,000	923.42	1,472,117	10,890	32	2,652,957	55	2,315	7,846	1,311,354
KESWICK	KES	23,772	579.95	19,496	-821	82	21,285	92	3,338	2,926	18,460
FEATHER RIVER											
OROVILLE	ORO	3,537,577	681.73	1,120,553	27,803	32	1,841,044	61	---	---	1,323,897
ANTELOPE	ANT	22,566	4,995.65	17,095	47	76	16,818	102	---	---	14,674
FRENCHMAN	FRD	55,477	5,568.78	30,040	85	54	30,578	98	---	---	29,772
LAKE DAVIS	DAV	83,000	5,761.49	39,457	27	48	52,205	76	---	---	43,721
YUBA RIVER											
BULLARDS BAR	BUL	966,000	1,866.86	597,237	7,233	62	595,572	100	51	3,774	526,765
ENGLEBRIGHT	ENG	70,000	523.23	66,940	-1,214	96	64,868	103	---	---	67,059
AMERICAN RIVER											
FOLSOM	FOL	977,000	391.91	328,048	35,346	34	397,980	82	853	18,677	574,369
UNION VALLEY	UNV	266,369	4,826.01	158,135	1,275	59	145,341	109	---	---	170,651
LOON LAKE	LON	69,306	6,387.92	41,721	754	60	39,305	106	---	---	32,672
ICE HOUSE	ICH	43,496	5,424.10	27,730	-185	64	25,620	108	---	71	31,907
NIMBUS	NAT	9,000	121.11	6,967	-577	77	7,841	89	1,284	993	7,566
CACHE CREEK											
INDIAN VALLEY	INV	300,000	---	---	---	---	128,948	---	---	---	37,920
PUTAH CREEK											
BERRYESSA	BER	1,602,000	394.95	803,209	1,843	50	1,171,523	69	---	---	1,007,020



COMING SOON: DELTA RESIDENTS SURVEY

Understanding Sacramento-San Joaquin Delta residents' livelihoods, well-being, priorities, and concerns for the region is necessary for developing balanced approaches to policy and management. The Delta Residents Survey provides a research tool to capture Delta residents' perspectives and needs.

In January 2023, invitations to participate in the survey will be sent via postal mail to all households in the interior Delta and a sample of households in the urban and suburban Delta. All survey respondents will be offered a **\$5 gift card** as a token of gratitude for participating.

We need your help to ensure all communities are represented! Please share this survey announcement with your networks and encourage survey participation. To learn more, scan the QR code above or contact lead researcher Dr. Jessica Rudnick at jrudnick@ucsd.edu or (916) 902-6596.

This research is being conducted by a collaborative team across the University of California and California State University systems with funding from the Delta Science Program.



Delta
Science
Program

DELTA STEWARDSHIP COUNCIL



**RECLAMATION
DISTRICT
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Trustee

Richard Harris
Trustee

January 5, 2023

Andrea Lobato, P.E., Manager
Delta Levees Program – Special Projects
Department of Water Resources
PO Box 942836
Sacramento, CA 94236-0001

**Subject: Response to Comments on Five-Year Plan
Reclamation District No. 2084, PFA Plan LE-20-1.0-SP**

Dear Ms. Lobato:

This is in response to your letter dated November 20, 2022, providing comments on the Five-Year Plan. A response to each comment is included below, and the modified Five-Year Plan providing additional information is attached to this letter.

DWR Comment: Please consider that the Delta Levees Program only supports levee standards up to the Department of Water Resources Bulletin 192-82 agricultural levee geometry consisting of a levee elevation of 1.5 feet above the 300-year flood elevation, a crown width of 16 ft, a 2H:1V waterside slope, and a landside slope ranging from 3H:1V to 7H:1V.

Response: This comment is noted, but the design and planning level estimates and geometry proposed by the District will not be modified based on the minimum design standard for Bulletin 192-82. The 16-foot crown width is a minimum standard, and the landside slope range does not accurately describe the optional stability berm component. The District is not proposing levee rehabilitation to meet the Bulletin 192-82 levee standard, this is a restricted height levee system within the Yolo Bypass.

DWR Comment: Under Section 4, please specify that State and Federal avoidance and minimization measures will be followed, and that the types of biological avoidance measures, activities, and dates will be included in future scopes of work and completion reports.

Response: See updated language on Page 18: *“State and Federal avoidance and minimization measures will be followed, and that the types of biological avoidance measures, activities, and dates will be included in future scopes of work and completion reports.”*

We look forward to the approval of the Five-Year Plan. If you have any questions or require additional information, please contact Michael Moncrief with MBK Engineers at (916) 456-4400.

Sincerely,

Mark Young,
President Reclamation District 2084

cc: Michael Moncrief, MBK Engineers (w/ encl)
455 University Avenue, Suite 100
Sacramento, CA 95825

ENCLOSURE 5

AGENDA ITEM 9.a



FINANCIAL MANAGER'S REPORT

Reclamation District 2084 Board of Directors

As of December 31st 2022

Paid Invoices	Invoices Pending	Total Invoiced
\$77,103.63	\$48,535.27	\$125,638.90

Current Budget	Less Invoice total	Budget Balance
\$739,334.00	\$125,638.90	\$613,695.10
Revenue Balance	Less Invoice total	Project Balance
\$188,442.35	\$125,638.90	\$62,803.45

Action Item

Informational Only.

Revenue	Vendor	Invoice #	Date	Amount
---------	--------	-----------	------	--------

Expenses	Vendor	Invoice #	Date	Amount
1	LWA	1912000-1022	11/17/2022	\$10,638.25
2	Gomes Excavation	3561	11/17/2022	\$21,735.04
3	Cropper Accountancy	1019	11/23/2022	\$5,000.00
4	MAYACO	18574	11/26/2022	\$30.00
5	PG&E	12072022	12/7/2022	\$1,764.73
6	Richard Harris (RD2084)	14/15	10/27/2022	\$3,197.50
7	Richard Harris (LEJPA)	10-122022	12/8/2022	\$1,500.00
8	MBK Engineers (Subventions)	22-11-4575.1	12/8/2022	\$2,286.25
9	MBK Engineers (Five-Year Planning)	22-11-4575-20	12/8/2022	\$354.00
10	Downey Brand LLP	580482	12/14/2022	\$2,029.50

Fiscal Impact

District Invoices # 1-10 were reviewed and found to be consistent with the contract and within budget. The total invoiced amount approved in December **\$48,535.27**

RECLAMATION DISTRICT 2084

Fiscal Year (FY) 2022-2023 (July 1st - June 30th)

REVENUES (Funds 100 and 200)

	Initial Budget	Revenues YTD	Current Receipts	Total Revenues
100100 Balance in Account (Carryover from 21/22) [4]		\$ 108,442.35	\$ 80,000.00	\$ 188,442.35
100101 Assessment to Landowner	\$ 659,334.00	\$ -	\$ -	\$ -
100102 Five-Year Plan Funding	\$ -	\$ -	\$ -	\$ -
100103 Levee Subventions Program [1]	\$ 80,000.00	\$ -	\$ -	\$ -
TOTAL REVENUES (Funds 100 and 200)	\$ 739,334.00	\$ 108,442.35	\$ 80,000.00	\$ 188,442.35

GO&A EXPENSES (Fund 100)

Personnel:

	Initial Budget	Prior Expenses	Current Expenses	Total Expenses
100201 President/Trustees/Officers	\$ -	\$ -	\$ -	\$ -
100202 Support Staff	\$ -	\$ -	\$ -	\$ -
100203 LEJPA Special Representative	\$ 18,000.00	\$ 7,500.00	\$ 1,500.00	\$ 9,000.00
100204 Board Member Compensation [3]	\$ 9,000.00	\$ 1,050.00	\$ 3,197.50	\$ 4,247.50
Subtotal Personnel	\$ 27,000.00	\$ 8,550.00	\$ 4,697.50	\$ 13,247.50

Administrative Contract Services:

100301 Administrative Support	\$ 75,000.00	\$ 21,412.06	\$ 10,638.25	\$ 32,050.31
100302 Legal Support	\$ 8,000.00	\$ 302.00	\$ 2,029.50	\$ 2,331.50
100303a Engineering Support	\$ 25,000.00	\$ -	\$ -	\$ -
100303b Engineering Support - Subventions [2]	\$ 37,500.00	\$ 7,156.75	\$ 2,640.25	\$ 9,797.00
100304 Accounting	\$ 7,200.00	\$ -	\$ 5,000.00	\$ 5,000.00
100308 Five Year Plan Development	\$ 15,000.00	\$ 5,239.00	\$ -	\$ 5,239.00
Subtotal Administrative Contract Services	\$ 167,700.00	\$ 34,109.81	\$ 20,308.00	\$ 54,417.81

Services and Supplies (Excluding Consultant Expenses):

100502 PO Box Renewal	\$ 210.00	\$ 224.00	\$ -	\$ 224.00
100505 Website & Hosting	\$ 360.00	\$ 411.88	\$ 30.00	\$ 441.88
100508a FMA - Dues	\$ 90.00	\$ -	\$ -	\$ -
100508b ASFPM - Dues	\$ 160.00	\$ -	\$ -	\$ -
100508c CCVFCA - Dues	\$ 1,250.00	\$ 1,215.00	\$ -	\$ 1,215.00
100510 Liability Insurance	\$ 7,000.00	\$ -	\$ -	\$ -
100512 Bank Service Charges	\$ -	\$ 1.25	\$ -	\$ 1.25
100513 CA SWRCB Annual Fee	\$ 277.00	\$ -	\$ -	\$ -
Subtotal Services / Supplies	\$ 9,347.00	\$ 1,852.13	\$ 30.00	\$ 1,882.13
TOTAL GO&A EXPENSES (Fund 100):	\$ 204,047.00	\$ 44,511.94	\$ 25,035.50	\$ 69,547.44

O&M EXPENSES (Fund 200):

200200 Levee Slope/Bench Mowing [2]	\$ 12,888.00	\$ -	\$ -	\$ -
200201 Rodent Control [2]	\$ 10,000.00	\$ -	\$ -	\$ -
200202 Levee Top & Access Road Maintenance [2]	\$ 50,000.00	\$ -	\$ -	\$ -
200203 Drainage Channel Clearing	\$ 15,000.00	\$ -	\$ -	\$ -
200204 Pump Station O&M	\$ 20,000.00	\$ -	\$ -	\$ -
200205 Electrical Power	\$ 70,000.00	\$ 23,941.69	\$ 1,764.73	\$ 25,706.42
200206 Misc. Supplies (pump oil, etc.)	\$ 1,000.00	\$ -	\$ -	\$ -
200207 General Maintenance [2]	\$ 20,000.00	\$ -	\$ -	\$ -
200208 Misc. O&M	\$ -	\$ -	\$ -	\$ -
200209 Brush Removal/Herbicide [2]	\$ 38,000.00	\$ 8,650.00	\$ -	\$ 8,650.00
200210 Emergency Monitoring/Gaging and Response [2]	\$ 20,000.00	\$ -	\$ -	\$ -
200211 CDFW Routine Maintenance Agreement Permit	\$ 3,886.00	\$ -	\$ -	\$ -
200212 Waterside Slope Maintenance [2]	\$ 50,000.00	\$ -	\$ 21,735.04	\$ 21,735.04
TOTAL O&M EXPENSES (Fund 200):	\$ 310,774.00	\$ 32,591.69	\$ 23,499.77	\$ 56,091.46
TOTAL GO&A and O&M EXPENSES (Funds 100 and 200):	\$ 754,821.00	\$ 77,103.63	\$ 48,535.27	\$ 125,638.90

Total Expenses YTD	Revenue less Expenses	Budget less Expenses
\$ 125,638.90	\$ 62,803.45	\$ 613,695.10

LEJPA

	Revenues Received	Budget Remaining
100101B Landowner Contributions (Revenue)	\$ 240,000.00	\$ 240,000.00
100311 Member Agency Assessment (LEJPA)	\$ 240,000.00	\$ 240,000.00

[1] RD 2084 will be eligible for subvention funding for FY 22-23 expenses. State Reimbursements are assumed to occur in June of the following fiscal year.

[2] Expenses assumed eligible for State Subventions funding. Based on conversation with MBK.

[3] Includes expense reimbursements for RD2084 and LEJPA activities.

[4] Account includes carryover general funds and Subvention reimbursement from 20/21 costs.

Invoice 1

**Larsen Wurzel & Associates, Inc.**

2450 Venture Oaks Way, Suite 240
Sacramento, CA 95833
Phone (530) 665-8222 Fax (530) 406-1335

INVOICE

DATE: November 17, 2022
INVOICE # 1912000-1022
FOR: RD 2084 Little
Egbert Tract

BILL TO:

Reclamation District 2084
Attn: Mark Young
PO Box 698
Rio Vista, CA 94571

Professional Services: From **October 1, 2022** through **October 31, 2022**

Contract Term: 11/01/2019 to 6/30/2023

DATE	DESCRIPTION	HOURS	RATE	AMOUNT
10/31/2022	1912120: RD 2084 Administration Principal: Eric Nagy	2.00	\$245.00	\$490.00
10/31/2022	Associate Project Manager: Madeline Baker	9.00	\$223.00	\$2,007.00
10/31/2022	1912130: RD 2084 Financial Management Senior Analyst: Jeff Brown	48.75	\$167.00	\$8,141.25
SUBTOTAL TASK 1912120				\$2,497.00
SUBTOTAL TASK 1912130				\$8,141.25
TOTAL				\$10,638.25

Signature: _____

Thank you for the opportunity to serve you!

Please make all checks payable to **Larsen Wurzel & Associates, Inc.**
Payment Due by 12/18/2022

Budget Summary:	Amount	% of Total
Contract Amount 1912000	\$145,488.00	
Amendment No. 1	\$179,100.00	
Amendment No. 2	\$81,264.00	
Amendment No. 3	\$91,320.00	
Amendment No. 4	\$56,484.00	
Total Contract Amount	\$553,656.00	
Current Billings	\$10,638.25	1.9%
Prior Billings	\$483,454.77	87.3%
Total to Date	\$494,093.02	89.2%
Remaining Contract Authorization	\$59,562.98	10.76%

LWA Hours Detail
RD 2084 Little Egbert Tract

1912120: RD 2084 Administration

Staff	Date	Code	Hours	Total	Description
Baker	10/3/22	1912120	0.50	\$111.50	Add agenda and packet to website.
Baker	10/4/22	1912120	0.25	\$55.75	Address questions from Trustee Cook.
Nagy	10/6/22	1912120	1.50	\$367.50	Prepare for and participate in RD 2084 Monthly Board Meeting.
Baker	10/6/22	1912120	1.25	\$278.75	Prepare for and attend RD 2084 Board meeting.
Baker	10/13/22	1912120	1.00	\$223.00	Draft RD 2084 minutes.
Baker	10/24/22	1912120	0.50	\$111.50	Prepare for November board meeting.
Baker	10/25/22	1912120	1.00	\$223.00	Draft RD 2084 minutes.
Nagy	10/25/22	1912120	0.50	\$122.50	Review and comment on draft RD 2084 Board Meeting Minutes; Coordination w/ Baker (LWA) re same.
Baker	10/26/22	1912120	1.25	\$278.75	Host RD 2084 agenda setting meeting; Work on agenda and language regarding trustee terms.
Baker	10/27/22	1912120	1.50	\$334.50	Coordinate with Chapman (Downey Brand) on Trustee terms language; Work on Board Packet.
Baker	10/28/22	1912120	0.75	\$167.25	Finalize Board Agenda and Packet.
Baker	10/31/22	1912120	1.00	\$223.00	Update website and distribute meeting information.

Total Hours Task 1912120	\$2,497.00	
Total Direct Expenses Task 1912120	\$0.00	<i>(Refer to Direct Expense Detail)</i>
Total Task 1912120	\$2,497.00	

<i>Subtotal</i>	<i>Nagy</i>	<i>2.00</i>	<i>\$490.00</i>
<i>Subtotal</i>	<i>Baker</i>	<i>9.00</i>	<i>\$2,007.00</i>
Total Hours Task 1912120	11.00	\$2,497.00	

1912130: RD 2084 Financial Management

Staff	Date	Code	Hours	Total	Description
J. Brown	10/4/22	1912130	1.50	\$250.50	Running audit samples and adjustments.
J. Brown	10/5/22	1912130	1.75	\$292.25	Updated district budget sheets and requested landowner assessment invoice.
J. Brown	10/6/22	1912130	2.00	\$334.00	Continued updating budget and Financial Managers' Report workbook.
J. Brown	10/10/22	1912130	0.50	\$83.50	Invoice and payables coordination.
J. Brown	10/12/22	1912130	2.00	\$334.00	Audit preparation.
J. Brown	10/13/22	1912130	3.25	\$542.75	Audit preparation. Requested PG&E reports for historical analysis.
J. Brown	10/14/22	1912130	3.50	\$584.50	Audit preparation meeting with Cropper Accountancy. Strategized on document uploads/transfer.
J. Brown	10/17/22	1912130	1.00	\$167.00	Phone call with Cropper Accountancy regarding upload terminal, required documentation and procedures for testing samples.
J. Brown	10/18/22	1912130	0.75	\$125.25	Prepare LEJPA advocacy invoice and route for signature.
J. Brown	10/19/22	1912130	5.00	\$835.00	Downloaded reports from PG&E, compiled data, created table, chart and analysis. Contacted PG&E regarding rate definitions. Assisted Harris with LEJPA advocacy invoices.
J. Brown	10/20/22	1912130	3.75	\$626.25	Compiled audit schedule items, produced 19/20 adjustments and corresponded with Cropper Accountancy.
J. Brown	10/21/22	1912130	4.00	\$668.00	Continued working on audit deliverables.

Staff	Date	Code	Hours	Total	Description
J. Brown	10/24/22	1912130	3.75	\$626.25	Continued with Audit supporting documentation.
J. Brown	10/25/22	1912130	3.50	\$584.50	Continued with Audit supporting documentation.
J. Brown	10/26/22	1912130	3.25	\$542.75	Produced draft monthly report and attended agenda setting meeting. Provided audit samples and updated financials per Auditor request.
J. Brown	10/27/22	1912130	5.00	\$835.00	Finalized financial managers' report. Input Young revisions on electrical power usage summary and finalized. Follow up on vendor inquiry. Sent revised financials to Auditor and reprocessed bank recs at auditor request. Assisted Harris with billing submissions.
J. Brown	10/28/22	1912130	1.75	\$292.25	Produced and sent additional revised reports to Auditor.
J. Brown	10/31/22	1912130	2.50	\$417.50	Produced and sent revised 20/23 cutoff selections to auditor.

Total Hours Task 1912130	\$8,141.25	
Total Direct Expenses Task 1912130	\$0.00	<i>(Refer to Direct Expense Detail)</i>
Total Task 1912130	\$8,141.25	

<i>Subtotal</i>	<i>J. Brown</i>	<i>48.75</i>	<i>\$8,141.25</i>
Total Hours Task 1912130	48.75	\$8,141.25	

Total Hours October 2022	59.75
---------------------------------	--------------

Invoice 2



Water Resources ♦ Flood Control ♦ Water Rights

MEMORANDUM

DATE: December 1, 2022

TO: Tara Beltran, Secretary, Reclamation District No. 2084

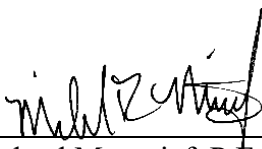
FROM: Michael Moncrief, P.E.

SUBJECT: Payment Recommendation, Contract No. 2084-08-22-1
2022-2023 Subventions, Bank Protection Project

Attached is an invoice from Warren Gomes Excavating for work associated with the Little Egbert Tract Bank Protection Project. The work covered by this invoice includes mobilization and the placement of approximately 240 tons of 18" minus quarry stone at 5 sites along the waterside slopes above mean-high water, at specified locations as described in the project specifications. The driftwood debris was not present at the time of repair, hence the removal was not performed by contractor. Our review indicates that it is in accordance with the contract specifications, and we recommend payment, as shown below.

\$21,735.04	Invoice No. 3561
-	No Retention
<hr/>	<hr/>
\$21,735.04	Payment Recommended

If you have any questions or require additional information, please call me at (916) 456-4400.



Michael Moncrief, P.E.

MN/mm

4575.6 RD 2084 PAYMENT RECOMMENDATION 2022-12-01

Warren E. Gomes Excavating, Inc.
PO Box 369
551 Airport Road
Rio Vista, CA 94571

INVOICE



Phone: 707-374-2881
Fax: 707-374-4312

Invoice: 3561
Invoice Date: 11/17/2022

Bill To:	Project Details:
Reclamation District #2084 Little Egbert Tract P.O. Box 698 Rio Vista, CA 94571-0785	Erosion Repair Project Reclamation District No. 2084 Little Egbert Tract

Payment Terms	Contract Number	Invoice Due Date
Net 30		12/17/2022

Description

Bank Protection Project
Contract No. 2084-08-22-1

Description	Quantity	UOM	Unit Price	Bill Amount
Mobilization/Demobilization	1.0000	JOB	1,000.0000	1,000.00
Supply & Deliver Rip Rap	239.6200	TN	55.1500	13,215.04
Place Rip Rap & Remove Debris	2.0000	DAY	3,760.0000	7,520.00
Subtotal Amount				21,735.04
'T' Indicates a taxable line				
Total Invoice Amount Due				21,735.04

Little Egbert Tract Bank Portection Project

Truck Tag Summary
Contract (2084-08-22-1)

<u>9/29/22</u>		<u>9/30/22</u>	
<u>18" Minus Quarry Stone</u>		<u>18" Minus Quarry Stone</u>	
<u>Tag Number</u>	<u>Quantity</u>	<u>Tag Number</u>	<u>Quantity</u>
53538117	20.42	53538396	20.82
53538208	19.61	53538502	20.02
53538305	19.63	53538598	19.75
TOTAL	59.66	TOTAL	60.59

<u>10/4/22</u>		<u>10/7/22</u>	
<u>18" Minus Quarry Stone</u>		<u>18" Minus Quarry Stone</u>	
<u>Tag Number</u>	<u>Quantity</u>	<u>Tag Number</u>	<u>Quantity</u>
53538961	20.22	53539761	19.59
53539060	19.48	53539866	19.92
53539184	20.33	53539951	19.83
TOTAL	60.03	TOTAL	59.34

<u>Grand Total (Tons):</u>	239.62
<u>Bill Amount (\$55.15/Ton)</u>	\$ 13,215.04



JACKSON VALLEY
3421 JACKSON VALLEY ROAD
IONE, CA 95642
Phone : 209-274-2018

WEIGHMASTER CERTIFICATE

THIS IS TO CERTIFY that the following described commodity was weighed, measured, or counted by a weighmaster, whose signature is on this certificate, who is a recognized authority of accuracy, as prescribed by Chapter 7 (commencing with Section 12700) of Division 5 of the California Business and Professions Code, administered by the Division of Measurement Standards of the California Department of Food and Agriculture.

DATE/TIME: 9/29/2022 8:42AM TRUCK NO: 53938
TICKET NO: 53538117 TRUCK TYPE:
LICENSE: 9F34024
LIC 1:
LIC 2:
CUST NO: 375160
CUST NAME: WARREN E. GOMES EXCAVATING
P.O. BOX 369
RIO VISTA, CA 94571

P.O.#: 1264 TIME IN: 8:37AM
ORDER NO: MSC100 TIME OUT: 8:42AM
JOB:: RIO VISTA

JOB ADDR:
SCALE ID : 2

UNIT PRICE: PROD CODE: 13440
FRT RATE: PROD DESC: 18" MINUS
PROD PRICE:
FRT PRICE: GROSS: 74,960 lb
TAX: TARE: 34,120 lb
COD TOTAL: NET: 40,840 lb
TONS: 20.42

GEORGE REED, INC
WEIGHMASTER
DEPUTY:

Arlene Moore

Driver On? : Yes

LOADS: 1
TONS TODAY: 20.42
TN : 18.52
TN TODAY: 18.52

Conversion Formula - 1 pound = 0.00045359237 Metric Tons
This facility complies with Cal. H&S Code 93106.
The material sold was sampled and tested on or about 09/15/2022
and found to contain no naturally occurring asbestos.

WARNING: This product can expose you to chemicals including Silica (crystalline, respirable) and Petroleum Compounds which are known to the State of California to cause cancer and birth defects or other reproductive harm. For more information go to www.P65Warnings.ca.gov.

ORIGINAL



JACKSON VALLEY
3421 JACKSON VALLEY ROAD
IONE, CA 95642
Phone : 209-274-2018

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DATE/TIME: 9/29/2022 11:16AM TRUCK NO: 53938
TICKET NO: 53538208 TRUCK TYPE:
LICENSE: 9F34024
LIC 1:
LIC 2:
CUST NO: 375160
CUST NAME: WARREN E. GOMES EXCAVATING
P.O. BOX 369
RIO VISTA, CA 94571

P.O.#: 1264 TIME IN: 12:00AM
ORDER NO: MSC100 TIME OUT: 11:16AM
JOB:: RIO VISTA

JOB ADDR:
SCALE ID : 2

UNIT PRICE: PROD CODE: 13440
FRT RATE: PROD DESC: 18" MINUS
PROD PRICE:
FRT PRICE: GROSS: 73,340 lb
TAX: TARE: 34,120 lb *
COD TOTAL: NET: 39,220 lb
TONS: 19.61

GEORGE REED, INC
WEIGHMASTER
DEPUTY:

Arlene Moore

* P. T.

Driver On? : Yes

LOADS: 2
TONS TODAY: 40.03
TN : 17.79
TN TODAY: 36.31

Conversion Formula - 1 pound = 0.00045359237 Metric Tons
This facility complies with Cal. H&S Code 93106.
The material sold was sampled and tested on or about 09/15/2022
and found to contain no naturally occurring asbestos.

WARNING: This product can expose you to chemicals including Silica (crystalline, respirable) and Petroleum Compounds which are known to the State of California to cause cancer and birth defects or other reproductive harm. For more information go to www.P65Warnings.ca.gov.

ORIGINAL



JACKSON VALLEY
3421 JACKSON VALLEY ROAD
IONE, CA 95642
Phone : 209-274-2018

WEIGHMASTER CERTIFICATE

THIS IS TO CERTIFY that the following described commodity was weighed, measured, or counted by a weighmaster, whose signature is on this certificate, who is a recognized authority of accuracy, as prescribed by Chapter 7 (commencing with Section 12700) of Division 5 of the California Business and Professions Code, administered by the Division of Measurement Standards of the California Department of Food and Agriculture.

DATE/TIME: 9/29/2022 2:11PM TRUCK NO: 53938
TICKET NO: 53538305 TRUCK TYPE:
LICENSE: 9F34024
LIC 1:
CUST NO: 375160 LIC 2:
CUST NAME: WARREN E. GOMES EXCAVATING
P.O. BOX 369
RIO VISTA, CA 94571

P.O.#: 1264 TIME IN: 12:00AM
ORDER NO: MSC100 TIME OUT: 2:11PM
JOB:: RIO VISTA

JOB ADDR:
SCALE ID : 2

UNIT PRICE: PROD CODE: 13440
FRT RATE: PROD DESC: 18" MINUS
PROD PRICE:
FRT PRICE: GROSS: 73,380 lb
TAX: TARE: 34,120 lb *
COD TOTAL: NET: 39,260 lb
TONS: 19.63

GEORGE REED, INC
WEIGHMASTER
DEPUTY:

Arlene Moore

* P. T.

Driver On? : Yes

LOADS: 3
TONS TODAY: 59.66
TN : 17.81
TN TODAY: 54.12

Conversion Formula - 1 pound = 0.00045359237 Metric Tons

This facility complies with Cal. H&S Code 93106.

The material sold was sampled and tested on or about 09/15/2022 and found to contain no naturally occurring asbestos.

WARNING: This product can expose you to chemicals including Silica (crystalline, respirable) and Petroleum Compounds which are known to the State of California to cause cancer and birth defects or other reproductive harm. For more information go to www.P65Warnings.ca.gov.

ORIGINAL



JACKSON VALLEY
3421 JACKSON VALLEY ROAD
IONE, CA 95642
Phone : 209-274-2018

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DATE/TIME: 9/30/2022 8:29AM TRUCK NO: 53938
TICKET NO: 53538396 TRUCK TYPE:
LICENSE: 9F34024
LIC 1:
CUST NO: 375160 LIC 2:
CUST NAME: WARREN E. GOMES EXCAVATING
P.O. BOX 369
RIO VISTA, CA 94571

P.O.#: 1264 TIME IN: 8:23AM
ORDER NO: MSC100 TIME OUT: 8:29AM
JOB:: RIO VISTA

JOB ADDR:
SCALE ID : 2

UNIT PRICE: PROD CODE: 13440
FRT RATE: PROD DESC: 18" MINUS
PROD PRICE:
FRT PRICE: GROSS: 75,880 lb
TAX: TARE: 34,240 lb
COD TOTAL: NET: 41,640 lb
TONS: 20.82

GEORGE REED, INC
WEIGHMASTER
DEPUTY:

Arlene Moore

Driver On? : Yes

LOADS: 1
TONS TODAY: 20.82
TN : 18.89
TN TODAY: 18.89

Conversion Formula - 1 pound = 0.00045359237 Metric Tons

This facility complies with Cal. H&S Code 93106.

The material sold was sampled and tested on or about 09/16/2022 and found to contain no naturally occurring asbestos.

WARNING: This product can expose you to chemicals including Silica (crystalline, respirable) and Petroleum Compounds which are known to the State of California to cause cancer and birth defects or other reproductive harm. For more information go to www.P65Warnings.ca.gov.

ORIGINAL



JACKSON VALLEY
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IONE, CA 95642
Phone : 209-274-2018

WEIGHMASTER CERTIFICATE

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DATE/TIME: 9/30/2022 11:36AM TRUCK NO: 53938
TICKET NO: 53538502 TRUCK TYPE:
LICENSE: 9F34024
LIC 1:
LIC 2:
CUST NO: 375160
CUST NAME: WARREN E. GOMES EXCAVATING
P.O. BOX 369
RIO VISTA, CA 94571

P.O.#: 1264 TIME IN: 12:00AM
ORDER NO: MSC100 TIME OUT: 11:36AM
JOB:: RIO VISTA

JOB ADDR:
SCALE ID : 2

UNIT PRICE: PROD CODE: 13440
FRT RATE: PROD DESC: 18" MINUS
PROD PRICE:
FRT PRICE: GROSS: 74,280 lb
TAX: TARE: 34,240 lb *
COD TOTAL: NET: 40,040 lb
TONS: 20.02

GEORGE REED, INC
WEIGHMASTER
DEPUTY:

Arlene Moore

* P. T.

Driver On? : Yes

LOADS: 2
TONS TODAY: 40.84
TN : 18.16
TN TODAY: 37.05

Conversion Formula - 1 pound = 0.00045359237 Metric Tons

This facility complies with Cal. H&S Code 93106.

The material sold was sampled and tested on or about 09/16/2022 and found to contain no naturally occurring asbestos.

WARNING: This product can expose you to chemicals including Silica (crystalline, respirable) and Petroleum Compounds which are known to the State of California to cause cancer and birth defects or other reproductive harm. For more information go to www.P65Warnings.ca.gov.

ORIGINAL



JACKSON VALLEY
3421 JACKSON VALLEY ROAD
IONE, CA 95642
Phone : 209-274-2018

WEIGHMASTER CERTIFICATE

THIS IS TO CERTIFY that the following described commodity was weighed, measured, or counted by a weighmaster, whose signature is on this certificate, who is a recognized authority of accuracy, as prescribed by Chapter 7 (commencing with Section 12700) of Division 5 of the California Business and Professions Code, administered by the Division of Measurement Standards of the California Department of Food and Agriculture.

DATE/TIME: 9/30/2022 2:51PM TRUCK NO: 53938
TICKET NO: 53538598 TRUCK TYPE:
LICENSE: 9F34024
LIC 1:
LIC 2:
CUST NO: 375160
CUST NAME: WARREN E. GOMES EXCAVATING
P.O. BOX 369
RIO VISTA, CA 94571

P.O.#: 1264 TIME IN: 12:00AM
ORDER NO: MSC100 TIME OUT: 2:51PM
JOB:: RIO VISTA

JOB ADDR:
SCALE ID : 2

UNIT PRICE: PROD CODE: 13440
FRT RATE: PROD DESC: 18" MINUS
PROD PRICE:
FRT PRICE: GROSS: 73,740 lb
TAX: TARE: 34,240 lb *
COD TOTAL: NET: 39,500 lb
TONS: 19.75

GEORGE REED, INC
WEIGHMASTER
DEPUTY:

Arlene Moore

* P. T.

Driver On? : Yes

LOADS: 3
TONS TODAY: 60.59
TN : 17.92
TN TODAY: 54.97

Conversion Formula - 1 pound = 0.00045359237 Metric Tons

This facility complies with Cal. H&S Code 93106.

The material sold was sampled and tested on or about 09/16/2022 and found to contain no naturally occurring asbestos.

WARNING: This product can expose you to chemicals including Silica (crystalline, respirable) and Petroleum Compounds which are known to the State of California to cause cancer and birth defects or other reproductive harm. For more information go to www.P65Warnings.ca.gov.

ORIGINAL



JACKSON VALLEY
3421 JACKSON VALLEY ROAD
IONE, CA 95642
Phone : 209-274-2018

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DATE/TIME: 10/4/2022 8:38AM TRUCK NO: 53938
TICKET NO: 53538961 TRUCK TYPE:
LICENSE: 9F34024
LIC 1:
LIC 2:
CUST NO: 375160
CUST NAME: WARREN E. GOMES EXCAVATING
P.O. BOX 369
RIO VISTA, CA 94571

P.O.#: 1264 TIME IN: 8:28AM
ORDER NO: MSC100 TIME OUT: 8:38AM
JOB:: RIO VISTA

JOB ADDR:
SCALE ID : 2

UNIT PRICE: PROD CODE: 13440
FRT RATE: PROD DESC: 18" MINUS
PROD PRICE:
FRT PRICE: GROSS: 74,280 lb
TAX: TARE: 33,840 lb
COD TOTAL: NET: 40,440 lb
TONS: 20.22

GEORGE REED, INC
WEIGHMASTER
DEPUTY:

Arlene Moore


Driver On? : Yes

LOADS: 1
TONS TODAY: 20.22
TN : 18.34
TN TODAY: 18.34

Conversion Formula - 1 pound = 0.00045359237 Metric Tons

This facility complies with Cal. H&S Code 93106.

The material sold was sampled and tested on or about 09/20/2022 and found to contain no naturally occurring asbestos.

 **WARNING:** This product can expose you to chemicals including Silica (crystalline, respirable) and Petroleum Compounds which are known to the State of California to cause cancer and birth defects or other reproductive harm. For more information go to www.P65Warnings.ca.gov.

ORIGINAL



JACKSON VALLEY
3421 JACKSON VALLEY ROAD
IONE, CA 95642
Phone : 209-274-2018

WEIGHMASTER CERTIFICATE

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DATE/TIME: 10/4/2022 11:34AM TRUCK NO: 53938
TICKET NO: 53539060 TRUCK TYPE:
LICENSE: 9F34024
LIC 1:
LIC 2:
CUST NO: 375160
CUST NAME: WARREN E. GOMES EXCAVATING
P.O. BOX 369
RIO VISTA, CA 94571

P.O.#: 1264 TIME IN: 12:00AM
ORDER NO: MSC100 TIME OUT: 11:34AM
JOB:: RIO VISTA

JOB ADDR:
SCALE ID : 1

UNIT PRICE: PROD CODE: 13440
FRT RATE: PROD DESC: 18" MINUS
PROD PRICE:
FRT PRICE: GROSS: 72,800 lb
TAX: TARE: 33,840 lb *
COD TOTAL: NET: 38,960 lb
TONS: 19.48

GEORGE REED, INC
WEIGHMASTER
DEPUTY:

Arlene Moore

* P. T.


Driver On? : Yes

LOADS: 2
TONS TODAY: 39.70
TN : 17.67
TN TODAY: 36.02

Conversion Formula - 1 pound = 0.00045359237 Metric Tons

This facility complies with Cal. H&S Code 93106.

The material sold was sampled and tested on or about 09/20/2022 and found to contain no naturally occurring asbestos.

 **WARNING:** This product can expose you to chemicals including Silica (crystalline, respirable) and Petroleum Compounds which are known to the State of California to cause cancer and birth defects or other reproductive harm. For more information go to www.P65Warnings.ca.gov.

ORIGINAL



JACKSON VALLEY
3421 JACKSON VALLEY ROAD
IONE, CA 95642
Phone : 209-274-2018

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DATE/TIME: 10/4/2022 2:47PM TRUCK NO: 53938
TICKET NO: 53539184 TRUCK TYPE:
LICENSE: 9F34024
LIC 1:
LIC 2:
CUST NO: 375160
CUST NAME: WARREN E. GOMES EXCAVATING
P.O. BOX 369
RIO VISTA, CA 94571

P.O.#: 1264 TIME IN: 12:00AM
ORDER NO: MSC100 TIME OUT: 2:47PM
JOB:: RIO VISTA

JOB ADDR:

SCALE ID : 2

UNIT PRICE: PROD CODE: 13440
FRT RATE: PROD DESC: 18" MINUS

PROD PRICE:
FRT PRICE: GROSS: 74,500 lb
TAX: TARE: 33,840 lb *
COD TOTAL: NET: 40,660 lb
TONS: 20.33

GEORGE REED, INC
WEIGHMASTER
DEPUTY:

Arlene Moore

* P. T.

Driver On? : Yes

LOADS: 3
TONS TODAY: 60.03
TN : 18.44
TN TODAY: 54.46

Conversion Formula - 1 pound = 0.00045359237 Metric Tons

This facility complies with Cal. H&S Code 93106.

The material sold was sampled and tested on or about 09/20/2022 and found to contain no naturally occurring asbestos.

WARNING: This product can expose you to chemicals including Silica (crystalline, respirable) and Petroleum Compounds which are known to the State of California to cause cancer and birth defects or other reproductive harm. For more information go to www.P65Warnings.ca.gov.

ORIGINAL



JACKSON VALLEY
3421 JACKSON VALLEY ROAD
IONE, CA 95642
Phone : 209-274-2018

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DATE/TIME: 10/7/2022 7:55AM TRUCK NO: 53938
TICKET NO: 53539761 TRUCK TYPE:
LICENSE: 9F34024
LIC 1:
LIC 2:
CUST NO: 375160
CUST NAME: WARREN E. GOMES EXCAVATING
P.O. BOX 369
RIO VISTA, CA 94571

P.O.#: 1264 TIME IN: 7:48AM
ORDER NO: MSC100 TIME OUT: 7:55AM
JOB:: YARD

JOB ADDR:

SCALE ID : 1

UNIT PRICE: PROD CODE: 13440
FRT RATE: PROD DESC: 18" MINUS

PROD PRICE:
FRT PRICE: GROSS: 73,180 lb
TAX: TARE: 34,000 lb
COD TOTAL: NET: 39,180 lb
TONS: 19.59

GEORGE REED, INC
WEIGHMASTER
DEPUTY:

Arlene Moore

Driver On? : Yes

LOADS: 1
TONS TODAY: 19.59
TN : 17.77
TN TODAY: 17.77

Conversion Formula - 1 pound = 0.00045359237 Metric Tons

This facility complies with Cal. H&S Code 93106.

The material sold was sampled and tested on or about 09/23/2022 and found to contain no naturally occurring asbestos.

WARNING: This product can expose you to chemicals including Silica (crystalline, respirable) and Petroleum Compounds which are known to the State of California to cause cancer and birth defects or other reproductive harm. For more information go to www.P65Warnings.ca.gov.

ORIGINAL



JACKSON VALLEY
3421 JACKSON VALLEY ROAD
IONE, CA 95642
Phone : 209-274-2018

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DATE/TIME: 10/7/2022 11:25AM TRUCK NO: 53938
TICKET NO: 53539866 TRUCK TYPE:
LICENSE: 9F34024
LIC 1:
LIC 2:
CUST NO: 375160
CUST NAME: WARREN E. GOMES EXCAVATING
P.O. BOX 369
RIO VISTA, CA 94571

P.O.#: 1264 TIME IN: 12:00AM
ORDER NO: MSC100 TIME OUT: 11:25AM
JOB:: YARD

JOB ADDR:
SCALE ID : 2

UNIT PRICE: PROD CODE: 13440
FRT RATE: PROD DESC: 18" MINUS
PROD PRICE:
FRT PRICE: GROSS: 73,840 lb
TAX: TARE: 34,000 lb *
COD TOTAL: NET: 39,840 lb
TONS: 19.92

GEORGE REED, INC
WEIGHMASTER
DEPUTY:

Arlene Moore

* P. T.

Driver On? : Yes

LOADS: 2
TONS TODAY: 39.51
TN : 18.07
TN TODAY: 35.84

Conversion Formula - 1 pound = 0.00045359237 Metric Tons

This facility complies with Cal. H&S Code 93106.

The material sold was sampled and tested on or about 09/23/2022 and found to contain no naturally occurring asbestos.

WARNING: This product can expose you to chemicals including Silica (crystalline, respirable) and Petroleum Compounds which are known to the State of California to cause cancer and birth defects or other reproductive harm. For more information go to www.P65Warnings.ca.gov.

ORIGINAL



JACKSON VALLEY
3421 JACKSON VALLEY ROAD
IONE, CA 95642
Phone : 209-274-2018

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DATE/TIME: 10/7/2022 2:15PM TRUCK NO: 53938
TICKET NO: 53539951 TRUCK TYPE:
LICENSE: 9F34024
LIC 1:
LIC 2:
CUST NO: 375160
CUST NAME: WARREN E. GOMES EXCAVATING
P.O. BOX 369
RIO VISTA, CA 94571

P.O.#: 1264 TIME IN: 12:00AM
ORDER NO: MSC100 TIME OUT: 2:15PM
JOB:: YARD

JOB ADDR:
SCALE ID : 1

UNIT PRICE: PROD CODE: 13440
FRT RATE: PROD DESC: 18" MINUS
PROD PRICE:
FRT PRICE: GROSS: 73,660 lb
TAX: TARE: 34,000 lb *
COD TOTAL: NET: 39,660 lb
TONS: 19.83

GEORGE REED, INC
WEIGHMASTER
DEPUTY:

Arlene Moore

* P. T.

Driver On? : Yes

LOADS: 3
TONS TODAY: 59.34
TN : 17.99
TN TODAY: 53.83

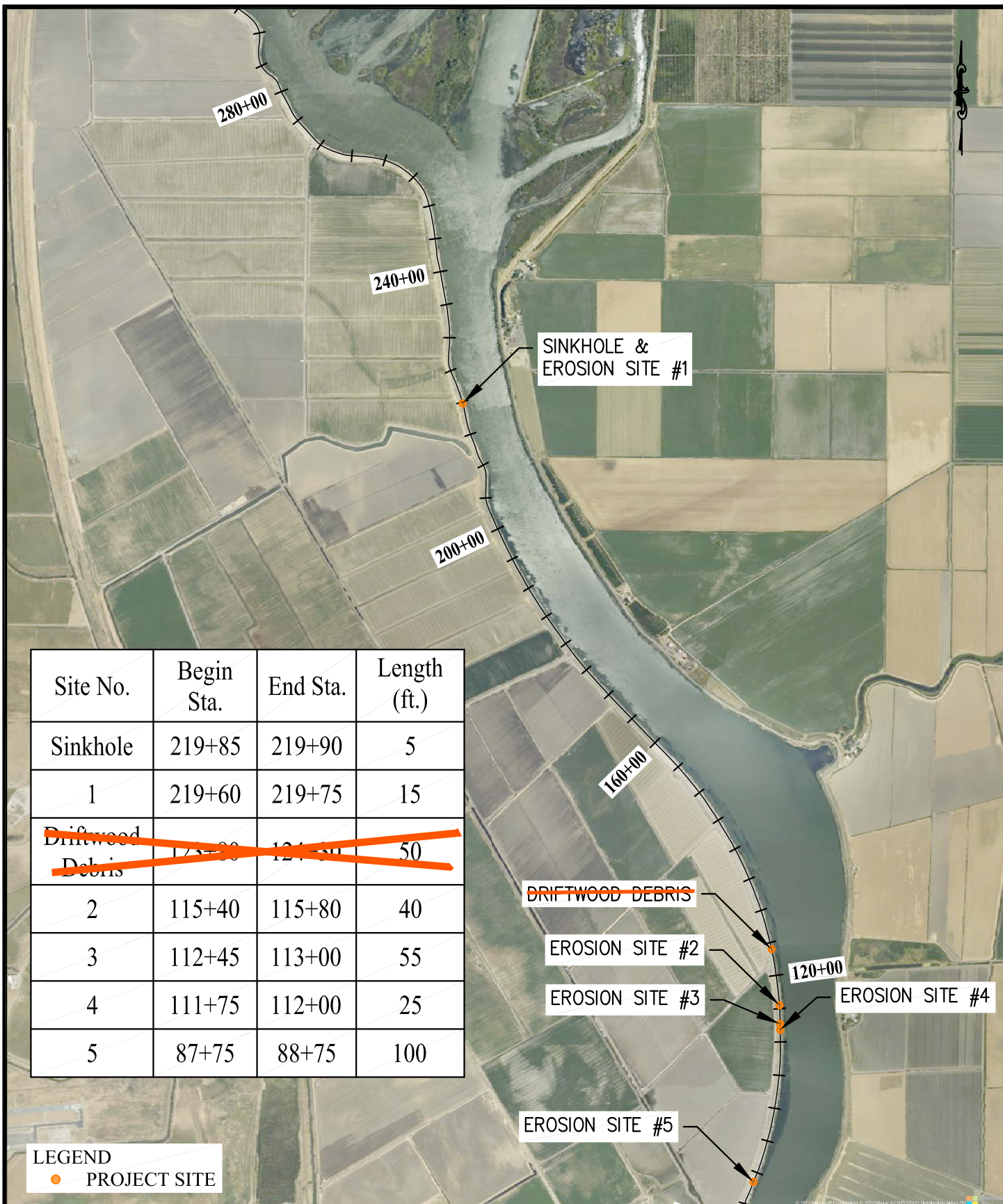
Conversion Formula - 1 pound = 0.00045359237 Metric Tons

This facility complies with Cal. H&S Code 93106.

The material sold was sampled and tested on or about 09/23/2022 and found to contain no naturally occurring asbestos.

WARNING: This product can expose you to chemicals including Silica (crystalline, respirable) and Petroleum Compounds which are known to the State of California to cause cancer and birth defects or other reproductive harm. For more information go to www.P65Warnings.ca.gov.

ORIGINAL



MBK
ENGINEERS

455 University Avenue, Suite 100
 Sacramento, California 95825
 Phone: (916) 456-4400 • Fax: (916) 456-0253

**RECLAMATION DISTRICT NO. 2084
 LITTLE EGBERT TRACT**

PROJECT AREA MAP

SCALE:	1" = 2,000'
JOB NUMBER:	4575.1
DRAWN BY:	MN
DATE:	05/25/2022
SHEET:	1 OF 1



Sinkhole repair, Station 219+90, facing south.



Erosion Site No. 1, Station 219+70, facing north.

RD 2084 (Egbert Tract) – Erosion Sites (As-Built Photos)

October 2022





Erosion Site No. 2, Station 115+80, facing south.

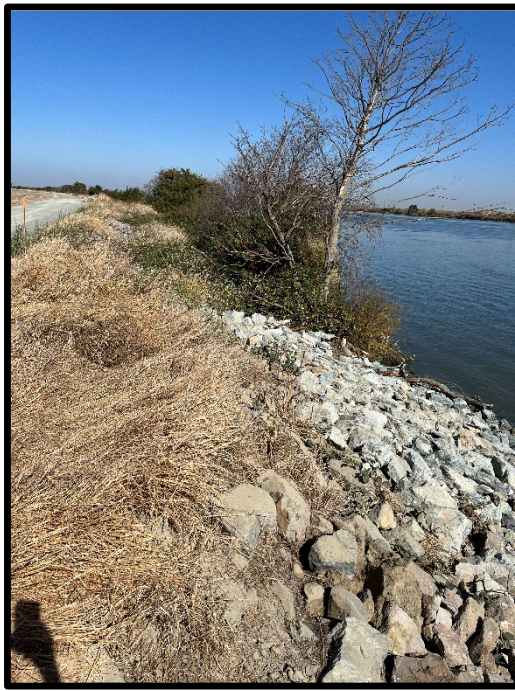


Erosion Site No. 2, Station 115+40, facing north.

RD 2084 (Egbert Tract) – Erosion Sites (As-Built Photos)

October 2022





Erosion Site No. 3, Station 112+45, facing north.



Erosion Site No. 4, Station 112+00, facing south.

RD 2084 (Egbert Tract) – Erosion Sites (As-Built Photos)

October 2022



Erosion Site No. 4, Station 111+75, facing north.



Erosion Site No. 5, Station 87+75, facing north.

RD 2084 (Egbert Tract) – Erosion Sites (As-Built Photos)

October 2022

Invoice 3



Cropper Accountancy Corporation

maryann@cropperaccountancy.com

www.cropperaccountancy.com

INVOICE

BILL TO

Jeff Brown
Reclamation District No. 2084
P.O. Box 698
Rio Vista, California

INVOICE # 1019

DATE 11/23/2022

DUE DATE 11/23/2022

TERMS Due on receipt

DESCRIPTION	QTY	RATE	AMOUNT
Progress billing for professional services rendered in connection with the fiscal 2022 audit	1	5,000.00	5,000.00
Enjoy working with you!			
BALANCE DUE			\$5,000.00

Invoice 4

MAYACO MARKETING & INTERNET

6333 Pacific Ave., #521
Stockton,CA. 95207

Invoice

DATE	INVOICE NO.
11/26/2022	18574

BILL TO

Reclamation District No. 2084
Madeline Baker, PE, CFM
Larsen Wurzel & Associates, Inc.
2450 Venture Oaks Way, Ste 240
Sacramento, CA 95833

TERMS
Net 15

DESCRIPTION		AMOUNT
Monthly web site hosting of rd2084org per agreement.		30.00
It's a pleasure working with you!		Total \$30.00
	Payments/Credits \$0.00	Balance Due \$30.00

Invoice 5



ENERGY STATEMENT

www.pge.com/MyEnergy

Account No: 1966226048-8
Statement Date: 12/07/2022
Due Date: 12/27/2022

Service For:

RECLAMATION DISTRICT 2084
Please see details page.

Questions about your bill?

Agricultural Specialist available:
Mon-Fri: 7am to 6pm
1-877-311-3276
www.pge.com/MyEnergy

Ways To Pay

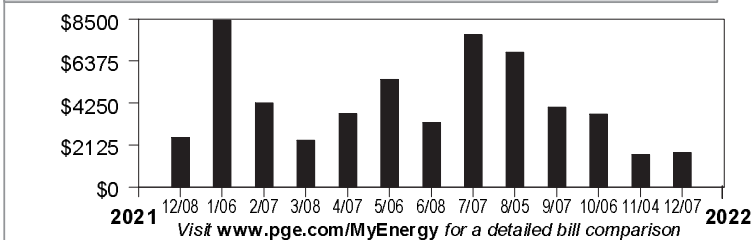
www.pge.com/waystopay

Your Account Summary

Amount Due on Previous Statement	\$1,657.75
Payment(s) Received Since Last Statement	0.00
Previous Unpaid Balance	\$1,657.75
Current PG&E Electric Delivery Charges	\$1,449.07
MCE Electric Generation Charges	315.66

Total Amount Due by 12/27/2022	\$3,422.48
---------------------------------------	-------------------

Electric Monthly Billing History



Important Messages

Your charges on this page are separated into delivery charges from PG&E and generation or procurement charges from an energy provider other than PG&E. These two charges are for different services and are not duplicate charges.

Please return this portion with your payment. No staples or paper clips. Do not fold. Thank you.

99901966226048800001764730000342248



Account Number: 1966226048-8 Due Date: 12/27/2022 Total Amount Due: \$3,422.48

Amount Enclosed:

\$

RECLAMATION DISTRICT 2084
PO BOX 698
RIO VISTA, CA 94571-0698

PG&E
BOX 997300
SACRAMENTO, CA 95899-7300



ENERGY STATEMENT

www.pge.com/MyEnergy

Account No: 1966226048-8
Statement Date: 12/07/2022
Due Date: 12/27/2022

Important Phone Numbers - Monday-Friday 7 a.m.-7 p.m., Saturday 8 a.m.-5 p.m.

Customer Service (All Languages; Relay Calls Accepted) 1-800-743-5000 TTY 7-1-1

Servicio al Cliente en Español (Spanish) 1-800-660-6789
華語客戶服務 (Chinese) 1-800-893-9555

Dịch vụ khách tiếng Việt (Vietnamese) 1-800-298-8438
Business Customer Service 1-800-468-4743

Rules and rates

You may be eligible for a lower rate. Find out about optional rates or view a complete list of rules and rates, visit www.pge.com or call 1-800-743-5000.

If you believe there is an error on your bill, please call 1-800-743-5000 to speak with a representative. If you are not satisfied with our response, contact the California Public Utilities Commission (CPUC), Consumer Affairs Branch (CAB), 505 Van Ness Avenue, Room 2003, San Francisco, CA 94102, 1-800-649-7570 or 7-1-1 (8:30 AM to 4:30 PM, Monday through Friday) or by visiting www.cpuc.ca.gov/complaints/.

To avoid having service turned off while you wait for the outcome of a complaint to the CPUC specifically regarding the accuracy of your bill, please contact CAB for assistance. If your case meets the eligibility criteria, CAB will provide you with instructions on how to mail a check or money order to be impounded pending resolution of your case. You must continue to pay your current charges while your complaint is under review to keep your service turned on.

If you are not able to pay your bill, call PG&E to discuss how we can help. You may qualify for reduced rates under PG&E's CARE program or other special programs and agencies may be available to assist you. You may qualify for PG&E's Energy Savings Assistance Program which is an energy efficiency program for income-qualified residential customers.

Important definitions

Rotating outage blocks are subject to change without advance notice due to operational conditions.

Demand charge: Many non-residential rates include a demand charge. Demand is a measurement of the highest usage of electricity in any single fifteen (or sometimes five) minute period during a monthly billing cycle. Demand is measured in kilowatts (or kW). High demand is usually associated with equipment start-up. By spreading equipment start-ups over a longer period of time, you may be able to lower demand and reduce your demand charges.

Time-of-use electric prices are higher every day during afternoons and evenings, and lower at other times of the day. Prices also change by season, with higher prices in the summer and lower prices in the winter.

Wildfire Fund Charge: Charge on behalf of the State of California Department of Water Resources (DWR) to fund the California Wildfire Fund. For usage prior to October 1, 2020, this charge included costs related to the 2001 California energy crisis, also collected on behalf of the DWR. These charges belong to DWR, not PG&E.

Power Charge Indifference Adjustment (PCIA): The PCIA is a charge to ensure that both PG&E customers and those who have left PG&E service to purchase electricity from other providers pay for the above market costs for electric generation resources that were procured by PG&E on their behalf. 'Above market' refers to the difference between what the utility pays for electric generation and current market prices for the sale of those resources. Visit www.pge.com/ccca.

Wildfire Hardening Charge: PG&E has been permitted to issue bonds that enable it to recover more quickly certain costs related to preventing and mitigating catastrophic wildfires, while reducing the total cost to its customers. Your bill for electric service includes a fixed recovery charge called the Wildfire Hardening Charge that has been approved by the CPUC to repay those bonds. The right to recover the Wildfire Hardening Charge has been transferred to a separate entity (called the Special Purpose Entity) that issued the bonds and does not belong to PG&E. PG&E is collecting the Wildfire Hardening Charge on behalf of the Special Purpose Entity. For details visit: www.pge.com/tariffs/assets/pdf/tariffbook/ELEC_PRELIM_JF.pdf.

Recovery Bond Charge/Credit: Your bill for electric service includes a charge that has been approved by the CPUC to repay bonds issued for certain costs related to catastrophic wildfires. Separately, a PG&E trust provides a customer credit equal to the charge for customers. Visit www.pge.com/billexplanation for additional details on charge item.

Gas Public Purpose Program (PPP) Surcharge. Used to fund state-mandated gas assistance programs for low-income customers, energy efficiency programs, and public-interest research and development.

Visit www.pge.com/billexplanation for more definitions. To view most recent bill inserts including legal or mandated notices, visit www.pge.com/billinserts.

See the table reflecting "Your Electric Charges Breakdown" on the last page

"PG&E" refers to Pacific Gas and Electric Company, a subsidiary of PG&E Corporation. © 2022 Pacific Gas and Electric Company. All rights reserved.

Please do not mark in box. For system use only.

Update My Information (English Only)

Please allow 1-2 billing cycles for changes to take effect

Account Number: 1966226048-8

Change my mailing address to: _____

City _____ State _____ ZIP code _____

Primary Phone _____ Primary Email _____

Ways To Pay

- **Online via web or mobile at www.pge.com/waystopay**
- **By mail:** Send your payment along with this payment stub in the envelope provided.
- **By debit card, Visa, MasterCard, American Express, or Discover:** Call 877-704-8470 at any time. (Our independent service provider charges a fee per transaction.)
- **At a PG&E payment center or local office:** To find a payment center or local office near you, please visit www.pge.com or call 800-743-5000. Please bring a copy of your bill with you.



ENERGY STATEMENT

www.pge.com/MyEnergy

Account No: 1966226048-8
Statement Date: 12/07/2022
Due Date: 12/27/2022

Summary of your energy related services

	Meter Number	Usage	Amount
Service For: RIO VISTA .2 MI N/R YER			
Service Agreement ID: 1969871128			
PG&E Electric Delivery Charges	1009485877	3,531.040800 kWh	\$1,207.96
Service Agreement ID: 1962948866			
MCE Electric Generation Charges		3,531.040800 kWh	\$252.09
Total			\$1,460.05
Service For: NWILLOW RANCH			
Service Agreement ID: 1960301236			
PG&E Electric Delivery Charges	1008837252	666.367000 kWh	\$241.11
Service Agreement ID: 1962038152			
MCE Electric Generation Charges		666.367000 kWh	\$63.57
Total			\$304.68



ENERGY STATEMENT

www.pge.com/MyEnergy

Account No: 1966226048-8
Statement Date: 12/07/2022
Due Date: 12/27/2022

Details of PG&E Electric Delivery Charges

10/31/2022 - 11/30/2022 (31 billing days)

Service For: RIO VISTA .2 MI N/R/YER
Service Agreement ID: 1969871128
Rate Schedule: AGC Ag35+ kW High Use

10/31/2022 – 11/30/2022

Customer Charge	31 days @ \$1.43343	\$44.44
Demand Charge ¹		
Max Demand	67.840000 kW @ \$12.96000	879.21
Energy Charges		
Peak	436.640000 kWh @ \$0.18360	80.17
Off Peak	3,094.400800 kWh @ \$0.15791	488.64
Generation Credit		-350.00
Power Charge Indifference Adjustment		62.50
Franchise Fee Surcharge		3.00

Total PG&E Electric Delivery Charges \$1,207.96

¹ Demand charges are prorated for the number of days in each rate period

2019 Vintaged Power Charge Indifference Adjustment

Average Daily Usage (kWh / day)

Last Year	Last Period	Current Period
201.85	85.89	113.90

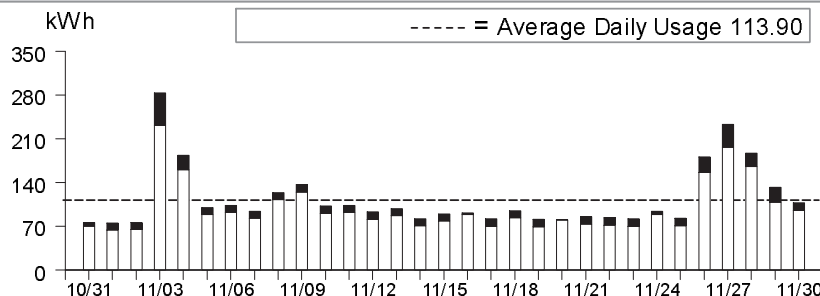
Service Information

Meter #	1009485877
Total Usage	3,531.040800 kWh
Serial	H
Rotating Outage Block	50

Additional Messages

From March 1, 2022 to February 28, 2023, the Wildfire Fund Charge is offset by \$0.00109/kWh to reflect excess funds from the Department of Water Resources (DWR) Bond charge. The Wildfire Fund Charge is also offset by an additional \$0.00084/kWh during this same period for excess funds from the DWR Power charge. These charges were included in your electric charges prior to 2021 and were related to bonds issued and energy provided to customers by DWR during the 2000-2001 California energy crisis.

Electric Usage This Period: 3,531.040800 kWh, 31 billing days



	Usage	Energy Charges
■ Peak ¹	12.36%	\$80.17
□ Off Peak ²	87.64%	\$488.64

¹Peak: Year-round, Daily, 5:00pm-8:00pm;

²Off Peak: All Other Hours



ENERGY STATEMENT

www.pge.com/MyEnergy

Account No: 1966226048-8
Statement Date: 12/07/2022
Due Date: 12/27/2022

Details of MCE Electric Generation Charges

10/31/2022 - 11/30/2022 (31 billing days)

Service For: RIO VISTA .2 MI N/R/YER

Service Agreement ID: 1962948866 ESP Customer Number: 1969871128

10/31/2022 – 11/30/2022

Rate Schedule: AG-C

Generation - Off Peak - Winter	3,094.400800 kWh @ \$0.06800	\$210.42
Generation - On Peak - Winter	436.640000 kWh @ \$0.09300	40.61

Net Charges 251.03

Energy Surcharge 1.06

MCE is considering rate changes in January 2023.

For more information, please visit mcecleanenergy.org/rates

Total MCE Electric Generation Charges

\$252.09

For questions regarding charges on this page, please contact:

MCE

1-888-632-3674

info@mcecleanenergy.org

Additional Messages

MCE is a not-for-profit, public agency that sources 60-100% renewable energy for your electricity supply.

MCE's generation charges replace what PG&E would otherwise charge you for electric generation. These charges are refunded to you in the 'Generation Credit' line on the 'Details of PG&E Electric Delivery Charges' page of your statement. PG&E continues to provide electric delivery and billing services. Gas services are not provided by MCE.

If you have any questions about MCE, please visit us online at www.mceCleanEnergy.org, or visit our local offices at:

MCE

1125 Tamalpais Avenue

San Rafael, CA 94901

or

MCE

2300 Clayton Road, Suite 1150

Concord, CA 94520

We're happy to help!

MCE is committed to protecting our customer privacy. Learn more about our privacy policy at mceCleanEnergy.org/privacy.



ENERGY STATEMENT

www.pge.com/MyEnergy

Account No: 1966226048-8
Statement Date: 12/07/2022
Due Date: 12/27/2022

Details of PG&E Electric Delivery Charges

10/31/2022 - 11/30/2022 (31 billing days)

Service For: NWILLOW RANCH
Service Agreement ID: 1960301236
Rate Schedule: AGB Ag35+ kW Med Use

10/31/2022 – 11/30/2022

Customer Charge	31 days @ \$0.91565	\$28.39
Demand Charge ¹		
Max Demand	16.408000 kW @ \$7.23000	118.63
Energy Charges		
Peak	130.408000 kWh @ \$0.27038	35.26
Off Peak	535.959000 kWh @ \$0.24112	129.23
Generation Credit		-82.76
Power Charge Indifference Adjustment		11.79
Franchise Fee Surcharge		0.57

Total PG&E Electric Delivery Charges \$241.11

¹ Demand charges are prorated for the number of days in each rate period

2019 Vintaged Power Charge Indifference Adjustment

Average Daily Usage (kWh / day)

Last Year	Last Period	Current Period
144.45	22.43	21.50

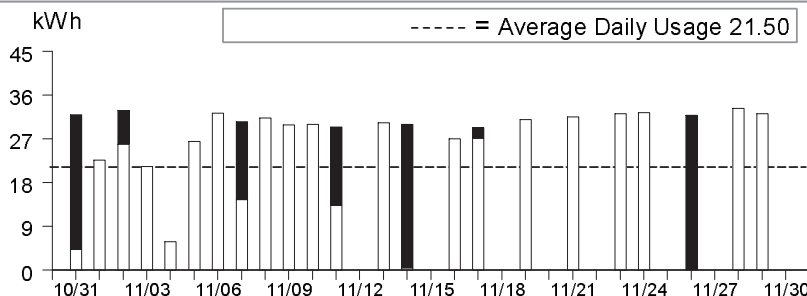
Service Information

Meter #	1008837252
Total Usage	666.367000 kWh
Serial	R
Rotating Outage Block	50

Additional Messages

From March 1, 2022 to February 28, 2023, the Wildfire Fund Charge is offset by \$0.00109/kWh to reflect excess funds from the Department of Water Resources (DWR) Bond charge. The Wildfire Fund Charge is also offset by an additional \$0.00084/kWh during this same period for excess funds from the DWR Power charge. These charges were included in your electric charges prior to 2021 and were related to bonds issued and energy provided to customers by DWR during the 2000-2001 California energy crisis.

Electric Usage This Period: 666.367000 kWh, 31 billing days



	Usage	Energy Charges
■ Peak ¹	19.56%	\$35.26
□ Off Peak ²	80.44%	\$129.23

¹Peak: Year-round, Daily, 5:00pm-8:00pm;

²Off Peak: All Other Hours



ENERGY STATEMENT

www.pge.com/MyEnergy

Account No: 1966226048-8
Statement Date: 12/07/2022
Due Date: 12/27/2022

Details of MCE Electric Generation Charges

10/31/2022 - 11/30/2022 (31 billing days)

Service For: NWILLOW RANCH

Service Agreement ID: 1962038152 ESP Customer Number: 1960301236

10/31/2022 – 11/30/2022

Rate Schedule: AG-B

Generation - Off Peak - Winter	535.959000 kWh @ \$0.09000	\$48.24
Generation - On Peak - Winter	130.408000 kWh @ \$0.11600	15.13
	Net Charges 63.37	

Energy Surcharge 0.20

MCE is considering rate changes in January 2023.

For more information, please visit mcecleanenergy.org/rates

Total MCE Electric Generation Charges

\$63.57

For questions regarding charges on this page, please contact:

MCE
1-888-632-3674
info@mcecleanenergy.org

Additional Messages

MCE is a not-for-profit, public agency that sources 60-100% renewable energy for your electricity supply.

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MCE
1125 Tamalpais Avenue
San Rafael, CA 94901
or
MCE
2300 Clayton Road, Suite 1150
Concord, CA 94520

We're happy to help!

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ENERGY STATEMENT

www.pge.com/MyEnergy

Account No: 1966226048-8
Statement Date: 12/07/2022
Due Date: 12/27/2022

Your Electric Charges Breakdown (from page 2)

Transmission	\$133.18
Distribution	1,159.59
Electric Public Purpose Programs	71.48
Nuclear Decommissioning	-0.55
Wildfire Fund Charge	19.27
Recovery Bond Charge	46.68
Recovery Bond Credit	-46.68
Wildfire Hardening Charge	5.37
Competition Transition Charges (CTC)	0.88
Energy Cost Recovery Amount	-18.01
PCIA	74.29
Taxes and Other	3.57
Total Electric Charges	\$1,449.07

Invoice 6

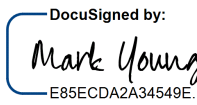
Trustee Compensation Request Form

Trustee Name: Richard Harris

Date of Event	Event Description (include whom you met with, duration of event, round trip miles driven, and location of event)	Tele conf. (Y/N)	Meeting Compen sation	Expenses (itemized)		Total event compensation
				Description	Amount (\$)	
1-Aug	LEJPA Board meeting	y	\$150			\$150
4-Aug	RD 2084 Board meeting	y	\$150			\$150
1-Sep	RD 2084 Board meeting	y	\$150			150
2-Sep	LEJPA agenda setting meeting	y	\$150			150
15-Sep	RD 2084 special meeting	y	\$150			150
19-Sep	LEJPA preliminary alternatives workshop	N	\$250	Mileage 26 miles RT (\$.625)	16.25	\$266
20-Sep	Tour of LEMBP with Assembly Member Wilson, staff and consultants	N	\$250	Mileage 50 miles RT	31.25	281.25
28-Sep	LEMBP strategic communications team meeting	y	\$150			150
Total:						1447.5

Trustee Signature: 

Date: 10/27/2022


Approved by: 

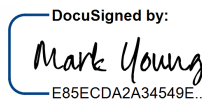
Approval Date: 10/27/2022

Trustee Compensation Request Form

Trustee Name: Richard Harris

Date of Event	Event Description (include whom you met with, duration of event, round trip miles driven, and location of event)	Tele conf. (Y/N)	Meeting Compen sation	Expenses (itemized)		Total event compensation
				Description	Amount (\$)	
28-Sep	Agenda setting meeting for LEJPA Board meeeting	y	\$150			\$150
3-Oct	LEJPA Board Meeting	Y	\$150			\$150
6-Oct	RD 2084 Board meeting	Y	\$150			150
9-Oct	Yolo Basin Foundation event, representing LEJPA	N	\$250			250
Total:					700	

Trustee Signature: 
Date: 10/27/22

Approved by: 
Approval Date: 10/27/2022

Trustee Compensation Request Form

Trustee Name: Richard Harris

Date of Event	Event Description (include whom you met with, duration of event, round trip miles driven, and location of event)	Tele conf. (Y/N)	Meeting Compensation	Expenses (itemized)		Total event compensation
				Description	Amount (\$)	
1-Nov	LEJPA agenda setting meeting	y	\$150			\$150
3-Nov	RD 2084 Board meeting	y	\$150			\$150
7-Nov	LEJPA Board Meeting	y	\$150			150
15-Nov	meet with lobbying firm and legisltive staff re:potential legislation.	y	\$150			150
1-Dec	RD 2084 Board meeting	y	\$150			150
5-Dec	LEJPA Board Meeting	Y	\$150			150
7-Dec	Participate in presentation from LEJPA staff to North Delta Watr Agency	y	\$150			150

Total: 1050

Trustee Signature:

Approved by:

Approval Date:

Approval Date:

Invoice 7

DATE: December 8, 2022
Invoice #: 010-122022

Bill To:

Reclamation District No. 2084

PO Box 698
Rio Vista, CA 94571
Email: info@RD2084.org

DESCRIPTION	AMOUNT
Trustee Harris - LEJPA Member Agency Representative stipend for December 2022	1,500.00
TOTAL	\$ 1,500.00

I concur with the above agency assessment and by signing I certify eligibility for this payment commensurate with the revised Compensation Policy enacted March 3, 2022.

Signed:

Richard Harris
Trustee, RD 2084

Date Signed

Approved By:

Mark Young
President, RD 2084

Date Approved

Invoice 8



Water Resources ♦ Flood Control ♦ Water Rights

MARC VAN CAMP, P.E.
WALTER BOUREZ, III, P.E.
RIC REINHARDT, P.E.
DON TRIEU, P.E.
DARREN CORDOVA, P.E.
NATHAN HERSHEY, P.E., P.L.S.
LEE G. BERGFELD, P.E.
BEN TUSTISON, P.E.
THOMAS ENGLER, P.E., CFM
MICHAEL MONCRIEF, P.E.
NICOLE ORTEGA-JEWELL, PMP

November 30, 2022

Sent Via Email

ANGUS NORMAN MURRAY
1913-1985
JOSEPH I. BURNS
1926-2021

CONSULTANTS:
DONALD E. KIENLEN, P.E.

Reclamation District No. 2084
P.O. Box 698
Rio Vista, CA 94571

Invoice # 22-11-4575.1
Bill Date December 8, 2022

Professional Services thru November 30, 2022

4575.1 - Engineering services per attached detail provided for work reimbursable under State Subventions program.

Total Professional Services	\$1,963.25
Total Expenses	<u>\$323.00</u>
Total Amount of This Invoice	<u><u>\$2,286.25</u></u>

MBK ENGINEERS

By:

Michael R. Moncrief

Licensed Civil Engineer, C069146, by the
California Board for Professional
Engineers and Land Surveyors

Attachment

**MBK Engineers
455 University Ave, Suite 100
Sacramento, CA 95825**

November 30, 2022

**Reclamation District No. 2084
P.O. Box 698
Rio Vista, CA 94571**

Invoice # 22-11-4575.1

Professional Services thru November 30, 2022

4575.1 - Engineering services per attached detail provided for work reimbursable under State Subventions program.

Professional Services

		<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
<u>Michael Moncrief, Principal Engineer</u>				
11/02/22	Seepage repair coordination	\$260.00/hr	0.25	65.00
11/03/22	Present engineers report at District meeting; review seepage plan and emergency operations	\$260.00/hr	1.25	325.00
11/04/22	Seepage area coordination with Kynett and Hultgren-Tillis	\$260.00/hr	0.50	130.00
11/07/22	Seepage data review with Hultgren-Tillis	\$260.00/hr	0.25	65.00
11/18/22	Coordinate with staff on maintenance planning	\$260.00/hr	0.50	130.00
11/21/22	Prepare engineers report, coordinate on seepage project, review flood forecasting tools	\$260.00/hr	1.00	260.00
Subtotal			3.75	975.00
<u>Emily Pappalardo, Senior Engineer</u>				
11/03/22	Erosion repair site review	\$210.00/hr	0.75	157.50
11/18/22	Upload project photos	\$210.00/hr	0.25	52.50
Subtotal			1.00	210.00
<u>Nichole Leonard, Water Resource Associate</u>				
11/08/22	Prepare RMA report	\$118.00/hr	0.75	88.50

		<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
11/09/22	Prepare RMA annual report	\$118.00/hr	0.50	59.00
11/14/22	Revise RMA report	\$118.00/hr	0.50	59.00
	Subtotal		1.75	206.50
<u>Michael Nishimura, Assistant Engineer</u>				
11/18/22	Review invoice for bank protection project; develop payment recommendation	\$119.00/hr	1.25	148.75
	Subtotal		1.25	148.75
<u>Andrew Reece, Technician/Drafter</u>				
11/09/22	2022 RMA exhibit	\$138.00/hr	0.75	103.50
	Subtotal		0.75	103.50
<u>Tina Anderson, Senior Project Manager</u>				
11/09/22	Review annual maintenance report	\$213.00/hr	0.25	53.25
11/10/22	Coordination re RMA	\$213.00/hr	0.25	53.25
11/11/22	RMA coordination	\$213.00/hr	0.25	53.25
11/14/22	Coordination re RMA revisions	\$213.00/hr	0.25	53.25
11/15/22	Coordination re RMA erosion timeframe provided by CDFW	\$213.00/hr	0.25	53.25
11/18/22	Coordination with DFW and Moncrief re response to request to extend RMA dates	\$213.00/hr	0.25	53.25
	Subtotal		1.50	319.50
	Total Professional Services		10.00	\$1,963.25

QtyExpense

CA Department of Fish and Wildlife Fees - Annual
routine Maintenance Reporting Fee - RD 2084

1

323.00

	<u>Qty</u>	<u>Amount</u>
		<hr/>
Subtotal		323.00
		<hr/>
Total Expenses		<u>\$323.00</u>
		<hr/>
Total Amount of This Invoice		<u><u>\$2,286.25</u></u>

Check Request Form

Date: 11/11/2022

Staff Member: Nichole Leonard

Payable to: CA Department of Fish and Wildlife

Amount: \$ 323.00

For: Annual Routine Maintenance Reporting fee - RD 2084

When Needed:

Next Check Printing ASAP Specific Date _____

Client #: 4575.1 or MBK _____

Supervisor Approval *[Signature]*

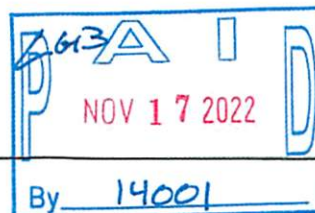
Check Issued:

Date: _____

Check # _____

General Ledger Account # 5002

Charged Client 4575.1



Entered in QuickBooks

18

Invoice 9



Water Resources ♦ Flood Control ♦ Water Rights

MARC VAN CAMP, P.E.
WALTER BOUREZ, III, P.E.
RIC REINHARDT, P.E.
DON TRIEU, P.E.
DARREN CORDOVA, P.E.
NATHAN HERSHEY, P.E., P.L.S.
LEE G. BERGFELD, P.E.
BEN TUSTISON, P.E.
THOMAS ENGLER, P.E., CFM
MICHAEL MONCRIEF, P.E.
NICOLE ORTEGA-JEWELL, PMP

November 30, 2022

Sent Via Email

ANGUS NORMAN MURRAY
1913-1985
JOSEPH I. BURNS
1926-2021

CONSULTANTS:
DONALD E. KIENLEN, P.E.

Reclamation District No. 2084
P.O. Box 698
Rio Vista, CA 94571


Invoice # 22-11-4575-20
Bill Date December 8, 2022

Professional Services thru November 30, 2022

Re: RD 2084 - Preparation of Five-Year Plan

Total Professional Services	\$354.00
Total Expenses	<u>\$0.00</u>
Total Amount of This Invoice	<u><u>\$354.00</u></u>

MBK ENGINEERS

By: 
Michael R. Moncrief
Licensed Civil Engineer, C069146, by the
California Board for Professional
Engineers and Land Surveyors

Attachment

**MBK Engineers
455 University Ave, Suite 100
Sacramento, CA 95825**

November 30, 2022

**Reclamation District No. 2084
P.O. Box 698
Rio Vista, CA 94571**

Invoice # 22-11-4575-20

Professional Services thru November 30, 2022

Re: RD 2084 - Preparation of Five-Year Plan

Professional Services

		<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
<u>Nichole Leonard, Water Resource Associate</u>				
11/21/22	Prepare response to comments	\$118.00/hr	0.50	59.00
11/29/22	Review and edit revised Five-Year Plan	\$118.00/hr	0.50	59.00
11/30/22	Review and edit revised Five-Year Plan	\$118.00/hr	2.00	236.00
Subtotal			3.00	354.00
Total Professional Services			3.00	\$354.00

Invoice 10

INVOICE

Reclamation District No. 2084
EMAIL INVOICES TO:
Mark Young
info@RD2084.org

December 14, 2022
Invoice No. 580482
Page: 2

Summary of Current Charges

Description	Amount
Current Fees For Professional Services	\$2,029.50
Current Disbursements/Reimbursable Costs	\$0.00
Total Balance Due for This Invoice	<u>\$ 2,029.50</u>

Payment Due By 01/13/23.

IDENTIFICATION
NUMBER
94 0438033

THIS ACCOUNT IS NOW DUE
AND PAYABLE. IF PAYMENT
IS NOT RECEIVED WITHIN 30 DAYS
A LATE CHARGE
WILL BE ADDED.



REMITTANCE COPY

Reclamation District No. 2084
EMAIL INVOICES TO:
Mark Young
info@RD2084.org

December 14, 2022
Invoice No. 580482
Page 3

For Services Rendered Through November 30, 2022

Re: Little Egbert Tract
Our Matter No. 05633.00002

Current Fees for Professional Services	\$2,029.50
Current Disbursements/Reimbursable Costs	\$0.00
Total Balance Due for This Invoice	<u>\$ 2,029.50</u>

Please remit payment by 01/13/23

Return this remittance copy with your payment. Thank you.

614398 FDETAILT.rtf

IDENTIFICATION
NUMBER
94 0438033

THIS ACCOUNT IS NOW DUE
AND PAYABLE. IF PAYMENT
IS NOT RECEIVED WITHIN 30 DAYS
A LATE CHARGE
WILL BE ADDED.



ENCLOSURE 6

AGENDA ITEM 9.b

RECLAMATION DISTRICT NO. 2084, CALIFORNIA

**FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION**

WITH INDEPENDENT AUDITORS' REPORTS THEREON

Years Ended June 30, 2022 and 2021

RECLAMATION DISTRICT NO. 2084, CALIFORNIA

P.O. Box 698

Rio Vista, California 94571

Email: info@rd2084.org

Year Ended June 30, 2022

BOARD OF TRUSTEES
Elected Officials

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

DISTRICT MANAGEMENT

General Manager
Financial Manager

Eric Nagy
Jeff Brown

RECLAMATION DISTRICT NO. 2084, CALIFORNIA

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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, 2022 and 2021, 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, 2022 and 2021, 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 November 18, 2022, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

CROPPER ACCOUNTANCY CORPORATION

Walnut Creek, California
November 18, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS



Management Discussion and Analysis

**Reclamation District 2084
Board of Directors
November 2022**

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, 2021 to June 30, 2022 (FY 21/22).

In Fiscal Year 21/22 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 a levee maintenance project around the levee crown, minor erosion and anomaly repair along the waterside slope, 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.

Looking forward to Fiscal Year 2022/2023, 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. As part of these efforts, the District will continue to utilize the Delta Levees Maintenance Subventions Program (Subventions Program) and the Delta Levees Special Projects Program (Five-Year Planning) funding secured from the State of California. The Subventions program provides the District 75% reimbursement for eligible expenses for routine O&M of the levees, which will help offset levee maintenance expenses for FY 22-23. The Five-Year Plan is a fully funded program to help the District assess the current conditions of their levees and develop a strategic five-year plan for rehabilitation of their facilities to the desired level of protection.

The 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 Jeff Brown, District Financial Manager at (916) 296-4279.

BASIC FINANCIAL STATEMENTS

RECLAMATION DISTRICT 2084, CALIFORNIA

Statements of Net Position

June 30, 2022 and 2021

	<u>Governmental Activities</u>	
	<u>2022</u>	<u>2021</u>
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		
ASSETS:		
Cash and cash equivalents	\$ 108,442	\$ 49,453
Subvention grant receivable	107,835	79,911
Accounts receivable from landowner	-	128,333
Prepaid expenses	6,384	-
Capital assets, net	<u>94,289</u>	<u>99,906</u>
TOTAL ASSETS	\$ <u>316,950</u>	\$ <u>357,603</u>
DEFERRED OUTFLOWS OF RESOURCES	\$ <u>-</u>	\$ <u>-</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION		
LIABILITIES:		
Accounts payable and accrued expenses	<u>\$ 31,180</u>	<u>\$ 116,667</u>
DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>
NET POSITION:		
Invested in capital assets, net of \$-0- related debt	94,289	99,906
Unrestricted	<u>191,481</u>	<u>141,030</u>
Total net position	<u>285,770</u>	<u>240,936</u>
TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$ <u>316,950</u>	\$ <u>357,603</u>

See independent auditors' report and notes to these financial statements

RECLAMATION DISTRICT 2084, CALIFORNIA

Statements of Activities

Years Ended June 30, 2022 and 2021

	2022				2021			
	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	\$ 792,968	\$ -	\$ 107,835	\$ (685,133)	\$ 674,363	\$ -	\$ 117,411	\$ (556,952)
GENERAL REVENUES:								
Assessment from primary landowner				<u>729,967</u>				<u>691,030</u>
CHANGE IN NET POSITION				44,834				134,078
NET POSITION, BEGINNING OF YEAR				<u>240,936</u>				<u>106,858</u>
NET POSITION, END OF YEAR				<u><u>\$ 285,770</u></u>				<u><u>\$ 240,936</u></u>

See independent auditors' report and notes to these financial statements

RECLAMATION DISTRICT 2084, CALIFORNIA

Balance Sheets - Governmental Fund

June 30, 2022 and 2021

	Governmental Fund	
	<u>2022</u>	<u>2021</u>
ASSETS		
ASSETS:		
Cash and cash equivalents	\$ 108,442	\$ 49,453
Accounts receivable from landowner	-	128,333
Prepaid expenses	<u>6,384</u>	<u>-</u>
 TOTAL ASSETS	 <u>\$ 114,826</u>	 <u>\$ 177,786</u>
 LIABILITIES AND FUND BALANCES		
LIABILITIES -		
Accounts payable and accrued expenses	<u>\$ 31,180</u>	<u>\$ 116,667</u>
 FUND BALANCES:		
Nonspendable	6,384	-
Unassigned	<u>77,262</u>	<u>61,119</u>
Total fund balances	<u>83,646</u>	<u>61,119</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 114,826</u>	 <u>\$ 177,786</u>

See independent auditors' report and notes to these financial statements

RECLAMATION DISTRICT 2084, CALIFORNIA
Reconciliation of the Balance Sheets of
Governmental Fund to the Statements of Net Position - Government-wide
June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
TOTAL GOVERNMENTAL FUND BALANCES	\$ 83,646	\$ 61,119
AMOUNTS REPORTED FOR GOVERNMENTAL ACTIVITIES BUT NOT INCLUDED IN THE GOVERNMENTAL FUND:		
Nonfinancial resources -		
Capital assets, net of accumulated depreciation	94,289	99,906
Grant receivable not collected within 90 days after year end	<u>107,835</u>	<u>79,911</u>
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 285,770</u>	<u>\$ 240,936</u>

See independent auditors' report and notes to these financial statements

RECLAMATION DISTRICT 2084, CALIFORNIAStatements of Revenues, Expenditures, and Changes
in Fund Balance - Governmental Fund
Years Ended June 30, 2022 and 2021

	Governmental Fund	
	<u>2022</u>	<u>2021</u>
REVENUES:		
Assessment from primary landowner	\$ 729,967	\$ 691,030
Grants	<u>71,803</u>	<u>37,500</u>
Total revenues	<u>801,770</u>	<u>728,530</u>
EXPENDITURES:		
Flood Protection:		
Operations and maintenance	165,338	154,370
Administration	613,906	514,377
Capital outlay	<u>-</u>	<u>-</u>
Total expenditures	<u>779,243</u>	<u>668,747</u>
CHANGE IN FUND BALANCES	22,527	59,783
FUND BALANCES, BEGINNING OF YEAR	<u>61,119</u>	<u>1,336</u>
FUND BALANCES, END OF YEAR	<u>\$ 83,646</u>	<u>\$ 61,119</u>

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, 2022 and 2021

	<u>2022</u>	<u>2021</u>
CHANGE IN FUND BALANCES - GOVERNMENTAL FUND	\$ 22,527	\$ 59,783
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:		
Uncollected balance on prior year receivable	(8,109)	-
Current year depreciation expense	(5,616)	(5,616)
Grant receivable collected after 90 days of prior fiscal year end and not recognized in prior year fund balance, net	(71,803)	-
Grant receivable not collected within 90 days of year end	<u>107,835</u>	<u>79,911</u>
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 44,834</u>	<u>\$ 134,078</u>

See independent auditors' report and notes to these financial statements

RECLAMATION DISTRICT 1000, CALIFORNIA
NOTES TO FINANCIAL STATEMENTS
Years Ended June 30, 2014 and 2013

1. DESCRIPTION OF THE DISTRICT AND SIGNIFICANT ACCOUNTING POLICIES

The District

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

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

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

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

Basis of Presentation and Measurement Focus

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

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

RECLAMATION DISTRICT 1000, CALIFORNIA
NOTES TO FINANCIAL STATEMENTS
Years Ended June 30, 2014 and 2013

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, 2022 or 2021.
- **Unrestricted** – consists of the net amount of assets, deferred inflows of resources, liabilities, and deferred outflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

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

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

RECLAMATION DISTRICT 1000, CALIFORNIA
NOTES TO FINANCIAL STATEMENTS
Years Ended June 30, 2014 and 2013

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

Fund balance classifications under GASB 54 requirements are as follows:

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

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

RECLAMATION DISTRICT 1000, CALIFORNIA
NOTES TO FINANCIAL STATEMENTS
Years Ended June 30, 2014 and 2013

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

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

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

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

Basis of Accounting

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

Budgets and Budgetary Accounting

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

Cash Equivalents

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

Capital Assets

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

RECLAMATION DISTRICT 1000, CALIFORNIA
NOTES TO FINANCIAL STATEMENTS
Years Ended June 30, 2014 and 2013

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, 2022 and 2021.

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, 2022 and 2021.

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, 2022 and 2021.

Landowner Assessment from Primary Landowner

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

Use of Estimates

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

RECLAMATION DISTRICT 1000, CALIFORNIA
NOTES TO FINANCIAL STATEMENTS
Years Ended June 30, 2014 and 2013

Reclassifications

Certain reclassifications have been made to the 2021 financial statements in order to conform to the 2022 presentation.

Subsequent Events

Management has evaluated subsequent events through November 18, 2022, 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.

2. CAPITAL ASSETS

A summary of changes to capital assets for the year ended June 30, 2022, the total of which is recorded in the government-wide statements, is shown as follows:

	June 30, 2021	Additions	Transfers/ Disposals	June 30, 2022
Pumping structure	\$ 124,591	\$ -	\$ -	\$ 124,591
Pump motors and related equipment	99,877	-	-	99,877
	224,468	-	-	224,468
Accumulated depreciation	(124,562)	(5,616)	-	(130,179))
	<u>\$ 99,906</u>	<u>\$ (5,616)</u>	<u>\$ -</u>	<u>\$ 94,289</u>

Depreciation expense for the years ended June 30, 2022 and 2021 was \$5,616 and \$5,616, respectively, and was charged to the single function of the District: flood protection.

3. NEW GASB ACCOUNTING PRONOUNCEMENTS

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* – The primary objective of this statement is to improve financial reporting. This statement defines a Public-Private and Public-Public Partnership (PPP) as an arrangement where a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which is defined as a PPP in which (1) the operator collects and is compensated by fees from third parties, (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services, and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement. This statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). As defined in the statement, an APA is an arrangement in which a government compensates an operator for

RECLAMATION DISTRICT 1000, CALIFORNIA
NOTES TO FINANCIAL STATEMENTS
Years Ended June 30, 2014 and 2013

services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period time in an exchange or exchange-like transaction.

A transferor should generally recognize an underlying PPP asset in financial statements prepared using the economic resources measurement focus; however, in the case of an underlying PPP asset that is not owned by the transferor or is not the underlying asset of an SCA, a transferor should recognize a receivable measured based on the operator's estimated carrying value of the underlying PPP asset as of the expected date of the transfer in ownership. In addition, a transferor should recognize a receivable for installment payments, if any, to be received from the operator in relation to the PPP. A transferor also should recognize a deferred inflow of resources for the consideration received or to be received by the transferor as part of the PPP. Revenue should be recognized by a transferor in a systematic and rational manner over the PPP term. This Statement requires a transferor to recognize a receivable for installment payments and a deferred inflow of resources to account for a PPP in financial statement prepares using the current financial resources measurement focus. Governmental fund revenue would be recognized in a systematic and rational manner over the PPP term.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Since the District does not have any such arrangements, this Statement has no effect on the District's financial reporting.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* – This statement (1) defines a subscription-based information technology arrangement (SBITA), (2) establishes that a SBITA results in a right-to-use subscription asset – an intangible asset – and a corresponding subscription liability, (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA, and (4) requires note disclosures regarding SBITA. To the extent relevant, the standards for SBITA are based on the standards established in GASB Statement No. 98, Leases. The requirements of this statement are effective for fiscal years beginning after June 15, 2022 (fiscal 2023). Earlier application is encouraged. The District does not believe the requirements of this statement will have a significant impact on the District's financial statements.

GASB Statement No. 97 – *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – An Amendment of GASB Statements No. 14 and No. 84, and a Supersession of GASB Statement No. 32.* The primary objective of this Statement is to increase consistency and comparability related to the reporting of fiduciary component units without a governing board, and for Internal Revenue Code Section 457 deferred compensation plans that meet the definition of a pension plan and for benefits provided through those plans. This Statement requires that a potential component unit without a governing board should be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board typically would perform. In addition, this Statement requires that a Section 457 plan be classified as either a pension plan or an other-employee benefit plan depending on whether the plan meets the definition of a pension plan, and clarifies that Statement 84 should be applied to all arrangements organized under IRC Section 457 to determine whether those arrangements should

RECLAMATION DISTRICT 1000, CALIFORNIA
NOTES TO FINANCIAL STATEMENTS
Years Ended June 30, 2014 and 2013

be reported as fiduciary activities. This Statement also supersedes the remaining provisions of Statement No. 32 – Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans and requires that investments of all Section 457 plans be measured as of the end of the plan’s reporting period. The requirements of this Statement related to the accounting and financial reporting for Section 457 plans are effective for fiscal years beginning after June 15, 2021. The remaining parts of this Statement are effective immediately. This Statement has no effect on the District’s financial reporting.

GASB Statement No. 98 – *The Annual Comprehensive Financial Report*. The objective of this Statement is to replace the previous term and acronym for the Comprehensive Annual Financial Report (CAFR) with the Annual Comprehensive Financial Report (ACFR). This Statement is effective beginning FY 2021-22. The District has implemented this change in its current Annual Comprehensive Financial Report.

GASB Statement No. 99 – *Omnibus 2022*. The primary objective of this Statement is to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. These issues include clarifications of provisions and terminology updates in the following previous pronouncements: Statement No. 53 - *Accounting and Financial Reporting for Derivative Instruments*; Statement No. 87 - *Leases*; Statement No. 94 - *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*; Statement No. 96 - *Subscription-Based Information Technology Arrangements*; Statement No. 34 - *Basic Financial Statements and Management’s Discussion and Analysis—for State and Local Governments*; Statement No. 63 - *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. This Statement has various effective dates for each provision and has no effect on the District's financial reporting.

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

RECLAMATION DISTRICT 2084, CALIFORNIA

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

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.

4. RELATED PARTY TRANSACTIONS

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.

In July 2021, the District and LEJPA amended the Seed Money Funding Agreement to advance the Little Egbert Multi-Benefit Project (LEMBP), whereby the District agreed to contribute an additional \$567,915 to LEJPA in support of the LEMBP. In accordance with the original agreement, the District provided \$400,000 and \$167,915 to LEJPA in support of LEMBP during the years ended June 30, 2022 and 2021, respectively.

In addition, 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, 2022 and 2020, the District received assessments of \$729,967 and \$691,030, respectively, from Westervelt.

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, 2022 and 2021

	2022				2021		
	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:							
Assessment from primary landowner	\$ 328,071	\$ 328,071	\$ 729,967	\$ 401,896	\$ 519,624	\$ 691,030	\$ 171,406
DWR grant	-	-	-	-	37,500	37,500	-
Subventions grant	<u>211,388</u>	<u>211,388</u>	<u>71,803</u>	<u>(139,585)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>539,459</u>	<u>539,459</u>	<u>801,770</u>	<u>262,311</u>	<u>557,124</u>	<u>728,530</u>	<u>171,406</u>
EXPENDITURES:							
Flood Protection:							
Operations and maintenance	311,088	362,588	165,338	145,750	237,573	108,517	129,056
Administration	728,161	653,871	613,906	114,255	474,861	553,679	(78,818)
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>200,000</u>	<u>6,551</u>	<u>193,449</u>
Total expenditures	<u>1,039,249</u>	<u>1,016,459</u>	<u>779,243</u>	<u>260,006</u>	<u>912,434</u>	<u>668,747</u>	<u>243,687</u>
CHANGE IN FUND BALANCE	(499,790)	(477,000)	22,527	2,305	(355,310)	59,783	415,093
FUND BALANCE, BEGINNING OF YEAR	<u>61,119</u>	<u>61,119</u>	<u>61,119</u>	<u>-</u>	<u>1,336</u>	<u>1,336</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ (438,671)</u>	<u>\$ (415,881)</u>	<u>\$ 83,646</u>	<u>\$ 2,305</u>	<u>\$ (353,974)</u>	<u>\$ 61,119</u>	<u>\$ 415,093</u>

RECLAMATION DISTRICT 2084, CALIFORNIA
Schedule of Expenditures - Budget and Actual - General Fund
Years Ended June 30, 2022 and 2021

	2022				2021		
	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
OPERATIONS AND MAINTENANCE:							
Levee top and waterside slope maintenance	\$ 73,000	\$ 89,500	\$ 51,434	\$ 38,066	\$ 22,000	\$ -	\$ 22,000
Levee slope and bench mowing	12,888	12,888	2,450	10,438	37,888	23,944	13,944
Engineering support	62,500	62,500	38,744	23,756	25,000	39,302	(14,302)
Pump station	20,000	20,000	3,085	16,915	20,000	10,182	9,818
Electrical power	35,000	70,000	52,789	17,211	55,000	31,894	23,106
Brush removal and herbicides	38,000	38,000	16,835	21,165	42,000	17,315	24,685
Emergency monitoring/gaging and response	20,000	20,000	-	20,000	22,000	-	22,000
Rodent control	10,000	10,000	-	10,000	2,685	-	2,685
Drainage channel clearing	15,000	15,000	-	15,000	15,000	-	15,000
Miscellaneous supplies	1,000	1,000	-	1,000	1,000	-	1,000
General and CDFW routine maintenance	23,700	23,700	-	23,700	20,000	31,733	(11,733)
	<u>\$ 311,088</u>	<u>\$ 362,588</u>	<u>\$ 165,338</u>	<u>\$ 197,250</u>	<u>\$ 262,573</u>	<u>\$ 154,370</u>	<u>\$ 108,203</u>
ADMINISTRATION:							
President/trustees/officers	\$ -	\$ -	\$ -	\$ -	\$ 8,000	\$ -	8,000
Member agency assessment	500,000	500,000	500,000	-	200,000	-	200,000
Special representatives and board compensation	25,000	25,000	14,366	10,634	46,650	5,356	41,294
Administrative support	93,000	93,000	86,917	6,083	77,500	78,189	(689)
Legal support	20,000	20,000	188	19,812	60,000	37,737	22,263
Accounting support	6,900	6,900	6,900	-	6,900	6,900	-
USACE Section 408 funding	75,000	500	500	-	-	-	-
State advocacy	-	-	-	-	75,687	8,855	66,832
Joint powers authority support	-	-	-	-	167,228	358,145	(190,917)
Computers/software/website	360	360	3,073	(2,713)	50	5,200	(5,150)
Dues and subscriptions - Flood Management Association	90	90	-	90	90	-	90
Dues and subscriptions - State Floodplain Managers	160	160	-	160	160	-	160
Dues and subscriptions - Other	1,250	1,250	1,179	71	1,145	1,145	-
Liability insurance	6,401	6,401	1,000	5,401	6,401	12,800	(6,399)
Other	-	210	(217)	427	50	50	-
	<u>\$ 728,161</u>	<u>\$ 653,871</u>	<u>\$ 613,906</u>	<u>\$ 39,965</u>	<u>\$ 649,861</u>	<u>\$ 514,377</u>	<u>\$ 135,484</u>
CAPITAL OUTLAY:	-	-	-	-	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

RECLAMATION DISTRICT NO. 2084, CALIFORNIA

Note to Schedules 1 and 2 – Budgetary Data

Year Ended June 30, 2022

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 2021-2022 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

**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, 2022, and the related notes to the financial statements, and have issued our report thereon dated November 18, 2022.

Internal Control Over Financial Reporting

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

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

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

Year-end Accounting Close and Preparation of the Financial Statements

The District relies upon the external auditors to make year-end trial balance adjustments and prepare the financial statements with related report disclosures, in order to reflect the financial statements in accordance with generally accepted accounting principles (GAAP). Such practice is common within the governmental industry; however, relying upon external auditors is an external control, not an internal control, over financial reporting. Audit standards require auditors to characterize such reliance on external parties as a material weakness when there are material audit adjustments and added disclosures.

Compliance and Other Matters

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

Purpose of this Report

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

CROPPER ACCOUNTANCY CORPORATION
Walnut Creek, California
November 18, 2022