



**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, December 2nd, 2021
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: 543-435-309#

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 2021/2022-3 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 2021/2022-3

- 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. November 5th, 2021

Enclosure 2: Agenda Item 6.a - Meeting Minutes

7. Board Items (Action item unless otherwise noted)

- a. Consider a plan to have special meetings to comply with AB 361 meeting requirements.
- b. Discuss a return to in-person meetings.

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

- a. Update from MBK Engineers

Enclosure 3: Agenda Item 8.a – December 2021 Engineer’s Report

- b. Ongoing Maintenance Items

9. Financial Management (Informational/Action Item)

- a. Invoicing

Enclosure 4: Agenda Item 9.a – November Financial Manager’s Report

- b. Consider approving Fiscal Year 2020/2021 Audit

Enclosure 5: Agenda Item 9.b – Draft FY20/21 Audit

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 Board meeting is scheduled for January 6th, 2022.

-
- 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. 2021/22 - 3

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) January 1, 2022, 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 _____, 2021, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ENCLOSURE 2

AGENDA ITEM 6.a



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, November 4th, 2021
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: 543-435-309#

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

President Young called the meeting to order at 8:31am.

2. Roll Call and Opening Remarks

Trustees Present: Mark Young, President

Page Baldwin, Jr.

Marshall Cook

Richard Harris

Trustees Absent: Matt Gause

3. Modified Brown Act

- a. Consider resolution 2021/2022-2 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 2021/2022-2

Trustee Harris moved to approve resolution 2021/2022-2.

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

AYES: Young, Baldwin, Cook, Harris

NOES: (None)

ABSTAIN: (None)

RECUSE: (None)

4. Public Comment (New Business)

There was no public comment.

5. Agenda Approval

President Young suggested moving Item 9b to before Item 6.

Trustee Harris moved to approve the agenda with Item 9b to occur before Item 6.

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

AYES: Young, Baldwin, Cook, Harris

NOES: (None)

ABSTAIN: (None)

RECUSE: (None)

6. Consent Items (Action Item)

a. Approval of Meeting Minutes

1. October 7th, 2021

Enclosure 2: Agenda Item 6.a - Meeting Minutes

Trustee Harris moved to approve the Consent Items.

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

AYES: Young, Baldwin, Cook, Harris

NOES: (None)

ABSTAIN: (None)

RECUSE: (None)

7. Board Items (Action item unless otherwise noted)

a. Consider approval of Proposed Calendar Year 2022 meeting schedule

Enclosure 3: Agenda Item 7.a – Proposed Calendar Year 2022 Meeting Schedule

Trustee Harris moved to approve the Proposed Calendar Year 2022 meeting schedule.

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

AYES: Young, Baldwin, Cook, Harris

NOES: (None)

ABSTAIN: (None)

RECUSE: (None)

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

a. Update from MBK Engineers

Enclosure 4: Agenda Item 8.a – November 2021 Engineer’s Report

Subventions claim has been submitted and accepted. Will provide payment data and as-built info by next week. MBK is planning a levee inspection to get an idea of monitoring and current condition photos for flood season tracking. The recent rains did briefly test the levees with a spike in high water. MBK will conduct a post-event assessment of the levees for any damage. There is a lot of capacity in the reservoirs and flood system that can handle any influx in rain, unless there are multiple storm systems back-to-back.

b. Ongoing Maintenance Items

536 Emergency – Awarded \$50,000 (subventions) to offset costs of temporary stability berm and general improvements. There is a flood fight container in that area in case of emergency. There are about 900 feet of permanent repair on Liberty Island Road being planned for construction next year to address cracking within the emergency levee site. Engineer Moncrief has asked to prevent large loaded truck traffic on that portion of the road until it is fixed. MBK will coordinate with Trustees Gause and Baldwin to find a solution and monitor adequacy of road conditions.

9. Financial Management (Informational/Action Item)

a. Invoicing

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

There were 3 expenditures for the month, and a landowner assessment billing draft is incoming for approval by President Young. The invoice will focus on emergency monitoring and flood fighting, as well as general operations.

b. Overview of Draft Audit

Enclosure 6: Agenda Item 9.b – Draft FY20/21 Audit

Mary Ann (Cropper Accountancy) reviewed the report and presented the financials and a general overview. The Board will provide comment in hopes to finalize for the December meeting.

10. Little Egbert Project Update (Informational Only)

Technical studies are on-going under the CNRA grant. Staff is coordinating with DWR regarding potential amendment to increase grant from \$2.5 to \$5 million. A supplemental Scope of work was provided for this amendment. DWR staff seemed optimistic the funding would be approved.

LEJPA is currently negotiating scope for the SWFRR grant agreement. DWR would like to commit between \$7 - \$8 million no later than end of this fiscal year. LEJPA is working with DWR to produce the associated scope by end of this calendar year.

The joint funding request between the City of Rio Vista and LEJPA (\$1.25 M) has been revised per the County and final request is in. The request will go before the Board of Supervisors for approval next Tuesday. County has provided final request to DWR. DWR has reviewed and tentatively agreed with the proposal and asked LEJPA to produce a final Scope of Work. LEJPA will be meeting with DWR to develop a partnering agreement.

11. Other Reports (Informational Only)

a. Trustee Report(s)

Harris: Senator Dodd is scheduled for December 6th. Supervisor Mashburn visited the site recently. He was shown the northwest corner of the tract and the emergency situation on RD 536. He appreciated the coordination between LEJPA and the City of Rio Vista on the Mellin Levee.

Young: Had an opportunity to look at the levee work orchestrated by MBK. Overall, he was pleased with it..

b. General Manager's Report

None

c. Counsel Report (if needed)

None

12. Adjourn

a. The next Board meeting is scheduled for December 2nd, 2021. Trustee Harris moved to adjourn the meeting.

Trustee Baldwin seconded and it passed by unanimous votes of trustees present.

AYES: Young, Baldwin, Cook, Harris

NOES: (None)

ABSTAIN: (None)

RECUSE: (None)

The meeting was adjourned at 9:24am.

ENCLOSURE 3

AGENDA ITEM 8.a



Water Resources ♦ Flood Control ♦ Water Rights

MEMORANDUM

December 2, 2021

TO: Reclamation District No. 2084
FROM: MBK Engineers
SUBJECT: December 2021 Engineer's Report

Trustees:

Described below are the items constituting the engineer's report to be discussed at your scheduled December 2, 2021 meeting.

2020-21 Subventions - MBK performed the annual Subventions Inspection with DWR and CDFW on November 18. CDFW did observe the spring erosion and animal control work and reminded MBK that this work window does not cover waterside erosion repair work, only levee crown work. They are going to let the work from last year be approved; future waterside erosion repair under our current RMA needs to be performed between July 1 and October 31 annually.

Freeboard Levee Project, North Levee – Attached is the Updated profile pages showing the completion of the recent freeboard project on the north levee of Cache Slough between stations 288+00 and the RD 536 Project levee. Asta raised the berm elevation to the restricted height without overbuilding. The work tied into the previous berm project from 2020.

Flood Season Levee Patrol and Monitoring – Matt Coyle notified me of an erosion site to monitor at station 140+00 where the upper slope is exposed. This site, and others we identify this winter should be checked regularly; potential sandbagging could be required prior to repairs this next summer/fall. Emergency work can be performed. Matt was planning to purchase sand for emergency use and stockpile at the Westervelt compound within RD 536. There are no significant storms in the coming week.

Winter 2021- Spring 2021 Monitoring-Maintenance Activities –

- 1) Animal Control, as necessary
- 2) Roadway Maintenance, as necessary
- 3) Vegetation Control, spraying as necessary
- 4) Levee Patrol, monitor conditions, evaluate levees for spring project potential

RD 536 Emergency Update – RD 536 is considering construction of the stability berm for initial actions during the second week of December, the saturation of the haul routes for the stockpile and project area stalled the work. The site will need to be monitored throughout the flood season. We have engaged Solano county Public Works for maintenance of their component of the roadway. We continue to work with DWR for FSRP large project funds to perform a more permanent repair.

North Delta Barriers –The DWR is evaluating the potential barrier locations suggested by Delta interests. We have been supplying DWR with data to support its evaluation.

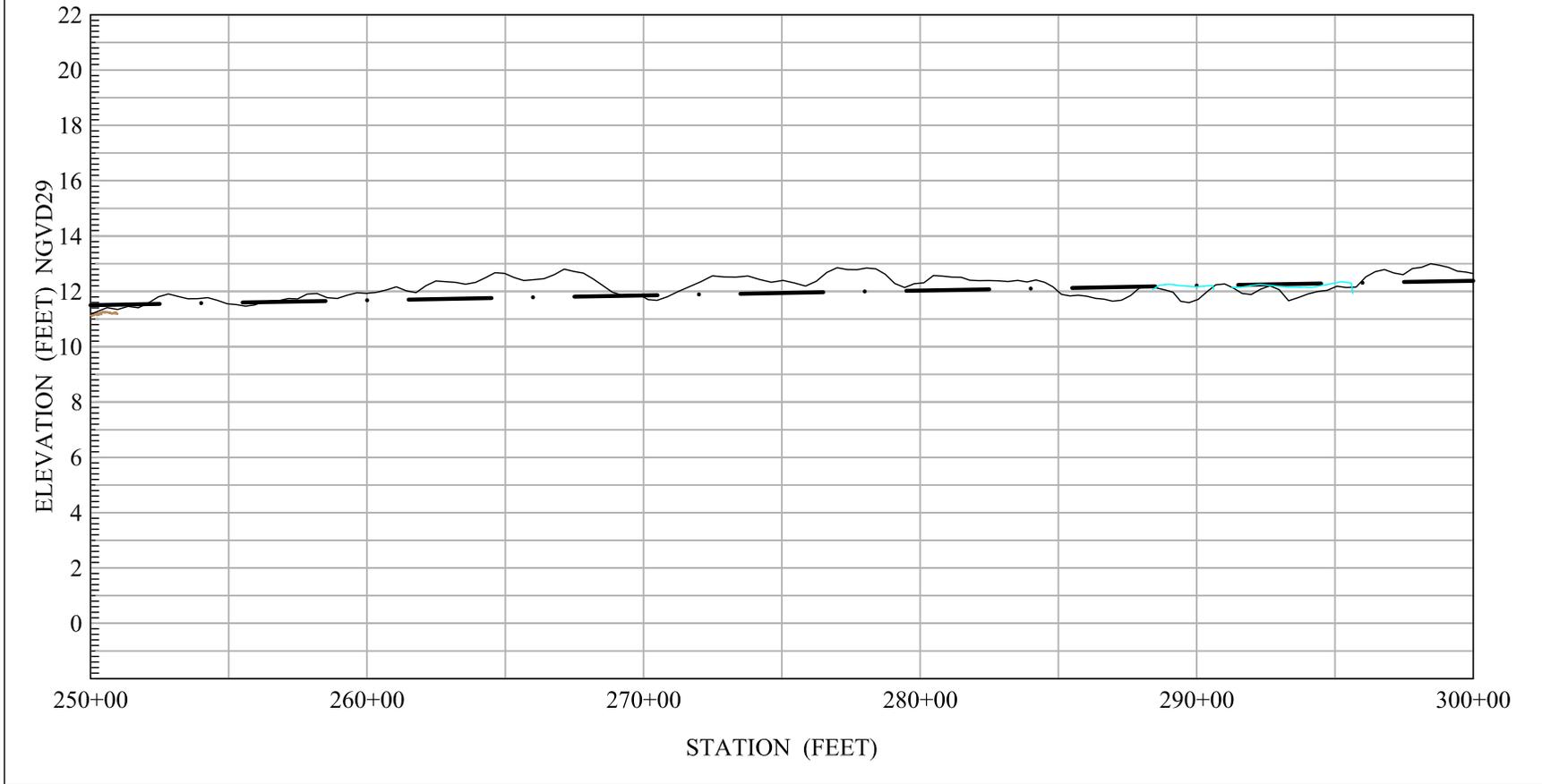
DCA Stakeholder Engagement Committee – The DCA SEC is meeting on December 8. It is likely this will be that last meeting of the committee. Issues have come up as DWR develops its EIR that have made it hard for committee members to continue.

DSC Delta Adaptation Strategy – Stakeholder Workgroup meetings have started. If you would like to participate, let me know and I can forward the registration link. There is an upcoming regularly scheduled DSC meeting December 16-17, and a restoration workshop scheduled for February, see attached flier.

Thanks,

A handwritten signature in black ink, appearing to read "Michelle" followed by a stylized flourish.

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



PROFILE SHEET: 1 OF 2

SCALE:

Vertical: 1" = 6'
Horizontal: 1" = 600'

LEGEND:

- Existing Grade at Levee Centerline
- 100YR Flood Elevation
- 11-2021 Waterside Berm Elevation
- 11-2020 Waterside Berm Elevation

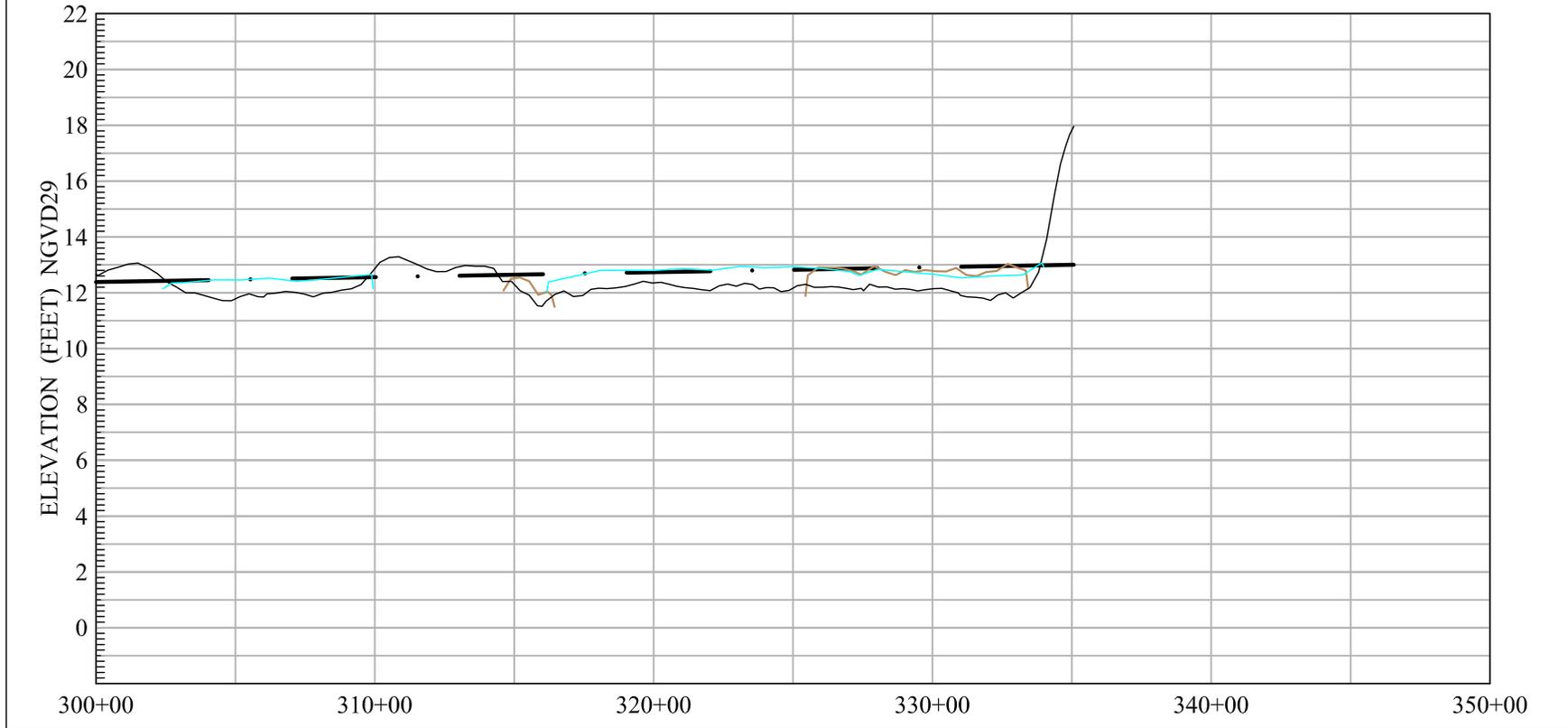


455 University Avenue, Suite 100
Sacramento, California 95825

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

Last Updated: 2021-11

RD 2084 - LOWER EGBERT TRACT LEVEE CENTERLINE PROFILE 300+00 - 350+00



PROFILE SHEET: 1 OF 2

SCALE:

Vertical: 1" = 6'

Horizontal: 1" = 600'

LEGEND:

- Existing Grade at Levee Centerline
- 100YR Flood Elevation
- 11-2021 Waterside Berm Elevation
- 11-2020 Waterside Berm Elevation



455 University Avenue, Suite 100
Sacramento, California 95825

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

Last Updated: 2021-11

DEPARTMENT OF WATER RESOURCES

DIVISION OF MULTIBENEFIT INITIATIVES
P.O. BOX 942836
SACRAMENTO, CA 94236-0001



November 23, 2021

Ms. Tara Beltran, Secretary
Reclamation District No. 2084 (Little Egbert Tract)
P.O. Box 698
Rio Vista, California 94571

Amendment No. 2 to Project Funding Agreement LE-18-1.1-SP

Dear Ms. Beltran:

This letter is Amendment No. 2 to Project Funding Agreement LE-18-1.1-SP (Agreement), executed between Reclamation District No. 2084 and the Department of Water Resources for Preparation of Five-Year Plan for Reclamation District No. 2084 on Little Egbert Tract. This amendment extends the expiration date of the Agreement to December 31, 2022, and applies only to the Agreement. To ensure that all comments can be addressed and the Final Plan is completed before the Agreement expires, the draft Plan should be submitted no later than June 30, 2022. All other terms and conditions of the Agreement shall remain in full force and effect.

Please note that this amendment is being granted with the understanding that the District will provide cost information no later than February 1, 2021, related to completing the work necessary to meet and maintain the District's chosen levee standard.

If you have any questions, please contact Project Engineer Maribel Velazquez at (916) 902-7426, or Jon Wright, Manager of Delta Levees Special Projects, at (916) 902-7226.

Sincerely,

A handwritten signature in blue ink, appearing to read "Andrea L. Lobato".

Andrea L. Lobato, P.E., Manager
Delta Levees Program

cc: MBK Engineers
455 University Ave., Suite 100
Sacramento, California 95825

SAVE THE DATE

ADAPTING RESTORATION FOR A CHANGING CLIMATE

February 2-3, 2022

Virtual location

#adaptingrestoration

Join us to learn about and discuss cutting-edge, climate-adaptive strategies for ecosystem restoration across the San Francisco Estuary and beyond.

Registration information is coming soon.

Questions? Please email us at adaptivemanagement@deltacouncil.ca.gov.



**Delta
Science
Program**

DELTA STEWARDSHIP COUNCIL

ENCLOSURE 4

AGENDA ITEM 9.a



FINANCIAL MANAGER'S REPORT

Reclamation District 2084 Board of Directors

As of November 30th, 2021

Paid Invoices	Invoices Pending	Total Invoiced
\$35,679.65	\$11,387.44	\$47,067.09

Current Budget	Less Invoice total	Budget Balance
\$539,459.00	\$47,067.09	\$492,391.91
Revenue Budget	Less Invoice total	Project Balance
\$49,453.32	\$47,067.09	\$2,386.23

Action Item

Informational Only.

Revenue	Vendor	Invoice #	Date	Amount
1	Westervelt (For LEJPA)	2021-007	10/14/2021	\$400,000.00

Expenses	Vendor	Invoice #	Date	Amount
1	Mayaco Marketing & Internet	17676	10/26/2021	\$30.00
2	Pacific Gas & Electric	11052021	11/5/2021	\$6,203.44
3	CCVFCA	3850	8/25/2021	\$1,179.00
4	Umpqua	10312021	10/20/2021	\$1.25
5	Larsen Wurzel & Associates Inc.	1912000-0921	10/20/2021	\$3,973.75

Fiscal Impact

District Invoices #1-5 were reviewed and found to be consistent with the contract and within budget. The total invoiced amount approved in **November** is **\$11,387.44**

RECLAMATION DISTRICT 2084

Fiscal Year (FY) 2021-2022 (July 1st - June 30th)

REVENUES (Funds 100 and 200)

	Initial Budget	Amended Amount	Current Budget	Revenues YTD	Current Receipts	Total Revenues
100100 Balance in Account (Carryover from 20/21)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100101A Assessment to Landowner	\$ 328,071.00	\$ -	\$ 328,071.00	\$ 49,453.32	\$ -	\$ 49,453.32
100102 Five-Year Plan Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100103 Levee Subventions Program	\$ 211,388.00	\$ -	\$ 211,388.00	\$ -	\$ -	\$ -
TOTAL REVENUES (Funds 100 and 200)	\$ 539,459.00	\$ -	\$ 539,459.00	\$ 49,453.32	\$ -	\$ 49,453.32

GO&A EXPENSES (Fund 100)

Personnel:

	Initial Budget	Amended Amount	Current Budget	Prior Expenses	Current Expenses	Total Expenses
100201 President/Trustees/Officers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100202 Support Staff	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100203 Special Representatives	\$ 17,000.00	\$ -	\$ 17,000.00	\$ -	\$ -	\$ -
100204 Board Member Compensation [3]	\$ 8,000.00	\$ -	\$ 8,000.00	\$ 900.00	\$ -	\$ 900.00
Subtotal Personnel	\$ 25,000.00	\$ -	\$ 25,000.00	\$ 900.00	\$ -	\$ 900.00

Administrative Contract Services:

100301a Administrative Support	\$ 93,000.00	\$ -	\$ 93,000.00	\$ 11,236.50	\$ 3,973.75	\$ 15,210.25
100302a Legal Support	\$ 20,000.00	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -
100303a Engineering Support	\$ 25,000.00	\$ -	\$ 25,000.00	\$ -	\$ -	\$ -
100303b Engineering Support - Subventions [2]	\$ 37,500.00	\$ -	\$ 37,500.00	\$ -	\$ -	\$ -
100304 Accounting	\$ 6,900.00	\$ -	\$ 6,900.00	\$ -	\$ -	\$ -
100305 Public Information	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100306 State Advocacy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100308 Five-Year Plan Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100310 USACE Section 408 Funding	\$ 75,000.00	\$ -	\$ 75,000.00	\$ 500.00	\$ -	\$ 500.00
Subtotal Administrative Contract Services	\$ 257,400.00	\$ -	\$ 257,400.00	\$ 11,736.50	\$ 3,973.75	\$ 15,710.25

Services and Supplies (Excluding Consultant Expenses):

100502 PO Box Renewal	\$ 210.00	\$ -	\$ 210.00	\$ 210.00	\$ -	\$ 210.00
100505 Website & Hosting	\$ 360.00	\$ -	\$ 360.00	\$ 2,802.50	\$ 30.00	\$ 2,832.50
100508a FMA - Dues	\$ 90.00	\$ -	\$ 90.00	\$ -	\$ -	\$ -
100508b ASFPM - Dues	\$ 160.00	\$ -	\$ 160.00	\$ -	\$ -	\$ -
100508c CCVFCA - Dues	\$ 1,250.00	\$ -	\$ 1,250.00	\$ -	\$ 1,179.00	\$ 1,179.00
100509 Tools, Supplies & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100510 Liability Insurance	\$ 6,401.00	\$ -	\$ 6,401.00	\$ -	\$ -	\$ -
100512 Bank Service Charges	\$ -	\$ -	\$ -	\$ -	\$ 1.25	\$ 1.25
Subtotal Services /Supplies	\$ 8,471.00	\$ -	\$ 8,471.00	\$ 3,012.50	\$ 1,210.25	\$ 4,221.50

TOTAL GO&A EXPENSES (Fund 100):

	\$ 290,871.00	\$ -	\$ 290,871.00	\$ 15,649.00	\$ 5,184.00	\$ 20,831.75
--	---------------	------	---------------	--------------	-------------	--------------

O&M EXPENSES (Fund 200):

200200 Levee Slope/Bench Mowing [2]	\$ 12,888.00	\$ -	\$ 12,888.00	\$ -	\$ -	\$ -
200201 Rodent Control [2]	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -
200202 Levee Top & Access Road Maintenance [2]	\$ 50,000.00	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -
200203 Drainage Channel Clearing	\$ 15,000.00	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -
200204 Pump Station O&M	\$ 20,000.00	\$ -	\$ 20,000.00	\$ 1,218.55	\$ -	\$ 1,218.55
200205 Electrical Power	\$ 35,000.00	\$ -	\$ 35,000.00	\$ 15,927.10	\$ 6,203.44	\$ 22,130.54
200206 Misc. Supplies (pump oil, etc.)	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -
200207 General Maintenance [2]	\$ 20,000.00	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -
200208 Misc. O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
200209 Brush Removal/Herbicide [2]	\$ 38,000.00	\$ -	\$ 38,000.00	\$ 2,885.00	\$ -	\$ 2,885.00
200210 Emergency Monitoring/Gaging and Response [2]	\$ 20,000.00	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -
200211 CDFW Routine Maintenance Agreement Permit	\$ 3,700.00	\$ -	\$ 3,700.00	\$ -	\$ -	\$ -
200212 Waterside Slope Maintenance [2]	\$ 23,000.00	\$ -	\$ 23,000.00	\$ -	\$ -	\$ -
TOTAL O&M EXPENSES (Fund 200):	\$ 248,588.00	\$ -	\$ 248,588.00	\$ 20,030.65	\$ 6,203.44	\$ 26,234.09

TOTAL GO&A and O&M EXPENSES (Funds 100 and 200):	\$ 539,459.00	\$ -	\$ 539,459.00	\$ 35,679.65	\$ 11,387.44	\$ 47,065.84
---	----------------------	-------------	----------------------	---------------------	---------------------	---------------------

Current Budget	Revenue Received	Total Expenses YTD	Revenue less Expenses	Budget less Expenses
\$ 539,459.00	\$ 49,453.32	\$ 47,067.09	\$ 2,386.23	\$ 492,393.16

LEJPA

	Budget	Revenues Received	Budget Remaining
100101B Landowner Contributions (Revenue)	\$ 700,000.00	\$ 567,914.68	\$ -
95111 Member Agency Assessment (LEJPA)	\$ 700,000.00	\$ 167,914.68	\$ 400,000.00

[1] RD 2084 will be eligible for subvention funding for FY 21-22 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.

Invoice 1

MAYACO MARKETING & INTERNET

Invoice

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

DATE	INVOICE NO.
10/26/2021	17676

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 2



ENERGY STATEMENT

www.pge.com/MyEnergy

Account No: 1966226048-8
Statement Date: 11/05/2021
Due Date: 11/22/2021

Important Phone Numbers - Monday-Friday 7 a.m.-9 p.m., Saturday 8 a.m.-6 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/cca.

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.

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. © 2021 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: 11/05/2021
Due Date: 11/22/2021

Summary of your energy related services

	Meter Number	Usage	Amount
Service For: RIO VISTA .2 MI N/RYER			
Service Agreement ID: 1969871128			
PG&E Electric Delivery Charges	1009485877	16,351.760800 kWh	\$4,466.72
Service Agreement ID: 1962948866			
MCE Electric Generation Charges		16,351.760800 kWh	\$924.50
Total			\$5,391.22
Service For: NWILLOW RANCH			
Service Agreement ID: 1960301236			
PG&E Electric Delivery Charges	1008837252	3,134.752000 kWh	\$584.78
Service Agreement ID: 1962038152			
MCE Electric Generation Charges		3,134.752000 kWh	\$227.44
Total			\$812.22



ENERGY STATEMENT

www.pge.com/MyEnergy

Account No: 1966226048-8
Statement Date: 11/05/2021
Due Date: 11/22/2021

Details of PG&E Electric Delivery Charges

10/01/2021 - 10/31/2021 (31 billing days)

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

10/01/2021 – 10/31/2021

Customer Charge	31 days @ \$1.43343	\$44.44
Demand Charge ¹		
Max Demand	251.200000 kW @ \$12.08000	3,034.50
Energy Charges		
Peak	2,036.640000 kWh @ \$0.15007	305.64
Off Peak	14,315.120800 kWh @ \$0.12438	1,780.51
Generation Credit		-1,235.53
Power Charge Indifference Adjustment		528.82
Franchise Fee Surcharge		8.34

Total PG&E Electric Delivery Charges \$4,466.72

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

2019 Vintaged Power Charge Indifference Adjustment

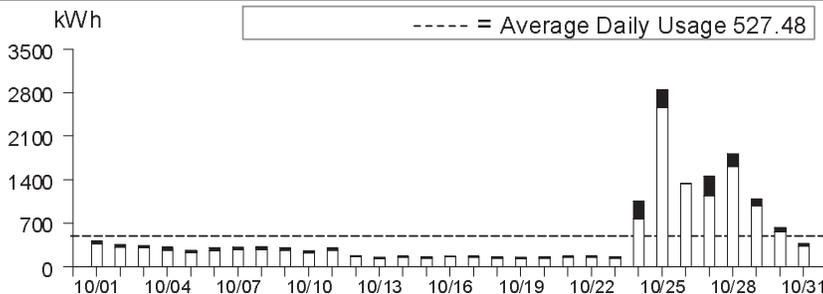
Average Daily Usage (kWh / day)

Last Year	Last Period	Current Period
142.20	319.17	527.48

Service Information

Meter #	1009485877
Total Usage	16,351.760800 kWh
Serial	H
Rotating Outage Block	50

Electric Usage This Period: 16,351.760800 kWh, 31 billing days



	Usage	Energy Charges
■ Peak ¹	12.45%	\$305.64
□ Off Peak ²	87.55%	\$1,780.51

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: 11/05/2021
Due Date: 11/22/2021

Details of MCE Electric Generation Charges

10/01/2021 - 10/31/2021 (31 billing days)

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

Service Agreement ID: 1962948866 ESP Customer Number: 1969871128

10/01/2021 – 10/31/2021

Rate Schedule: AG-C

Generation - Off Peak - Winter	14,315.120800	kWh @ \$0.05300	\$758.70
Generation - On Peak - Winter	2,036.640000	kWh @ \$0.07900	160.89
		Net Charges	919.59
Energy Surcharge			4.91

Total MCE Electric Generation Charges

\$924.50

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: 11/05/2021
Due Date: 11/22/2021

Details of PG&E Electric Delivery Charges

10/01/2021 - 10/31/2021 (31 billing days)

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

10/01/2021 – 10/31/2021

Customer Charge	31 days @ \$0.91565	\$28.39
Demand Charge ¹		
Max Demand	16.552000 kW @ \$6.73000	111.39
Energy Charges		
Peak	392.162000 kWh @ \$0.22274	87.35
Off Peak	2,742.590000 kWh @ \$0.19348	530.64
Generation Credit		-275.97
Power Charge Indifference Adjustment		101.38
Franchise Fee Surcharge		1.60

Total PG&E Electric Delivery Charges \$584.78

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

2019 Vintaged Power Charge Indifference Adjustment

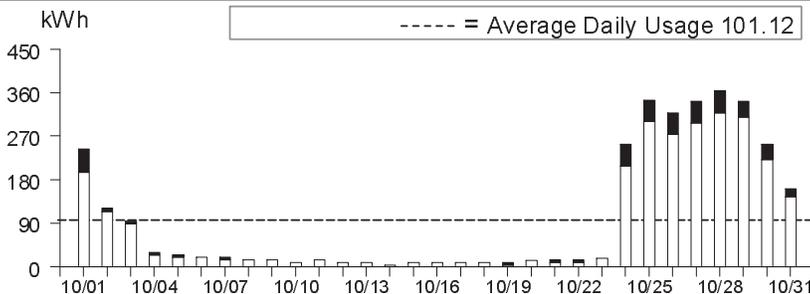
Average Daily Usage (kWh / day)

Last Year	Last Period	Current Period
7.33	75.01	101.12

Service Information

Meter #	1008837252
Total Usage	3,134.752000 kWh
Serial	R
Rotating Outage Block	50

Electric Usage This Period: 3,134.752000 kWh, 31 billing days



	Usage	Energy Charges
■ Peak ¹	12.51%	\$87.35
□ Off Peak ²	87.49%	\$530.64

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: 11/05/2021
Due Date: 11/22/2021

Details of MCE Electric Generation Charges

10/01/2021 - 10/31/2021 (31 billing days)

Service For: NWILLOW RANCH

Service Agreement ID: 1962038152 ESP Customer Number: 1960301236

10/01/2021 – 10/31/2021

Rate Schedule: AG-B

Generation - Off Peak - Winter	2,742.590000	kWh @ \$0.06900	\$189.24
Generation - On Peak - Winter	392.162000	kWh @ \$0.09500	37.26
		Net Charges	226.50
Energy Surcharge			0.94

Total MCE Electric Generation Charges

\$227.44

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: 11/05/2021
Due Date: 11/22/2021

Your Electric Charges Breakdown (from page 2)

Transmission	\$405.70
Distribution	3,590.98
Electric Public Purpose Programs	276.74
Nuclear Decommissioning	18.11
Wildfire Fund Charge	113.02
Competition Transition Charges (CTC)	0.58
Energy Cost Recovery Amount	6.23
PCIA	630.20
Taxes and Other	9.94
Total Electric Charges	\$5,051.50

Invoice 3

Invoice 4

Deposit Reports

Deposit Accounts Activity Summary

Report Created: 11/18/2021 01:45:22 PM (ET)

Account: All Accounts

Date Range: 10/01/2021 to 11/18/2021

Transaction Types: All Transactions

Detail Option: Includes transaction detail

Operating Account - Checking - 123205054 - *2847 - Available \$220,211.41

Post Date	Reference	Additional Reference	Description	Debit	Credit	Calculated Balance
10/20/2021			MISCELLANEOUS DEBIT ACH CCD CREDITS ORIGINATED FOR 09/21	\$1.25		\$26,300.98
11/18/2021	Totals			\$1.25	\$0.00	

Showing 1 - 1 of 1

Invoice 5



Larsen Wurzel & Associates, Inc.

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

INVOICE

DATE: October 20, 2021
INVOICE # 1912000-0921
FOR: RD 2084 Little
 Egbert Tract

BILL TO:

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

Professional Services: From **September 1, 2021** through **September 30, 2021**

Contract Term: 11/01/2019 to 6/30/2022

DATE	DESCRIPTION	HOURS	RATE	AMOUNT
9/30/2021	1912120: RD 2084 Administration Principal: Derek Larsen	1.00	\$229.00	\$229.00
9/30/2021	Principal: Eric Nagy	3.75	\$229.00	\$858.75
9/30/2021	Associate Project Manager: Madeline Baker	6.75	\$208.00	\$1,404.00
9/30/2021	1912130: RD 2084 Financial Management Senior Analyst: Jeff Brown	9.50	\$156.00	\$1,482.00
SUBTOTAL TASK 1912120				\$2,491.75
SUBTOTAL TASK 1912130				\$1,482.00
TOTAL				\$3,973.75

Signature: _____

Thank you for the opportunity to serve you!

Please make all checks payable to **Larsen Wurzel & Associates, Inc.**

Payment Due by 11/21/2021

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	
Total Contract Amount	<u>\$497,172.00</u>	
Current Billings	\$3,973.75	0.8%
Prior Billings	\$417,095.71	83.9%
Total to Date	<u>\$421,069.46</u>	84.7%
Remaining Contract Authorization	\$76,102.54	15.31%

ENCLOSURE 5

AGENDA ITEM 9.b

RECLAMATION DISTRICT NO. 2084, CALIFORNIA

**FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION**

WITH INDEPENDENT AUDITORS' REPORTS THEREON

Years Ended June 30, 2021 and 2020

RECLAMATION DISTRICT NO. 2084, CALIFORNIA

P.O. Box 698

Rio Vista, California 94571

Email: info@rd2084.org

Year Ended June 30, 2021

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

TABLE OF CONTENTS

	Page
Independent Auditors' Report	1-2
Management's Discussion and Analysis	3
Basic Financial Statements:	
Government-wide Financial Statements - Statements of Net Position	4
Statements of Activities	5
Government Fund Financial Statements - Balance Sheets – Governmental Fund	6
Reconciliation of the Balance Sheets to Statements of Net Position	7
Statements of Revenues, Expenditures, and Changes in Fund Balances – Governmental Fund	8
Reconciliation of Statements of Revenues, Expenditures, and Changes in Fund Balances to Statements of Activities	9
Notes to Financial Statements	10 - 17
Required Supplementary Information:	
Schedule 1 – Revenues and Expenditures of Governmental Fund – Budget and Actual	18
Schedule 2 - Expenditures of Governmental Fund– Budget and Actual	19
Note to Schedule 1 and Schedule 2 – Budgetary Data	20
Other Reports:	
Independent Auditors' Report on Internal Control Over Financial Reporting and on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	21 - 22

INDEPENDENT AUDITORS' REPORT

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

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, 2021 and 2020, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility 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; this includes 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.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audits. 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. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Reclamation District No. 2084, California as of June 30, 2021 and 2020, and the respective changes in financial position 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on page 3, and the respective budgetary comparisons for the governmental fund on pages 18 and 19 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. 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.

Cropper Accountancy Corporation

CROPPER ACCOUNTANCY CORPORATION

WALNUT CREEK, CALIFORNIA

October 28, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS



**RECLAMATION
DISTRICT 2084**
PO Box 698
Rio Vista, CA 94571

Mark Young
President

Page Baldwin Jr.
Trustee

Matt Gause
Trustee

Richard Harris
Trustee

Marshall Cook
Trustee

Management Discussion and Analysis

Reclamation District 2084 Board of Directors November 2021

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, 2020 to June 30, 2021 (FY 20/21).

Fiscal Year 20/21 saw tremendous improvement and fortification of Reclamation District No. 2084 both from an administrative and physical transformation perspective. Working with the primary landowner, the District completed efforts to transform the area encompassing Little Egbert Tract into a fully operational Reclamation District. The District has continued to serve a key role in levee maintenance, Delta Preservation and land stewardship.

The District has been focused on a more proactive levee operations and maintenance (O&M) program. O&M work completed during the Fiscal Year included a levee freeboard project around the levee crown, minor erosion and anomaly repair at seven sites along the waterside slope, treatment for noxious weeds along the levee and main roads, as well as general pump maintenance. In addition to levee O&M, the District worked in an administrative capacity to stand up and support the Little Egbert Joint Powers Agency (LEJPA). LEJPA is a Joint Powers Authority agreement between RD2084 and RD536, which will work to advance the Little Egbert Multi Benefit Project (LEMBP) by securing State, Federal and Local funding.

Looking forward to Fiscal Year 2021/2022, the District will continue to support efforts to advance the LEMBP 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 21-22. 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, Financial Manager at (916) 296-4279.

BASIC FINANCIAL STATEMENTS

RECLAMATION DISTRICT 2084, CALIFORNIA

Statements of Net Position

June 30, 2021 and 2020

	<u>Governmental Activities</u>	
	<u>2021</u>	<u>2020</u>
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		
ASSETS:		
Cash and cash equivalents	\$ 49,453	\$ 1,336
Subvention grant receivable	79,911	-
Accounts receivable from landowner	128,333	42,435
Capital assets, net	<u>99,906</u>	<u>105,522</u>
 TOTAL ASSETS	 <u>\$ 357,603</u>	 <u>\$ 149,293</u>
 DEFERRED OUTFLOWS OF RESOURCES	 <u>\$ -</u>	 <u>\$ -</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION		
LIABILITIES:		
Accounts payable and accrued expenses	<u>\$ 116,667</u>	<u>\$ 42,435</u>
 DEFERRED INFLOWS OF RESOURCES - OPEB	 <u>-</u>	 <u>-</u>
NET POSITION:		
Invested in capital assets, net of \$-0- related debt	99,906	105,522
Unrestricted	<u>141,030</u>	<u>1,336</u>
 Total net position	 <u>240,936</u>	 <u>106,858</u>
 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	 <u>\$ 357,603</u>	 <u>\$ 149,293</u>

See independent auditors' report and notes to these financial statements

RECLAMATION DISTRICT 2084, CALIFORNIA
 Statements of Activities
 Years Ended June 30, 2021 and 2020

	2021				2020			
	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Capital Contributions and Grants	Governmental Activities		Charges for Services	Operating Grants and Contributions	Governmental Activities
GOVERNMENTAL ACTIVITIES:								
Flood Protection	\$ 674,363	\$ -	\$ 117,411	\$ (556,952)	\$ 235,987	\$ -	\$ -	\$ (235,987)
GENERAL REVENUES:								
Assessment from primary landowner				691,030				231,535
CHANGE IN NET POSITION				134,078				(4,452)
NET POSITION, BEGINNING OF YEAR				106,858				111,310
NET POSITION, END OF YEAR				<u>\$ 240,936</u>				<u>\$ 106,858</u>

See independent auditors' report and notes to these financial statements

RECLAMATION DISTRICT 2084, CALIFORNIA

Balance Sheets - Governmental Fund

June 30, 2021 and 2020

	<u>Governmental Fund</u>	
	<u>2021</u>	<u>2020</u>
ASSETS		
ASSETS:		
Cash and cash equivalents	\$ 49,453	\$ 1,336
Accounts receivable from landowner	<u>128,333</u>	<u>42,435</u>
TOTAL ASSETS	<u>\$ 177,786</u>	<u>\$ 43,771</u>
 LIABILITIES AND FUND BALANCES		
LIABILITIES -		
Accounts payable and accrued expenses	<u>\$ 116,667</u>	<u>\$ 42,435</u>
FUND BALANCES:		
Committed	-	-
Unassigned	<u>61,119</u>	<u>1,336</u>
Total fund balances	<u>61,119</u>	<u>1,336</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 177,786</u>	<u>\$ 43,771</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, 2021 and 2020

	<u>2021</u>	<u>2020</u>
TOTAL GOVERNMENTAL FUND BALANCES	\$ 61,119	\$ 1,336
AMOUNTS REPORTED FOR GOVERNMENTAL ACTIVITIES BUT NOT INCLUDED IN THE GOVERNMENTAL FUND:		
Nonfinancial resources -		
Capital assets, net of accumulated depreciation	99,906	105,522
Grant receivable not collected within 90 days after year end	<u>79,911</u>	<u>-</u>
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 240,936</u>	<u>\$ 106,858</u>

See independent auditors' report and notes to these financial statements

RECLAMATION DISTRICT 2084, CALIFORNIA
 Statements of Revenues, Expenditures, and Changes
 in Fund Balance - Governmental Fund
 Years Ended June 30, 2021 and 2020

	Governmental Fund	
	<u>2021</u>	<u>2020</u>
REVENUES:		
Assessment from primary landowner	\$ 691,030	\$ 231,535
Grant	<u>37,500</u>	<u>-</u>
Total revenues	<u>728,530</u>	<u>231,535</u>
EXPENDITURES:		
Flood Protection:		
Operations	108,517	8,113
Administration	553,679	222,257
Capital outlay and maintenance	<u>6,551</u>	<u>-</u>
Total expenditures	<u>668,747</u>	<u>230,370</u>
CHANGE IN FUND BALANCES	59,783	1,165
FUND BALANCES, BEGINNING OF YEAR	<u>1,336</u>	<u>171</u>
FUND BALANCES, END OF YEAR	<u>\$ 61,119</u>	<u>\$ 1,336</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, 2021 and 2020

	<u>2021</u>	<u>2020</u>
CHANGE IN FUND BALANCES - GOVERNMENTAL FUND	\$ 59,783	\$ 1,165
AMOUNTS REPORTED IN GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF NET POSITION IS DIFFERENT BECAUSE:		
Governmental fund report capital outlay as expenditures.		
However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense:		
Current year depreciation expense	(5,616)	(5,617)
Grant receivable not collected within 90 days of year end	<u>79,911</u>	<u>-</u>
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 134,078</u>	<u>\$ (4,452)</u>

See independent auditors' report and notes to these financial statements

RECLAMATION DISTRICT 2084, CALIFORNIA

Notes to Financial Statements
Years Ended June 30, 2021 and 2020

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.

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 such entity.

Basis of Presentation and Measurement Focus

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

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

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

The government-wide statements are prepared using the economic resources measurement focus. Such is the same approach used in the preparation of the fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Governmental fund

RECLAMATION DISTRICT 2084, CALIFORNIA

Notes to Financial Statements
Years Ended June 30, 2021 and 2020

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.

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

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

As the District does not operate on a fee-for-service basis, but rather from property tax 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, 2021, 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, 2021.

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

RECLAMATION DISTRICT 2084, CALIFORNIA

Notes to Financial Statements Years Ended June 30, 2021 and 2020

any other purpose unless the Board of Trustees removes or changes the specific use through the same type of formal action taken to establish the commitment. Board of Trustee action to commit fund balance needs to occur within the fiscal reporting period, no later than June 30th; however, the amount can be determined with the release of the financial statements.

- **Assigned Fund Balance** – Funds that are constrained by the District’s intent to be used for specific purposes, but are neither restricted nor committed.
- **Unassigned Fund Balance** – The residual positive net resources of the general fund in excess of what can properly be classified in one of the above four categories.

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

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

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

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

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

Basis of Accounting

Basis of accounting refers to when transactions are recorded in the financial records and reported in the financial statements. Government-wide financial statements are prepared using the accrual

RECLAMATION DISTRICT 2084, CALIFORNIA

Notes to Financial Statements
Years Ended June 30, 2021 and 2020

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.

Cash Equivalents

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

Capital Assets

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

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

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

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

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, 2021 and 2020.

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, 2021 and 2020.

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.

RECLAMATION DISTRICT 2084, CALIFORNIA

Notes to Financial Statements
Years Ended June 30, 2021 and 2020

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.

Subsequent Events

Management has evaluated subsequent events through October 28, 2021, the date on which the financial statements were available to be issued. Based on such evaluation, no additional adjustments to or disclosures in the financial statements were deemed necessary other than the event described in Note 4.

2. CAPITAL ASSETS

A summary of changes to capital assets for the year ended June 30, 2021, the total of which is recorded in the government-wide statements, is shown as follows:

	<u>June 30, 2020</u>	<u>Additions</u>	<u>Transfers/ Disposals</u>	<u>June 30, 2021</u>
Pumping structure	\$ 124,591	\$ -	\$ -	\$ 124,591
Pump motors and related equipment	<u>99,877</u>	<u>-</u>	<u>-</u>	<u>99,877</u>
	224,468	-	-	224,468
Accumulated depreciation	<u>(118,946)</u>	<u>(5,616)</u>	<u>-</u>	<u>(124,562)</u>
	<u>\$ 105,522</u>	<u>\$ (5,616)</u>	<u>\$ -</u>	<u>\$ 99,906</u>

Depreciation expense for the years ended June 30, 2021 and 2020 was \$5,616 and \$5,617, respectively, and was charged to the single function of the District: flood protection.

3. NEW GASB ACCOUNTING PRONOUNCEMENTS

Implemented New GASB Pronouncements

GASB Statement No. 84, *Fiduciary Activities* – The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported.

This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and post-employment benefit arrangements that are fiduciary activities.

RECLAMATION DISTRICT 2084, CALIFORNIA

Notes to Financial Statements
Years Ended June 30, 2021 and 2020

The implementation of this pronouncement did not have a significant impact on the District's financial statements.

GASB Statement No. 87, *Leases* – The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

The District currently has no operating leases and, as such, the implementation of this pronouncement did not have a significant impact on the District's financial statements.

GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period* – The objectives of this Statement (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period.

The requirements of this Statement will improve financial reporting by providing users of financial statements with more relevant information about capital assets and the cost of borrowing for a reporting period. The resulting information will also enhance the comparability of information about capital assets and the cost of borrowing for a reporting period for both governmental activities and business-type activities.

The implementation of this pronouncement did not have a significant impact on the District's financial statements.

GASB Statement No. 90, *Majority Equity Interests – an amendment of GASB Statements No. 14 and No. 61* – The primary objectives of this Statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. It defines a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. The requirements of this Statement will improve financial reporting by providing users of financial statements with essential information related to presentation of majority equity interests in legally separate organizations that previously was reported inconsistently. In addition, requiring reporting of information about component units if the government acquires a 100 percent equity interest provides information about the cost of services to be provided by the component unit in relation to the consideration provided to acquire the component unit.

RECLAMATION DISTRICT 2084, CALIFORNIA

Notes to Financial Statements
Years Ended June 30, 2021 and 2020

The implementation of this pronouncement did not have a significant impact on the District's financial statements.

GASB Statement No. 91, *Conduit Debt Obligations* – The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements with conduit debt obligations, and (3) related note disclosures.

The requirements of this Statement will improve financial reporting by eliminating the existing option for issuers to report conduit debt obligations as their own liabilities, thereby ending significant diversity in practice. The clarified definition will resolve stakeholders' uncertainty as to whether a given financing is, in fact, a conduit debt obligation. Requiring issuers to recognize liabilities associated with additional commitments extended by issuers and to recognize assets and deferred inflows of resources related to certain arrangements associated with conduit debt obligations also will eliminate diversity, thereby improving comparability in reporting by issuers. Revised disclosure requirements will provide financial statement users with better information regarding the commitments issuers extend and the likelihood that they will fulfill those commitments. That information will inform users of the potential impact of such commitments on the financial resources of issuers and help users assess issuers' roles in conduit debt obligations.

The implementation of this pronouncement did not have a significant impact on the District's financial statements.

Upcoming New GASB 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 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.

RECLAMATION DISTRICT 2084, CALIFORNIA

Notes to Financial Statements
Years Ended June 30, 2021 and 2020

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. Earlier application is encouraged. The District is in the process of evaluating the significance of the Statement on the financial statements.

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.

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 \$500,000 to LEJPA in support of the LEMBP. In accordance with the original agreement, the District provided \$200,000 to LEJPA in support of LEMBP during the year ended June 30, 2021.

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, 2021 and 2020, the District received assessments of \$691,030 and \$231,535, 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, 2021 and 2020

	2021			2020		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:						
Assessment from primary landowner	\$ 519,624	\$ 691,030	\$ 171,406	\$ 271,043	\$ 231,535	\$ (39,508)
DWR grant	37,500	37,500	-	-	-	-
Other	-	-	-	151	-	(151)
Total revenues	<u>557,124</u>	<u>728,530</u>	<u>171,406</u>	<u>271,194</u>	<u>231,535</u>	<u>(39,659)</u>
EXPENDITURES:						
Flood Protection:						
Operations	237,573	108,517	129,056	117,500	8,113	109,387
Administration	474,861	553,679	(78,818)	191,694	222,257	(30,563)
Capital outlay	200,000	6,551	193,449	-	-	-
Total expenditures	<u>912,434</u>	<u>668,747</u>	<u>243,687</u>	<u>309,194</u>	<u>230,370</u>	<u>78,824</u>
CHANGE IN FUND BALANCE	(355,310)	59,783	415,093	(38,000)	1,165	(118,483)
FUND BALANCE, BEGINNING OF YEAR	-	1,336	-	-	171	-
FUND BALANCE, END OF YEAR	<u>\$ (355,310)</u>	<u>\$ 61,119</u>	<u>\$ 415,093</u>	<u>\$ (38,000)</u>	<u>\$ 1,336</u>	<u>\$ (118,483)</u>

RECLAMATION DISTRICT 2084, CALIFORNIA
Schedule of Expenditures - Budget and Actual - General Fund
Years Ended June 30, 2021 and 2020

	2021			2020		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
OPERATIONS AND MAINTENANCE:						
Levee top and access road maintenance	\$ 22,000	\$ -	\$ 22,000	\$ 20,000	\$ -	\$ 20,000
Levee slope and bench mowing	37,888	23,944	13,944	10,000	-	10,000
Pump station	20,000	10,182	9,818	12,500	-	12,500
Electrical power	55,000	31,894	23,106	22,000	8,113	13,887
Brush removal and herbicides	42,000	17,315	24,685	20,000	-	20,000
Emergency monitoring/gaging and response	22,000	-	22,000	5,000	-	5,000
Rodent control	2,685	-	2,685	2,500	-	2,500
Drainage channel clearing	15,000	-	15,000	15,000	-	15,000
Miscellaneous maintenance	1,000	-	1,000	500	-	500
General maintenance	20,000	25,182	(5,182)	10,000	-	10,000
	<u>\$ 237,573</u>	<u>\$ 108,517</u>	<u>\$ 129,056</u>	<u>\$ 117,500</u>	<u>\$ 8,113</u>	<u>\$ 109,387</u>
ADMINISTRATION:						
President/trustees/officers	\$ 8,000	\$ -	\$ 8,000	\$ -	\$ -	-
Support staff	-	-	-	-	-	-
Special representatives and board compensation	46,650	5,356	41,294	12,500	3,600	8,900
Administrative support	77,500	78,189	(689)	29,400	112,208	(82,808)
Legal support	60,000	37,737	22,263	50,000	27,333	22,667
Engineering support	25,000	39,302	(14,302)	20,000	20,243	(243)
Accounting support	6,900	6,900	-	15,000	-	15,000
Public information	-	-	-	-	-	-
State advocacy	75,687	8,855	66,832	-	-	-
Joint powers authority support	167,228	358,145	(190,917)	43,344	57,196	(13,852)
Telecommunications	-	-	-	2,000	-	2,000
Postage and freight	-	-	-	100	-	100
Advertising and public notices	-	-	-	400	-	400
Office supplies	-	-	-	1,500	-	1,500
Computers/software/website	50	5,200	(5,150)	2,500	-	2,500
Printing and binding	-	-	-	900	-	900
Travel and meetings	-	-	-	3,000	-	3,000
Dues and subscriptions - Flood Management Association	90	-	90	90	-	90
Dues and subscriptions - State Floodplain Managers	160	-	160	160	-	160
Dues and subscriptions - Other	1,145	1,145	-	1,250	187	1,063
Tools, supplies, and equipment <\$5,000	-	-	-	2,500	-	2,500
Liability insurance	6,401	12,800	(6,399)	4,050	1,381	2,669
Other	50	50	-	3,000	109	2,891
	<u>\$ 474,861</u>	<u>\$ 553,679</u>	<u>\$ (78,818)</u>	<u>\$ 191,694</u>	<u>\$ 222,257</u>	<u>\$ (30,563)</u>
CAPITAL OUTLAY:						
Member agency assessment	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ -	\$ -
	-	6,551	(6,551)	-	-	-
	<u>\$ 200,000</u>	<u>\$ 6,551</u>	<u>\$ 193,449</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

RECLAMATION DISTRICT NO. 2084, CALIFORNIA

Note to Schedules 1 and 2 – Budgetary Data

Year Ended June 30, 2020

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 2020-2021 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 financial statements of the governmental activities 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, 2021, and the related notes to the financial statements, and have issued our report thereon dated October 28, 2021.

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) to determine the 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 would not necessarily 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

CROPPER ACCOUNTANCY CORPORATION
Walnut Creek, California
October 28, 2021

RECLAMATION DISTRICT NO. 2084

**REPORT TO THE BOARD OF TRUSTEES
INCLUDING REQUIRED COMMUNICATIONS**

October 28, 2021

Board of Trustees
Reclamation District No. 2084

This report summarizes certain matters required by professional auditing standards to be communicated to you in your oversight responsibility for Reclamation District No. 2084's financial reporting process. We are pleased to present this report related to our audit of the financial statements of the District for the year ended June 30, 2021.

This report is intended solely for the information and use of the Board of Trustees and management and is not intended to be and should not be used by anyone other than these specified parties.

It will be our pleasure to respond to any questions you have regarding this report. We appreciate the opportunity to be of service to the District.

Cropper Accountancy Corporation

Cropper Accountancy Corporation
October 28, 2021

Table of Contents

	<u>Page</u>
Required Communications	3 - 5
Summary of Recorded Audit Adjustments	6
Summary of Uncorrected Misstatements	8

Required Communications

Statement on Auditing Standard No. 114 requires the auditor to communicate certain matters to keep those charged with governance adequately informed about matters related to the financial statement audit that are, in our professional judgment, significant and relevant to the responsibilities of those charged with governance in overseeing the financial reporting process. The following summarizes these communications.

Area	Comments
Auditors' Responsibility Under Professional Standards	Our responsibility has been described to you in our arrangement letter dated May 28, 2021. That responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.
Accounting Practices	Adoption of, or Change in, Accounting Policies Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies set forth by Reclamation District No. 2084 (the District) are described in the notes to the financial statements.
	Significant or Unusual Transactions We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.
	Alternative Treatments Discussed with Management We did not discuss with management any alternative treatments within generally accepted accounting principles for accounting policies and practices related to material items during the current audit period.

Recently Issued Accounting Pronouncements and Developments

New accounting standards required for implementation in the future have been described in Note 1 to the financial statements.

Management’s Judgments and Accounting Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles generally 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 expenditures during the reporting period. Actual results could differ from those estimates.

The most significant estimates affecting the financial statements are as follows:

- Depreciation – assignment of useful lives
- Accruals for 2021 revenues and 2021 costs

Financial Statement Disclosures

We have no significant observations regarding the neutrality, consistency, and clarity of the disclosures in the financial statements.

Audit Adjustments

The audit adjustments recorded by the District are shown on the attached “Summary of Recorded Audit Adjustments”.

Uncorrected Misstatements

The audit adjustments passed by the District are shown on the attached “Summary of Uncorrected Misstatements”.

Disagreements with Management

We encountered no disagreements with management over the application of significant accounting principles, the basis for management’s judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the financial statements.

Consultations with Other Accountants

We are not aware of any consultations management had with other accountants about accounting or auditing matters.

Significant Issues Discussed with Management

There were no significant issues discussed with management during the current year.

Difficulties Encountered in Performing the Audit

We did not encounter any difficulties in dealing with management during the audit.

Certain Written Communications Between Management and Our Firm

Management has provided an audit representation letter dated October 28, 2021.

**Reclamation District No. 2084
Summary of Recorded Audit Adjustments
Year Ended June 30, 2021**

Adjusting Journal Entry #1 – Both Government-wide and Fund

To record fiscal 2021 reimbursable revenues billed and paid after year end until after fiscal year end

	DR	CR
Due from landowner	\$ 128,334	
Landowner contribution revenue		\$ 128,334

Adjusting Journal Entry #2 – Government-wide

To reconcile beginning net position to prior year audit balances

	DR	CR
Pumping plant and improvements	\$ 224,468	
Beginning net position		\$ 241,967
Contribution receivable from landowner	42,510	
Accounts payable		24,852
Cash – Wells Fargo		159

Adjusting Journal Entry #3 – Government-wide and Fund

To accrue 2021 costs reimbursable from the DWR grant (subventions)

	DR.	CR.
Grant receivable	\$79,911	
Grant revenue		\$79,011

Adjusting Journal Entry #4 – Government-wide and Fund

To accrue 2021 costs as of 6/30/21 not paid until fiscal 2022, including amounts owed to JPA by agreement

	DR.	CR.
Board member compensation expense	\$ 450	
Administrative support expense	4,446	
Engineering support expense	2,251	
Joint Powers Authority support expense	71,680	
Accrued expenses		\$78,827

Adjusting Journal Entry #5 – Government-wide

To recognize current year depreciation

	DR	CR
Depreciation expense	\$ 5,616	
Accumulated depreciation		\$ 5,616

Adjusting Journal Entry #6 – Government-wide

To reverse prior year accruals as of 7/1/20

	DR.	CR.
Accrued expenses	\$ 24,852	
Receivable from landowner		\$ 42,510
Landowner contribution revenue	42,510	
Board compensation expense		1,800
Legal expense		2,852
Engineering expense		2,130
Administrative services expense		14,355
Utilities/power expense		3,715

**Reclamation District No. 2084
Summary of Passed Adjustments
June 30, 2020**

None.