



**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 1st, 2022  
8:30 am**

### **NOTICE TO THE PUBLIC**

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

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

Meeting Link (via Microsoft Teams):

[Click here to join the meeting](#)

Call in:

1-469-294-4078

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

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

#### **1. Call to Order**

#### **2. Roll Call and Opening Remarks**

#### **3. Modified Brown Act (Action Item)**

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

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

#### **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 3<sup>rd</sup>, 2022

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

7. **Board Items** (Action item unless otherwise noted)
  - a. Approve proposed Calendar Year 2023 meeting schedule  
Enclosure 3: Agenda Item 7.a – Proposed Meeting Schedule for Calendar Year 2023
  - b. Update on District elections (Informational)
  - c. Discuss special meeting to comply with AB 361
  - d. Reminder to complete required trainings (Informational)  
<https://www.csga.net/learn/board-member-resources>
8. **Operations and Maintenance Update** (Informational/Action Item)
  - a. Update from MBK Engineers  
Enclosure 4: Agenda Item 8.a – December 2022 Engineer’s Report
  - b. Ongoing Maintenance Items
9. **Financial Management** (Informational/Action Item)
  - a. Invoicing  
Enclosure 5: Agenda Item 9.a – November Financial Manager’s Report
  - b. Review of Draft Audit (Informational)  
Enclosure 6: Agenda Item 9.b – Draft 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 special Board meeting is TBD.
  - b. The next regular Board meeting is TBD.

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

# **ENCLOSURE 1**

**AGENDA ITEM 3.a**

**RECLAMATION DISTRICT NO. 2084**

**RESOLUTION NO. 2022/23 - 7**

**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) December 31st, 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 \_\_\_\_\_, 2022, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

# **ENCLOSURE 2**

**AGENDA ITEM 6.a.1**



**RECLAMATION  
DISTRICT BOARD**

**Mark Young**  
President

**Page Baldwin Jr.**  
Trustee

**Matt Gause**  
Trustee

**Richard Harris**  
Trustee

**Marshall Cook**  
Trustee

# MINUTES

## Meeting of the Reclamation District 2084 Board of Trustees

**Thursday, November 3rd, 2022  
8:30 am**

### NOTICE TO THE PUBLIC

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

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#### 1. Call to Order

Meeting was called to order at 8:30am. President Mark Young presided at the meeting.

#### 2. Roll Call and Opening Remarks

Trustees Present: Mark Young, President

Page Baldwin, Jr.

Marshall Cook

Matt Gause

Richard Harris

#### 3. Modified Brown Act (Action Item)

- a. Consider resolution FY2022/2023-6 proclaiming a local emergency persists, re-ratifying the COVID-19 state of emergency, and re-authorizing remote teleconference meetings.

Enclosure 1: Agenda Item 3.a – Resolution FY2022/2023-6

Trustee Harris moved to approve resolution FY2022/2023.

Trustee Gause seconded and it was approved by unanimous vote.

AYES: Baldwin, Cook, Gause, Harris, Young

NOES: (none)

ABSTAIN: (none)

RECUSE: (none)

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

There was no public comments.

**5. Agenda Approval**

Trustee Gause moved to approve the agenda.

Trustee Harris seconded and it was approved by unanimous vote.

AYES: Baldwin, Cook, Gause, Harris, Young

NOES: (none)

ABSTAIN: (none)

RECUSE: (none)

**6. Consent Items (Action Item)**

a. Approval of Meeting Minutes

1. October 6<sup>th</sup>, 2022

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

Trustee Harris moved to approve the consent items.

Trustee Gause seconded and it was approved by unanimous vote.

AYES: Baldwin, Cook, Gause, Harris, Young

NOES: (none)

ABSTAIN: (none)

RECUSE: (none)

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

a. Discuss Calendar Year 2023 meeting time and location (Informational)

Staff provided updates on potential meeting times and locations for the upcoming calendar year. The Board requested to adopt a time at the December meeting.

b. Direct Staff to send letter to Solano County reappointing Trustees Gause, Cook, and Harris.

Staff provided an update on the District's appointment process. Nominations for the Trustee positions will occur from November 17<sup>th</sup> to December 8<sup>th</sup>.

- c. Reminder to complete required trainings (Informational)

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

Secretary Beltran reminded Trustees to complete their mandatory training.

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

- a. Update from MBK Engineers

Enclosure 3: Agenda Item 8.a – November 2022 Engineer's Report

- b. Ongoing Maintenance Items

Engineer Moncrief provided local and regional engineering updates to the Board.

Warren Gomes completed erosion repairs on site. The landowner is investigating a wet area on site and has coordinated with Hultgren-Tillis on borings at the site.

The RD 536 temporary repair has been completed. FSRP funding should open soon and provide funds for a permanent repair.

The Delta Levee Investment Strategy hearing is scheduled for November 17<sup>th</sup>. This should provide a guidance document for how the state will invest in the levee system.

## **9. Financial Management** (Informational/Action Item)

- a. Invoicing

Enclosure 4: Agenda Item 9.a – October Financial Manager's Report

Financial Manager Brown provided an update on District finances. The draft audit will be presented at the December meeting.

- b. Five Year Review of Energy Charges

Enclosure 5: Agenda Item 9.b – Energy Charges Summary

Financial Manager Brown provided an overview of energy charges to the District at the request President Young.

## **10. Little Egbert Project Update** (Informational Only)

The California Central Valley Flood Control Association stopped at the Project site during a tour of the area with Dr. Todd Bridges from Engineering with Nature. Trustee Gause and General Manager Nagy gave an overview of Project.

LEJPA Staff are continuing to coordinate with DWR on an outreach plan for the Alternatives Analysis work. LEJPA staff have lined up approximately ten meetings with interested parties.

## **11. Other Reports** (Informational Only)

a. Trustee Report(s)

Trustee Harris – Trustee Harris shared that he attended the Yolo Basin Foundation Bucks for Ducks event. He discussed the LEMBP with Yolo County supervisors that were in attendance as well as Foundation Staff. He also had the opportunity to discuss it with DWR Director Nemeth. She was generally supportive of the Project.

b. General Manager’s Report

The CVFPP Update is going through the adoption process. The Board is likely to pass a resolution adopting the plan update at the next meeting.

c. Counsel Report (if needed)

None

**12. Adjourn**

a. The next regular Board meeting is scheduled for December 1st, 2022.

Trustee Harris moved to adjourn the meeting.

Trustee Gause seconded and it passed by unanimous vote.

AYES: Baldwin, Cook, Gause, Harris, Young

NOES: (none)

ABSTAIN: (none)

RECUSE: (none)

**The meeting was adjourned at 9:37am.**

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# **ENCLOSURE 3**

**AGENDA ITEM 7.a**



# **PROPOSED 2023 MEETING SCHEDULE**

Meetings of Reclamation District 2084 will follow the schedule below for calendar year 2023.

**Time:**

8:30 AM - 10:00 AM

**Meeting Dates**

<b>1<sup>st</sup> Thursday of the Month</b>
1/5/2023
2/2/2023
3/2/2023
4/6/2023
5/4/2023
6/1/2023
7/6/2023
8/3/2023
9/7/2023
10/5/2023
11/2/2023
12/7/2023

Note: There appear to be no potential conflicts with observed holidays.

# **ENCLOSURE 4**

**AGENDA ITEM 8.a**



Water Resources ♦ Flood Control ♦ Water Rights

## MEMORANDUM

December 1, 2022

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

Trustees:

Described below are the items constituting the engineer's report to be discussed at your scheduled December 1, 2022 meeting.

**2021-22 Subventions Program** – We will notify you when your scheduled annual CDFW-DWR inspection will be held. MBK will coordinate with the District on the date, and attend the inspection on your behalf.

**CDFW RMA Coordination** – We have received additional feedback from CDFW regarding extending our work windows under the RMA and upon further discussion with CDFW they will not extend the work window under the RMA beyond October 31.

### **Fall -Winter 2022 Maintenance Activities**

- 1) Seepage monitoring: Station 215+00 – 219+00: We will be providing a repair option to the District soon. The site should be monitored along with the levee patrols for any change in conditions. A potential repair could be done this winter, if necessary. Preferred work windows for earthwork is late spring through fall.
- 2) Erosion monitoring: As part of levee patrols, District should monitor levee for active movement
- 3) Animal control: monitor waterside slope and shoulder for sinkholes or signs of fresh beaver activity; monitor landside slope for burrowing rodents. Eight (8) Nutria were found on Sherman island by CDFW; watch for signs and populations.
- 4) Roadway Grading – If wash-boarding is excessive, consider grading all-weather roadway.

**Flood Season Update:** See current reservoir levels, and comparison to last year. No major event forecast.

**Five-Year Plan** – We are still waiting for DWR comments on the submitted Plan; finalized plan document will be submitted prior to end of year.

**DSC Delta Levees Investment Strategy (DLIS)** – A new DLIS rulemaking process commenced August 26 with a public notice posted for comments. Comments were submitted on November 16 and 21<sup>st</sup> and a public hearing was held on November 17, 2022. The comment letters can be reviewed online

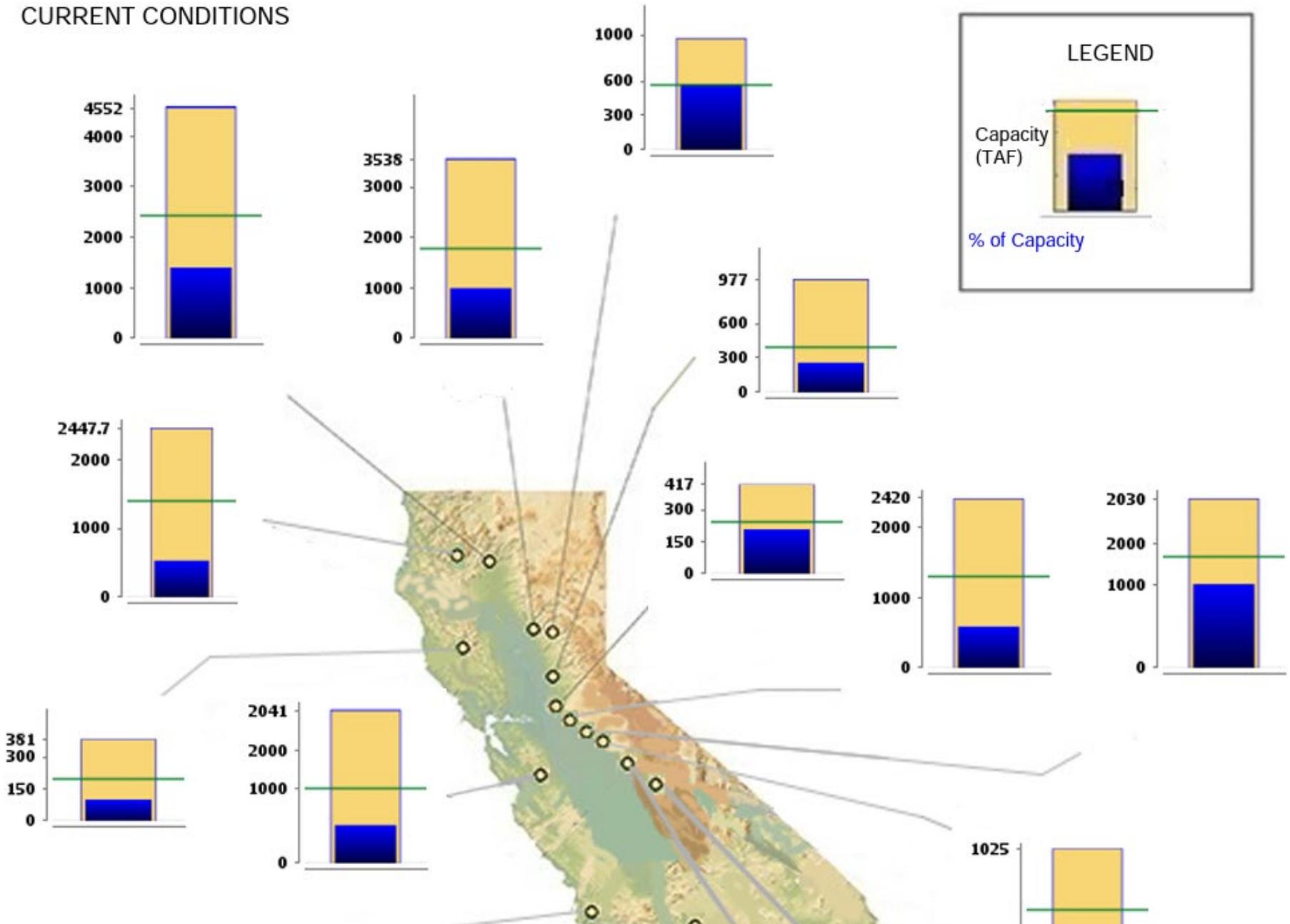
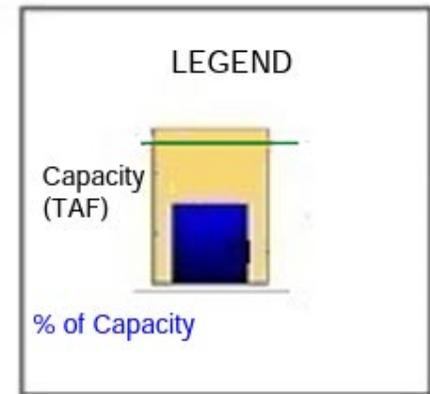
Thanks

WATER STORAGE											
Reservoir Name	StaID	Capacity (AF)	Elevation (FT)	Storage (AF)	Storage Change	% of Capacity	Average Storage	% of Average	Outflow (CFS)	Inflow (CFS)	Storage-Year Ago This Date
<b>TRINITY RIVER</b>											
TRINITY LAKE	CLE	2,447,650	2,190.14	530,405	-227	22	1,409,579	38	253	139	707,840
WHISKEYTOWN	WHI	241,100	1,200.71	212,251	-449	88	207,646	102	235	13	205,564
LEWISTON	LEW	14,660	1,901.23	14,083	-97	96	14,020	100	328	279	14,210
<b>RUSSIAN RIVER</b>											
SONOMA(WARM SPRINGS)	WRS	381,000	378.73	99,725	-231	26	196,115	51	106	-6	122,123
MENDOCINO (COYOTE)	COY	122,400	716.88	37,211	-39	30	52,285	71	27	11	20,369
<b>SACRAMENTO RIVER</b>											
SHASTA	SHA	4,552,000	918.10	1,398,822	2,307	31	2,439,793	57	2,942	4,149	1,109,429
KESWICK	KES	23,772	582.39	20,919	167	88	21,500	97	3,232	3,318	21,062
<b>FEATHER RIVER</b>											
OROVILLE	ORO	3,537,577	662.89	993,178	-4,220	28	1,774,043	56	3,401	1,282	1,043,218
ANTELOPE	ANT	22,566	4,995.72	17,150	-23	76	16,386	105	---	---	14,118
FRENCHMAN	FRD	55,477	5,568.09	29,306	-11	53	29,943	98	---	---	28,762
LAKE DAVIS	DAV	83,000	5,761.15	38,573	-27	46	51,424	75	---	---	42,126
<b>YUBA RIVER</b>											
BULLARDS BAR	BUL	966,000	1,858.96	569,879	-1,296	59	568,751	100	817	150	443,850
ENGLEBRIGHT	ENG	70,000	525.08	68,410	-56	98	63,736	107	---	928	67,185
<b>AMERICAN RIVER</b>											
FOLSOM	FOL	977,000	379.28	257,381	-1,393	26	397,935	65	1,482	795	343,172
UNION VALLEY	UNV	266,369	4,830.91	168,306	-212	63	146,467	115	---	---	134,963
LOON LAKE	LON	69,306	6,388.63	42,504	-89	61	39,739	107	---	---	46,379
ICE HOUSE	ICH	43,496	5,427.38	29,540	0	68	26,592	111	---	16	31,867
NIMBUS	NAT	9,000	122.73	7,670	153	85	7,964	96	1,337	1,415	7,706

# CALIFORNIA MAJOR WATER SUPPLY RESERVOIRS

## CURRENT CONDITIONS

Midnight - November 20, 2022



# **ENCLOSURE 5**

**AGENDA ITEM 9.a**



## FINANCIAL MANAGER'S REPORT

### Reclamation District 2084 Board of Directors

As of November 30<sup>th</sup> 2022

<b>Paid Invoices</b>	<b>Invoices Pending</b>	<b>Total Invoiced</b>
\$68,346.88	\$8,756.75	\$77,103.63
<b>Current Budget</b>	<b>Less Invoice total</b>	<b>Budget Balance</b>
\$739,334.00	\$77,103.63	\$662,230.37
<b>Revenue Balance</b>	<b>Less Invoice total</b>	<b>Project Balance</b>
\$188,442.35	\$77,103.63	\$111,338.72

#### Action Item

Informational Only.

Revenue	Vendor	Invoice #	Date	Amount
1	Westervelt Ecological Services	2022-004	11/3/2022	\$80,000.00
2	Westervelt Ecological Services (LEJPA)	2022-005	11/22/2022	\$120,000.00
Expenses	Vendor	Invoice #	Date	Amount
1	MBK Engineers	22-09-4575.1	10/20/2022	\$1,358.50
2	Umpqua Bank	10202022	10/20/2022	\$1.25
3	LWA	1912000-0922	10/21/2022	\$4,239.25
4	PG&E	11042022	11/04/2022	\$1,657.75
5	Richard Harris	09-112022	11/16/2022	\$1,500.00

#### 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 **\$8,756.75**

# RECLAMATION DISTRICT 2084

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

## REVENUES (Funds 100 and 200)

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

## GO&A EXPENSES (Fund 100)

### Personnel:

	Initial Budget	Prior Expenses	Current Expenses	Total Expenses
100201 President/Trustees/Officers	\$ -	\$ -	\$ -	\$ -
100202 Support Staff	\$ -	\$ -	\$ -	\$ -
100203 LEJPA Special Representative	\$ 18,000.00	\$ 6,000.00	\$ 1,500.00	\$ 7,500.00
100204 Board Member Compensation [3]	\$ 9,000.00	\$ 1,050.00	\$ -	\$ 1,050.00
<b>Subtotal Personnel</b>	<b>\$ 27,000.00</b>	<b>\$ 7,050.00</b>	<b>\$ 1,500.00</b>	<b>\$ 8,550.00</b>

### Administrative Contract Services:

100301 Administrative Support	\$ 75,000.00	\$ 17,172.81	\$ 4,239.25	\$ 21,412.06
100302 Legal Support	\$ 8,000.00	\$ 302.00	\$ -	\$ 302.00
100303a Engineering Support	\$ 25,000.00	\$ -	\$ -	\$ -
100303b Engineering Support - Subventions [2]	\$ 37,500.00	\$ 5,798.25	\$ 1,358.50	\$ 7,156.75
100304 Accounting	\$ 7,200.00	\$ -	\$ -	\$ -
100308 Five Year Plan Development	\$ 15,000.00	\$ 5,239.00	\$ -	\$ 5,239.00
<b>Subtotal Administrative Contract Services</b>	<b>\$ 167,700.00</b>	<b>\$ 28,512.06</b>	<b>\$ 5,597.75</b>	<b>\$ 34,109.81</b>

### Services and Supplies (Excluding Consultant Expenses):

100502 PO Box Renewal	\$ 210.00	\$ 224.00	\$ -	\$ 224.00
100505 Website & Hosting	\$ 360.00	\$ 411.88	\$ -	\$ 411.88
100508a FMA - Dues	\$ 90.00	\$ -	\$ -	\$ -
100508b ASFPM - Dues	\$ 160.00	\$ -	\$ -	\$ -
100508c CCVFCA - Dues	\$ 1,250.00	\$ 1,215.00	\$ -	\$ 1,215.00
100510 Liability Insurance	\$ 7,000.00	\$ -	\$ -	\$ -
100512 Bank Service Charges	\$ -	\$ -	\$ 1.25	\$ 1.25
100513 CA SWRCB Annual Fee	\$ 277.00	\$ -	\$ -	\$ -
<b>Subtotal Services / Supplies</b>	<b>\$ 9,347.00</b>	<b>\$ 1,850.88</b>	<b>\$ 1.25</b>	<b>\$ 1,852.13</b>

## TOTAL GO&A EXPENSES (Fund 100):

	<b>\$ 204,047.00</b>	<b>\$ 37,412.94</b>	<b>\$ 7,099.00</b>	<b>\$ 44,511.94</b>
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## O&M EXPENSES (Fund 200):

200200 Levee Slope/Bench Mowing [2]	\$ 12,888.00	\$ -	\$ -	\$ -
200201 Rodent Control [2]	\$ 10,000.00	\$ -	\$ -	\$ -
200202 Levee Top & Access Road Maintenance [2]	\$ 50,000.00	\$ -	\$ -	\$ -
200203 Drainage Channel Clearing	\$ 15,000.00	\$ -	\$ -	\$ -
200204 Pump Station O&M	\$ 20,000.00	\$ -	\$ -	\$ -
200205 Electrical Power	\$ 70,000.00	\$ 22,283.94	\$ 1,657.75	\$ 23,941.69
200206 Misc. Supplies (pump oil, etc.)	\$ 1,000.00	\$ -	\$ -	\$ -
200207 General Maintenance [2]	\$ 20,000.00	\$ -	\$ -	\$ -
200208 Misc. O&M	\$ -	\$ -	\$ -	\$ -
200209 Brush Removal/Herbicide [2]	\$ 38,000.00	\$ 8,650.00	\$ -	\$ 8,650.00
200210 Emergency Monitoring/Gaging and Response [2]	\$ 20,000.00	\$ -	\$ -	\$ -
200211 CDFW Routine Maintenance Agreement Permit	\$ 3,886.00	\$ -	\$ -	\$ -
200212 Waterside Slope Maintenance [2]	\$ 50,000.00	\$ -	\$ -	\$ -
<b>TOTAL O&amp;M EXPENSES (Fund 200):</b>	<b>\$ 310,774.00</b>	<b>\$ 30,933.94</b>	<b>\$ 1,657.75</b>	<b>\$ 32,591.69</b>

<b>TOTAL GO&amp;A and O&amp;M EXPENSES (Funds 100 and 200):</b>	<b>\$ 754,821.00</b>	<b>\$ 68,346.88</b>	<b>\$ 8,756.75</b>	<b>\$ 77,103.63</b>
---	----------------------	---------------------	--------------------	---------------------

Total Expenses YTD	Revenue less Expenses	Budget less Expenses
\$ 77,103.63	\$ 111,338.72	\$ 662,230.37

## LEJPA

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

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

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

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

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

# Invoice 1



Water Resources ♦ Flood Control ♦ Water Rights

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

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

September 30, 2022

CONSULTANTS:  
DONALD E. KIENLEN, P.E.

*Sent Via Email*

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

Invoice # 22-09-4575.1  
Bill Date October 18, 2022

Professional Services thru September 30, 2022

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

Total Professional Services	\$1,358.50
Total Expenses	\$0.00
<b>Total Amount of This Invoice</b>	<b>\$1,358.50</b>

MBK ENGINEERS

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

Attachment

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

**September 30, 2022**

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

**Invoice # 22-09-4575.1**

**Professional Services thru September 30, 2022**

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

**Professional Services**

		<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
<b><u>Michael Moncrief, Principal Engineer</u></b>				
<b>09/01/22</b>	<b>Present engineers report and repair update; discuss ongoing flood preparation and maintenance items</b>	<b>\$260.00/hr</b>	<b>1.25</b>	<b>325.00</b>
<b>09/23/22</b>	<b>Erosion repair coordination with staff and contractor</b>	<b>\$260.00/hr</b>	<b>0.25</b>	<b>65.00</b>
<b>09/27/22</b>	<b>Project coordination meeting with District</b>	<b>\$260.00/hr</b>	<b>0.50</b>	<b>130.00</b>
<b>09/30/22</b>	<b>Prepare engineers report and planning study for District; review emergency procedures</b>	<b>\$260.00/hr</b>	<b>1.00</b>	<b>260.00</b>
			<hr/>	<hr/>
	<b>Subtotal</b>		<b>3.00</b>	<b>780.00</b>
<b><u>Nichole Leonard, Water Resource Associate</u></b>				
<b>09/12/22</b>	<b>Prepare Subventions claim</b>	<b>\$118.00/hr</b>	<b>2.50</b>	<b>295.00</b>
<b>09/13/22</b>	<b>Prepare Subventions claim</b>	<b>\$118.00/hr</b>	<b>1.00</b>	<b>118.00</b>
<b>09/30/22</b>	<b>Prepare Subventions claim</b>	<b>\$118.00/hr</b>	<b>0.50</b>	<b>59.00</b>
			<hr/>	<hr/>
	<b>Subtotal</b>		<b>4.00</b>	<b>472.00</b>
<b><u>Tina Anderson, Senior Project Manager</u></b>				
<b>09/30/22</b>	<b>Coordination re Subventions claim status; coordination re RMA</b>	<b>\$213.00/hr</b>	<b>0.50</b>	<b>106.50</b>
			<hr/>	<hr/>
	<b>Subtotal</b>		<b>0.50</b>	<b>106.50</b>

	<u>Hours</u>	<u>Amount</u>
Total Professional Services	7.50	\$1,358.50

# Invoice 2

## Deposit Reports

# Deposit Accounts Activity Summary

Report Created: 11/22/2022 11:21:19 PM (ET)

Account: All Accounts

Date Range: 10/01/2022 to 11/22/2022

Transaction Types: All Transactions

Detail Option: Includes transaction detail

### Operating Account - Checking - 123205054 - \*2847 - Available \$230,253.08

Post Date	Reference	Additional Reference	Description	Debit	Credit	Calculated Balance
10/20/2022			MISCELLANEOUS DEBIT ACH CCD CREDITS ORIGINATED FOR 09/22	\$1.25		\$52,952.54
11/22/2022	Totals			\$1.25	\$0.00	

Showing 1 - 1 of 1

# Invoice 3



**Larsen Wurzel & Associates, Inc.**

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

**INVOICE**

**DATE:** October 21, 2022  
**INVOICE #** 1912000-0922  
**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, 2022** through **September 30, 2022**

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

DATE	DESCRIPTION	HOURS	RATE	AMOUNT
9/30/2022	<b>1912120: RD 2084 Administration</b> Principal: Eric Nagy	1.50	\$245.00	\$367.50
9/30/2022	Associate Project Manager: Madeline Baker	8.75	\$223.00	\$1,951.25
9/30/2022	<b>1912130: RD 2084 Financial Management</b> Senior Analyst: Jeff Brown	11.50	\$167.00	\$1,920.50
SUBTOTAL TASK 1912120				\$2,318.75
SUBTOTAL TASK 1912130				\$1,920.50
<b>TOTAL</b>				<b>\$4,239.25</b>

Signature: \_\_\_\_\_

***Thank you for the opportunity to serve you!***

Please make all checks payable to **Larsen Wurzel & Associates, Inc.**  
**Payment Due by 11/22/2022**

<b>Budget Summary:</b>	<b>Amount</b>	<b>% of Total</b>
Contract Amount 1912000	\$145,488.00	
Amendment No. 1	\$179,100.00	
Amendment No. 2	\$81,264.00	
Amendment No. 3	\$91,320.00	
Amendment No. 4	\$56,484.00	
Total Contract Amount	<u>\$553,656.00</u>	
Current Billings	\$4,239.25	0.8%
Prior Billings	<u>\$479,215.52</u>	86.6%
Total to Date	\$483,454.77	87.3%
Remaining Contract Authorization	\$70,201.23	12.68%

**LWA Hours Detail**  
**RD 2084 Little Egbert Tract**

**1912120: RD 2084 Administration**

Staff	Date	Code	Hours	Total	Description
Baker	9/1/22	1912120	1.25	\$278.75	Prepare for and attend RD 2084 Board meeting.
Nagy	9/1/22	1912120	1.50	\$367.50	Prepare for and participate in Monthly RD 2084 Board Meeting.
Baker	9/12/22	1912120	1.25	\$278.75	Reschedule special board meeting and draft agenda.
Baker	9/13/22	1912120	0.25	\$55.75	Send draft agenda and coordinate with Beltran.
Baker	9/14/22	1912120	0.75	\$167.25	Post RD 2084 agenda and finalize board packet.
Baker	9/15/22	1912120	0.25	\$55.75	Run RD 2084 special meeting.
Baker	9/27/22	1912120	0.75	\$167.25	Lead RD 2084 agenda setting meeting; Finalize draft agenda and send to Beltran and Young.
Baker	9/28/22	1912120	0.75	\$167.25	Draft RD 2084 special meeting minutes and distribute.
Baker	9/29/22	1912120	2.50	\$557.50	Prepare RD 2084 minutes and begin board packet.
Baker	9/30/22	1912120	1.00	\$223.00	Finalize RD 2084 Board Packet and send to Beltran.

<b>Total Hours Task 1912120</b>	<b>\$2,318.75</b>	
<b>Total Direct Expenses Task 1912120</b>	<b>\$0.00</b>	<i>(Refer to Direct Expense Detail)</i>
<b>Total Task 1912120</b>	<b>\$2,318.75</b>	

<i>Subtotal</i>	<i>Nagy</i>	1.50	\$367.50
<i>Subtotal</i>	<i>Baker</i>	8.75	\$1,951.25
<b>Total Hours Task 1912120</b>		<b>10.25</b>	<b>\$2,318.75</b>

**1912130: RD 2084 Financial Management**

Staff	Date	Code	Hours	Total	Description
J. Brown	9/1/22	1912130	1.25	\$208.75	Prepare for and present financial information at Board Meeting.
J. Brown	9/21/22	1912130	2.50	\$417.50	Bank reconciliation, assembling audit supporting documentation, began processing AP.
J. Brown	9/23/22	1912130	1.00	\$167.00	Agency assessment planning in order to provide concurrence of agency revenue vs. LEJPA membership assessment billings. Sequencing revenues.
J. Brown	9/26/22	1912130	3.00	\$501.00	Processed AP and performed bank account analysis. Produced current months Financial Managers' Report. Printed and packaged District checks. Coordination on meetings with Baker.
J. Brown	9/27/22	1912130	2.00	\$334.00	Attended agenda setting meeting. Finalized Financial Managers' Report.
J. Brown	9/28/22	1912130	1.00	\$167.00	Continued audit prep documentation.
J. Brown	9/30/22	1912130	0.75	\$125.25	Continued work on audit materials.

<b>Total Hours Task 1912130</b>	<b>\$1,920.50</b>	
<b>Total Direct Expenses Task 1912130</b>	<b>\$0.00</b>	<i>(Refer to Direct Expense Detail)</i>
<b>Total Task 1912130</b>	<b>\$1,920.50</b>	

<i>Subtotal</i>	<i>J. Brown</i>	11.50	\$1,920.50
<b>Total Hours Task 1912130</b>		<b>11.50</b>	<b>\$1,920.50</b>

**Total Hours September 2022** **21.75**

# Invoice 4



# ENERGY STATEMENT

www.pge.com/MyEnergy

Account No: 1966226048-8  
Statement Date: 11/04/2022  
Due Date: 11/21/2022

## Service For:

RECLAMATION DISTRICT 2084  
Please see details page.

## Questions about your bill?

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

## Ways To Pay

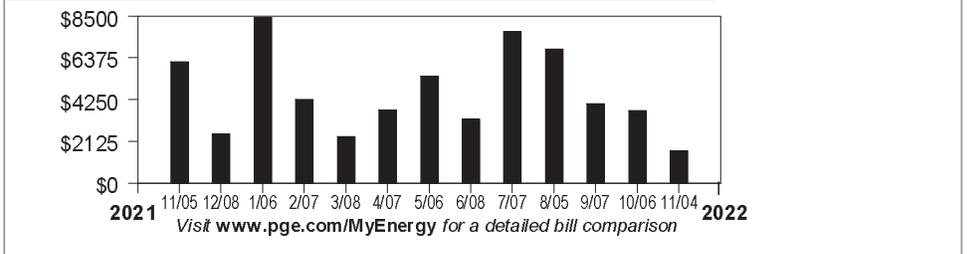
www.pge.com/waystopay

## Your Account Summary

Amount Due on Previous Statement	\$3,642.02
Payment(s) Received Since Last Statement	-3,642.02
Previous Unpaid Balance	\$0.00
Current PG&E Electric Delivery Charges	\$1,384.78
MCE Electric Generation Charges	272.97

**Total Amount Due by 11/21/2022** **\$1,657.75**

## Electric Monthly Billing History



## Important Messages

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

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

99901966226048800001657750000165775



Account Number: **1966226048-8** Due Date: **11/21/2022** Total Amount Due: **\$1,657.75**

Amount Enclosed:  
\$

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

PG&E  
BOX 997300  
SACRAMENTO, CA 95899-7300



# ENERGY STATEMENT

www.pge.com/MyEnergy

Account No: 1966226048-8

Statement Date: 11/04/2022

Due Date: 11/21/2022

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

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

#### TTY 7-1-1

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

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

#### Rules and rates

You may be eligible for a lower rate. Find out about optional rates or view a complete list of rules and rates, visit [www.pge.com](http://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/](http://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](http://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. For details visit: [www.pge.com/tariffs/assets/pdf/tariffbook/ELEC\\_PRELIM\\_JF.pdf](http://www.pge.com/tariffs/assets/pdf/tariffbook/ELEC_PRELIM_JF.pdf).

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

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

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

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

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

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

#### Update My Information (English Only)

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

**Account Number: 1966226048-8**

Change my mailing address to: \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_

Primary \_\_\_\_\_ Primary \_\_\_\_\_

Phone \_\_\_\_\_ Email \_\_\_\_\_

#### Ways To Pay

- **Online via web or mobile at [www.pge.com/waystopay](http://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](http://www.pge.com) or call 800-743-5000. Please bring a copy of your bill with you.



# ENERGY STATEMENT

[www.pge.com/MyEnergy](http://www.pge.com/MyEnergy)

Account No: 1966226048-8  
Statement Date: 11/04/2022  
**Due Date: 11/21/2022**

## Summary of your energy related services

	Meter Number	Usage	Amount
Service For: <b>RIO VISTA .2 MI N/RYER</b>			
Service Agreement ID: 1969871128			
PG&E Electric Delivery Charges	1009485877	2,662.560800 kWh	\$1,143.07
Service Agreement ID: 1962948866			
MCE Electric Generation Charges		2,662.560800 kWh	\$208.03
<b>Total</b>			<b>\$1,351.10</b>
Service For: <b>NWILLOW RANCH</b>			
Service Agreement ID: 1960301236			
PG&E Electric Delivery Charges	1008837252	695.315000 kWh	\$241.71
Service Agreement ID: 1962038152			
MCE Electric Generation Charges		695.315000 kWh	\$64.94
<b>Total</b>			<b>\$306.65</b>



# ENERGY STATEMENT

www.pge.com/MyEnergy

Account No: 1966226048-8  
Statement Date: 11/04/2022  
Due Date: 11/21/2022

## Details of PG&E Electric Delivery Charges

09/30/2022 - 10/30/2022 (31 billing days)

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

### 09/30/2022

Customer Charge	1 days @ \$1.43343	\$1.43
Demand Charge <sup>1</sup>		
Max Peak	34.880000 kW @ \$22.59000	25.42
Max Demand	36.480000 kW @ \$12.96000	15.25
Energy Charges		
Peak	9.120000 kWh @ \$0.21139	1.93
Off Peak	114.640000 kWh @ \$0.17195	19.71
Generation Credit		-30.86
Power Charge Indifference Adjustment		2.19
Franchise Fee Surcharge		0.11

### 10/01/2022 – 10/30/2022

Customer Charge	30 days @ \$1.43343	\$43.00
Demand Charge <sup>1</sup>		
Max Demand	117.760000 kW @ \$12.96000	1,476.94
Energy Charges		
Peak	295.840000 kWh @ \$0.18360	54.32
Off Peak	2,242.960800 kWh @ \$0.15791	354.19
Demand Charge Rate Limiter Adjustment		-616.48
Generation Credit		-251.18
Power Charge Indifference Adjustment		44.94
Franchise Fee Surcharge		2.16

**Total PG&E Electric Delivery Charges \$1,143.07**

<sup>1</sup> Demand charges are prorated for the number of days in each rate period

2019 Vintaged Power Charge Indifference Adjustment

Details of charges continue on next page. ➡

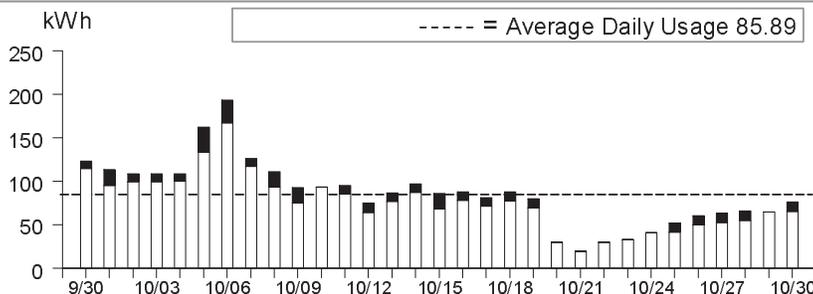
## Service Information

Meter # 1009485877  
Total Usage 2,662.560800 kWh  
Serial H  
Rotating Outage Block 50

## Additional Messages

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

## Electric Usage This Period: 2,662.560800 kWh, 31 billing days



	Usage	Energy Charges
■ Peak <sup>1</sup>	11.45%	\$56.25
□ Off Peak <sup>2</sup>	88.55%	\$373.90

<sup>1</sup>Peak: Year-round, Daily, 5:00pm-8:00pm;

<sup>2</sup>Off Peak: All Other Hours



# ENERGY STATEMENT

[www.pge.com/MyEnergy](http://www.pge.com/MyEnergy)

Account No: 1966226048-8  
Statement Date: 11/04/2022  
**Due Date: 11/21/2022**

## Details of PG&E Electric Delivery Charges (continued)

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

Service Agreement ID: 1969871128

### Average Daily Usage (kWh / day)

Last Year	Last Period	Current Period
527.48	204.93	85.89



# ENERGY STATEMENT

www.pge.com/MyEnergy

Account No: 1966226048-8  
Statement Date: 11/04/2022  
Due Date: 11/21/2022

## Details of MCE Electric Generation Charges

09/30/2022 - 10/30/2022 (31 billing days)

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

Service Agreement ID: 1962948866 ESP Customer Number: 1969871128

### 09/30/2022 – 10/30/2022

<b>Rate Schedule: AG-C</b>				
Demand - On Peak - Summer	1.125200	kW	@ \$15.36000	\$17.28
Generation - Off Peak - Winter	2,242.960800	kWh	@ \$0.06800	152.52
Generation - Off Peak - Summer	114.640000	kWh	@ \$0.07800	8.94
Generation - On Peak - Winter	295.840000	kWh	@ \$0.09300	27.51
Generation - On Peak - Summer	9.120000	kWh	@ \$0.10700	0.98
		Net Charges	207.23	
Energy Surcharge				0.80

## Total MCE Electric Generation Charges

**\$208.03**

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](http://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](http://mceCleanEnergy.org/privacy).



# ENERGY STATEMENT

www.pge.com/MyEnergy

Account No: 1966226048-8  
Statement Date: 11/04/2022  
Due Date: 11/21/2022

## Details of PG&E Electric Delivery Charges

09/30/2022 - 10/30/2022 (31 billing days)

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

### 09/30/2022

Customer Charge 1 days @ \$0.91565 \$0.92

### 10/01/2022 – 10/30/2022

Customer Charge	30 days @ \$0.91565	\$27.47
Demand Charge <sup>1</sup>		
Max Demand	16.476000 kW @ \$7.23000	115.28
Energy Charges		
Peak	83.049000 kWh @ \$0.27038	22.45
Off Peak	612.266000 kWh @ \$0.24112	147.63
Generation Credit		-84.94
Power Charge Indifference Adjustment		12.31
Franchise Fee Surcharge		0.59

**Total PG&E Electric Delivery Charges \$241.71**

<sup>1</sup> 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
101.12	89.47	22.43

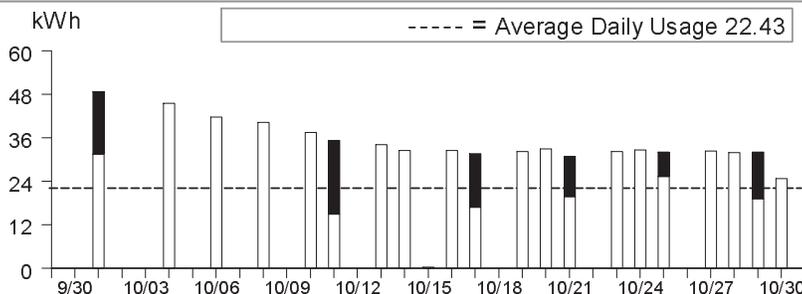
## Service Information

Meter #	1008837252
Total Usage	695.315000 kWh
Serial	R
Rotating Outage Block	50

## Additional Messages

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

## Electric Usage This Period: 695.315000 kWh, 31 billing days



	Usage	Energy Charges
■ Peak <sup>1</sup>	11.94%	\$22.45
□ Off Peak <sup>2</sup>	88.06%	\$147.63

<sup>1</sup>Peak: Year-round, Daily, 5:00pm-8:00pm;  
<sup>2</sup>Off Peak: All Other Hours



# ENERGY STATEMENT

www.pge.com/MyEnergy

Account No: 1966226048-8  
Statement Date: 11/04/2022  
Due Date: 11/21/2022

## Details of MCE Electric Generation Charges

09/30/2022 - 10/30/2022 (31 billing days)

Service For: NWILLOW RANCH

Service Agreement ID: 1962038152 ESP Customer Number: 1960301236

### 09/30/2022 – 10/30/2022

**Rate Schedule: AG-B**

Generation - Off Peak - Winter	612.266000	kWh	@ \$0.09000	\$55.10
Generation - On Peak - Winter	83.049000	kWh	@ \$0.11600	9.63
Generation - Off Peak - Summer	0.000000	kWh	@ \$0.12100	0.00
Generation - On Peak - Summer	0.000000	kWh	@ \$0.23900	0.00
		Net Charges	64.73	
Energy Surcharge				0.21

## Total MCE Electric Generation Charges

**\$64.94**

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](http://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](http://mceCleanEnergy.org/privacy).



# ENERGY STATEMENT

[www.pge.com/MyEnergy](http://www.pge.com/MyEnergy)

Account No: 1966226048-8  
Statement Date: 11/04/2022  
Due Date: 11/21/2022

## Your Electric Charges Breakdown (from page 2)

Transmission	\$106.55
Distribution	1,152.61
Electric Public Purpose Programs	57.73
Nuclear Decommissioning	-0.43
Wildfire Fund Charge	15.41
Recovery Bond Charge	37.34
Recovery Bond Credit	-37.34
Wildfire Hardening Charge	4.30
Competition Transition Charges (CTC)	0.71
Energy Cost Recovery Amount	-14.40
PCIA	59.44
Taxes and Other	2.86
<b>Total Electric Charges</b>	<b>\$1,384.78</b>

# Invoice 5

**DATE:** November 16, 2022  
**Invoice #:** 09-112022

Bill To:

**Reclamation District No. 2084**

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

DESCRIPTION	AMOUNT
Trustee Harris - LEJPA Member Agency Representative stipend for November 2022	1,500.00
<b>TOTAL</b>	<b>\$ 1,500.00</b>

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

Signed:

DocuSigned by:  
*Richard Harris*  
Richard Harris  
Trustee, RD 2084  
  
11/17/2022  
Date Signed

Approved By:

DocuSigned by:  
*Mark Young*  
Mark Young  
President, RD 2084  
  
11/16/2022  
Date Approved

# **ENCLOSURE 6**

**AGENDA ITEM 9.b**

**RECLAMATION DISTRICT NO. 2084, CALIFORNIA**

**FINANCIAL STATEMENTS  
AND SUPPLEMENTARY INFORMATION**

**WITH INDEPENDENT AUDITORS' REPORTS THEREON**

**Years Ended June 30, 2022 and 2021**

**RECLAMATION DISTRICT NO. 2084, CALIFORNIA**

**P.O. Box 698**

**Rio Vista, California 94571**

**Email: info@rd2084.org**

**Year Ended June 30, 2022**

**BOARD OF TRUSTEES**  
**Elected Officials**

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

**DISTRICT MANAGEMENT**

**General Manager**  
**Financial Manager**

**Eric Nagy**  
**Jeff Brown**

# RECLAMATION DISTRICT NO. 2084, CALIFORNIA

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## INDEPENDENT AUDITORS' REPORT

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

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities, each major fund as applicable, and the aggregate remaining fund information of Reclamation District No. 2084, California, (the District) as of June 30, 2022 and 2021, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of governmental activities, each major fund, and the aggregate remaining fund information of Reclamation District No. 2084, California as of June 30, 2022 and 2021, and the respective changes in financial position and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America as well as accounting systems prescribed for special districts by the Office of the California State Controller.

#### ***Basis for Opinions***

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

#### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair

presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures, include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

### ***Required Supplementary Information***

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

### ***Other Reporting Required by Government Auditing Standards***

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

CROPPER ACCOUNTANCY CORPORATION

Walnut Creek, California  
November 18, 2022

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

DRAFT



# Management Discussion and Analysis

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

Reclamation District 2084 (California) provides this Management Discussion and Analysis of the District Financial Position and strategic direction for the District Fiscal Year of July 1, 2021 to June 30, 2022 (FY 21/22).

In Fiscal Year 21/22 Reclamation District No. 2084 continued to focus on activities in levee maintenance, Delta preservation and land stewardship directly as well as through membership in the Little Egbert Joint Powers Agency (LEJPA). LEJPA is a Joint Powers Authority, comprised of RD2084 and RD536, formed to advance the Little Egbert Multi-Benefit Project (LEMBP) by securing State, Federal and Local funding.

The District has remained focused on a proactive levee operations and maintenance (O&M) program. O&M work completed during the Fiscal Year included a levee maintenance project around the levee crown, minor erosion and anomaly repair along the waterside slope, and flood fighting preparation and training. In addition to levee O&M, the District participated in LEJPA activities and supported LEMBP progress. RD2084 has also provided financial support to LEJPA by way of Agency Assessment Funding.

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

The attached audit and financial reports are designed to provide a general overview into the District finances and to show accountability for the money it receives. If you have any questions regarding this report or need additional financial information, please contact Jeff Brown, District Financial Manager at (916) 296-4279.

**BASIC FINANCIAL STATEMENTS**

DRAFT

**RECLAMATION DISTRICT 2084, CALIFORNIA**

Statements of Net Position

June 30, 2022 and 2021

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

See independent auditors' report and notes to these financial statements

**RECLAMATION DISTRICT 2084, CALIFORNIA**  
 Statements of Activities  
 Years Ended June 30, 2022 and 2021

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

See independent auditors' report and notes to these financial statements

**RECLAMATION DISTRICT 2084, CALIFORNIA**

Balance Sheets - Governmental Fund

June 30, 2022 and 2021

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

See independent auditors' report and notes to these financial statements

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

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

See independent auditors' report and notes to these financial statements

**RECLAMATION DISTRICT 2084, CALIFORNIA**

Statements of Revenues, Expenditures, and Changes  
in Fund Balance - Governmental Fund  
Years Ended June 30, 2022 and 2021

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

See independent auditors' report and notes to these financial statements

**RECLAMATION DISTRICT 2084, CALIFORNIA**  
 Reconciliation of Statements of Revenues, Expenditures, and Changes in Fund Balance  
 to the Statements of Activities  
 Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
CHANGE IN FUND BALANCES - GOVERNMENTAL FUND	\$ 22,527	\$ 59,783
AMOUNTS REPORTED IN GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF NET POSITION IS DIFFERENT BECAUSE:		
Governmental fund report capital outlay as expenditures.		
However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense:		
Uncollected balance on prior year receivable	(8,109)	-
Current year depreciation expense	(5,616)	(5,616)
Grant receivable collected after 90 days of prior fiscal year end and not recognized in prior year fund balance, net	(71,803)	-
Grant receivable not collected within 90 days of year end	<u>107,835</u>	<u>79,911</u>
 CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	 <u>\$ 44,834</u>	 <u>\$ 134,078</u>

See independent auditors' report and notes to these financial statements

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

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**1. DESCRIPTION OF THE DISTRICT AND SIGNIFICANT ACCOUNTING POLICIES**

***The District***

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

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

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

***Reporting Entity***

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

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

***Basis of Presentation and Measurement Focus***

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

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

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

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

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

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

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

- **Net investment in capital assets** – consists of capital assets, net of accumulated depreciation and amortization, and reduced by outstanding balances of debt attributable to the acquisition, construction, or improvement of those assets, as applicable. Deferred outflows of resources and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets or related debt are included in this component of financial position.
- **Restricted** – consists of constraints placed on net asset use by creditors or by law and constitutional provisions. The District has no restricted net position as of June 30, 2022 or 2021.
- **Unrestricted** – consists of the net amount of assets, deferred inflows of resources, liabilities, and deferred outflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

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

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

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

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current financial resources. Currently, the District has only one governmental fund, the general fund. The District considers all revenues available if they are collected within 90 days after year-end.

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

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

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

Fund balance classifications under GASB 54 requirements are as follows:

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

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

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

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

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

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

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

***Basis of Accounting***

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

***Budgets and Budgetary Accounting***

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

***Cash Equivalents***

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

***Capital Assets***

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

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

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

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

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

***Capital Contributions***

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

***Lease Assets***

Lease assets are recorded at the amount of the initial measurement of the lease liabilities in accordance with GASB Statement No. 87. Lease assets are amortized over the lease term. The District had no leases during the years ended June 30, 2022 and 2021.

***Deferred Outflows and Inflows of Resources***

In addition to assets, the statement of net position will sometimes report a separate section for *deferred outflows of resources*. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has no deferred outflows of resources as of June 30, 2022 and 2021.

In addition to liabilities, the statement of net position will sometimes report a separate section for *deferred inflows of resources*. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to future period(s) and, accordingly, will not be recognized as an inflow of resources (revenue) until such time. The District has no deferred inflows of resources as of June 30, 2022 and 2021.

***Landowner Assessment from Primary Landowner***

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

***Use of Estimates***

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

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

***Reclassifications***

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

***Subsequent Events***

Management has evaluated subsequent events through November 18, 2022, the date on which the financial statements were available to be issued. Based on such evaluation, no additional adjustments to or disclosures in the financial statements were deemed necessary.

**2. CAPITAL ASSETS**

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

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

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

**3. NEW GASB ACCOUNTING PRONOUNCEMENTS**

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

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

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

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

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

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

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

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

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

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

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

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

**GASB Statement No. 101 – *Compensated Absences*.** The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the

## RECLAMATION DISTRICT 2084, CALIFORNIA

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

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

#### 4. RELATED PARTY TRANSACTIONS

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

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

In addition, three key employees of the primary landowner, Westervelt Ecological Services (Westervelt), are board members of the District. As such, Westervelt is considered a related party for financial reporting purposes. During the years ended June 30, 2022 and 2020, the District received assessments of \$729,967 and \$691,030, respectively, from Westervelt.

**REQUIRED SUPPLEMENTARY INFORMATION**

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

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

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

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

**RECLAMATION DISTRICT NO. 2084, CALIFORNIA**

Note to Schedules 1 and 2 – Budgetary Data

Year Ended June 30, 2022

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**1. BUDGETARY DATA**

The District adopts an annual budget for the General Fund (consisting of operations, maintenance, and designated modernization projects) for each fiscal year. Budgets are adopted on a basis consistent with generally accepted government accounting principles. The final approved budget for 2021-2022 is presented in these financial statements. Minor line item adjustments were made to the original budget. As such, the original and revised budgets are presented in these financial statements.

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**OTHER REPORT**

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the governmental activities, each major fund as applicable, and the aggregate remaining fund information of Reclamation District 2084, California (the District), which comprise District's basic financial statements as listed in the Table of Contents, as of June 30, 2022, and the related notes to the financial statements, and have issued our report thereon dated November 18, 2022.

**Internal Control Over Financial Reporting**

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

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

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

## Year-end Accounting Close and Preparation of the Financial Statements

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

### **Compliance and Other Matters**

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

### **Purpose of this Report**

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

CROPPER ACCOUNTANCY CORPORATION  
Walnut Creek, California  
November 18, 2022