



**RECLAMATION
DISTRICT BOARD**

Mark Young
President / Trustee
December '27

Page Baldwin Jr.
Trustee
December '27

Matt Gause
Trustee
December '25

Richard Harris
Trustee
December '25

Marshall Cook
Trustee
December '25

Eric Nagy, PE
General Manager

AGENDA

Meeting of the Reclamation District 2084 Board of Trustees

Thursday, April 3rd, 2025
9:00 am

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

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: 944 497 73#

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 (Action)

5. Consent Items (Action)

- a. Approval of Meeting Minutes March 6th, 2025

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

6. Board Items (Action item unless otherwise noted)

- a. Adopt Resolution 2024/25-1 for the Delta Levee Maintenance Subventions Program

Enclosure 2: Agenda Item 6.a – Resolution 2024/25-1

- b. Golden State Risk Management Authority Governing Board Position Election (Informational)
- c. Amended Section 408 Permission (Informational)

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

- a. Update from MBK Engineers (Informational)

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

b. Ongoing Maintenance Items (Informational)

8. Financial Management (Informational/Action)

a. Discuss Preliminary Draft of the Fiscal Year 2025/2026 Budget (Informational)

Enclosure 4: Agenda Item 8.a - Preliminary Draft Budget FY 25/26

b. Monthly Financial Update (Informational)

Enclosure 5: Agenda Item 8.b.1 – March Financial Manager’s Report

Enclosure 6: Agenda Item 8.b.2 – FY22/23 Audit Engagement Letter

9. Little Egbert Project Update (Informational Only)

10. Other Reports (Informational Only)

Trustee Report(s)

General Manager’s Report

Counsel Report (if needed)

11. Adjourn

The next regular Board Meeting is set for May 1st, 2025 at 9:00am

- 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



MINUTES

Meeting of the Reclamation District 2084 Board of Trustees

Thursday, March 6th, 2025

9:00 am

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

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

Mark Young
President / Trustee
December '27

Page Baldwin Jr.
Trustee
December '27

Matt Gause
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1. Call to Order

The meeting was called to order at 9:02am. President Young presided.

2. Roll Call and Opening Remarks

Trustees Present: Mark Young, President

Richard Harris

Page Baldwin, Jr.

Matt Gause

Marshall Cook

3. Public Comment (New Business)

There was no public comment.

4. Agenda Approval (Action)

Trustee Harris moved to approve the agenda.

Trustee Gause seconded and it passed by unanimous vote.

AYES: Baldwin, Cook, Gause, Harris, Young

NOES: (none)

ABSTAIN: (none)

RECUSE: (none)

5. Consent Items (Action)

- a. Approval of Meeting Minutes February 6th, 2025

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

Trustee Harris moved to approve consent items.

Trustee Cook 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. Amended Section 408 Permission (Informational)

Staff updated the Board on progress towards an amendment for to the Section 408 Permit secured for the Little Egbert Multi-Benefit Project.

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

- a. Update from MBK Engineers (Informational)

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

- b. Ongoing Maintenance Items (Informational)

Engineer Moncrief provided an update on the District’s engineering and maintenance activities.

MBK Engineers and the landowner worked together to monitor the levees from February 3 to 21, using a joint mapping approach. Sixteen (16) sites were actively monitored and photo documentation was utilized. This emergency response viewer can be shared with the Board.

There are a few areas of seepage concern. The District could allocate approximately \$100,000 for seepage control, which should be enough for a project at one of the remaining larger seepage sites. In addition to the seepage sites, there is a small slump site. Some additional bathymetry could be collected at the site, and existing geotechnical data used. Engineer Moncrief suggests buffering the engineering budget to complete some additional analysis if necessary.

MBK is continuing to track down reimbursement from FEMA/CalOES. The District’s funding is fully obligated and CalOES has said that all FEMA funds were received.

8. Financial Management (Informational/Action)

a. Monthly Financial Update (Informational)

Enclosure 3: Agenda Item 8.a – February Financial Manager’s Report

Staff provided an overview of the District’s financial position. President Young and Trustee Harris are participating in a Budget Workshop this month for the coming fiscal year.

9. Little Egbert Project Update (Informational Only)

LEJPA staff are attending partnering meetings leading development of the EIR. LEJPA and DWR are jointly hosting workshops to refine the project description, engaging with member agencies and respective landowners around four key topics: points of diversion, discharge locations and interior drainage, the proposed waterside berm adjacent to the RD 536 levee, and recreation. These conversations will inform the Project Description and the alternatives carried forward through CEQA.

10. Other Reports (Informational Only)

Trustee Report(s)

Trustee Baldwin: Weeds at the pump stations need to be sprayed.

General Manager’s Report

General Manager Nagy reminded the Board to submit Form 700s via the Solano County eDisclosure system before April 1st.

Counsel Report (if needed)

None

11. Adjourn

The next regular Board Meeting is set for April 3rd, 2025 at 9:00am

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)

-
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 - 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.
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ENCLOSURE 2

AGENDA ITEM 6.a

RECLAMATION DISTRICT NO. 2084

RESOLUTION NO. 2024/25 - 1

DELTA LEVEES MAINTENANCE SUBVENTIONS PROGRAM

RESOLVED that the work included in Reclamation District No. 2084's ("District") 2025-2026 Delta Levees Maintenance Subventions Program Application consists of the maintenance and/or repair of existing levee improvements which involves negligible or no expansion of said improvements' existing uses and, hence, falls within the categorical exemption to the California Environmental Quality Act set forth in California Code of Regulations, title 14, section 15301; that said work does not constitute an exception to the exemptions of the California Environmental Quality Act; and that the District's Engineer is authorized to prepare and file with the County of Solano the appropriate Notice of Exemption on behalf of the District.

RESOLVED that the President or Secretary of Reclamation District No. 2084 be and hereby is authorized to execute on behalf of this District that Agreement between the Central Valley Flood Protection Board and the District covering participation in the Delta Levees Maintenance Subventions Program pursuant to Part 9, Division 6 of the Water Code as amended by SB 34, Chapter 28, Statutes of 1988 for fiscal year 2025-2026 and the work to be reported to the State thereunder is determined to be categorically exempt under the California Environmental Quality Act (Pub. Resources Code, § 21000 et seq.) for the reasons set forth above.

CERTIFICATION

I, Mark Young, President of Reclamation District No. 2084, do hereby certify that the above is a true and correct copy of the resolution duly adopted by the Board of Trustees of Reclamation District No. 2084 on this day, _____.

Executed on _____, in _____, California.

Mark Young, President

ENCLOSURE 3

AGENDA ITEM 7.a



Water Resources ♦ Flood Control ♦ Water Rights

MEMORANDUM

April 3, 2025

TO: Reclamation District No. 2084
FROM: MBK Engineers
SUBJECT: April Engineer’s Report

Obligated	FEMA	96920
	OES	9527
Pending	FEMA	88860
	OES	22215
TOTAL	FEMA	185780
	OES	31742

Trustees:

Described below are the items constituting the engineer’s report to be discussed at your scheduled April 2025 meeting.

2023-2024 Reimbursement: Your 2023 deductions have been reviewed and approved, there is one \$59.25 deduction. Your anticipated reimbursement should be close to \$111,250. Payment should be delivered sometime around June-July, 2025. Final claim submitted was \$153,702.53.

2025-2026 Subventions Application: Your application has been submitted; DWR will be presenting their program to the CVFPB at an upcoming meeting. With passing of your resolution for project participation and CEQA filing the District will be ready in advance of the fiscal year for ongoing maintenance activities and repairs this coming year. The DWR funding agreement for the FY will be provided later this summer.

Spring 2025 Activities:

- 1) Levee Patrol – Flood Season: As the flood season winds down, levee patrol requirements will hopefully remain low. Pending any significant late season snow followed by a strong warm precipitation event, there should be little to no flood concerns. The likelihood of uncontrolled runoff is low.
- 2) Erosion Monitoring: We will provide the results of the April 29 erosion survey in time for the May meeting for any decisions on possible repair needs this year.
- 3) Animal Control: Continue to patrol for rodent/beaver activity, potential burrow locations will be staked for observations. Animal activity impacting levee embankments can cause rapid changes in conditions that could lead to a levee embankment failure
- 4) Seepage Repair – Planning: We will start developing seepage repair plans, and coordinate with Coyle and tenant on footprint restrictions on site for station 275+00 – 280+ 00 repairs. Additional small repairs will be performed at last years project near station 215+00 – 220+00 to modify the design and repair sinkhole around utility pole.

FEMA/OES Coordination: We are waiting to hear back from OES recovery division on timing of reimbursements. Recent engagement with OES (Coastal Region) provided a resource update that most of HQ staff was relocated to the California wildfires temporarily and there is a significant backlog. OES has received our request for a status update for recovery funding.

Potential Toe Berm Project: The preliminary quantity estimate for seepage toe berm near station 275+00 – 280+00 is roughly 7,200 tons. We will begin collecting data to refine the quantity and prepare for bidding later this spring. A preliminary plan set will be developed for the next District meeting for review. Preliminary budget near \$150,000 should cover construction costs.

SACRAMENTO RIVER - FREMONT WEIR (FMWC1)

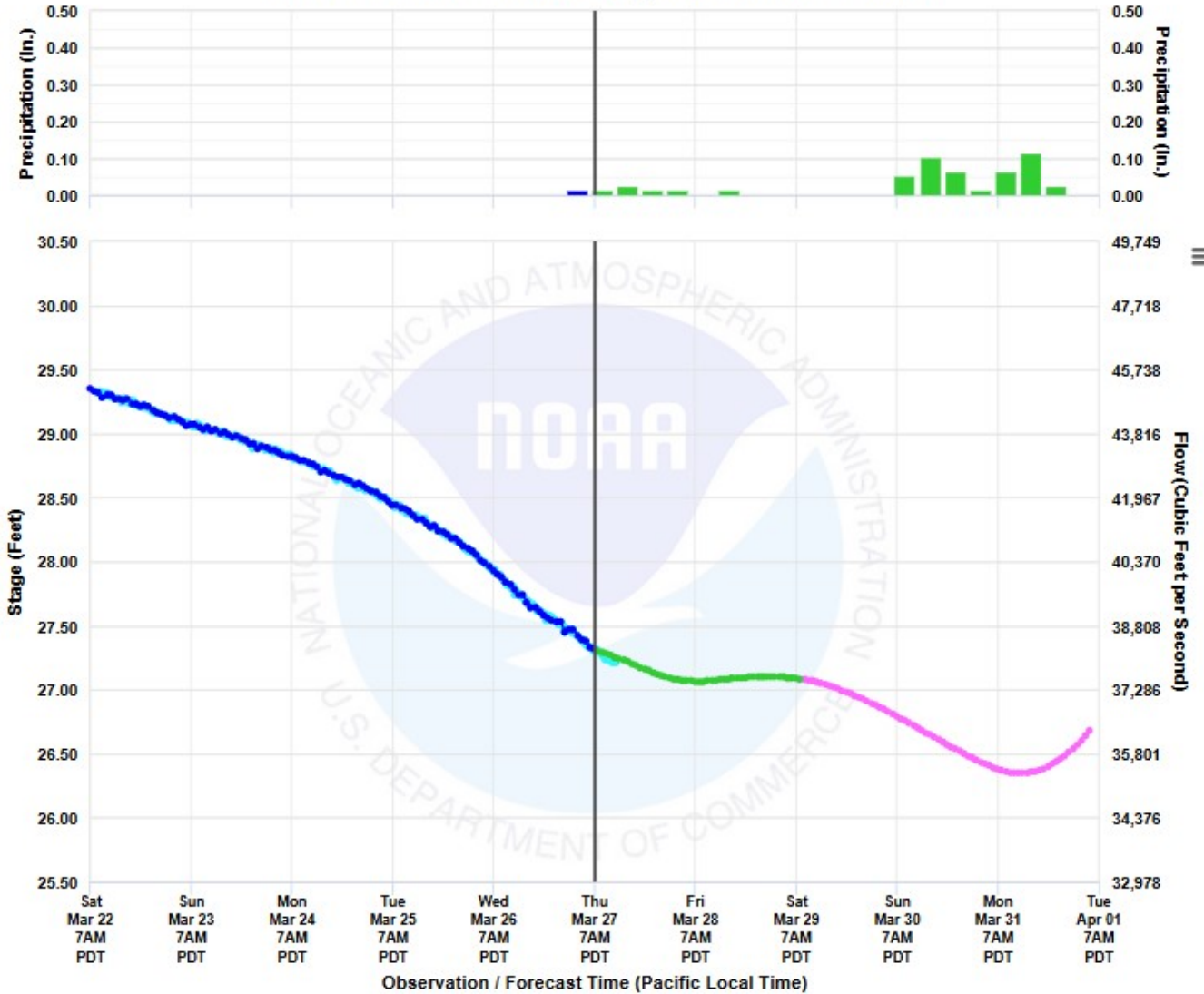
Latitude: 38.77° N Longitude: 121.67° W Elevation: 40 Feet
Location: Sutter & Yolo Counties in California Bulletin Group: Lower Sacramento River Group: Lower Sacramento
Issuance Time: Mar 27 2025 at 7:46 AM PDT Next Issuance: Mar 27 2025 at 3:00 PM PDT

Action/Monitor: 32.0 Feet Minor Flood: 39.5 Feet Moderate Flood: 43.0 Feet Major Flood: 44.0 Feet

Plot Type:

Sacramento River - Fremont Weir (FMWC1) River Forecast Plot

Forecast Posted: 03/27/2025 at 7:43 AM PDT • Graphic Created: 03/27/2025 at 7:46 AM PDT



YOLO BYPASS - LISBON (LSBC1)

Latitude: 38.48° N Longitude: 121.59° W
Location: Yolo County in California

Elevation: 20 Feet
Bulletin Group: Lower Sacramento

River Group: Lower Sacramento

Issuance Time: Mar 27 2025 at 7:46 AM PDT

Next Issuance: Mar 27 2025 at 3:00 PM PDT

Action/Monitor: 13.0 Feet

Minor Flood: 19.0 Feet

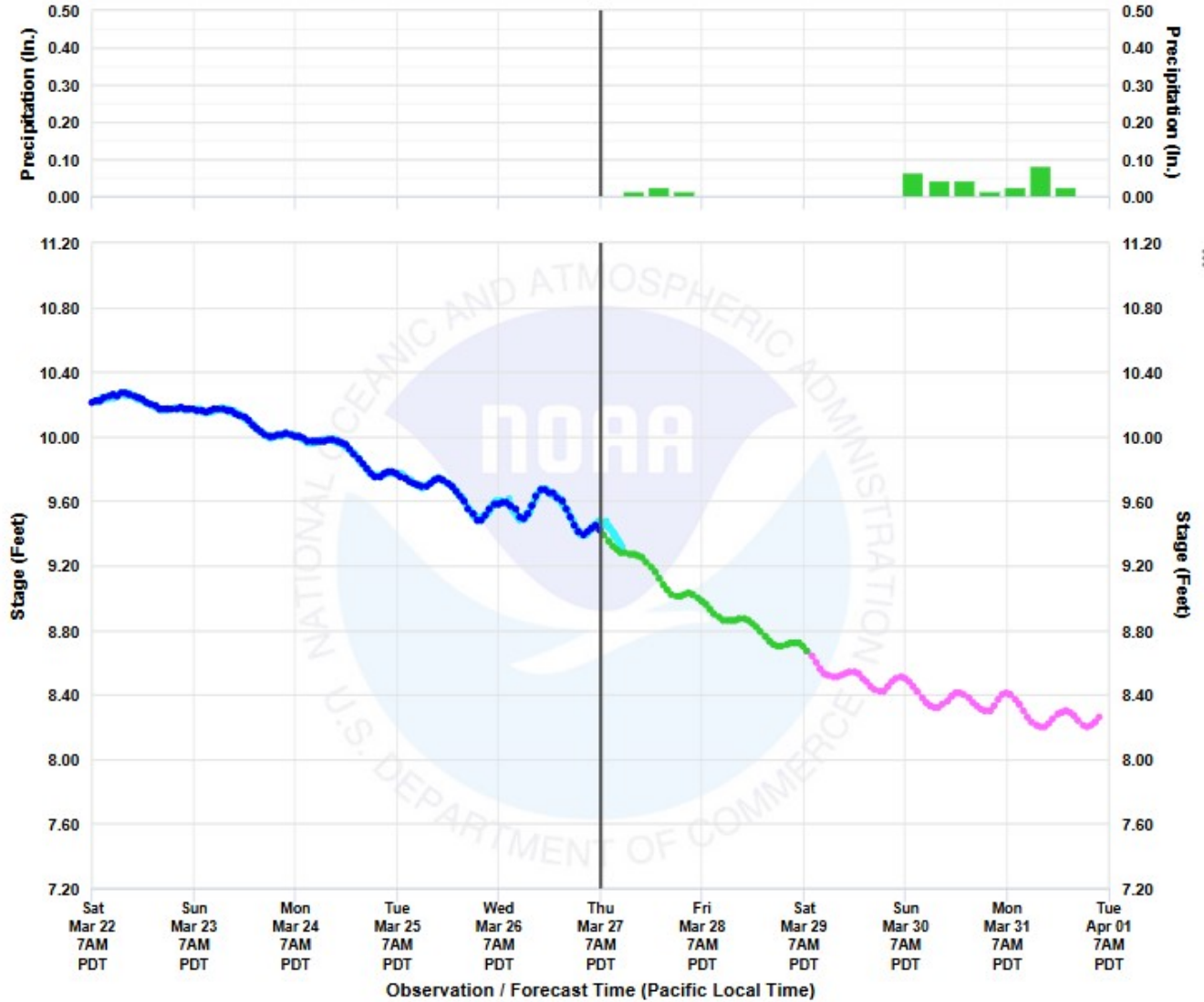
Moderate Flood: 26.0 Feet

Major Flood: 31.1 Feet

Plot Type:

Yolo Bypass - Lisbon (LSBC1) River Forecast Plot

Forecast Posted: 03/27/2025 at 7:43 AM PDT • Graphic Created: 03/27/2025 at 7:46 AM PDT



**TOP OF CONSERVATION CONDITIONS:
CENTRAL VALLEY AND RUSSIAN RIVER FLOOD CONTROL RESERVOIRS: 26-MAR-2025**

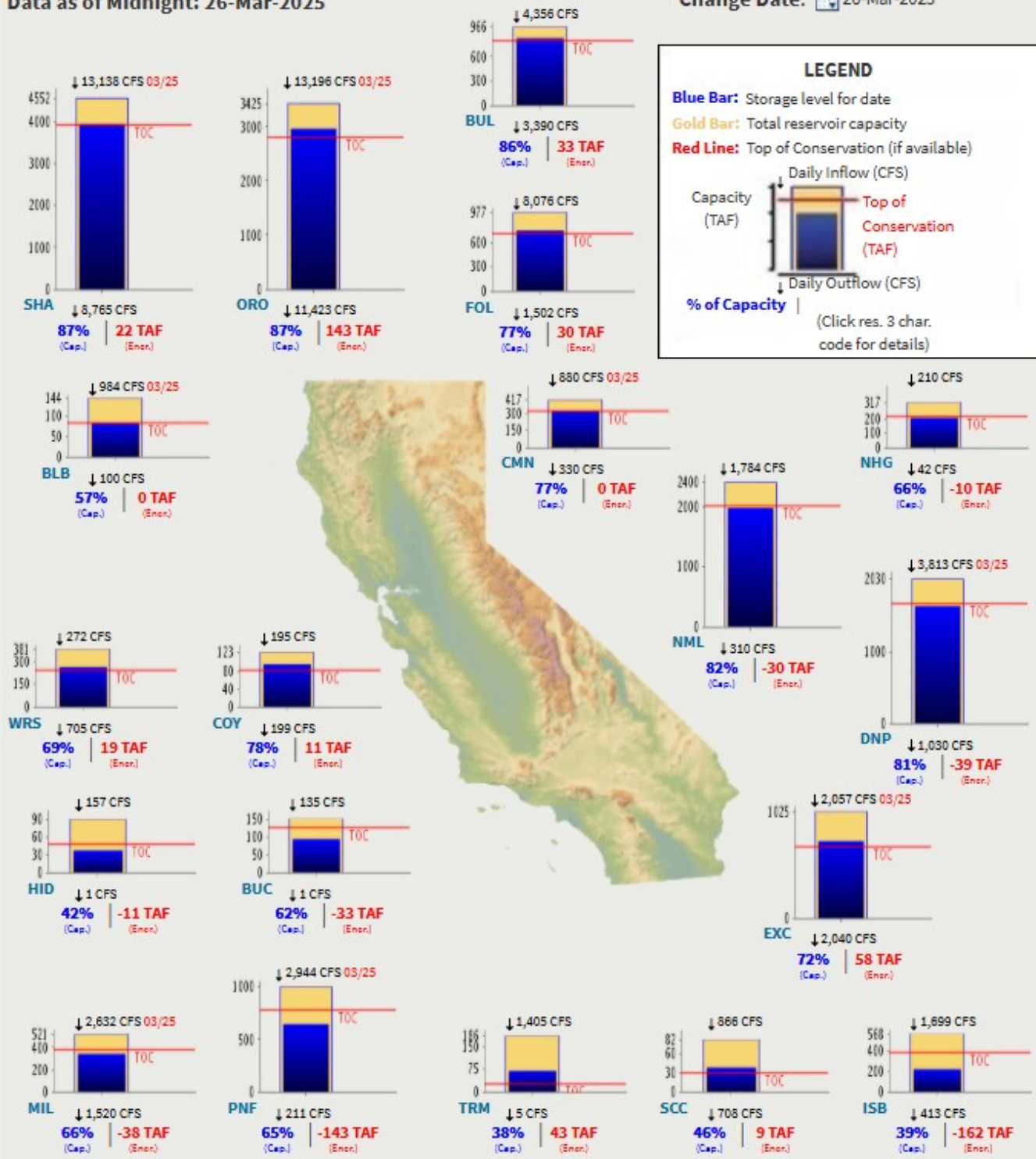
Data as of Midnight: 26-Mar-2025

Change Date: 26-Mar-2025

LEGEND

- Blue Bar:** Storage level for date
- Gold Bar:** Total reservoir capacity
- Red Line:** Top of Conservation (if available)

% of Capacity | (Click res. 3 char. code for details)

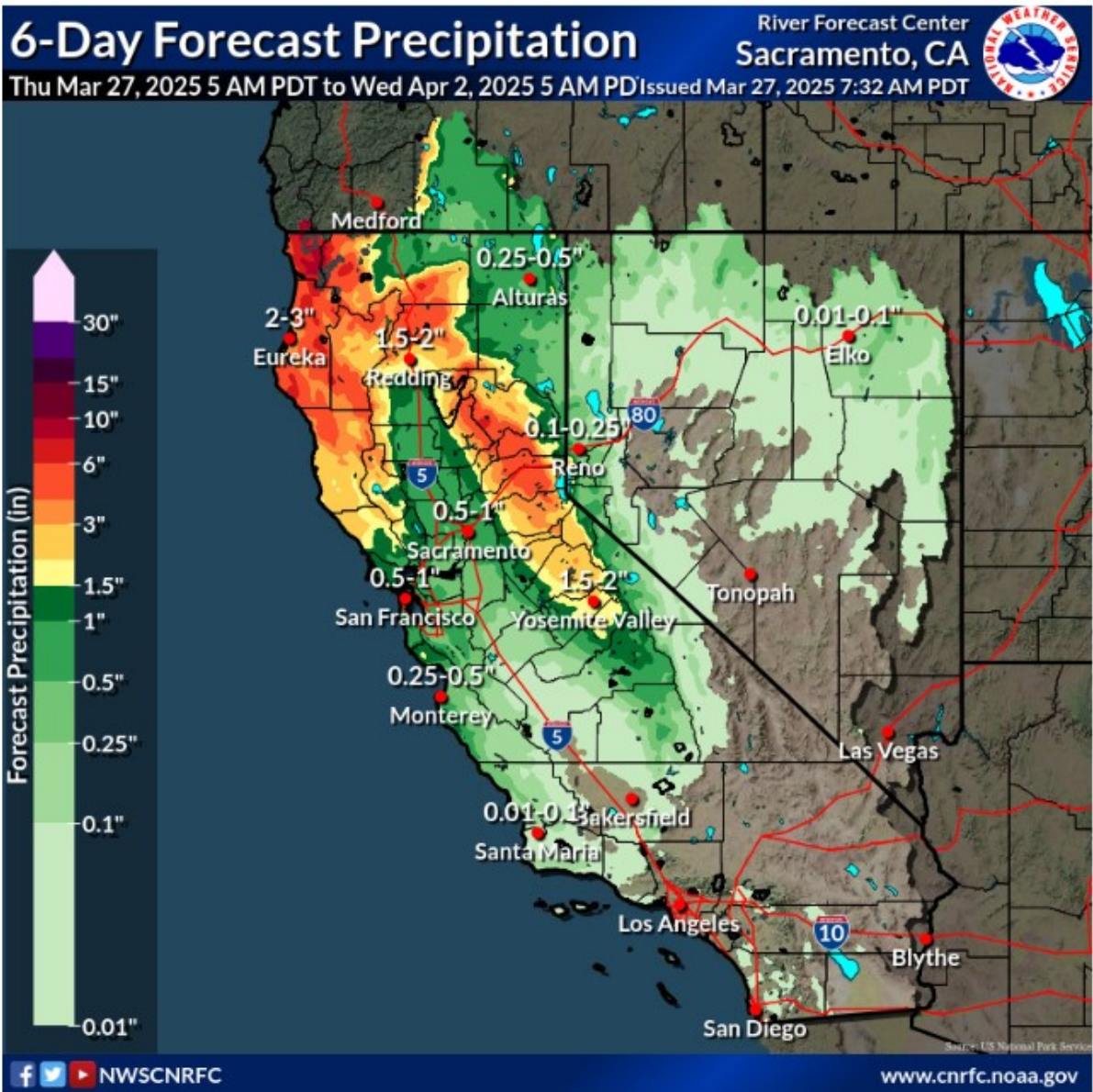


[Click to download printable version of current data.](#)

Report Generated: 27-Mar-2025 12:39 PM

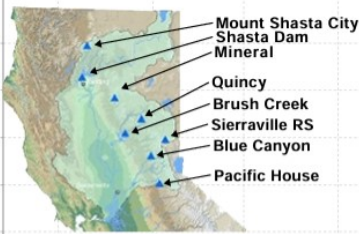
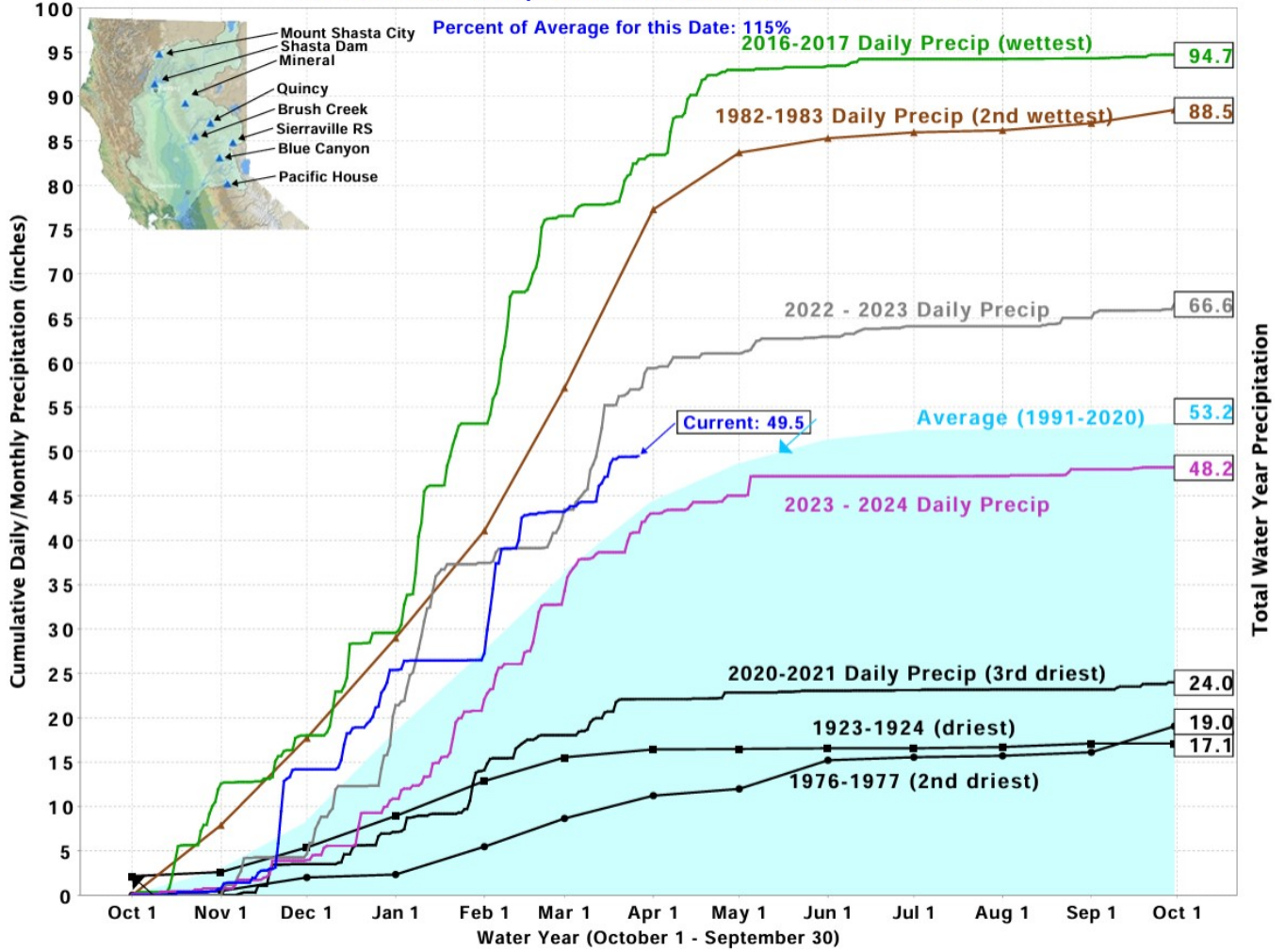
CNRFC Area Precipitation Forecast

Location: - CNRFC Area QPF |
 Time Period: - Days 1 to 6 |
 Map Legend: Get Map



Time Period QPF Image Matrix											
Days 1 - 3				Days 4 - 6				Days 1 - 6			
Day 1				Day 2				Day 3			
5A - 11A	11A - 5P	5P - 11P	11P - 5A	5A - 11A	11A - 5P	5P - 11P	11P - 5A	5A - 11A	11A - 5P	5P - 11P	11P - 5A
Day 4				Day 5				Day 6			
Location QPF Image Matrix											
CNRFC Area	Medford	Eureka	Sacramento	SF Bay Area	San Joaquin						
Los Angeles	San Diego	Reno	Elko	Las Vegas	Phoenix						

Northern Sierra Precipitation: 8-Station Index, March 27, 2025

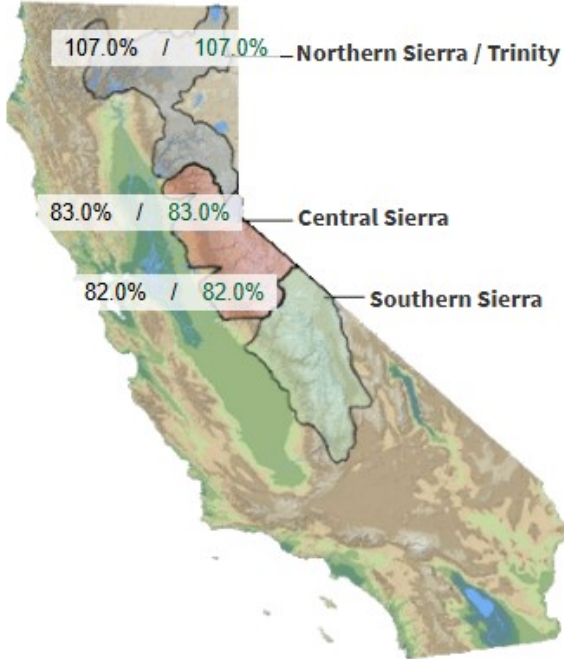


Snow Water Equivalents (inches)

Provided by the California Cooperative Snow Surveys

Data For: 27-Mar-2025

% Apr 1 Avg. / % Normal for this Date



Change Date :

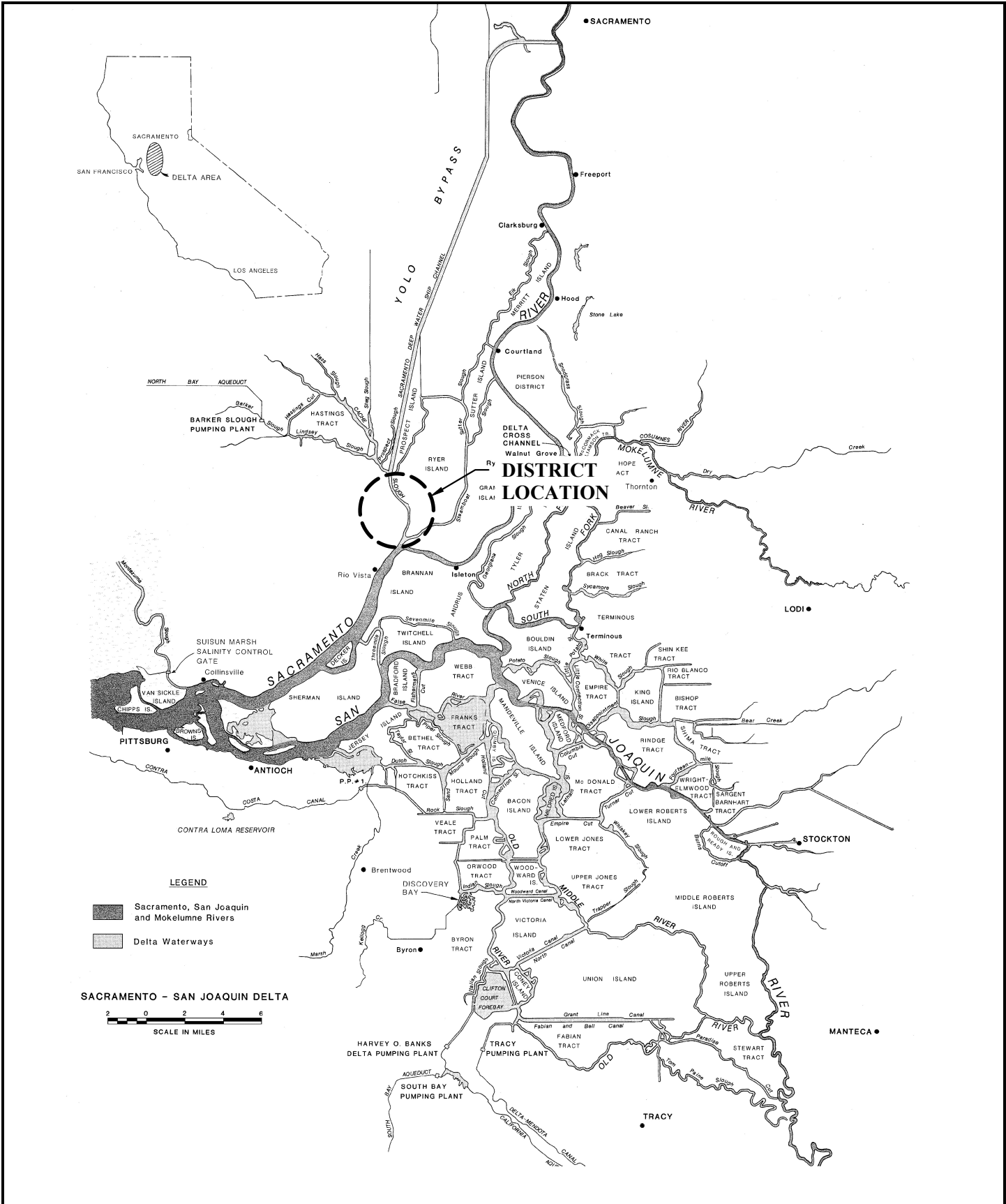
NORTH	
Data For: 27-Mar-2025	
Number of Stations Reporting	27
Average snow water equivalent	27.9"
Percent of April 1 Average	107%
Percent of normal for this date	107%

CENTRAL	
Data For: 27-Mar-2025	
Number of Stations Reporting	51
Average snow water equivalent	22.9"
Percent of April 1 Average	83%
Percent of normal for this date	83%

SOUTH	
Data For: 27-Mar-2025	
Number of Stations Reporting	25
Average snow water equivalent	18.4"
Percent of April 1 Average	82%
Percent of normal for this date	82%

STATEWIDE SUMMARY	
Data For: 27-Mar-2025	
Number of Stations Reporting	103
Average snow water equivalent	23.1"
Percent of April 1 Average	89%
Percent of normal for this date	89%

[Printable Version of Current Data](#)

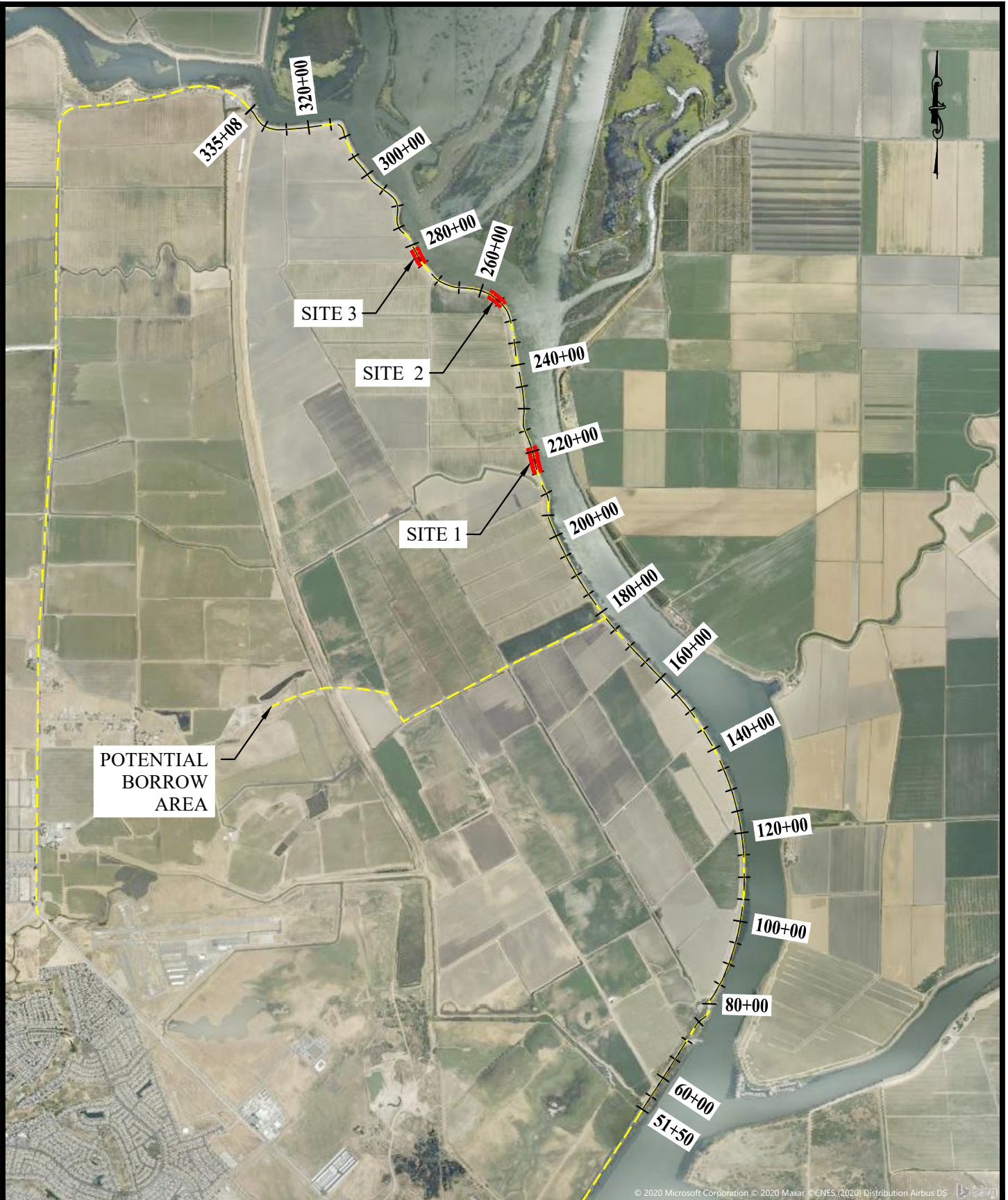


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 Sacramento, California 95825
 Phone: (916) 456-4400 • Fax: (916) 456-0253

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

VICINITY MAP

SCALE:	AS NOTED
JOB NUMBER:	4575.1
DRAWN BY:	NR
DATE:	08/07/2024
SHEET:	1 OF 5



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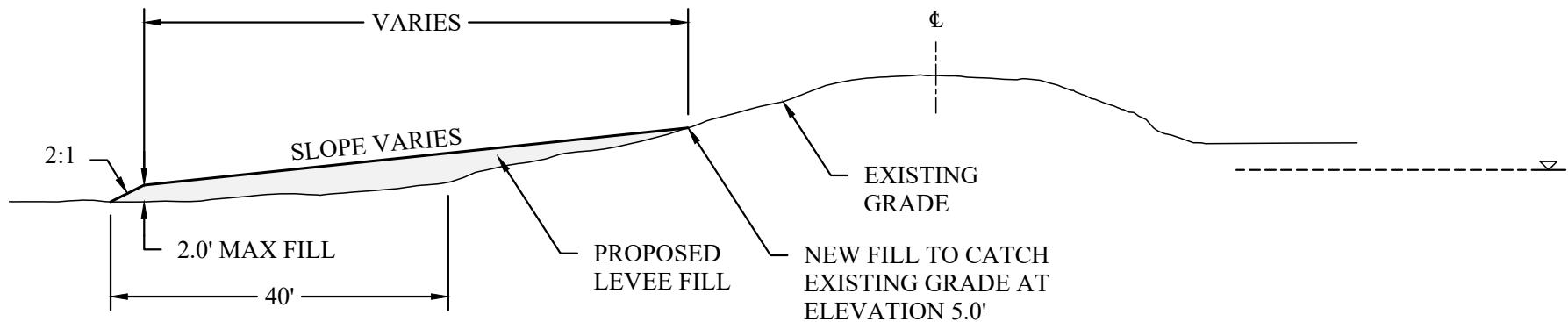
RECLAMATION DISTRICT NO. 2084
LITTLE EGBERT TRACT

PROJECT AREA

SCALE:	1" = 3000'
JOB NUMBER:	4575.1
DRAWN BY:	NR
DATE:	08/07/2024
SHEET:	2 OF 5

LANDSIDE

WATERSIDE



TYPICAL NEW FILL DESIGN CROSS SECTION DETAIL

SITE 1 - STATIONS 215+00 TO 221+00

NOTES:

1. PRIOR TO PLACING FILL, LEVEE SLOPE AND TOE BERM SHOULD BE STRIPPED TO SUFFICIENT DEPTH TO REMOVE VEGETATION AND SOIL CONTAINING ROOTS.
2. STRIPPED AND GRUBBED MATERIALS SHOULD BE REMOVED FROM THE SITE AND SHOULD NOT BE USED AS FILL.
3. NEW LEVEE FILL SHOULD EXTEND UP FROM THE LOCATION OF APPROXIMATE 2 FT ABOVE TOP OF EXISTING BERM TOE TO THE LEVEE SLOPE AT ELEVATION +5.0 FT.



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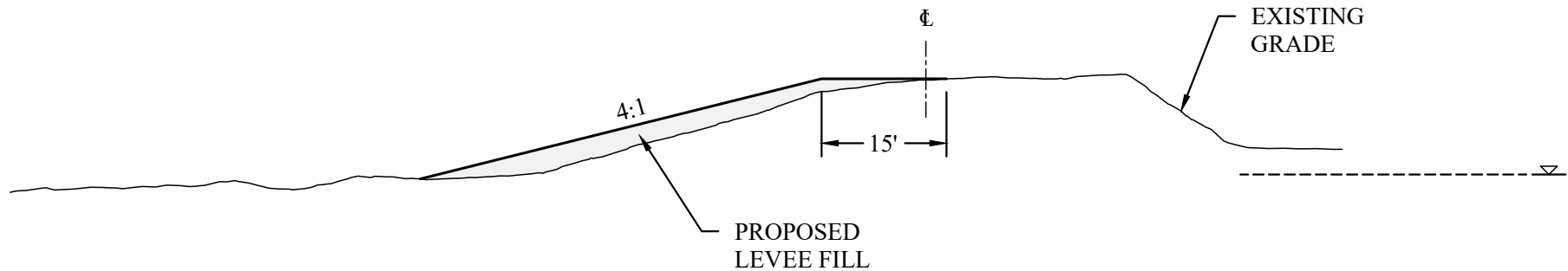
**RECLAMATION DISTRICT NO. 2084
 LITTLE EGBERT TRACT**

TYPICAL DESIGN CROSS SECTION - SITE 1

SCALE:	1" = 20'
JOB NUMBER:	4575.1
DRAWN BY:	NR
DATE:	08/07/2024
SHEET:	3 OF 5

LANDSIDE

WATERSIDE



TYPICAL NEW FILL DESIGN CROSS SECTION DETAIL

SITE 2 - STATIONS 254+00 TO 258+00

NOTES:

1. PRIOR TO PLACING FILL, LEVEE SLOPE AND TOE BERM SHOULD BE STRIPPED TO SUFFICIENT DEPTH TO REMOVE VEGETATION AND SOIL CONTAINING ROOTS.
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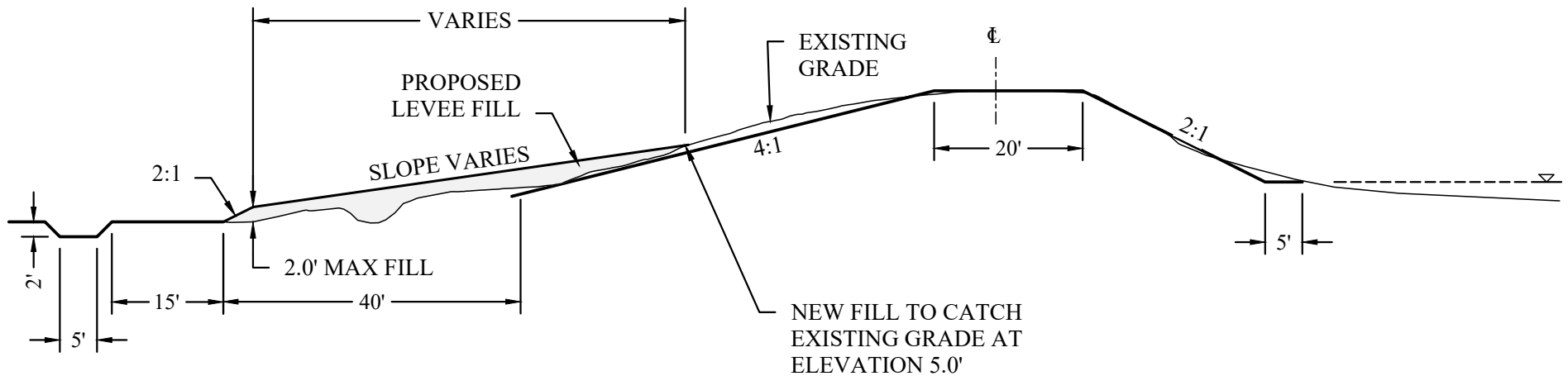
**RECLAMATION DISTRICT NO. 2084
 LITTLE EGBERT TRACT**

TYPICAL DESIGN CROSS SECTION - SITE 2

SCALE:	1" = 20'
JOB NUMBER:	4575.1
DRAWN BY:	NR
DATE:	08/07/2024
SHEET:	4 OF 5

LANDSIDE

WATERSIDE



SITE 3

TYPICAL NEW FILL DESIGN CROSS SECTION DETAIL

SITE 3 - STATIONS 275+00 TO 279+00

NOTES:

1. PRIOR TO PLACING FILL, LEVEE SLOPE AND TOE BERM SHOULD BE STRIPPED TO SUFFICIENT DEPTH TO REMOVE VEGETATION AND SOIL CONTAINING ROOTS.
2. STRIPPED AND GRUBBED MATERIALS SHOULD BE REMOVED FROM THE SITE AND SHOULD NOT BE USED AS FILL.
3. NEW LEVEE FILL SHOULD EXTEND UP FROM THE LOCATION OF APPROXIMATE 2 FT ABOVE TOP OF EXISTING BERM TOE TO THE LEVEE SLOPE AT ELEVATION +5.0 FT.



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

TYPICAL DESIGN CROSS SECTION - SITE 3

SCALE:	N.T.S.
JOB NUMBER:	4575.1
DRAWN BY:	NR
DATE:	08/07/2024
SHEET:	5 OF 5

ENCLOSURE 4

AGENDA ITEM 8.a

FY 2025-26 BUDGET FOR RECLAMATION DISTRICT 2084

Cash Basis

Funds Inflow		FY 2024-25 Budget	FY 2025-26 Proposed Budget
1	Opening Cash Balance	\$ 180,105.49	\$ -
2	Levee Subventions Program	\$ 90,000.00	\$ 111,249.00
3	FEMA Emergency Funds	\$ 207,315.00	
4	Capital payback from LEJPA	\$ -	\$ 1,100,000.00
5	Assessment to Landowner	\$ 980,320.11	
6	Five Year Planning	\$ -	\$ -
TOTAL		\$ 1,457,740.60	\$ 1,211,249.00

Funds Outflow		FY 2024-25 Budget	FY 2025-26 Proposed Budget
GO&A EXPENSES (Fund 100)			
Personnel:			
100203	LEJPA Special Representative	\$ 18,000.00	\$ 18,000.00
100204	Board Member Compensation	\$ 6,000.00	\$ 12,000.00
100205	Trainings/Certifications	\$ 1,200.00	\$ 1,200.00
Subtotal Personnel		\$ 25,200.00	\$ 31,200.00
Administrative Contract Services:			
100301	Administrative Support	\$ 144,000.00	\$ 150,000.00
100302	Legal Support	\$ 6,000.00	\$ 6,200.00
100303b	Engineering Support - Subventions	\$ 105,000.00	\$ 60,000.00
100303c	Engineering Support - Emergency Projects	\$ 50,000.00	\$ 50,000.00
100304	Accounting	\$ 18,700.00	\$ 28,000.00
Subtotal Administrative Contract Services		\$ 323,700.00	\$ 294,200.00
Services and Supplies (Excluding Consultant Expenses):			
100502	PO Box Renewal	\$ 246.00	\$ 246.00
100505	Website & Hosting	\$ 366.00	\$ 366.00
100508c	CCVFA - Dues	\$ 1,289.00	\$ 1,300.00
100510	Liability Insurance	\$ 11,500.00	\$ 11,845.00
100512	Bank Service Charges	\$ 100.00	\$ 100.00
100513	CA SWRCB Annual Fee	\$ 563.00	\$ 563.00
Subtotal Services / Supplies		\$ 14,064.00	\$ 14,420.00
TOTAL GO&A EXPENSES (Fund 100):		\$ 362,964.00	\$ 339,820.00
O&M EXPENSES (Fund 200):			
200200	Levee Slope/Bench Mowing	\$ 2,500.00	\$ 2,575.00
200201	Rodent Control	\$ 5,000.00	\$ 5,150.00
200202	Levee Top & Access Road Maintenance	\$ 15,000.00	\$ 15,450.00
200203	Drainage Channel Clearing	\$ 5,000.00	\$ 5,150.00
200204	Pump Station O&M	\$ 4,200.00	\$ 4,326.00
200205	Electrical Power	\$ 60,000.00	\$ 61,800.00
200208	Misc. O&M	\$ 2,000.00	\$ 2,060.00
200209	Brush Removal/Herbicide	\$ 22,500.00	\$ 23,175.00
200210	Planning for Emergency Monitoring/Gaging and Response	\$ 2,500.00	\$ 2,575.00
200212	Waterside Slope Maintenance	\$ 47,028.90	\$ 50,000.00
200213	WSM - Design & Permitting	\$ -	\$ 6,000.00
200215	Seepage Repair	\$ 251,047.70	\$ 150,000.00
TOTAL O&M EXPENSES (Fund 200):		\$ 416,776.60	\$ 328,261.00
EMERGENCY RESPONSE EXPENSES (Fund 400):			
400204	Pump Station O&M	\$ 30,000.00	\$ 30,900.00
400205	Electrical Power	\$ 15,000.00	\$ 15,450.00
400210	Emergency Monitoring/Gaging and Response	\$ 25,000.00	\$ 25,750.00
TOTAL EMERGENCY RESPONSE EXPENSES (Funds 400):		\$ 70,000.00	\$ 72,100.00
500200	All Other (requires board approval)	\$ 25,000.00	\$ 25,000.00
TOTAL EXPENSES FOR DISTRICT ACTIVITIES		\$ 874,740.60	\$ 765,181.00
100311	LEJPA expenses	\$ 535,000.00	\$ -
100312	Project Transition Support	\$ 48,000.00	\$ 48,000.00
TOTAL EXPENSES		\$ 1,457,740.60	\$ 813,181.00

Unexpended assessment carried forward as opening cash balance in FY 2025-26.

Financials are on cash basis.

Financials are based on unaudited statements and currently available information.

ENCLOSURE 5

AGENDA ITEM 8.b.1

FINANCIAL MANAGER'S REPORT

Reclamation District 2084 Board of Directors

As of March 28, 2025

Previously Paid Invoices	Currently Paid Invoices	Total Invoiced
\$707,791.31	\$33,121.61	\$740,912.92

Current Budget	Total Invoiced	Budget Balance
\$1,457,740.60	\$740,912.92	\$716,827.68
Funds Received To-Date	Total Invoiced	Funds (Cash) Balance
\$1,128,215.54	\$740,912.92	\$387,302.62

Funds / Cash	Vendor	Invoice #	Date	Amount
Expenses	Vendor	Invoice #	Month of Service	Amount
1	MBK Engineers	16648	February	\$8,725.10
2	LWA	1912000-0125	January	\$13,994.60
3	PG&E		February	\$10,401.91

Notes

District Invoices # 1-3 represent total amount of District bills paid between February 20 and March 28, 2025 of \$33,121.61

ENCLOSURE 6

AGENDA ITEM 8.b.2



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

March 1, 2025

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. This letter supersedes the original 2023 engagement letter dated April 25, 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 (or your consultants) 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 \$12,000, 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 April 25, 2025 (provided all requested information and analyses requested in the Attachment have been uploaded to SuraLink). 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

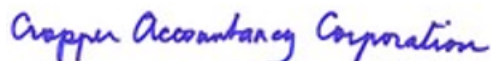
We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to management and the board of trustees of The District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our 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

RESPONSE:

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

By: [] Signed by:
Mark J. Young
3EBC22361DED4AC...

Title: [] President / Trustee

Date: [] 3/17/2025

ATTACHMENT I

**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)