

**RECLAMATION DISTRICT NO. 828
AMENDED AGENDA FOR
BOARD OF TRUSTEES
2:00 P.M. JANUARY 28, 2016
509 WEST WEBER, 5TH FLOOR
STOCKTON, CALIFORNIA**

AGENDA

1. Call to Order/Roll Call.
2. Public comment: Under Government Code section 54954.3, members of the public may address the Board on any issue in the District's jurisdiction. The public may address any item on the agenda at the time it is taken up.
3. Election of Board President
4. Consider for approval minutes of the regular meeting of October 22, 2015.
5. Financial Report.
 - a. Accept 2014/2015 Annual Audit.
 - b. Ratify Auditor's Representation Letter.
6. Engineers' Report; request for direction.
 - Emergency Operation Plan and Flood Contingency Map
7. Adoption Resolution 2016-01 Approving And Authorizing Execution Of Delta Levee Maintenance Subventions Program Work Agreement Fiscal Year 2015-2016.
8. Adoption Resolution 2016-02 Revising District Bylaws.
9. District website.
10. Correspondence and meeting attendance reports.
11. District Calendar
12. Approval of bills to be paid.
13. Adjournment.

This agenda shall be made available upon request in alternative formats to persons with a disability, as required by the Americans with Disabilities Act of 1990 (42 U.S.C. § 12132) and the Ralph M. Brown Act (California Government Code §54954.2). Persons requesting a disability related modification or accommodation in order to participate in the meeting should contact Daniel J. Schroeder at 209/948-8200 during regular business hours, at least twenty-four hours prior to the time of the meeting.

Materials related to an item on this Agenda submitted to the Trustees after distribution of the agenda packet are available for public inspection in the office of the District Secretary at Neumiller & Beardslee, 509 W. Weber Avenue, 5th Floor, Stockton, California during normal business hours.

**AGENDA PACKET
RECLAMATION DISTRICT 828
January 28, 2016**

<u>ITEM</u>	<u>COMMENTARY</u>
1.	Self-explanatory.
2.	Self-explanatory.
3.	Self-explanatory.
4.	Please see attached.
5.	Please see attached.
6.	Self-explanatory.
7.	Please see attached.
8.	Please see attached.
9.	Self-explanatory.
10.	Please see attached.
11.	Please see attached.
12.	Self-explanatory.
13.	Self-explanatory

ITEM 4

**Minutes of Regular Meeting of
Reclamation District 828
Held on October 22, 2015**

The regular meeting of the Board of Trustees of Reclamation District 828 was held at 2:00 p.m. on October 22, 2015 at 509 West Weber Avenue, 5th Floor, Stockton, California 95203.

Item No. 1: Call to Order. The meeting was called to order at 2:02 p.m. Present were President Bill Mendelson and Trustee Paul Marsh. Trustee Robert Merdinger arrived and was present at 2:20 p.m. Also present was Kurtis Keller, Deputy District Counsel, and Chris Neudeck, District Engineer.

Item No. 2: Public Comment. None.

Item No. 3: Approval of Minutes. The minutes of the July 23, 2015 regular meeting and September 17, 2015 special meeting were approved unanimously by the Trustees present on a motion by President Bill Mendelson, seconded by Trustee Paul Marsh.

Item No. 4: Financial Report. Mr. Keller reported on the financial status of the District and reported that the matter of the District's budget will be taken up at the next board meeting.

Item No. 5: Engineer's Report. Mr. Neudeck provided the Trustees with a written and oral report.

- A. Mr. Neudeck reported on the encampment cleanup on the levee along Shimizu Drive. The cleanup has been successful and that there would be some minor cleanup to broken branches in the area.
- B. Mr. Neudeck next reported on the vegetative growth along Smith Canal and that clearing of some areas are necessary due to overgrowth. Mr. Neudeck proposed a two-year program selectively clean up particular problem areas. Mr. Neudeck estimated approximately \$25,000 worth of work in the first year and that he would seek to select contractors on a time and material basis for individual portions of the selected clean up. The Trustees directed the District's Engineer to pursue selective clean up of vegetative growth on the levee, not to exceed \$25,000, by unanimous vote of the Trustees present on a motion by President Bill Mendelson, seconded by Trustee Robert Merdinger.
- C. Mr. Neudeck next reported on the progress of levee repairs under I-5 that were damaged by an encampment. CALTRANS has contacted the District Engineer and installed a project manager and it appears they will be cooperative to remedy the issue.
- D. Mr. Neudeck next reported that beaver activity has been monitored in the Pixie Woods area and a plan to trap will be discussed with the City of Stockton.

- E. Mr. Neudeck next reported that the boat tour has been postponed due to low visibility.
- F. Mr. Neudeck next reported that inspection letters will be mailed in November in those areas where access is not immediately available from the roadway.
- G. Mr. Neudeck next provided an update on the Smith Canal Gate Structure Project and reported on the opposition and alternatives put forward in response to the environmental documents being publicly circulated.
- H. Mr. Neudeck next reported on the weather patterns and predicted El Nino.
- I. Mr. Neudeck next reported on the District's potential participation in the San Joaquin Operational Area Flood Safety Plan ("OAFSP") through the Office of Emergency Services. The County would act on behalf of District in the fully funded effort with no cost to the District. The Trustees approved the District's participation in the OAFSP and execution of an Agreement to Join as a Party to the Agreement for the Adoption of the OAFSP, by unanimous vote of the Trustees present on a motion by Trustee Robert Merdinger, seconded by Trustee Paul Marsh.

Item No. 6: District Website. Mr. Keller reported that the website is up and running and that the intent is to upload content, including meeting agendas, in the near future. The website can be found at www.rd828.com.

Item No. 7: Correspondence. None.

Item No. 8: Calendar. Mr. Keller reported that the District will hold a Trustee election by all-mailed ballot on November 10, 2015.

Item No. 9: Approval of Bills. Mr. Keller reported on the outstanding bills that had been received and the status of the District's accounts. The payment of the attached bills was approved unanimously by the Trustees on a motion by President Bill Mendelson, seconded by Trustee Paul Marsh.

Item No. 14: Adjournment. The meeting was adjourned at 3:04 p.m. unanimously by the Trustees on a motion by Trustee Robert Merdinger, seconded by Trustee Paul Marsh.

Respectfully submitted,



Kurtis C. Keller, Deputy District Secretary

**RECLAMATION DISTRICT 828
BILLS TO BE PAID
October 2015**

NAME	INVOICE #	AMOUNT	TOTAL \$	WARRANT #	SUB FUND	5 YR PLAN
Kjeldsen, Sinnock, & Neudeck, Inc.	17660	\$46.36				
	17661	\$1,384.65			x	
	17662	\$2,721.30				
	17663	\$947.50				
	17847	\$265.00				
	17848	\$145.00			x	
	17849	\$3,058.28				
	17850	\$1,025.00				
	17851	\$435.74				
			\$10,028.83	1216		
Neumiller & Beardslee	272409	\$4,697.88				
			\$4,697.88	1217		
Dohrmann Insurance Agency	14208	\$500.00				
			\$500.00	1211		
Trustee Stipends - 10/22/2015	Bill Mendelson	\$50.00		1218		
	Bob Merdinger	\$50.00		1219		
	Paul Marsh	\$50.00		1220		
			\$150.00			
TOTAL:			\$15,376.71			

notes

*Paid 9/25/15 - needs ratification

NOTES:

Anticipated Fund Balance :	\$534,915.53	5 Year Plan Balance:
Less Submitted Bills for Payment:	<u>\$15,376.71</u>	
Total:	\$519,538.82	

*as of September reports

BILLS PAID September 2015

NAME	INVOICE #	AMOUNT	TOTAL \$	WARRANT #	SUB FUND	5 YR PLAN
Kjeldsen, Sinnock, & Neudeck, Inc.	17489	\$1,145.58				
	17490	\$2,225.73			x	
	17491	\$272.13				
			\$3,643.44	1207		
Neumiller & Beardslee	271402	\$4,956.08				
	271922	\$529.00				
	Trust Applied	(\$2,464.33)				
			\$3,020.75	1208		
Animal Damage Control, Inc.		\$1,000.00				
			\$1,000.00	1209		
Dohrmann Insurance Agency	14207	\$3,641.00				
			\$3,641.00	1210		
The Record	1045989	\$95.76				
			\$95.76	1212		
Trustee Stipends - 7/23/2015	Bill Mendelson	\$50.00		1213		
	Bob Merdinger	\$50.00		1214		
	Paul Marsh	\$50.00		1215		
			\$150.00			
TOTAL:			\$11,550.95			

ITEM 5



November 25, 2015

Mr. Dan Schroeder
Neumiller & Beardslee
P.O. Box 20
Stockton, CA 95201-3020

Re: Reclamation District No. 828

Dear Dan:

Enclosed please find 6 copies (5 bound, 1 unbound) of the June 30, 2015 audited financial report for the above named district. We have transmitted one copy of the District's report to the State Controller's Office and one to the San Joaquin County Auditor-Controller's office.

We have also electronically transmitted the Special Districts Financial Transactions and Compensation Report to the State Controller's office prior to the deadline.

Please contact me if any questions arise during the Board's review of these financial statements. Thank you for your cooperation throughout this audit.

Sincerely,

A handwritten signature in black ink, appearing to read 'Chris Diniz', written over a horizontal line.

Chris Diniz
Schwartz, Giannini, Lantsberger and Adamson
Accountancy Corporation

Timothy J. Schwartz, CPA
Gary F. Giannini, CPA
Philip Lantsberger, CPA
William H. Adamson
Rebecca Ford Rey, CPA
Robert Gross, CPA

Enclosures

4578 Feather River Drive
Suite D
Stockton, California 95219
Ph: 209.474.1084
Fx: 209.474.0301



RECLAMATION DISTRICT NO. 828

FINANCIAL REPORT

JUNE 30, 2015

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INDEPENDENT AUDITORS' REPORT

To the Board of Trustees
Reclamation District No. 828

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Reclamation District No. 828 (the District) as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note 1; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Timothy J. Schwartz, CPA
Gary F. Giannini, CPA
Philip Lantsberger, CPA
William H. Adamson
Rebecca Ford Rey, CPA
Robert Gross, CPA

4578 Feather River Drive
Suite D
Stockton, California 95219
Ph: 209.474.1084
Fx: 209.474.0301

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position - cash basis of the governmental activities and the major fund of the District as of June 30, 2015, and the respective changes in financial position - cash basis, thereof for the year then ended in accordance with the basis of accounting described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describe the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Other Matters

The District has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America have determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Reclamation District No. 828's basic financial statements. The Special Districts Financial Transactions Report is presented for purposes of additional analysis and is not a required part of the basic financial statements. The Special Districts Financial Transactions Report has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Schwartz, Giannini, Santberger & Adamson

Stockton, California
November 2, 2015

RECLAMATION DISTRICT NO. 828

**STATEMENT OF NET POSITION AND GOVERNMENTAL FUND BALANCE SHEET -
CASH BASIS
JUNE 30, 2015**

	<u>General</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
ASSETS			
Cash in county treasury (Note 3)	\$ 561,198	\$ -	\$ 561,198
Total assets	<u>\$ 561,198</u>	<u>\$ -</u>	<u>\$ 561,198</u>
FUND BALANCE			
Unassigned	\$ 561,198	\$ (561,198)	\$ -
Total liabilities and fund balance	<u>\$ 561,198</u>		
NET POSITION			
Unrestricted		\$ 561,198	\$ 561,198
Total net position		<u>\$ 561,198</u>	<u>\$ 561,198</u>

See Notes to Financial Statements.

RECLAMATION DISTRICT NO. 828

**STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUNDS
REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE AND NET POSITION - CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>General</u>
REVENUES	
Property assessments - landowners	\$ 48,650
Interest	1,456
Total revenues	<u>\$ 50,106</u>
EXPENDITURES	
Engineering	\$ 5,485
Feasibility study	3,925
Legal and accounting	8,524
Audit fee	3,100
Insurance	4,024
Trustee fees	300
Total expenditures	<u>\$ 25,358</u>
Excess of revenues over expenditures	<u>\$ 24,748</u>
Fund balance/Net position - beginning of year	<u>\$ 536,450</u>
Fund balance/Net position - end of year	<u><u>\$ 561,198</u></u>

See Notes to Financial Statements.

RECLAMATION DISTRICT NO. 828

NOTES TO FINANCIAL STATEMENTS

June 30, 2015

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES

Nature of business

Reclamation District No. 828 is a political subdivision of the State of California organized March 4, 1912 by the landowners of Weber Tract for the purpose of maintenance, protection and repair of the reclamation works on Weber Tract. The District operates under Section 50000 "Reclamation Districts" of the California State Water Code.

The District lies within the City of Stockton, bounded on the north by Smith Canal, on the west and south by the Stockton Channel, and on the east by Pershing Avenue. The total area of the district is approximately 695 acres.

The District is primarily supported by assessments of its landowners as projected, calculated, and levied by its Board of Trustees. Expenses incurred by the District are, at times, partially reimbursed by various federal, state, and local assistance or reimbursement programs.

The District management considered all potential component units for inclusion in the reporting entity by applying the criteria set forth in accounting principles generally accepted in the United States of America. The District concluded that there are no potential component units which should be included in the reporting entity.

Government-wide financial statements

The government-wide financial statements (i.e., the statement of net position - cash basis and the statement of activities - cash basis) report information on all of the cash receipts and disbursements activity of the primary government.

The statement of activities demonstrates the degree to which cash disbursements of a given function or segment are offset by program cash receipts. Cash disbursements are those that are clearly identifiable with a specific function or segment. Program cash receipts include 1) charges paid by the recipients of goods or services offered by the programs and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other receipts not classified as program receipts are presented as general receipts.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

Budgetary accounting

The District does not utilize formal budgetary procedures and is not required to adopt such procedures by law. Accordingly, budgetary comparison information is not required or presented.

RECLAMATION DISTRICT NO. 828

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund financial statements

The fund financial statements provide information about the District's funds. The District has one type of fund (governmental), which is comprised of one major fund as follows.

General fund – This fund is established to account for resources devoted to financing the general services that the District performs. State assistance and other sources of revenue used to finance the fundamental operations of the District are included in this fund. This fund is charged with all costs of operating the government for which a separate fund has not been established.

The District has adopted GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This Statement establishes criteria for classifying governmental fund balances into specifically defined classifications. Classifications are hierarchical and are based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the funds may be spent. Application of the Statement requires the District to classify and report amounts in the appropriate fund balance classifications. The District's accounting and finance policies are used to interpret the nature and/or requirements of the funds and their corresponding assignment of restricted, committed, assigned, or unassigned.

The District reports the following classifications:

Restricted Fund Balance – Restricted fund balances are restricted when constraints placed on the use of resources are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

Assigned Fund Balance – Assigned fund balances are amounts that are constrained by the District's intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by the Board of Trustees. Assigned fund balance includes all amounts in the general fund that are intended to be used for a specific purpose.

Unassigned Fund Balance – Unassigned fund balance is the residual classification for the General Fund. This classification represents General Fund balance that has not been assigned to other funds, and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

Measurement focus, basis of accounting, and financial statement presentation

The District accounts for governmental funds using the cash receipts and disbursements basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Under this method, revenues are recognized when received and expenditures are recorded when paid.

RECLAMATION DISTRICT NO. 828

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Demand Warrants

The District is authorized under the California State Water Code to issue demand warrants.

Use of estimates

The preparation of financial statements in conformity with the cash receipts and disbursements basis of accounting used by the District requires management to make estimates and assumptions that affect certain reported amounts and disclosures; accordingly, actual results could differ from those estimates.

Related party information

The Board of Trustees is made up of District landowners or their representatives. The Board is either elected by the landowners within the district or appointed by the San Joaquin County Board of Supervisors.

Income Tax Status

Reclamation District No. 828 is a governmental entity and not subject to federal and state income taxes.

NOTE 2. DATE OF MANAGEMENT'S REVIEW

In preparing the financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through November 2, 2015, the date the financial statements were available to be issued.

NOTE 3. CASH AND INVESTMENTS

Investments of the District as of June 30, 2015 consist of the following:

	<u>Carrying amount</u>	<u>Fair value</u>
Investment in external investment pool		
San Joaquin County Treasurer	<u>\$ 561,198</u>	<u>\$ 561,198</u>

Cash on deposit with the San Joaquin County Treasurer is invested in a pooled fund maintained by the Treasurer. These funds are pooled with other County deposits for investment purposes by the County Treasurer in accordance with the investment policy of the County Treasurer (see County Treasurer's investment policy at <http://www.sjgov.org/treasurer/treasury.htm>). The Pool has established a treasury oversight committee to monitor and review the management of public funds maintained in the Pool.

RECLAMATION DISTRICT NO. 828

NOTES TO FINANCIAL STATEMENTS

NOTE 3. CASH AND INVESTMENTS (Continued)

Participants' equity in the investment pool is determined by the dollar amount of the participant deposits, adjusted for withdrawals and distributed investment income. Investment income is prorated to individual funds based on their average daily cash balances. The value of the District's shares in the Pool, which may be withdrawn, is determined on an amortized cost basis, which is different than the fair value of the District's position in the Pool. The District's investment in the Pool is unrated, stated at amortized cost which approximates fair value, available upon demand and considered cash equivalents.

The District does not maintain a formal investment policy.

NOTE 4. GOVERNING BOARD

The powers of the District are exercised by the Board of Trustees which consists of the following members:

	<u>TITLE</u>	<u>TERM EXPIRATION</u>
William Mendelson	President	November 2017
Paul Marsh	Trustee	November 2015
Robert G. Merdinger	Trustee	November 2015

Secretary: Dan Schroeder

NOTE 5. INSURANCE

The District is covered by the following types of insurance as of June 30, 2015:

<u>Coverage</u>	<u>Limits of Liability</u>
Property	\$ 1,000,000/3,000,000
Commercial crime	100,000
General liability	1,000,000/3,000,000
Public officials and management liability	1,000,000/3,000,000
Commercial excess	1,000,000

SUPPLEMENTARY INFORMATION

Reclamation District No. 828

Special Districts Financial Transactions Report

General Information

Fiscal Year 2015

Mailing Address

Street 1 Is Address Changed?

Street 2

City State Zip

Email

Members of the Governing Body

	First Name	Middle Initial	Last Name	Title
Member	<input type="text" value="William"/>	<input type="text"/>	<input type="text" value="Mendelson"/>	<input type="text" value="President"/>
Member	<input type="text" value="Paul"/>	<input type="text"/>	<input type="text" value="Marsh"/>	<input type="text" value="Trustee"/>
Member	<input type="text" value="Robert"/>	<input type="text" value="G"/>	<input type="text" value="Merdinger"/>	<input type="text" value="Trustee"/>
Member	<input type="text" value="None"/>	<input type="text"/>	<input type="text" value="None"/>	<input type="text" value="None"/>
Member	<input type="text" value="None"/>	<input type="text"/>	<input type="text" value="None"/>	<input type="text" value="None"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Other Officials

	First Name	Middle Initial	Last Name	Title
	<input type="text" value="Dan"/>	<input type="text"/>	<input type="text" value="Schroeder"/>	<input type="text" value="Secretary"/>
	<input type="text" value="Dan"/>	<input type="text"/>	<input type="text" value="Schroeder"/>	<input type="text" value="Attorney"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

First Name	Middle Initial	Last Name	Phone No
<input type="text" value="Robert"/>	<input type="text" value="S"/>	<input type="text" value="Gross"/>	<input type="text" value="(209) 474-1084"/>

Independent Auditor

First Name	Middle Initial	Last Name	Phone No
<input type="text" value="Robert"/>	<input type="text" value="S"/>	<input type="text" value="Gross"/>	<input type="text" value="(206) 474-1084"/>

Reclamation District No. 828

Special Districts Financial Transactions Report - Non-Enterprise Activity

Revenues, Expenditures, Sources and Uses

Fiscal Year	2015	General and	Debt Service	Capital Projects
		Special Revenue	Funds	Funds
		Funds		
		A	B	C
Non-Enterprise Activity		Land Reclamation and Levee Maintenance		
Taxes and Assessments				
Current Secured and UnSecured (1%)				
Voter Approved Taxes				
Property Assessments		48,650		
Special Assessments (Mello/Roos, Mark/Roos)				
Prior Year Taxes and Assessments				
Penalties and Cost on Delinquent Taxes and Assessments				
Licenses, Permits, and Franchises				
Fines, Forfeits, and Penalties				
Revenue From Use of Money and Property				
Interest Income		1,456		
Rents, Concessions and Royalties				
Federal				
Aid for Construction				
Other Federal				
State				
Aid for Construction				
State Water Project				
Homeowners Property Tax Relief				
Timber Yield				
Other State				
Other Governmental Agencies				
Redevelopment Pass-Through				
Other				
Charges for Current Services				
Contributions From Property Owners				
Self Insurance Only				
Member Contributions				
Claim Adjustments				
Other Revenues				
Total Revenues		\$50,106	\$0	\$0
Expenditures				
Salaries and Wages				
Employee Benefits				
Services and Supplies		25,358		
Self Insurance Only - Claims Paid				

Reclamation District No. 828

Special Districts Financial Transactions Report - Non-Enterprise Activity

Revenues, Expenditures, Sources and Uses

Fiscal Year	2015	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds
	A	B	C	
Contributions to Outside Agencies				
Debt Service				
Retirement of Long-Term Debt				
Interest on Long-Term Debt				
Interest on Short-Term Notes and Warrants				
Fixed Assets				
Other Expenditures				
Total Expenditures	\$25,358	\$0	\$0	
Revenues Over (Under) Expenditures	\$24,748	\$0	\$0	
Financing Sources and Uses				
Proceeds of Long-Term Debt				
Proceeds of Refunding Debt				
Payments to Refunded Debt Escrow Agent				
Inception of Lease Purchase Agreements				
Other Financing Sources				
Other Financing Uses				
Operating Transfers In (Intra-District)				
Operating Transfers Out (Intra-District)				
Total Other Financing Sources (Uses)	\$0	\$0	\$0	
Revenues/Sources Over (Under) Expenditures/Uses	\$24,748	\$0	\$0	
Fund Equity, Beginning of Period	\$536,450	\$0	\$0	
Prior Period Adjustments				
Residual Equity Transfers				
Other				
Fund Equity, End of Period	\$561,198	\$0	\$0	

Reclamation District No. 828
Special Districts Financial Transactions Report
Consolidation of Fund Equities and Transfers

Consolidation of Fund Equities and Transfers

Fiscal Year 2015

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds
Consolidation of Fund Equities				
Non-Enterprise Activities	\$561.198	\$0	\$0	
Enterprise Fund Equities				
Airport				\$0
Electric				\$0
Harbor and Port				\$0
Hospital				\$0
Waste Disposal				\$0
Water				\$0
Total Ending Fund Equities	\$561.198	\$0	\$0	\$0

	Transfers In A	Transfers Out B	Net C
Consolidation of Transfers In and Transfer Out			
General and Special Revenue Funds	\$0	\$0	
Debt Service Funds	\$0	\$0	
Capital Projects Funds	\$0	\$0	
Enterprise Activities			
Airport	\$0	\$0	
Electric	\$0	\$0	
Harbor and Port	\$0	\$0	
Waste Disposal	\$0	\$0	
Water	\$0	\$0	
Total	\$0	\$0	\$0

Reclamation District No. 828

Special Districts Financial Transactions Report - Consolidated Balance Sheet

Fiscal Year	2015	Assets					General Fixed Assets	General Long-Term Debt	Total Memorandum Only
		General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds				
Assets									
Cash and Cash Equivalents	561,198							\$561,198	
Taxes Receivable								\$0	
Interest Receivable								\$0	
Accounts Receivable								\$0	
Loans, Notes, and Contracts Receivable								\$0	
Due from Other Funds								\$0	
Inventory of Materials and Supplies								\$0	
Other Current Assets									
Lease Payments Receivable									
Unearned Finance Charges									
Investments								\$0	
Restricted Assets									
Deferred Charges									
Unamortized Discount on Long-Term Debt									
Other Assets								\$0	
Fixed Assets									
Land								\$0	
Buildings and Improvements								\$0	
Equipment								\$0	
Construction in Progress								\$0	
Total Fixed Assets					\$0	\$0		\$0	
Accumulated Depreciation								\$0	
Net Fixed Assets					\$0	\$0		\$0	
Other Debits									
Amount Available in Debt Service Funds									
Amount to be Provided									
Total Assets	\$561,198	\$0	\$0	\$0	\$0	\$0	\$0	\$561,198	

Reclamation District No. 828

Special Districts Financial Transactions Report - Consolidated Balance Sheet

Liabilities and Equity

Fiscal Year	2015	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only
Liabilities and Equity								
Accounts/Warrants Payable								\$0
Loans and Notes Payable								\$0
Interest Payable - Matured/Accrued								\$0
Other Current Liabilities								\$0
Compensated Absences Payable								\$0
Due to Other Governments								\$0
Due to Other Funds								\$0
Long-Term Debt								
General Obligation Bonds								\$0
Revenue Bonds								\$0
Certificates of Participation								\$0
Special Assessment								\$0
Federal								\$0
State								\$0
Time Warrants								\$0
Other Long-Term Indebtedness								\$0
Unamortized Premium on Long-Term Debt								\$0
Advances for Construction								\$0
Deferred Revenue								\$0
All Other Non-Current Liabilities								\$0
Total Liabilities		\$0	\$0	\$0	\$0		\$0	\$0
Fund Equity								
Contributed Capital								
Invested in General Fixed Assets								
Retained Earnings								
Reserved								
Unreserved								
Fund Balances								
Reserved								\$0
Unreserved Designated								\$0
Unreserved Undesignated		561,198						\$561.198
Total Fund Equity		\$561.198	\$0	\$0	\$0		\$0	\$561.198
Total Liabilities and Fund Equity		\$561.198	\$0	\$0	\$0		\$0	\$561.198

Trujillo, Elvia

From: Trujillo, Elvia
Sent: Monday, November 02, 2015 2:49 PM
To: 'Chris Diniz'
Subject: RE: RD 828 draft
Attachments: RD 828 Signed Representation Letter.pdf

Hi, Chris:

Attached is the signed representation letter for Reclamation District 828.

Thank you,

Elvia

Elvia Trujillo
Neumiller & Beardslee
P.O. Box 20
Stockton, CA 95201-3020
Phone (209) 948-8200
Fax (209) 948-4910
etrujillo@neumiller.com

CONFIDENTIALITY NOTICE: This communication and any accompanying documents are confidential and privileged. They are intended for the sole use of the addressee. If you received this transmission in error, you are advised that any disclosure, copying or distribution or the taking of any action in reliance upon the communication is strictly prohibited. Moreover, any such inadvertent disclosure shall not compromise or waive the attorney-client privilege as to this communication or otherwise. If you have received this communication in error, please contact our IS Department at its Internet address (info@neumiller.com), or telephone at (209) 948-8200. Thank you.

From: Chris Diniz [<mailto:chris@sfgac.com>]
Sent: Friday, October 30, 2015 3:43 PM
To: Trujillo, Elvia
Subject: RD 828 draft

Hi Elvia,

Sorry for the delay but here is the RD 828 audit draft. Can you get it reviewed and let me know if everything looks good? I have also attached a representation letter that we need signed and sent back to us (electronic copy is ok).

Thank you

Chris Diniz
Schwartz, Giannini, Lantsberger & Adamson
Accountancy Corp.
4578 Feather River Dr / Ste D
Stockton, CA 95219
(209) 474-1084 ph
(209) 474-0301 fx

RECLAMATION DISTRICT NO. 828

Schwartz, Giannini, Lantsberger & Adamson
4578 Feather River Drive Suite D
Stockton, California 95219

This representation letter is provided in connection with your audit of the financial statements of Reclamation District No. 828, which comprise the financial position, and each major fund as of June 30, 2015, and the respective changes in financial position for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in conformity with the cash basis of accounting which is an other comprehensive basis of accounting (OCBOA).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of the date of signing this letter, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated April 29, 2015, including our responsibility for the preparation and fair presentation of the financial statements and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with the cash basis of accounting and include all properly classified funds and other financial information of the primary government required by the cash basis of accounting to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates are reasonable.

Reclamation District No. 828
Management Representation Letter

- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed.
- 7) All events subsequent to the date of the financial statements and for which cash basis financial statements requires adjustment or disclosure have been adjusted or disclosed. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financials.
- 8) We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- 9) Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 10) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the District or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 11) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 12) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 13) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a) Management,
 - b) Employees who have significant roles in internal control, or
 - c) Others where the fraud could have a material effect on the financial statements.
- 14) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements communicated by employees, former employees, regulators, or others.

Reclamation District No. 828
Management Representation Letter

- 15) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 16) We are not aware of any pending or threatened litigation, claims, or assessments and unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- 17) We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.


Government—specific

- 18) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 19) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 20) The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- 21) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 22) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant attention of those charged with governance.
- 23) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provision of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 24) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 25) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 26) As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit

Reclamation District No. 828
Management Representation Letter

services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.

- 27) The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 28) The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 29) We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
- 30) The financial statements properly classify all funds and activities.
- 31) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 32) Components of net position (net investment in capital assets; restricted; and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 33) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 34) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 35) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 36) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 37) We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.

Signed:  Signed: _____
Title: District Secretary Title: _____
Date: 11-2-15 Date: _____

ITEM 7

**RECLAMATION DISTRICT 828
RESOLUTION 2016-01**

**RESOLUTION APPROVING AND AUTHORIZING EXECUTION OF
DELTA LEVEE MAINTENANCE SUBVENTIONS PROGRAM WORK AGREEMENT
FISCAL YEAR 2015-2016**

WHEREAS, the Board of Trustees ("Board") of Reclamation District 828 ("District"), has reviewed, and desires to enter into, that certain Delta Levee Maintenance Subventions Program Work Agreement Fiscal Year 2015-2016 ("Agreement"), between the District and the Reclamation Board of the State of California ("Reclamation Board");

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. The Agreement is approved, and the President of the Board is authorized and directed to execute the Agreement, and cause it to be presented to the Reclamation Board with a certified copy of this Resolution.

PASSED AND ADOPTED by the Board of Trustees of Reclamation District 828, at a regular meeting thereof, held on January 28, 2016, by the following vote:

AYES:

NOES:

ABSENT:

ABSTENTION:

RECLAMATION DISTRICT 828
A Political Subdivision of the
State of California

By: _____
PRESIDENT

ATTEST:

SECRETARY

CERTIFICATION

I, _____, Secretary of Reclamation District 828, do hereby certify that the foregoing is a full, true and correct copy of a resolution of Reclamation District 828 duly passed and adopted at a meeting of the Board of Trustees thereof held on the 28th day of January, 2016.

Dated: _____, 2016

SECRETARY, Reclamation District 828

DEPARTMENT OF WATER RESOURCES

1416 NINTH STREET, P.O. BOX 942836
SACRAMENTO, CA 94236-0001
(916) 653-5791



NOV 24 2015

Subject: Delta Levee Maintenance Subventions Program Work Agreements for Fiscal Year 2015-2016

To: Participating Delta Levee Maintaining Agencies Distribution List (Attached)

This letter confirms that on October 23, 2015, the Central Valley Flood Protection Board (Board) approved your district's application for the work proposed under the Delta Levees Maintenance Subventions Program (Subventions Program) for Fiscal Year 2015-2016. The attached Table 2 shows the maximum reimbursement amounts for all applicants totaling \$12.0 million from Proposition 1E.

Enclosed are five copies of the Work Agreement for your review and signature; retain one copy for your reference. Please provide a certified copy of a resolution signed by your district's board authorizing the Local Agency to enter into an agreement with the Board, and designating a representative to execute and sign the Work Agreement. Please sign and return four copies of the Work Agreement, along with a certified copy of a resolution by June 30, 2016, to the following address:

Ms. Andrea L. Lobato, P.E., Manager
Delta Levees Program
Department of Water Resources
Post Office Box 942836
Sacramento, CA 94236-0001

The Department of Water Resources (DWR) will strive to process and execute the Work Agreements in a timely manner. However, the availability of the State's cash flow through bond sales may delay the final execution. Upon execution of the Work Agreement by the Board, we will provide a fully executed copy to you.

Please note that all Work Agreements will be subject to the provisions contained in the Subventions Program Guidelines: Procedures and Criteria (Guidelines), adopted by the Central Valley Flood Protection Board on September 23, 2011. The Guidelines set forth the requirements for State financial assistance to local agencies and guide the administration of the Subventions Program. The Guidelines are available at the following Subventions Program website:

<http://www.water.ca.gov/floodsafe/fessro/deltalevees/subventions/>

No payments can be made under the Subventions Program until the Work Agreement is fully executed and a joint inspection by DWR, the California Department of Fish and Wildlife (CDFW), and the Local Agency has been completed. The objectives of this joint inspection are as follows:

1. To determine that Local Agency expenditures have resulted in a no net long-term loss of fish and wildlife habitat associated with levee improvement work;
2. The work has been consistent with a net long-term habitat improvement program, and;

3. The work has a net benefit for aquatic species in the Delta.

Early consultations with CDFW on proposed projects with potential impacts on habitat will expedite the payment approval process. You may contact DWR and/or CDFW staff for any concerns related to environmental compliance issues at the following:

Mr. Charles Tyson, Chief
Delta Ecosystem Enhancement
Department of Water Resources
Telephone: (916) 651-7019

Mr. Jim Starr, Environmental Program Manager
Delta Levees Habitat Improvement Program
California Department of Fish and Wildlife
Telephone: (209) 234-3441

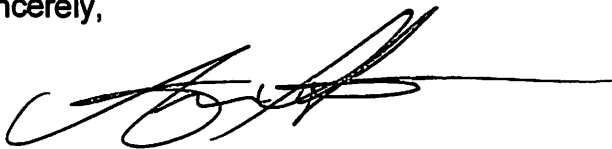
Each levee maintaining agency must comply with California Labor Code requirements and may be required to have a Labor Compliance Program in place in order to participate in the Subventions Program and receive funding assistance from the State. For additional information, you may refer to the Department of Industrial Relations website (<http://www.dir.ca.gov/lcp.asp>).

Each Local Agency must comply with the requirements of the Delta Stewardship Council (DSC) regarding Covered Actions. If the Local Agency determines any activities are a Covered Action under Water Code Section 85057.5, the activities are required to be consistent with the regulatory policies of the Delta Plan. The Local Agency must certify consistency with the Delta Plan by submitting a Certification of Consistency to the DSC prior to performing covered activities. Information regarding Covered Actions and Certification of Consistency may be found on the DSC's website at the following locations:

1. Covered Actions: http://deltacouncil.ca.gov/covered_actions
2. Certification of Consistency:
http://coveredactions.deltacouncil.ca.gov/certification_process.aspx

Please direct any questions regarding the Subventions Program, including general information, program deadlines, and required documentation to Sandra Maxwell of my staff at (916) 651-7009.

Sincerely,



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

Enclosures

cc: Mr. Jim Starr, California Department of Fish and Wildlife
Mr. Charles Tyson, Department of Water Resources
District Engineers

Distribution List

<p>Mr. Al Warren Hoslett, Secretary Reclamation Districts 1, 2, 544, 756, 2025, 2028, 2042, 2089, 2090, & 2137 343 East Main Street, Suite 815 Stockton, California 95202</p>	<p>Mr. Alan Coon, Secretary Reclamation Districts 2029 & 2044 421 South El Dorado Street, Suite E Stockton, California 95203</p>	<p>Mr. Anthony Berzinas, President Reclamation District BIMID Post Office Box 244 Bethel Island, California 94511</p>
<p>Mr. Brent Tadman, Manager Reclamation District 38 Post Office Box 408 Walnut Grove, California 95690</p>	<p>Mr. Bruce Pisoni, Secretary Reclamation District 3 Post Office Box 1011 Walnut Grove, California 95690</p>	<p>Mr. Bruce Pisoni, Secretary Reclamation District 554 Post Office Box 984 Walnut Grove, California 95690</p>
<p>Mr. Chris Lanzafame, Secretary Reclamation District 1607 Post Office Box 350 Pittsburg, California 94565</p>	<p>Mr. Cliff Feldheim, President Reclamation District 1667 Post Office Box 2382 Stockton, California 95201</p>	<p>Mr. Craig Watanabe, Secretary Reclamation District 2027 Post Office Box 248 Holt, California 95234</p>
<p>Mr. Dan Schroeder, Secretary Reclamation Districts 773, 828, & 2115 Post Office Box 20 Stockton, California 95201</p>	<p>Mr. Daniel Wilson, Secretary Reclamation District 2111 Post Office Box 248 Walnut Grove, California 95690</p>	<p>Mr. Daniel Wilson, Secretary Reclamation District 563 Post Office Box 470 Walnut Grove, California 95690</p>
<p>Mr. Dante John Nomellini, Jr., Secretary Reclamation Districts 404, 548, 2037, 2041, 2065, & 2113 Post Office Box 1461 Stockton, California 95201</p>	<p>Mr. David A. Forkel Reclamation District 2026 c/o Al Warren Hoslett Law Office 343 East Main Street Suite 815 Stockton, California 95202</p>	<p>Mr. Dennis Nunn, Secretary Reclamation District 830 Post Office Box 1105 Oakley, California 94561</p>
<p>Mr. Douglas Chan, Secretary Reclamation District 551 Post Office Box 123 Walnut Grove, California 95690</p>	<p>Mr. Frederick C. Wheeler, Secretary Reclamation District 349 Post Office Box 368 Courtland, California 95615</p>	<p>Mr. George V. Hartmann, Secretary Reclamation Districts 2030 & 2074 3425 Brookside Road, Suite A Stockton, California 95219</p>
<p>Mr. Henry Matsunaga Reclamation District 341 c/o Wagner & Bonsignore Engineering 2151 River Plaza Drive, Suite 100 Sacramento, California 95833- 4133</p>	<p>Mr. Jack N. Kuechler, IV, Secretary Reclamation District 2060 1143 Crane Street, Suite 200 Menlo Park, California 94025</p>	<p>Mr. Jeff Conway, Manager Reclamation District 800 Post Office Box 262 Byron, California 94514</p>

Mr. John B. Meek, Manager Reclamation District 2023 1440 Arundel Court Lodi, California 95242	Mr. John Robert Webber, Secretary Reclamation District 999 38563 Netherlands Road Clarksburg, California 95612	Mr. Page Baldwin, Jr., Manager Reclamation District 536 Post Office Box 785 Rio Vista, California 94571
Mr. Peter G. Dwyer, Jr. Reclamation District 307 Post Office Box 518 Clarksburg, California 95612	Mr. Robert Mehlhaff, Secretary Reclamation District 1007 Post Office Box 1129 Tracy, California 95378	Mr. Samuel Liberati, Chairman Reclamation District CLD 3062 Miller Drive Fairfield, California 94534
Mr. Thomas M. Hardesty, Manager Reclamation Districts 2068 & 2098 7178 Yolano Road Dixon, California 95620	Ms. Allison Cherry Lafferty Reclamation District 524 7540 Shoreline Drive Stockton, California 95219	Ms. Angelia Tant, Secretary Reclamation District 2059 3085 Stone Bethel Island, California 94511
Ms. Diane Lopez, Secretary Reclamation District 2058 3650 West Canal Boulevard Tracy, California 95304	Ms. Diane Dias, Secretary Reclamation District 403 Post Office Box 20 Stockton, California 95201	Ms. Dina Holder, Secretary Reclamation District 799 Post Office Box 353 Bethel Island, California 94511
Ms. Edda Davis-Jenkerson, Secretary Reclamation District 2110 Post Office Box 408 Walnut Grove, California 95690	Ms. Ginger L. Hirohata, Secretary Reclamation District 2033 165 West Cleveland Street Stockton, California 95204	Ms. Jean Knight, Secretary Reclamation District 2126 Post Office Box 4776 Stockton, California 95204
Ms. Jean Knight, Secretary Reclamation District 1608 Post Office Box 4857 Stockton, California 95204	Ms. Lauren J. Keen Reclamation District 348 1048 West Robinhood Drive, Unit 7364 Stockton, California 95267	Ms. Linda Carter, Secretary Reclamation District 1601 2360 West Twitchell Island Road Rio Vista, California 94571
Ms. Rhonda Olmo, Secretary Reclamation District 1614 Post Office Box 4807 Stockton, California 95204	Ms. Stacy Boyd, Superintendent Reclamation District 501 3554 State Highway 84 Walnut Grove, California 95690	Ms. Sue Opdyk, Secretary Reclamation District 150 37783 County Road 144 Clarksburg, California 95612
Ms. Vicki Hale Reclamation District BALMD Post Office Box 338 Walnut Grove, California 95690		

**Delta Levee Maintenance Subventions Program
WORK AGREEMENT
Fiscal Year 2015-2016**

This Agreement is entered into as of the _____ day of _____, by and between **The Central Valley Flood Protection Board** of the State of California, hereinafter referred to as the "Board" and **Reclamation District No. 828**, a political subdivision of the State of California, hereinafter referred to as "Local Agency."

WHEREAS, Part 9, commencing with Section 12980 of Division 6 of the California Water Code establishes a program for State financial assistance to local agencies responsible for maintenance of nonproject and certain project levees in the Sacramento-San Joaquin Delta; and

WHEREAS, The Central Valley Flood Protection Board approved the Delta Levee Maintenance Subventions Program Guidelines: Procedures and Criteria, dated September 23, 2011; and

WHEREAS, Part 9 requires local agencies to enter into an agreement with the Board to perform maintenance and improvement work as approved by the Board in accordance with administrative provisions and criteria adopted by the Board; and

WHEREAS, the Local Agency has submitted and the Board has approved levee maintenance and improvement plans in accordance with those provisions and criteria; and

WHEREAS, on November 24, 1997, as required by California Water Code Sections 12307 and 78543, the Board, the Department of Water Resources, hereinafter referred to as "DWR" or "Department," the Department of Fish and Game, now known as the California Department of Fish and Wildlife (CDFW), and The Resources Agency executed Amendment No. 1 to the Memorandum of Understanding, requiring projects or plans to be consistent with a net long-term habitat improvement program in the delta; and

WHEREAS, in November, 1999, CDFW issued the "Fish and Wildlife Enhancement Guidance Document" to ensure net long-term habitat improvement; and

WHEREAS California Water Code Section 12987 provides that CDFW ensures expenditures must be consistent with a net long-term habitat improvement program and have a net benefit for aquatic species in the Delta; and

WHEREAS, the Local Agency, DWR, and CDFW agree that the Local Agency has completed or is in the process of completing all of the requirements of California Water Code Sections 12987 and 79050 in its previous agreements with the Board.

NOW, THEREFORE, IT IS HEREBY AGREED THAT:

1. This Agreement covers the performance, inspection, reimbursement, and cost sharing of maintenance and improvement work performed on nonproject and eligible project levees by the Local Agency from July 1, 2015 to June 30, 2016.
2. The Local Agency shall accomplish the annual routine maintenance and rehabilitation work specified in the application prior to June 30, 2016. Local Agency shall be responsible for providing a registered engineer for appropriate direction and supervision of work described in the Local Agency's application to ensure that the work complies with accepted engineering and construction practices. Increased oversight by the Local Agency's engineer is expected with regard to any levee rehabilitation work.
3. No employee, officer, employer, or agent of the Local Agency shall participate in the selection, award, or administration of a contract for which reimbursement will be sought if a conflict of interest, real or apparent, would be involved. The Local Agency shall comply with all applicable laws on conflict of interest including, but not limited to, Public Contract Code (PCC) sections 10335.5 et seq., PCC sections 10365.5 et seq., PCC sections 10410 et seq., and Government Code sections 1090 et seq. and 81000 et seq.
4. The Local Agency shall be responsible for environmental compliance that may be necessary for the maintenance and improvement work covered by this Agreement including, but not limited to, compliance with the California Environmental Quality Act, the California Endangered Species Act, and obtaining a Streambed Alteration Agreement (Fish and Game Code Section 1600 et seq.) The Local Agency agrees to comply with all applicable State, federal, and local laws including, but not limited to, any environmental protection and habitat improvement required pursuant to California Water Code Section 12987. Prior to any payments to the Local Agency, pursuant to this Agreement, the Local Agency shall submit to DWR and CDFW, an acceptable habitat improvement program component which includes any mitigation and enhancement required by CDFW, which is consistent with a net long-term habitat improvement program. If a net long-term habitat improvement component is not agreed upon by the parties hereto and CDFW, then all payments made pursuant to this Agreement shall be subject to reimbursement by the Local Agency.
5. Work that is subject to the California Environmental Quality Act (CEQA) shall not proceed under this Agreement until documents that satisfy the CEQA process are received by DWR and DWR has completed its CEQA compliance review. Work that is subject to a CEQA document shall not proceed until and unless concurred with by DWR. Such concurrence is fully discretionary and shall constitute a condition precedent to any such work for which it is required. Once CEQA documentation has been completed, DWR will consider the environmental documents and decide whether to continue to fund the project or to require changes, alterations or other mitigation.

6. When reference is made herein to criteria or administrative procedures adopted by the Board, it is intended to include all addenda and supplements to said criteria or procedures.

7. Upon completion of the work agreed to be funded, the Local Agency shall submit a final claims completion report and notify DWR and CDFW for a joint inspection of the work. The Local Agency shall cooperate in the conduct of all inspections, including inspections by DWR, pursuant to California Water Code Section 12989, to monitor and ascertain compliance with and progress toward meeting the standards in the State's Flood Hazard Mitigation Plan for the Sacramento-San Joaquin Delta (DWR Office of Emergency Services, dated September 15, 1983), as updated or amended. To be eligible for reimbursement, the work shall be completed in the fiscal year for which application was made and approved.

8. In accordance with California Water Code § 9140, if Local Agency is responsible for the operation and maintenance of a project levee, or if Local Agency operates and maintains a nonproject levee that also benefits land within the boundaries of the area benefited by the project levee, Local Agency shall prepare and submit to DWR, on or before September 30th of each year, a report of information for inclusion in periodic flood management reports prepared by DWR relating to the project levee. The information shall include all of the following:

- a. Information known to the Local Agency that is relevant to the condition of the project levee.
- b. Information identifying known conditions that might impair or compromise the level of flood protection provided by the project levee.
- c. A summary of the maintenance performed by the Local Agency during the previous fiscal year.
- d. A statement of work and estimated cost for operation and maintenance of the project levee for the current fiscal year, as approved by the Local Agency.
- e. Any other readily available information contained in the records of the Local Agency relevant to the condition or performance of the project levee, as determined by the Board or DWR.

9. In accordance with California Water Code § 9650, if Local Agency receives funding from the State to upgrade a project levee that protects an area in which more than 1,000 people reside, the Local Agency responsible for the project levee and any city or county, including charter cities or counties, protected by the project levee shall enter into an agreement to adopt a safety plan within two years. The safety plan shall be integrated into any other Local Agency emergency plan and shall be coordinated with the state emergency plan. The local entity responsible for the operation and maintenance of the project levee shall submit a copy of the safety plan to DWR and the Central Valley Flood Protection Board. No advances or reimbursements shall be made

by the State for a levee covered by this paragraph until it receives the Agreement from all necessary entities. The safety plan shall include all of the following elements:

- a. A flood preparedness plan that includes storage of materials that can be used to reinforce or protect a levee when a risk of failure exists.
- b. A levee patrol plan for high water situations.
- c. A flood-fight plan for the period before the state or federal agencies assume control over the flood fight.
- d. An evacuation plan that includes a system for adequately warning the general public in the event of a levee failure, and a plan for the evacuation of every affected school, residential care facility for the elderly, and long-term health care facility.
- e. A floodwater removal plan.
- f. A requirement, to the extent reasonable, that either of the following applies to a new building in which the inhabitants are expected to be the essential service providers:
 - 1.) The building is located outside an area that may be flooded.
 - 2.) The building is designed to be operable shortly after the floodwater is removed.

10. The Local Agency, its Engineer, contractors, subcontractors, and their respective agents and employees required for performing any work shall act in an independent capacity and not as officers, employees, or agents of the State. The Local Agency is solely responsible for planning, design, construction, maintenance, and operation of its levees. Any inspection, review or approval by the State is solely for the purpose of proper administration of State funding and shall not be deemed to relieve or restrict the Local Agency's responsibility for the safety and integrity of its levees. The Local Agency shall cooperate in the conduct of any State review or inspection.

11. The Local Agency shall be responsible for compliance with competitive bidding, prevailing wage provisions, contract administration laws, and all applicable labor laws including, but not limited to, Public Contract Code Section 20920, et seq., California Water Code Section 50907; and Labor Code Section 1720 et seq. and 1770 et seq. Prior to awarding a contract for a public works project funded in whole or in part under Proposition 50, Proposition 84, or any other source of funding so requiring, the Local Agency shall adopt and enforce a labor compliance program pursuant to Labor Code Section 1771.5. The Local Agency must comply with California Labor Code Section 1773.3 (Duty to notify the California Department of Industrial Relations (DIR) when awarding a contract for a public works project. Construction work performed by Local Agency forces may be exempt from competitive bidding and shall be reimbursed pursuant to the equipment rates established by Caltrans (annual labor surcharge and equipment rental rates) and the Delta Levees Subventions Program. These equipment rental rates are available on the internet at <http://www.dot.ca.gov/hq/construc/>.

12. The Local Agency shall maintain records and books relating to the costs and quantities of labor and materials used, purchased, or contracted for in the performance of its levee maintenance and improvement work. The Local Agency shall maintain all receipts, accountings, books, invoices and records, pertaining to its levee work for a period of 10 years after the work has been performed or the expenses incurred. The Board and DWR shall have full and free access at all reasonable times to these books and records with the right at any time during office hours to make copies thereof. The Board, DWR, and the California State Controller's Office shall have the right to conduct audits, from time to time, of the Local Agency's expenditures for levee maintenance and improvement, the purpose of such audits being to assure that subvention funds are being properly used, that payments are not being made under other assistance programs for the same work, and that the Local Agency is seeking the most reasonable terms in its use of State funds. The Local Agency shall cooperate fully in any such audit.

13. The Local Agency shall be eligible for reimbursement for work satisfactorily completed in accordance with the following:

- a. No costs shall be reimbursed until the Local Agency has spent an average of \$1,000 per mile of levee for all its nonproject and eligible project levees.
- b. The Local Agency shall be reimbursed up to 75 percent of the costs incurred in excess of the \$1,000 per mile of nonproject and eligible project levee. If, in any year, the total eligible costs incurred exceed the State funds available, the Board shall apportion the funds among those levees or levee segments identified by DWR as being most critical and beneficial, considering the needs of flood control, water quality, recreation, navigation, habitat improvements, and fish and wildlife.
- c. The Local Agency acknowledges that pursuant to California Water Code Section 12986, DWR must require either the Local Agency or an independent financial consultant to provide initial information regarding the agency's ability to pay for the cost of levee maintenance or improvement, and based on that initial information, DWR may require the Local Agency or an independent financial consultant to prepare a comprehensive study on the Local Agency's ability to pay. The Local Agency agrees to prepare the comprehensive study if so requested by DWR, with DWR paying a maximum of 75 percent and the Local Agency paying a minimum of 25 percent of the cost of the study, subject to a later determination that the Local Agency had the ability to pay a larger share of the study cost. If the Local Agency at the time of the execution of this Agreement does not contain Urban Development, as defined in this paragraph, then a comprehensive study shall not be required, unless there is either a substantial change in the use of land within the Local Agency or substantial increase in the revenue generating capability of the lands within the Local Agency. As used in this Agreement, the term Urban

Development shall mean the designation by the County Assessor of 10 percent or more of the land area within the District for residential land use, on the last equalized assessment roll of the county or counties in which the District is located. Rural residential land use shall not constitute Urban Development for the purposes of this Agreement.

- d. The Local Agency acknowledges that the information or study shall be the basis for DWR's determination of the maximum allowable reimbursement. The Local Agency agrees to return to DWR any reimbursements paid to the Local Agency that are in excess of the maximum allowable reimbursement, based on an updated study of the agency's ability to pay.
- e. Local Agency shall apply for federal disaster assistance whenever eligible.

14. State expenditures under this Agreement shall not exceed **\$201,600** subject to the availability of funds. The Local Agency estimated reimbursement approved by the Board on October 23, 2015 is **\$43,311**. The maximum approved advance amount, limited to 75% of the approved estimated reimbursement is **\$32,483**. The Board may increase the estimated reimbursement and advance amounts if information that warrants an increase becomes available.

15. Advanced payments or progress payments may only be made to Local Agency after DWR and CDFW determine the following approval requirements have been met by the Local Agency:

- An AB 360 program *Advance Payment Information Form* is approved in writing by CDFW and DWR.
- A joint CDFW and DWR inspection is completed, as needed, and CDFW has evaluated the extent of the potential impacts associated with the funded project activity.
- Documentation is submitted to DWR confirming that eligible deductible expenditures exceed the \$1,000 per levee mile criteria.
- A schedule and appropriate bidding and contract documentation are submitted to DWR for projects requesting advanced funding.

16. To comply with the net long-term habitat improvement program and to have a net benefit to aquatic species as required by California Water Code Sections 12987 and 79050, in the event levee maintenance or improvement activities result in the loss of fish or wildlife habitat, the District agrees to fully mitigate this loss at a time, site and manner subject to CDFW approval. Each Local Agency must comply with the requirements of the Delta Stewardship Council (DSC) regarding Covered Actions. If the Local Agency

determines any activities are a Covered Action under Water Code Section 85057.5, the activities are required to be consistent with the regulatory policies of the Delta Plan. The Local Agency must certify consistency with the Delta Plan by submitting a Certification of Consistency to the DSC prior to performing covered activities. Information regarding Covered Actions and Certification of Consistency may be found on the DSC's website at the following locations:

1. Covered Actions: http://deltacouncil.ca.gov/covered_actions
2. Certification of Consistency:
http://coveredactions.deltacouncil.ca.gov/certification_process.aspx

17. If DWR finds that work under this Agreement has not been satisfactorily performed, or where advances exceed actual reimbursable costs, the Local Agency shall promptly remit to DWR all amounts advanced in excess of reimbursable costs (California Water Code Section 12987). In the event that Local Agency has an outstanding obligation with DWR pursuant to this paragraph, DWR may seek such reimbursement from the Local Agency by any appropriate means including but not limited to, collecting any amount owing to the Local Agency from DWR or the Board under the Delta Flood Protection Program.

18. The Local Agency shall indemnify and hold and save the State of California, the Board, DWR, and all other agencies or departments of the State and their employees, free from any and all liability for any claims and damages (including inverse condemnation) that may arise out of this Agreement, including but not limited to, those arising from the planning, design, construction, maintenance and operation of levee rehabilitation measures for this Project and any breach of the terms of this Agreement. Local Agency shall require its contractors to name the State, its officers, agents and employees as additional insured's on their liability insurance for activities undertaken pursuant to this Agreement. Local Agency shall also require its contractors to have applicable performance and payment bonding in place before commencing work. The Local Agency's indemnity and related obligations under this Agreement also extend to any similar Department indemnity and related obligations with the U.S. Army Corps of Engineers for emergency assistance, response and rehabilitation of Local Agency's facilities and the Local Agency hereby expressly assumes those obligations.

19. No waiver of any breach of this Agreement shall be held to be a waiver of any other or subsequent breach, and no excuse of any condition or covenant shall be held to be an excuse of any other condition or covenant, or the same condition or covenant at a subsequent time.

20. This Agreement may be amended in writing by the mutual consent of the parties hereto.

21. The AB 360 Program Funding Claim Information Form with information detailing areas of work on the levees shall be submitted prior to any consideration for reimbursement.

22. All final claims associated with this Agreement shall be submitted by November 1, 2016. DWR requires that all habitat and mitigation requirements under this Agreement shall be completed to the satisfaction of CDFW no later than three years from the date of this Agreement absent a waiver of this requirement by DWR in writing. In the absence of this waiver, failure to complete habitat and mitigation requirements within the three year period will result in forfeiture of reimbursement under this Agreement and future agreements within the Delta Levees Program, until mitigation and habitat requirements are complete. It is the responsibility of the Local Agency to request this waiver of DWR.

**THE CENTRAL VALLEY
FLOOD PROTECTION BOARD
State of California**

By: _____
Executive Officer

Date: _____

Reclamation District No. 828

By: _____

Print Name: _____

Print Title: _____

Date: _____

By: _____

Print Name: _____

Print Title: _____

Date: _____

**THE DEPARTMENT OF
WATER RESOURCES
State of California**

By: _____

Date: _____

**APPROVED AS TO LEGAL FORM
AND SUFFICIENCY:**

By: _____
Assistant Chief Counsel

Date: _____

ITEM 8

RECLAMATION DISTRICT 828

**RESOLUTION 2016-02
RESOLUTION REVISING DISTRICT BYLAWS**

WHEREAS, Reclamation District 828 ("District") bylaws have been in place for decades without updating or revisions,

WHEREAS, the District's Board of Trustees desires to revise and update its bylaws to, among other reasons, reflect changes in the District.

NOW, THEREFORE, BE IT RESOLVED that the Board of Trustees of the Reclamation District 828 hereby adopts the attached Bylaws revised as of the January 28, 2016 to replace the existing District Bylaws.

PASSED AND ADOPTED by the Board of Trustees of Reclamation District 828, at a regular meeting thereof, held on January 28, 2016, by the following vote:

AYES:
NOES:
ABSENT:
ABSTENTION:

RECLAMATION DISTRICT 828
A Political Subdivision of the
State of California

By: _____
PRESIDENT

ATTEST:

SECRETARY

CERTIFICATION

I, _____, Secretary of Reclamation District 828, do hereby certify that the foregoing is a full, true and correct copy of a resolution of Reclamation District 828 duly passed and adopted at a meeting of the Board of Trustees thereof held on the 28th day of January, 2016.

Dated: _____, 2016

SECRETARY, Reclamation District 828

**BYLAWS
OF
RECLAMATION DISTRICT NO. 828**

REVISED: _____, 2016

ARTICLE I

Offices

Section 1.01. The District principal office shall the following address:

RECLAMATION DISTRICT NO. 828
509 W. Weber Ave, 5th Floor
Post Office Box 20
Stockton, CA 95201-3020

The place of the meeting of the District shall be set forth in Article IV below.

ARTICLE II

Trustees

Section 2.01. As used in these Bylaws, the following terms shall have the following meanings:

- A. "Board" means the Board of Trustees of the District.
- B. "Trustees" means the Board of Trustees of the District.
- C. "District" means Reclamation District No. 828

Section 2.02. The District shall have a Board of Trustees consisting of three (3) members, which shall constitute the governing body of the District, and which shall exercise general supervision and complete control over the construction, maintenance, and operation of the reclamation works, and generally over the affairs of the District.

Section 2.03. Trustees shall be elected for a term of four (4) years and shall serve until their successors are elected and qualified. The terms of the Trustees shall be staggered so that no more than two Trustees shall have terms that expire in any one District election year.

Section 2.04. Elections shall be conducted in accordance with California Water Code, Division 15, parts 3 and 4, as they presently are or may hereafter be amended. Persons elected to the office of Trustee shall take the Oath of Office in accordance with the California Water and Elections Code.

Section 2.05. Vacancies on the Board due to reasons other than expiration of a term of office shall be filled in accordance with the California Government Code § 1780, as it now is or may hereafter be amended.

Section 2.06. The terms of the incumbent members of the Board expire on the following dates:

<u>Name</u>	<u>Term Ends</u>
Bill Mendelson	12/2017

Robert G. Merdinger

12/2019

Debbie Provost

12/2019

Section 2.07. The Trustees shall receive such compensation for services actually and necessarily performed as the Board determines to be just and reasonable, and in accordance with California Water Code § 20200, as it is now, or may hereafter be amended.

ARTICLE III

Officers

Section 3.01. The officers of the District shall be a President of the Board of Trustees and a Secretary.

Section 3.02. At the first meeting after the election of any Trustee, the Board shall name a President and any other officers as it deems necessary. The duties of the President shall be to preside over all regular and special meetings of the Board, and to perform such other duties from time to time as may be required of him or her by the Board. In the absence of the President, the Trustee present with the longest period of service shall preside.

Section 3.03. The Secretary shall be any person, whether a trustee or not, who is appointed by the Board as Secretary. The duties of the Secretary shall be to keep the minutes of all meetings, attest all documents (other than bonds) requiring the signature of the President, keep accounts of all expenditures on behalf of the District, have custody of the District's seal, and perform such duties as may be required by law, these Bylaws, or by the Board.

Section 3.04. No compensation shall be received by the President, other than the compensation provided in accordance with Section 2.07 of these Bylaws. The Secretary shall receive such compensation for services actually and necessarily performed as the Board determines to be just and reasonable, and shall be reimbursed for expenses necessarily incurred in the performance of his or her duties.

Section 3.05. The President and Secretary shall serve at the pleasure of the Board.

ARTICLE IV

Meetings

Section 4.01. The District shall meet on a quarterly basis on the fourth Thursday of the months of July, October, January and April at 8:30 a.m. and may meet as often as the business of the District requires. The meetings shall be held at the District's principal office at the offices of Neumiller & Beardslee, 509 W. Weber Avenue, 5th Floor, Stockton, California or at any other place designated by resolution of the Board.

Section 4.02. No notice need be provided to individuals of regular or special meetings except to persons who shall request such notice. In cases where notice has been requested, the Secretary shall give email or mailed notice in accordance with the Ralph M. Brown Act in Government Code Sections 54950 et. seq. ("Brown Act"). Any such request for notice shall be valid for one (1) year from the date made, and shall provide an address to which notice is to be mailed as well as a deposit of a fee to cover the cost of copying and mailing said notice as calculated by the Secretary. The Board may establish a reasonable annual charge for sending such notice based on the estimated cost of providing such service.

Section 4.03. All meetings of the Board shall be in accordance with the Brown Act.

Section 4.04. A majority of the Board shall constitute a quorum for the transaction of business. Except as otherwise specifically in these Bylaws, every act of decision done or made by a majority of the trustees present at a meeting at which a quorum is present is the act of the Board.

Section 4.05. All meetings of the District shall be open and public, and all persons shall be permitted to attend any meeting of the District, except that executive sessions may be held as provided by law, and the public may be excluded from meetings which are willfully interrupted so as to render the orderly conduct of the meeting impossible, as provided by law.

Section 4.06. Agendas for any meeting shall be posted as required in accordance with the provisions of the Brown Act. As soon after the posting of the agenda and before the meeting, the Secretary shall mail or deliver, or cause the mailing or delivery of, an agenda for the forthcoming meeting to each trustee. Said agenda shall be prepared by the Secretary.

Section 4.07. The Secretary shall keep accurate minutes of all proceedings of the Board. Minutes of each regular, adjourned regular, special or adjourned special meeting shall be considered for approval at the Board meetings.

Section 4.08. The order of business at each meeting of the Board shall be determined by the Secretary.

Section 4.09. The procedure for the conduct of business, unless varied on order of the President, or by majority vote of the Board, may be as follows:

- a) Each agenda item shall be taken up in order by the President.
- b) The President shall call upon such person or persons as may be appropriate to present the matter to the Board.
- c) The public shall then be invited to make public comments. The President may limit the duration of or refuse to permit public comment if such public comment is repetitive, disorderly, or otherwise not in furtherance of a reasonably expeditious review of the matter under discussion.
- d) The matter shall then be discussed by the Trustees and such other persons as may be called upon by the President.
- e) The President shall then invite a motion by any of the trustees on the agenda item, and a vote shall be taken, after such discussion, on any motion made concerning the matter.

Section 4.10. Rosenberg's Rules of Order as they exist at the time of the adoption of these bylaws and are amended or revised thereafter are hereby adopted by the Board in all uses not otherwise provided for in these Bylaws and not otherwise provided for by applicable law.

ARTICLE V

Records

Section 5.01. All records of the District and of the proceedings of the Board shall be kept by the Secretary, at a location designated by the Secretary, except for the originals of resolutions, deeds of grant or easement to or from the District, or of agreements or contracts entered into by the District may be kept by the attorney for the District, provided that copies thereof are placed in the records kept by the Secretary. The records shall be available for inspection in accordance with the provisions of California Government Code, Division 7, Chapter 3.5, as they now are or may hereafter be amended.

ARTICLE VI

Finance

Section 6.01. The Board of Trustees may adopt an annual budget each year to reflect the projected income and expenses of the District.

Section 6.02. The Board of Trustees shall take steps necessary to have the books of the District audited on an annual basis.

Section 6.03. Income to the District shall be deposited with the Treasurer of the County of San Joaquin and shall only be paid out of warrants approved by the Board of Trustees.

ARTICLE VII

Seal

Section 7.01. The District may have a seal with shall contain the name and number of the District, which is: RECLAMATION DISTRICT NO. 828; and the name of SAN JOAQUIN COUNTY, being the County in which the District is situated.

ARTICLE VIII

Amendment of Bylaws

Section 8.01. These bylaws may be amended in the manner they were adopted or as set forth in the provisions of California Water Code, Division 15, Part 2, Chapter 2, as they now are or may hereafter be amended.

ARTICLE IX

Construction of Bylaws

Section 8.01. Unless otherwise stated in these Bylaws or unless the context otherwise requires, the definitions contained in Division 15 of the California Water Code shall govern the construction of these Bylaws. Without limiting the generality of the foregoing, the masculine gender includes the feminine and the neuter, the singular number includes the plural and the plural number includes the singular.

IN WITNESS WHERE OF these Bylaws have been duly adopted this ____ day of _____, 2016.

Bill Mendelson
President, Board of Trustees
Reclamation District No. 828

ATTEST:

DANIEL J. SCHROEDER, Secretary
Reclamation District No. 828

ITEM 10

DEPARTMENT OF WATER RESOURCES

1416 NINTH STREET, P.O. BOX 942836
SACRAMENTO, CA 94236-0001
(916) 653-5791



OCT 23 2015.

To: Participants of the Delta Levees Maintenance Subventions Program

Subject: Extension of Review Period for DRAFT Delta Levee Maintenance Subventions Program Guidelines

On September 30, 2015, the Department of Water Resources released the DRAFT Delta Levees Maintenance Subventions Program Guidelines (DRAFT Guidelines) for a 30-day public review and comment period. The review period has been extended an additional 31 days. The comments are now due December 1, 2015.

The DRAFT Guidelines define the criteria for the maintenance and rehabilitation of eligible project and nonproject levees in the Sacramento-San Joaquin Delta. The DRAFT Guidelines can be found on the Delta Levee Maintenance Subventions website: http://www.water.ca.gov/floodsafe/fessro/deltalevees/subventions/docs/subventions_guidelines_2015draft.pdf

During the comment period, comments should be submitted in writing to:

Ms. Andrea L. Lobato, P.E., Manager
Delta Levees Program
Department of Water Resources
Post Office Box 942836
Sacramento, California 94236-0001

or by email to Andrea.Lobato@water.ca.gov.

The Subventions Program is authorized by CA Water Code §12980 *et seq.*, and managed by the CA Department of Water Resources for the Central Valley Flood Protection Board. The Subventions Program is a cost-share program that provides technical and financial assistance to local agencies in the Sacramento-San Joaquin Delta, for the maintenance and rehabilitation of nonproject and eligible project levees.

Please direct any questions regarding the DRAFT Guidelines, including comment period deadlines and requests for printed copies of the DRAFT Guidelines to myself or Sandra Maxwell of my staff, at (916) 651-7009.

Sincerely,

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

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

cc: (See attached list)

ITEM 11

RD 828: MASTER CALENDAR

JANUARY

- Board Meeting – 4th Thursday at 8:30 a.m.
- Adopt Subventions Agreement Resolution
- Election of Officers

FEBRUARY

- Send out Form 700s, remind Trustees of April 1 filing date

MARCH

APRIL

- April 1: Form 700s due
- Board Meeting – 4th Thursday at 8:30 a.m.

MAY

JUNE

JULY

- Board Meeting – 4th Thursday at 8:30 a.m.
- Approve Audit Contract for expiring fiscal year
- Adopted Annual Budget
- Adopt Resolution for setting Assessments and submit to County Assessor's Office
- Adopt Notice of Exemptions Resolution

AUGUST

- August 1: Deadline to certify assessments for tax-roll and deliver to County (duration of current assessment: Indefinite).
- August 1: Insurance renewal
- Send handbills for collection of assessments for public entity-owned properties
- In election years, opening of period for secretary to receive petitions for nomination of Trustees (75 days from date of election.) (*Cal. Wat. Code §50731.5*)

SEPTEMBER

- In election years, last legal deadline to post notice that petitions for nomination of Trustees may be received (7 days prior to close of closure.) (*Cal. Wat. Code §50731.5*).
- In election years, closing of acceptance of petitions for nomination of Trustees (54 days from date of election.) (*Cal. Wat. Code §50731.5*).

OCTOBER

- Publish Notice of Election, odd numbered years (once per week, 4 times, commencing at least 1 month prior to election).
- Board Meeting – 4th Thursday at 8:30 a.m.

NOVEMBER

- Election.

DECEMBER

- New Trustee(s) take office, outgoing Trustee(s) term(s) end on first Friday of each odd-numbered year.

Term of Current Board Members:

Name	Term Commenced	Term Ends
Bill Mendelson	First Friday 12/2013	First Friday of 12/2017
Debbie Provost	First Friday 12/2015	First Friday of 12/2019
Robert G. Merdinger	First Friday 12/2015	First Friday of 12/2019

No Expiration on Assessment