



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, August 3rd, 2023
8:30 am**

Larsen Wurzel and Associates, Inc.
2450 Venture Oaks Way
Suite 240
Sacramento, CA 95833

Alternative Location:
Office of Page Baldwin, Jr.
3348 Liberty Island Road
Rio Vista, CA 94571

NOTICE TO THE PUBLIC

For Virtual Public Access:
Meeting Link (via Microsoft Teams):
[Click here to join the meeting](#)

Call in:
1-469-294-4078

Meeting number/access code: 157 348 221#

Any member of the public appearing virtually may speak during Public Comment. Reclamation District No. 2084 will use best efforts to swiftly resolve requests for reasonable modifications or accommodations with individuals with disabilities, consistent with the Americans with Disabilities Act, and resolving any doubt whatsoever in favor of accessibility.

- 1. Call to Order**
- 2. Roll Call and Opening Remarks**
- 3. Public Comment (New Business)**

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.

- 4. Agenda Approval**
- 5. Consent Items (Action Item)**

- a. Approval of Meeting Minutes

1. June 1st, 2023

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

- 6. Board Items (Action item unless otherwise noted)**
 - a. Approve Board President to execute engagement letter with Cropper Accountancy for the FY 22/23 Audit.

Enclosure 2: Cropper Accountancy Engagement Letter

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

- a. Update from MBK Engineers

Enclosure 3: Agenda Item 7.a – August 2023 Engineer’s Report

- b. Ongoing Maintenance Items

8. Financial Management (Informational/Action Item)

- a. Invoicing

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

9. Little Egbert Project Update (Informational Only)

10. Other Reports (Informational Only)

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

11. Adjourn

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

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

ENCLOSURE 1

AGENDA ITEM 5.a.1



Mark Young
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Page Baldwin Jr.
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1. Call to Order

The meeting was called to order at 8:30am. President Young presided.

2. Roll Call and Opening Remarks

Trustees Present: Mark Young, President

Page Baldwin, Jr.

Marshall Cook

Matt Gause

Richard Harris

3. Public Comment (New Business)

There was no public comment.

4. Agenda Approval

Trustee Harris moved to approve the agenda with the removal of Item 6.c.

Trustee Cook seconded and it passed by unanimous vote.

AYES: Baldwin, Cook, Gause, Harris, Young

NOES: (none)

ABSTAIN: (none)

RECUSE: (none)

5. Consent Items (Action Item)

a. Approval of Meeting Minutes

1. May 4th, 2023

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

Trustee Harris moved to approve the consent items.

Trustee Gause seconded and it passed by unanimous vote.

AYES: Baldwin, Cook, Gause, Harris, Young

NOES: (none)

ABSTAIN: (none)

RECUSE: (none)

6. Board Items (Action item unless otherwise noted)

a. Approve Amendment No. 5 to the Larsen Wurzel and Associates, Inc. contract.

Enclosure 2: Agenda Item 6.a – LWA Amendment No. 5

Trustee Harris moved to approve the amendment with LWA.

Trustee Cook seconded and it passed by unanimous vote.

AYES: Baldwin, Cook, Gause, Harris, Young

NOES: (none)

ABSTAIN: (none)

RECUSE: (none)

b. Approve Amendment No. 2 to RD 2084 – LEJPA Funding Agreement executed on March 4th, 2021

Enclosure 3: Agenda Item 6.b – Staff Report regarding RD2084-LEJPA Funding Agreement Amendment

Trustee Harris moved to approve the amended and restated funding agreement with LEJPA.

Trustee Gause seconded and it passed by unanimous vote.

AYES: Baldwin, Cook, Gause, Harris, Young

NOES: (none)

ABSTAIN: (none)

RECUSE: (none)

- ~~e. Approve Resolution 2022/2023 11 authorizing Board President to execute a new funding agreement with LEJPA~~

~~Enclosure 4: Agenda Item 6.c.1 Resolution 2022/23 11~~

~~Enclosure 5: Agenda Item 6.c.2 Draft Funding Agreement between RD 2084 and LEJPA~~

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

- a. Update from MBK Engineers

Enclosure 6: Agenda Item 7.a – June 2023 Engineer’s Report

- b. Ongoing Maintenance Items

Engineer Moncrief provided an update on all District engineering matters.

The Subventions Program for this year is wrapping up. There isn’t currently much work to do under the Routine Maintenance Agreement.

FEMA work is submitted. The District should have a good idea of what will be covered by FEMA soon. Whatever isn’t covered by FEMA can be submitted through subventions.

The District should conduct seepage monitoring, animal control, and vegetation control after July 1st.

- c. Approve Board President to execute agreement with Asta Construction for the Gravel Roadway Repair Project

Trustee Harris moved to approve the Board President to execute an agreement with Asta Construction.

Trustee Gause seconded and it passed by unanimous vote.

AYES: Baldwin, Cook, Gause, Harris, Young

NOES: (none)

ABSTAIN: (none)

RECUSE: (none)

8. Financial Management (Informational/Action Item)

- a. Invoicing

Enclosure 7: Agenda Item 8.a – May Financial Manager’s Report

Madeline Baker provided the financial manager's report. All information shared was referenced from the enclosed report.

b. Adopt Fiscal Year 2023/2024 Budget

Enclosure 8: Agenda Item 8.b – Final Draft FY23/24 Budget

Trustee Cook moved to adopt the budget for FY 23/24.

Trustee Gause seconded and it passed by unanimous vote.

AYES: Baldwin, Cook, Gause, Harris, Young

NOES: (none)

ABSTAIN: (none)

RECUSE: (none)

9. Little Egbert Project Update (Informational Only)

General Manager Nagy provided an update on the Little Egbert Multi-Benefit Project (LEMBP).

AB 345 passed off the Assembly floor and is now in the senate.

California Department of Water Resources (DWR) is doing the final routing of the environmental compliance support contract with LEJPA. Trustee Harris is on the lookout for the docusign email as the LEJPA Board Chair.

LEJPA staff is currently coordinating with DWR on the CEQA Notice of Preparation (NOP) and providing comments today. The Scoping Period will be 45 days with two virtual meetings and one in-person meeting.

LEJPA recently heard from SCWA that they will be moving forward with the Mellin Levee scope with DWR. They are planning to take a resolution to the June 8th Board meeting.

LEJPA staff will be presenting the results of the LEMBP Feasibility Study to the Solano County Board of Supervisors on August 8th.

LEJPA released a request for qualifications for support in the upcoming DWR contract. Responses are due on June 9th.

10. Other Reports (Informational Only)

a. Trustee Report(s)

Harris: Trustee Harris thanked the landowner representatives who assisted in a self-guided tour of the tract.

b. General Manager's Report

Manager Nagy gave the General Manager's report. Jeff Brown of LWA has taken a new position and will no longer serve as the financial manager for the District. Madeline Baker and Derek Larsen will be working together to fill the gap.

- c. Counsel Report (if needed)

None

11. Adjourn

- a. The next regular Board meeting is July 6th, 2023.

The Board agreed to cancel the July 6th meeting. The next regular Board meeting is August 3rd, 2023.

Trustee Harris moved to adjourn the meeting.

Trustee Cook seconded and it passed by unanimous vote.

AYES: Baldwin, Cook, Gause, Harris, Young

NOES: (none)

ABSTAIN: (none)

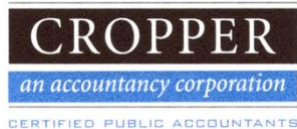
RECUSE: (none)

The meeting was adjourned at 9:25am.

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ENCLOSURE 2

AGENDA ITEM 6.a



2700 Ygnacio Valley Road, Ste 270
Walnut Creek, CA 94598

(925) 932-3860 tel
(925) 476-9930 efax

www.cropperaccountancy.com

April 25, 2023

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

We are pleased to confirm our understanding of the services we are to provide Reclamation District No. 2084 (the District) for the year ended June 30, 2023.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities (if applicable), each major fund, and the aggregate remaining fund information, and the disclosures, (collectively, the basic financial statements) of Reclamation District No. 2084 as of and for the year ending June 30, 2023. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America ("GAAS"). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

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

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

the United States of America. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (“GAAS”) and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

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

Auditor’s Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

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

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

- Risk of improper revenue recognition according to generally accepted accounting principles
- Risk of management override of controls
- Risk of improper allocation of expenses to functional categories and other

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

Audit Procedures – Internal Control

We will obtain an understanding of the District and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued

pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures – Compliance

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

Other Services

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

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

Responsibilities of Management for the Financial Statements

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

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

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

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

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

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

findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

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

Engagement Administration, Fees and Timing

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

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

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

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

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

We estimate that our total fees for the audit will be \$8,900, including expenses. Our fees for preparation of the State Controller's Financial Transactions Report will not exceed \$950. The fee estimate is based on cooperation from your personnel, the assumption that unexpected circumstances will not be encountered during the audit, and on the assumption that all information requested in Attachment I will be available in SuraLink by the start of fieldwork. We plan to begin the audit work October 16, 2023. In addition, the fees set by this agreement are based upon the following assumptions: management will respond promptly to all requests for basic information and/or documentation; the books will have been posted through the year; all adjustments will have been posted; and that year-end schedules supporting the account balances will be provided. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

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

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

* * * * *

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

Very truly yours,

Cropper Accountancy Corporation

Cropper Accountancy Corporation

RESPONSE:

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

By: []

Title: []

Date: []

RECLAMATION DISTRICT 2084
Audit Schedules Needed
Year Ended June 30, 2023*

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

GENERAL

1. Trial balance as of June 30, 2023 in Excel
2. Draft financial statements, footnotes, and RSI, including:
 - a. Management's Discussion and Analysis
 - b. Copy of original and final budgets
3. Copy of general ledger for fiscal 2023 – in Excel
4. Copy of general ledger for fiscal 2024 (for cutoff testing) from July 2023 – audit fieldwork
5. Board (as well as Finance/Audit Committee) minutes for all meetings held during 2022/2023 AND through audit fieldwork in fiscal 2024
6. Listing of related parties and any transactions with parties
7. Copy of any NEW financial and governance policies and procedures, as applicable
8. Copy of any NEW significant contracts and agreements during the year, including any PPP/COVID funding
9. Contracts/agreements/memorandums of understanding or any other documentation of significant events **subsequent to June 30, 2023**, for disclosure in the financial statements

ASSETS AND DEFERRED OUTFLOWS

1. Copies of all bank, County Treasury, or other investment account statements and reconciliations, as of June 30, 2023, as well as July 2023, and access to all others (subsequent statements for cutoff analysis and analysis of receivables)
2. Accounts receivable sub-ledger as of 6/30/2023
3. Copy of 2022/2023 assessment roll, as applicable (or funding agreements from landowners)

4. Analysis of outstanding grants and/or reimbursements receivable including related correspondence from CalOES or FEMA, if applicable
5. Listing of all subsequent deposits and receipts from July 1, 2023 (check register) to fieldwork
6. Supporting documentation/correspondence related to all capital contributions during the year (or after year end), including any correspondence from JPA, as applicable
1. Detail schedule of prepaid expenses, including supporting documentation, such as the following:
 - a. Copy of insurance premium statement for the year
 - b. Retainers/Deposits paid
7. Update to Fixed asset subledger as of 6/30/23, as applicable
8. Supporting invoices/documentation for all significant property additions with in-service dates, as well as retirements during the year ended June 30, 2023, as applicable
10. Listing of all construction in progress at year end, with stage of completion analysis of each project, as applicable

LIABILITIES AND DEFERRED INFLOWS

11. Accounts payable aging/subsidiary ledger as of June 30, 2023

NET ASSETS

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

REVENUES AND EXPENSES

14. Analysis of any costs incurred as of 6/30/23 that are reimbursable but not yet billed
15. Copy of all grant agreements, as applicable and grant billings made during the year, if applicable (as per the above)
16. Listing of any capital contributions received (or promised) during the year and related support (as per the above)
17. Copy of parcel/assessment study by third party engineer and analysis of direct bill billings and collections for fiscal 2023

18. Listing of any delinquent assessments not collected as of June 30, 2023 (as per the above), as applicable
19. Copy of original and final budget (as per the above)
20. Analysis of any related party transactions (as per the above)

ENCLOSURE 3

AGENDA ITEM 7.a

MEMORANDUM

August 3, 2023

TO: Reclamation District No. 2084

FROM: MBK Engineers

SUBJECT: August Engineer's Report

Trustees:

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

Subventions Program 2022-23 – The DWR fiscal year ends June 30. All remaining maintenance work should be completed prior to this deadline for eligible status this year. We will work with staff on developing claim details later this summer. Our coordination with FEMA will be in parallel and we should have a good handle on what is ineligible prior to the November 1 deadline for final claim submittal.

Subventions Program 2023-24 – We have mailed the CEQA NOE for the 2023-24 subventions program maintenance and repair work to Solano County. This is the last remaining year of guaranteed funding for the Subventions Program; District should fully utilize the \$20,000 per mile maintenance capacity to get the fullest value out of the program if maintenance and repair activities are required. We will continue to keep the District apprised of any opportunities to support advocacy actions to engage DWR and legislature on the importance of the program, likely through the CCFVCA.

Gravel Roadway Project – The Gravel Roadway repair was completed and submitted to FEMA for review to determine eligibility. Asta Construction performed the work, within the budget estimated; see attached summary and as-built photos of sites repaired. There may be a few small sites that require additional gravel; we only repaired those major sites damaged during the 2023 event. After roadway regrading this spring additional lean spots appeared. There could be a benefit to hauling a few additional loads of gravel to those locations where there is exposed embankment fill showing through the levee crown roadway.

Summer -Fall 2023 Activities

- 1) Seepage monitoring: Continue to monitor seepage along Cache Slough periodically during normal tidal cycle; last seasonal high tide this week. Seepage near Baldwin Property has been active recently; scheduling site review with Shannon Wilson (Tillis); date TBD. Will evaluate both active seepage areas.
- 2) Erosion monitoring: As part of levee patrols, District should monitor levee for active movement, prepare cost estimate for Cache Slough Repair, given possible assistance for FEMA. Determining permitting pathway required by FEMA, or normal regulatory processes. Requesting approval to start RGP8 outreach or NWP filing for maintenance work.

- 3) Animal control: monitor waterside slope and shoulder for sinkholes or signs of fresh beaver activity; monitor landside slope for burrowing rodents. New sinkhole downstream of erosion slough needs to be monitored and repaired when conditions improve after July High Tides.
- 4) Vegetation Control: After July 1 the District should actively spray, chop, clear and trim trees along the waterside and landside slope. Any new tree grown (less than 2" in diameter at DBH) should be removed completely.
- 5) Landside slope grading and repair: significant runoff for levee crown damaged multiple locations. District should repair and regrade these landside erosion sites and generally track-walk or re-grade rilling at multiple locations. Typically a regrade of the levee crown to allow sheet flow rather than point source drainage can help eliminate future deep erosion cuts on the landside slope.

Erosion Slip Repair considerations: the repair of the erosion site on Cache Slough will require in-water work, and regulatory authorization. This will include the following approvals: USACE (NWP,RGP8), RWQCB 401 WQ Cert, CDFW LSAA, and CVFPB Maintenance Notification. Starting this coordination could allow for work to start this year; alternatively the existing protections will need to stay in place for the upcoming flood season.

Seepage Investigation and Repair Considerations: There are two primary areas of concern where seepage has been a recurring issue to monitor. Seepage north of the Baldwin Property and North of the main irrigation tide gate have been historic areas of concern. This is likely due to underseepage, and not direct base flow or through seepage. Further investigation nor analysis with Kevin Tillis can lead to repair options for District consideration. Given the existing geotechnical data collected there should be a more expedited review period; likely outcome would be a seepage berm design that could be constructed.

FEMA/OES Coordination – The District and MBK are wrapping up data entry and project fling with FEMA to support obligation of projects and management review to determine eligibility. Ongoing coordination will be required to support processing through OES once the State receives obligation and funding from FEMA.

Delta Adapts – The DSC held a Delta Adapts Stakeholder Workgroup meeting on June 6. The DSC presented the latest adaptation plans based on feedback received from 3-4 meetings of the 4 focus groups in the areas of Ecosystem, Flood, Water Supply and Agriculture. They also reported that they received input from 35 Delta growers. Unfortunately, there were very few Delta stakeholders participating in the Stakeholder Workgroup meeting. The majority of attendees were state personnel associated with planning and ecosystem improvements.

The DSC Delta Adapts group is still planning for 3 main scenarios of ecosystem improvement. Attached are the summary data and maps for each of the 3 scenarios. Note that all 3 assume over \$3 billion will be invested in levees to keep up with climate change and sea level rise. This is on top of the estimated \$1.4 billion to get all levees up the DWR Bulletin 192-82 standard.

The 3 ecosystem scenario system has been part of the Delta Adapts adaptation strategy for a while, except that it appears increasing flood plain habitat is no longer a major emphasis. Scenario 1 is typical to past presentations as it focuses on habitat improvements on public lands. Scenario 2 adds rice cultivation to deeply subsided ground. However, the map indicates areas that currently support permanent crops will be converted to rice. Scenario 3 shows the same rice cultivation areas, but reduces some of the non-tidal and tidal habitat acres. Both Scenarios 2 & 3 show development of tidal habitat on a significant part of the Suisun Marsh.

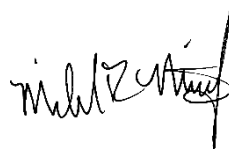
Note the statistics on each of the maps showing costs and losses to cropped ground, ag jobs, and gross revenue. Comments were made that the cost of habitat restoration is too low, both in capital costs and also needs to have maintenance costs added. Finally, construction on levees is estimated to add over 25,000 jobs. When questioned about this, the consultant said that came from a table that based jobs on total project cost. That much levee work would take many years, so the construction job estimate is too high.

Delta Independent Science Board – The DISB met on June 14. It continued its seminar series on Decision Making Under Deep Uncertainty. The DISB briefly went through comments received on its prospectus to study subsidence and noted that the prospectus will go through a final revision and levee stability will be focused on in more detail.

Delta Plan Restoration Forum – DPIIC's restoration forum planning subcommittee met on June 15. The meeting first heard a recap of the inaugural forum which took place in February 2023. The next forum is planned for late October/early November. The subcommittee hopes to better reach out to local Delta stakeholders since their presence was minimal at the first forum. In addition, the subcommittee is seeking out local Delta stakeholders who can report out on habitat projects, changing farming practices to rice cultivation, or any opportunities local parties can suggest for future restoration.

Delta Stewardship Council – The DSC met June 22. During the Executive Officer's report, she reported that the 30-day review of the Prospect Island consistency filing ended on June 29. She also reported that a meeting with the MWD General Manager was encouraging because MWD is working on becoming self-reliant and in the future would rely less on the Delta. The Delta Watermaster, Jay Ziegler, reported that the 2023 Delta Drought Response Program has awarded grants to 61 projects totaling over 16,000 acres. Last year the program consisted of 33 grants covering 8850 acres and water savings from the 2022 program was estimated at 3300-5500 acre-feet. The hope is that the 2023 program compared to the 2022 program will give an indication of whether the water savings change when comparing wet to dry years. The watermaster encouraged development of multi-benefit projects especially in the south Delta. Finally, the DSC heard a presentation about the Smith Canal Gate Project design and construction status.

Thanks

A handwritten signature in black ink, appearing to read "Michael Ziegler", with a stylized flourish at the end.



Water Resources ♦ Flood Control ♦ Water Rights

MEMORANDUM

DATE: July 18, 2023

TO: Mark Young, Reclamation District No. 2084

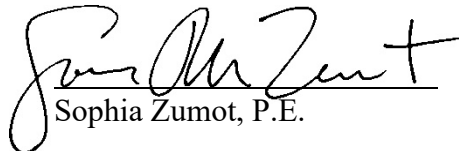
FROM: Sophia Zumot, P.E.

SUBJECT: Payment Recommendation No. 1, Contract No. 2084-05-23-1
Gravel Roadway Repair Project

Attached is invoice no. 6022 from Asta Construction for work associated with Contract No. 2084-05-23-1. The invoice includes construction of the gravel roadway project and placement of 1,239.49 tons of aggregate base. Our review indicates that it is in accordance with the contract specifications, and we recommend payment as shown below.

\$50,456.40	Invoice No. 6022
\$2,522.82	5% Retention
<hr/>	
\$47,933.58	Payment Recommended

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


Sophia Zumot, P.E.

NL/sz
4575.1 PAYMENT REC 2023-07-11



1090 ST. FRANCIS WAY
P.O. BOX 758
RIO VISTA, CALIFORNIA 94571-0758
TELEPHONE (707) 374-6472
FAX (707) 374-6888

RD#2084 - LITTLE EGBERT T
C/O MBK ENGINEERS
455 UNIVERSITY AVE #100
SACRAMENTO CA 95825

INVOICE #: 6022
DATE: 6/30/2023
PO #: 2084-05-23-01

CUSTOMER #		TERMS:	JOB #			
2478		NET 30	14423			
TICKET DATE	TICKET NO.	DESCRIPTION	QTY	U/M	UNIT PRICE	EXTENDED \$

GRAVEL ROADWAY REPAIR PROJECT
CONTRACT NO.2084-05-23-01

PER ATTACHED DETAIL	1.00	LS	50456.400	47,933.58
---------------------	------	----	-----------	-----------

RETAINAGE	2,522.82
SUBTOTAL	47,933.58
SALES TAX	.00

TOTAL AMOUNT	47,933.58
INV AMOUNT + RETAINAGE	50,456.40

Reclamation District No. 2084 - Little Egbert Tract

Gravel Roadway Repair Project

Contract No. 2084-05-23-01



MBK Engineers

455 University Avenue, Suite 100

Sacramento, CA 95825

PROGRESS PAYMENT THROUGH: June 30, 2023

		ORIGINAL QUANTITY				PREVIOUS PAYMENT		PAYMENT THIS AMOUNT	
Item	Description	Quantity	Unit	Price	Amount	Quantity	Amount	Quantity	Amount
1	Mobilization/Demobilization	1	LS	\$2,221.50	\$2,221.50			100%	\$2,221.50
2	Site Preparation	1	LS	\$6,179.00	\$6,179.00			100%	\$6,179.00
3	Import/Place - 3/4" Aggregate Base	1250	Ton	\$33.93	<u>\$42,412.50</u>			1239.49	<u>\$42,055.90</u>
Original Bid:					\$50,813.00	Total:	\$0.00	Total:	\$50,456.40
5% Retention:							\$0.00	5% Retention:	\$2,522.82
Previous Amount:							\$0.00	Amount Due:	\$47,933.58

Authorized:  - Project Manager

Date: June 29, 2023



1090 ST. FRANCIS WAY
P.O. BOX 758
RIO VISTA, CALIFORNIA 94571-0758

TELEPHONE (707) 374-6472
FAX (707) 374-6888

RD#2084 - LITTLE EGBERT T
C/O MBK ENGINEERS
455 UNIVERSITY AVE #100
SACRAMENTO CA 95825

INVOICE #: 6023

DATE: 6/30/2023

PO #: RETENTION

CUSTOMER #		TERMS:	JOB #			
2478		NET 30	14423			
TICKET DATE	TICKET NO.	DESCRIPTION	QTY	U/M	UNIT PRICE	EXTENDED \$

GRAVEL ROADWAY REPAIR PROJECT
CONTRACT NO. 2084-05-23-01

PER ATTACHED DETAIL

1.00 LS 2522.820 2,522.82

RETAINAGE	.00
SUBTOTAL	2,522.82
SALES TAX	.00

TOTAL AMOUNT	2,522.82
INV AMOUNT + RETAINAGE	2,522.82

Reclamation District No. 2084 - Little Egbert Tract

Gravel Roadway Repair Project

Contract No. 2084-05-23-01



MBK Engineers

455 University Avenue, Suite 100

Sacramento, CA 95825

RETENTION PAYMENT THROUGH: June 30, 2023

Item	Description	ORIGINAL QUANTITY				PREVIOUS PAYMENT		PAYMENT THIS AMOUNT	
		Quantity	Unit	Price	Amount	Quantity	Amount	Quantity	Amount
1	Mobilization/Demobilization	1	LS	\$2,221.50	\$2,221.50	100%	\$2,221.50	xxx	xxx
2	Site Preparation	1	LS	\$6,179.00	\$6,179.00	100%	\$6,179.00	xxx	xxx
3	Import/Place - 3/4" Aggregate Base	1250	Ton	\$33.93	<u>\$42,412.50</u>	1239.49	<u>\$42,055.90</u>	xxx	<u>xxx</u>
Original Bid:					\$50,813.00	Total:	\$50,456.40	Total:	xxx
5% Retention:							\$2,522.82	5% Retention:	xxx
Previous Amount:							\$47,933.58	Amount Due:	\$2,522.82

Authorized: Justin Salmeron - Project Manager

Date: June 29, 2023

4. Appendix B, the following table is inserted between Sheet 2 of 4 and Sheet 3 of 4:

Site Data				
Reclamation District 2084 Little Egbert Tract				
Gravel Roadway Repair Project				
SITE NUMBER	BEGIN STATION	END STATION	LENGTH (FT)	QUANTITY (TON)
1	151+00	160+00	900	290
2	182+00	185+00	300	100
3	189+00	191+00	200	75
4	203+00	207+00	400	130
5	212+50	213+50	100	35
6	242+00	244+00	200	65
7	251+00	254+00	300	100
8	255+00	260+00	500	165
9	270+50	271+50	100	30
10	279+00	287+00	800	260
TOTAL			3,800	1,250

Material Placed

288.95

98.95

73.95

128.95

33.95

63.95

98.95

163.95

28.95

258.94

1239.49

↓
TOTAL

5. Haul road maintenance will be required as referenced in Contract Documents and Construction Specifications: Technical Provisions Section 9 (TP-6).

For the bid to be considered responsive, a signed copy of the addendum must be included with the bid.


Sophia Zumot, P.E.
MBK Engineers

Bidder: _____

Signature: _____

3/4" AB Recycled		3/4" AB Recycled	
Tag Number	Quantity	Tag Number	Quantity
644037	25.45	644280	24.02
644038	24.56	644282	24.56
644039	24.24	644283	24.21
644040	23.83	644284	24.37
644041	24.44	644285	25.14
644042	24.34	644294	24.56
644043	23.86	644295	23.51
644044	23.76	644296	24.67
644045	24.26	644297	24.48
644053	23.70	644298	23.52
644058	24.47	644321	23.32
644074	24.09	644322	24.03
644099	24.96	644325	24.25
644100	24.84	644326	24.68
644101	24.51	644327	25.05
644102	24.35	TOTAL	364.37
644105	24.20	Theirs	364.37
644107	24.06	Difference	0.00
644117	23.67		
644123	24.49		
644124	24.58		
644125	24.58		
644131	24.43		
644135	24.09		
644165	23.34		
644200	25.53		
644201	24.17		
644202	24.67		
644203	24.45		
644206	23.84		
644207	24.35		
644214	24.10		
644215	23.85		
644217	23.83		
644226	24.49		
644231	24.74		
TOTAL	875.12		
Theirs	875.12		
Difference	0.00		

Scenario 1 Climate Smart Agriculture Focused

Agriculture



-8% decrease in cropped lands
-9% decrease in agricultural jobs
-5% decrease in gross revenue
24% subsided land coverage
\$7M rice conversion costs

Ecosystem

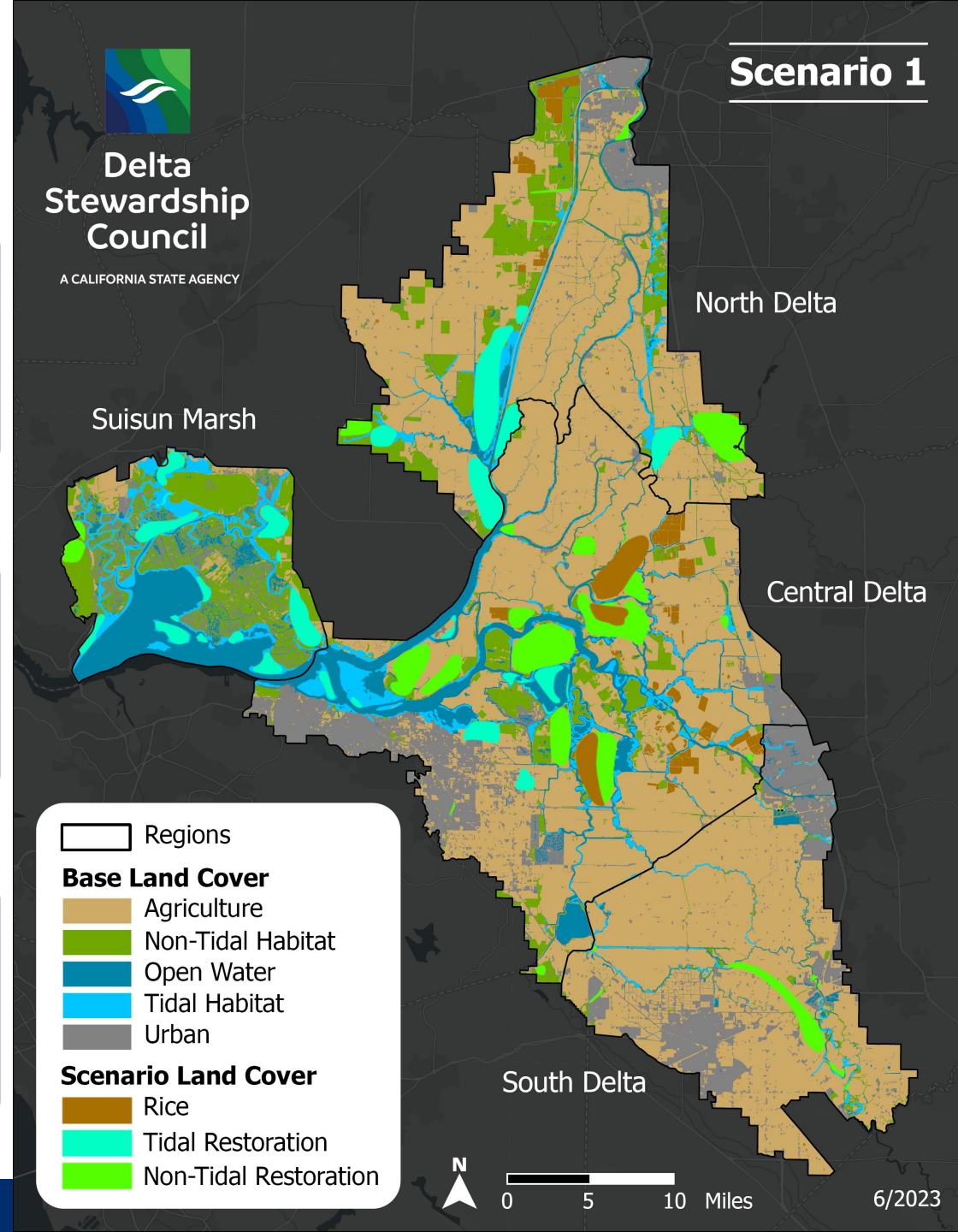


259k MT CO2e avoided annual GHG emissions
+16k acres non-tidal restoration
+24k acres tidal wetland restoration
+3,250 habitat restoration jobs
\$247M habitat restoration costs


Flooding





+27,020 levee improvement jobs
\$3.34B levee improvement costs

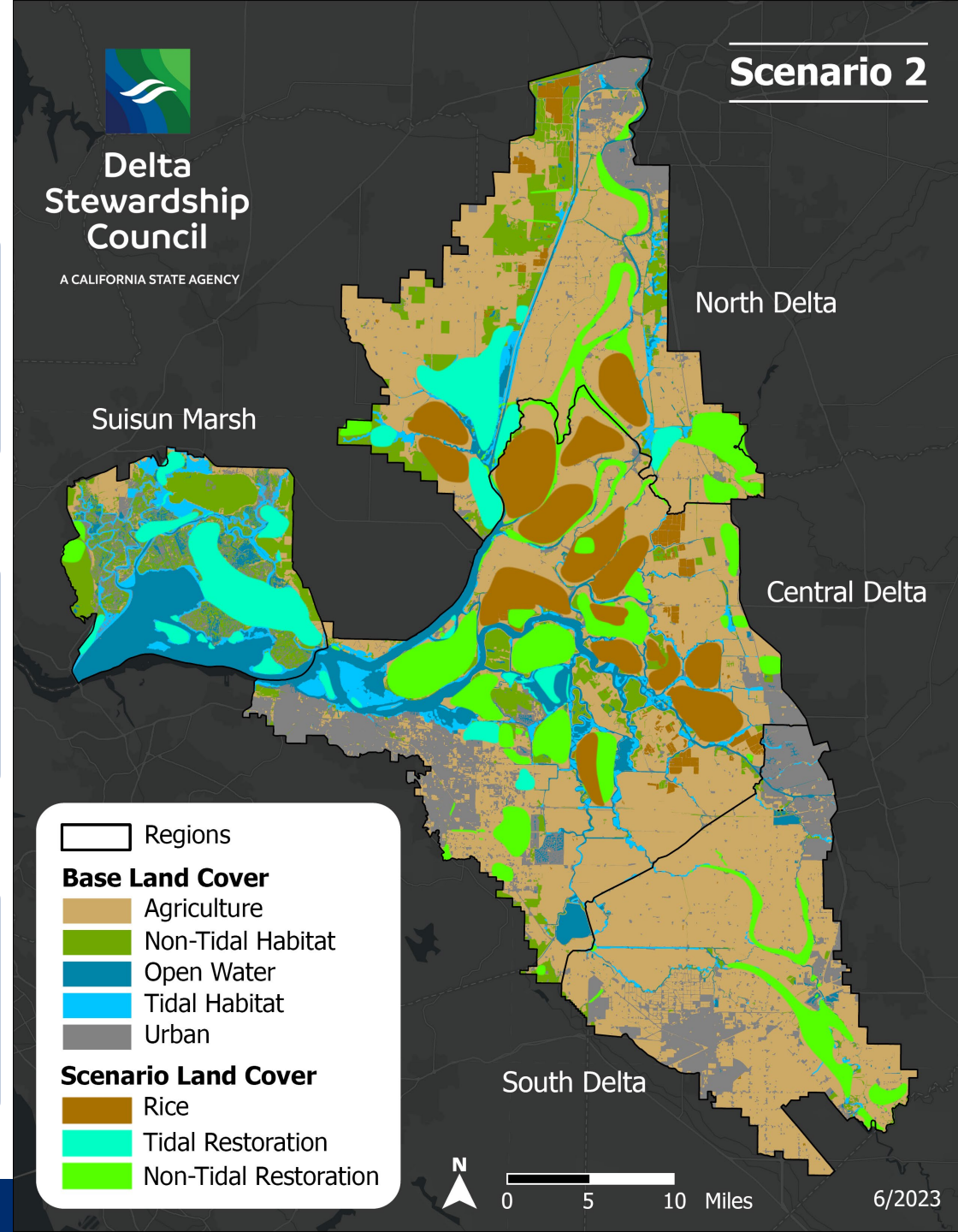


Scenario 2 Restoration Focused

Agriculture  **-15%** decrease in cropped lands
-26% decrease in agricultural jobs
-14% decrease in gross revenue
42% subsided land coverage
\$52M rice conversion costs

Ecosystem  **524k MT CO2e** avoided annual GHG emissions
+35k acres non-tidal restoration
+39k acres tidal wetland restoration
+3,440 habitat restoration jobs
\$425M habitat restoration costs

Flooding  **+26,640** levee improvement jobs
\$3.29B levee improvement costs



Scenario 3 Less Restoration in Delta

Agriculture



-13% decrease in cropped lands
-25% decrease in agricultural jobs
-12% decrease in gross revenue
42% subsidized land coverage
\$52M rice conversion costs

Ecosystem

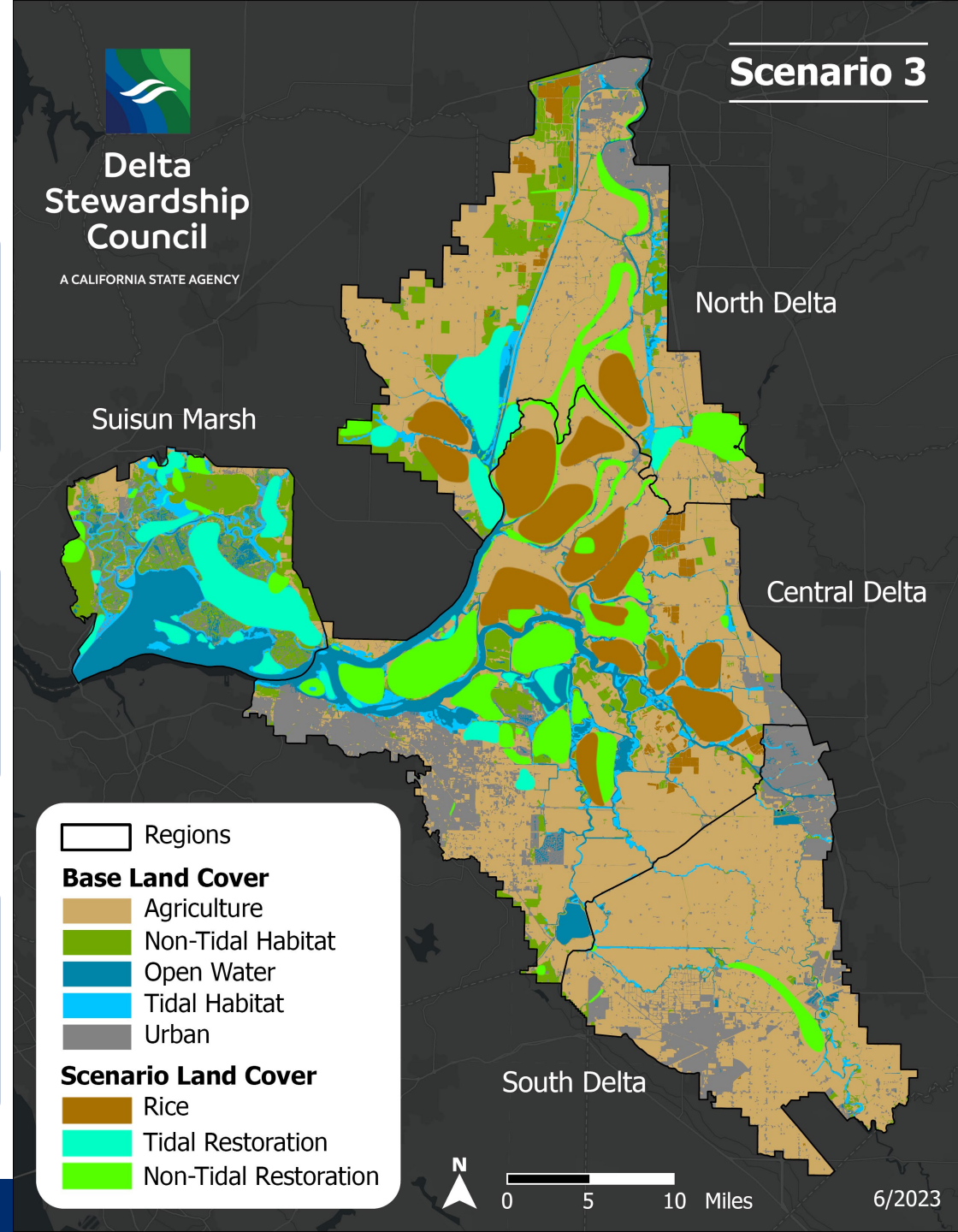


523k MT CO2e avoided annual GHG emissions
+27k acres non-tidal restoration
+36k acres tidal wetland restoration
+5,120 habitat restoration jobs
\$388M habitat restoration costs

Flooding



+26,240 levee improvement jobs
\$3.24B levee improvement costs





1. As-built gravel repair Site 1 start, Station 151+00



2. As-built gravel repair Site 1 end, Station 160+00

RD 2084 Little Egbert Tract: As-Built Site Visit Photos – June 28, 2023

Photographer; Observer – Cameron Schultz





3. As-built gravel repair Site 2 start, Station 182+00



4. As-built gravel repair Site 2 end, Station 185+00

RD 2084 Little Egbert Tract: As-Built Site Visit Photos – June 28, 2023

Photographer; Observer – Cameron Schultz





5. As-built gravel repair Site 3 start, Station 189+00



6. As-built gravel repair Site 3 end, Station 191+00

RD 2084 Little Egbert Tract: As-Built Site Visit Photos – June 28, 2023

Photographer; Observer – Cameron Schultz





7. As-built gravel repair Site 4 start, Station 203+00



8. As-built gravel repair Site 4 end, Station 207+00

RD 2084 Little Egbert Tract: As-Built Site Visit Photos – June 28, 2023

Photographer; Observer – Cameron Schultz





9. As-built gravel repair Site 5 start, Station 212+50



10. As-built gravel repair Site 5 end, Station 213+50

RD 2084 Little Egbert Tract: As-Built Site Visit Photos – June 28, 2023

Photographer; Observer – Cameron Schultz





11. As-built gravel repair Site 6 start, Station 242+00



12. As-built gravel repair Site 6 end, Station 244+00

RD 2084 Little Egbert Tract: As-Built Site Visit Photos – June 28, 2023

Photographer; Observer – Cameron Schultz





13. As-built gravel repair Site 7 start, Station 251+00



14. As-built gravel repair Site 7 end, Station 254+00

RD 2084 Little Egbert Tract: As-Built Site Visit Photos – June 28, 2023

Photographer; Observer – Cameron Schultz





15. As-built gravel repair Site 8 start, Station 255+00



16. As-built gravel repair Site 8 end, Station 260+00

RD 2084 Little Egbert Tract: As-Built Site Visit Photos – June 28, 2023

Photographer; Observer – Cameron Schultz





17. As-built gravel repair Site 9 start, Station 270+50



18. As-built gravel repair Site 9 end, Station 271+50

RD 2084 Little Egbert Tract: As-Built Site Visit Photos – June 28, 2023

Photographer; Observer – Cameron Schultz





19. As-built gravel repair Site 10 start, Station 279+00



20. As-built gravel repair Site 10 end, Station 287+00

RD 2084 Little Egbert Tract: As-Built Site Visit Photos – June 28, 2023

Photographer; Observer – Cameron Schultz



ENCLOSURE 4

AGENDA ITEM 8.a



FINANCIAL MANAGER'S REPORT

Reclamation District 2084 Board of Directors

As of July 31st, 2023

Paid Invoices \$0.00	Invoices Pending \$23,324.06	Total Invoiced \$23,324.06
Current Budget \$626,079.00	Less Invoice total \$23,324.06	Budget Balance \$602,754.94
Revenue Balance \$20,000.00	Less Invoice total \$23,324.06	Project Balance -\$3,324.06

Action Item

Informational Only.

Revenue	Vendor	Invoice #	Date	Amount
Expenses	Vendor	Invoice #	Date	Amount
1	PG&E	07072023	7/7/2023	\$3,747.26
2	MBK Engineers	11501	6/15/2023	\$8,899.80
3	GSRMA	GS2307100603	6/20/2023	\$10,677.00

Fiscal Impact

District Invoices # 1-3 were reviewed and found to be consistent with the contract and within budget. The total invoiced amount approved in July is \$23,324.06

RECLAMATION DISTRICT 2084

Fiscal Year (FY) 2023-2024 (July 1st - June 30th)

REVENUES (Funds 100 and 200)

	Initial Budget	Current Rev Total	Revenues YTD	Current Receipts	Total Revenues
100100 Balance in Account (Carryover from 21/22) ^[4]	\$ 20,000.00		\$ 20,000.00		
100101A Assessment to Landowner	\$ 351,704.00		\$ -	\$ -	\$ 20,000.00
100102 Five-Year Plan Funding	\$ -		\$ -	\$ -	\$ -
100103 Levee Subventions Program ^[1]	\$ 240,375.00		\$ -	\$ -	\$ -
100103 Levee Subventions Program	\$ 50,000.00		\$ -	\$ -	\$ -
TOTAL REVENUES (Funds 100 and 200)	\$ 372,079.00	\$ -	\$ 20,000.00	\$ -	\$ 20,000.00

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	\$ -	\$ -	\$ -	\$ -
100204 Board Member Compensation ^[5]	\$ 9,600.00	\$ -	\$ -	\$ -	\$ -
Subtotal Personnel	\$ 27,600.00	\$ -	\$ -	\$ -	\$ -

Administrative Contract Services:

100301 Administrative Support	\$ 70,800.00	\$ -	\$ -	\$ -	\$ -
100302 Legal Support	\$ 5,400.00	\$ -	\$ -	\$ -	\$ -
100303a Engineering Support	\$ -	\$ -	\$ -	\$ -	\$ -
100303b Engineering Support - Subventions ^[2]	\$ 50,000.00	\$ -	\$ -	\$ 8,899.80	\$ 8,899.80
100304 Accounting	\$ 7,500.00	\$ -	\$ -	\$ -	\$ -
100308 Five Year Plan Development	\$ 600.00	\$ -	\$ -	\$ -	\$ -
Subtotal Administrative Contract Services	\$ 134,300.00	\$ -	\$ -	\$ 8,899.80	\$ 8,899.80

Services and Supplies (Excluding Consultant Expenses):

100502 PO Box Renewal	\$ 225.00	\$ -	\$ -	\$ -	\$ -
100505 Website & Hosting	\$ 390.00	\$ -	\$ -	\$ -	\$ -
100508c CCVFCA - Dues	\$ 1,145.00	\$ -	\$ -	\$ -	\$ -
100510 Liability Insurance	\$ 7,000.00	\$ -	\$ -	\$ 10,677.00	\$ 10,677.00
100512 Bank Service Charges	\$ 5.00	\$ -	\$ -	\$ -	\$ -
100513 CA SWRCB Annual Fee	\$ 400.00	\$ -	\$ -	\$ -	\$ -
Subtotal Services / Supplies	\$ 9,165.00	\$ -	\$ -	\$ 10,677.00	\$ 10,677.00
TOTAL GO&A EXPENSES (Fund 100):	\$ 171,065.00	\$ -	\$ -	\$ 19,576.80	\$ 19,576.80

O&M EXPENSES (Fund 200):

200200 Levee Slope/Bench Mowing ^[2]	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -
200201 Rodent Control ^[2]	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -
200202 Levee Top & Access Road Maintenance ^[2]	\$ 75,000.00	\$ -	\$ -	\$ -	\$ -
200203 Drainage Channel Clearing	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -
200204 Pump Station O&M	\$ 4,200.00	\$ -	\$ -	\$ -	\$ -
200205 Electrical Power	\$ 41,250.00	\$ -	\$ -	\$ 3,747.26	\$ 3,747.26
200206 Misc. Supplies (pump oil, etc.)	\$ -	\$ -	\$ -	\$ -	\$ -
200207 General Maintenance ^[2]	\$ -	\$ -	\$ -	\$ -	\$ -
200208 Misc. O&M	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -
200209 Brush Removal/Herbicide ^[2]	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -
200210 Emergency Monitoring/Gaging and Response ^[2]	\$ 2,500.00	\$ -	\$ -	\$ -	\$ -
200211 Environmental Permits	\$ -	\$ -	\$ -	\$ -	\$ -
200212 Waterside Slope Maintenance ^[2]	\$ 125,000.00	\$ -	\$ -	\$ -	\$ -
200213 WSM - Design & Permitting ^[2]	\$ 75,000.00	\$ -	\$ -	\$ -	\$ -
200214 Remove or Modify Encroachments ^[2]	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -
TOTAL O&M EXPENSES (Fund 200):	\$ 424,950.00	\$ -	\$ -	\$ 3,747.26	\$ 3,747.26

EMERGENCY RESPONSE EXPENSES (Fund 400):

400204 Pump Station O&M	\$ 5,690.00	\$ -	\$ -	\$ -	\$ -
400205 Electrical Power	\$ 21,911.00	\$ -	\$ -	\$ -	\$ -
400206 Misc. Supplies (pump oil, etc.)	\$ -	\$ -	\$ -	\$ -	\$ -
400207 General Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
400210 Emergency Monitoring/Gaging and Response	\$ 2,463.00	\$ -	\$ -	\$ -	\$ -
TOTAL EMERGENCY RESPONSE EXPENSES (Funds 400):	\$ 30,064.00	\$ -	\$ -	\$ -	\$ -
TOTAL AGENCY EXPENSES (Funds 100 200 and 400):	\$ 626,079.00	\$ -	\$ -	\$ 23,324.06	\$ 23,324.06

	Total Expenses YTD	Revenue less Expenses	Budget less Expenses
	\$ 23,324.06	\$ (3,324.06)	\$ 348,754.94

LEJPA

		Revenues Received	Budget Remaining
100101A Landowner Contributions (Revenue)	\$ 800,000.00	\$ -	\$ 800,000.00
100311 Member Agency Assessment (LEJPA)	\$ 800,000.00	\$ -	\$ 800,000.00

[1] RD 2084 will be eligible for subvention funding for FY 23-24 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 21/22 costs.

[5] 400000 Series expenses anticipated to be 100% reimbursable by FEMA under DR-4683