

RECLAMATION DISTRICT NO. 828
SPECIAL AGENDA FOR
BOARD OF TRUSTEES
8:30 A.M. JANUARY 19, 2017
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. Consider for approval minutes of the regular meeting of October 20, 2016.
4. Financial Report.
 - a. Accept 2015/2016 Annual Audit.
5. Engineers' Report; request for direction.
 - a. Approve funding and agreement in an amount not to exceed \$10,000.00 to remove vegetation along the east side of Arundo.
6. Correspondence and meeting attendance reports.
7. District Calendar
8. Approval of bills to be paid.
9. 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 19, 2017**

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

ITEM 3

**Minutes of Regular Meeting of
Reclamation District 828
Held on October 20, 2016**

The regular meeting of the Board of Trustees of Reclamation District 828 was held at 8:30 p.m. on October 20, 2016 at 509 West Weber Avenue, 5th Floor, Stockton, California 95203.

Item No. 1: Call to Order. The meeting was called to order at 8:39 p.m. Present were President Bill Mendelson and Trustee Deby Provost. Trustee Robert Merdinger was absent. Also present was Dan Schroeder, District Counsel, and Chris Neudeck, District Engineer.

Item No. 2: Public Comment. There was no public comment.

Item No. 3: Approval of Minutes. The minutes of the July 15, 2016 regular meeting were approved unanimously by the Trustees present on a motion by President Bill Mendelson, seconded by Trustee Deby Provost.

Item No. 4: Financial Report. Mr. Schroeder reported on the financial status of the District.

a. Adopt 2016-2017 Revised Budget. Mr. Schroeder reviewed the proposed budget with the Trustees. The history of the expenditures and revenue was discussed, including the Proposition 218 process should the Trustees ever decide to increase the assessment. There was also discussion of the timing of the reimbursement of the District's contribution to the SJAFCA Smith Canal Closure Structure Proposition 218. The Revised 2016-2017 Budget was approved unanimously by the Trustees present on a motion by President Bill Mendelson, seconded by Trustee Deby Provost.

b. Ratify Action Approving District Insurance Renewal. Mr. Schroeder explained the timing of the renewal of the District's insurance policy prior to today's meeting and the decision not to call a special meeting for this item. The action renewing the District's Insurance was ratified unanimously by the Trustees present on a motion by Trustee Deby Provost, seconded by President Bill Mendelson.

Item No. 5: Engineer's Report. Mr. Neudeck provided the Trustees with a written and oral report. He reported on the Smith Canal Closure Structure project that SJAFCA is building. He reported on the project's schedule and the existence of CEQA litigation. There was discussion regarding the effects on property owners in the District if the project does not happen and some properties remain in the flood plain. There was discussion regarding the effects on flood insurance for property owners in the District and an explanation of the current and projected flood insurance rates. Mr. Neudeck then reported on the executive training for emergency response being delayed in order to wait

for the County to obtain grant funding for this type of training so the District can avoid the expense. The Trustees were reminded that staff and responding agencies are well trained and ready for a flood related emergencies.

Item No. 6: Adopt Resolution 2016-08 Approving And Authorizing Execution Of Delta Levee Maintenance Subventions Program Work Agreement Fiscal Year 2016-2017 Mr. Schroeder and Mr. Neudeck reported on the annual agreement that the District is required to enter into in order to participate in the State's Levee Subventions Program and that action by resolution is required by the State. Resolution 2016-08 was adopted unanimously by the Trustees present on a motion by President Bill Mendelson, seconded by Trustee Deby Provost.

Item No. 7: Discussion and Possible Action regarding Signage for trespassing and dumping on District Property. The Trustees discussed the problem with trespassers on the levee works and concerns for damage to the levee works. Trustee Provost reported on receiving complaints about large quantities of garbage on the levee. In addition, the Trustees reviewed a letter from a resident contained in the agenda packet on the same topic. Trustees Provost reported on a boat anchoring next to the levee. There was discussion on the cost and effectiveness of signage and the level of responsiveness of law enforcement.

Item No. 8: Discussion and Possible Action regarding Cameras for Levee Control. This was a continuation of the illegal dumping and trespassing problem. There was discussion regarding the cost and effectiveness of cameras along the levee.

Item No. 9: Correspondence. There were no comments or discussions on the correspondence attached to the agenda packet.

Item No. 10: Calendar. Mr. Schroeder reviewed the calendar with the Trustees

Item No. 11: Approval of Bills. Mr. Schroeder 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 a motion by President Bill Mendelson, seconded by Trustee Deby Provost.

Item No. 13: Adjournment. The meeting was adjourned at 9:48 a.m. unanimously by the Trustees on a motion by Trustee Deby Provost, seconded by President Bill Mendelson.

Respectfully submitted,

Daniel J. Schroeder, District Secretary

**RECLAMATION DISTRICT 828
BILLS TO BE PAID
OCTOBER 2016**

NAME	INVOICE DATE	INVOICE #	AMOUNT	TOTAL \$	WARRANT #	SUB FUND	Co ERP
Kjeldsen, Sinnock, & Neudeck, Inc.	8/8/2016	19412	\$1,764.75				
	8/8/2016	19413	\$2,443.75			x	
	8/8/2016	19414	\$5,485.72				
	8/8/2016	19415	\$1,072.50			x	
	9/13/2016	19569	\$1,323.58			x	
	9/13/2016	19570	\$205.00				
	9/13/2016	19571	\$1,581.25			x	
	10/7/2016	19720	\$612.00			x	
	10/7/2016	19721	\$175.00			x	
				\$14,663.55	1245		
Neumiller & Beardslee	8/22/2016	279507	\$3,584.73				
	9/19/2016	279713	\$1,638.98				
				\$5,223.71	1246		
Dohrmann Insurance Agency	7/28/2016	17423	\$3,755.00		1243		
	7/28/2016	17424	\$500.00		1244		
				\$4,255.00			
Reclamation District 1608 (For Storage)		186-16/17	\$200.00				
				\$200.00	1247		
Trustee Stipends - 10/20/2016		Bill Mendelson	\$50.00				
				\$50.00	1248		
		Deby Provost	\$50.00				
				\$50.00	1250		
TOTAL:				\$24,442.26			

NOTES:

Anticipated Fund Balance :	\$498,983.70	5 Year Plan Balance:
Less Submitted Bills for Payment:	\$24,442.26	
Total:	\$474,541.44	

**BILLS TO BE PAID
JULY 2016**

NAME	INVOICE DATE	INVOICE #	AMOUNT	TOTAL \$	WARRANT #	SUB FUND	Co ERP
Kjeldsen, Sinnock, & Neudeck, Inc.	6/13/2016	19090	\$862.50				
	6/13/2016	19091	\$672.50			*	
	6/13/2016	19092	\$175.00				
	7/11/2016	19190	\$735.00			*	
	7/11/2016	19191	\$1,821.10				
				\$4,266.10	1239		
Neumiller & Beardslee	6/16/2016	278163	\$2,649.23				
	7/13/2016	278660	\$1,081.00				
				\$3,730.23	1240		
Trustee Stipends - 7/15/2016		Bill Mendelson	\$50.00		1241		
		Bob Merdinger	\$50.00		1242		
		Deby Provost	\$50.00		1238	FOR RATIFICATION	
				\$150.00			

TOTAL: **\$8,146.33**

NOTES:

Anticipated Fund Balance :	\$494,713.22	5 Year Plan Balance:
Less Submitted Bills for Payment:	<u>\$8,146.33</u>	
Total:	\$486,566.89	

ITEM 4



RECLAMATION DISTRICT NO. 828

FINANCIAL REPORT

JUNE 30, 2016

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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, 2016, 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.

Auditors' 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, 2016, 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
October 20, 2016

RECLAMATION DISTRICT NO. 828
Statement of Net Position - Cash Basis
June 30, 2016

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	<u>\$ 494,613</u>
Total assets	<u><u>\$ 494,613</u></u>
NET POSITION	
Unrestricted	<u>\$ 494,613</u>
Total net position	<u><u>\$ 494,613</u></u>

The accompanying notes are an integral part of these financial statements.

RECLAMATION DISTRICT NO. 828
Statement Of Activities - Cash Basis
For the year ending June 30, 2016

	Cash Disbursements	Operating Receipts, Grants, and Contributions	Net (Disbursements) Receipts and Changes in Net Position
Governmental activities			
Operations	\$ (129,283)	\$ 9,863	\$ (119,420)
Net program (disbursements) receipts	\$ (129,283)	\$ 9,863	\$ (119,420)
General receipts:			
Landowner assessments			\$ 50,288
Interest income			2,547
Total general receipts			\$ 52,835
(Decrease) in net position			\$ (66,585)
Net position - beginning of year			561,198
Net position - end of year			\$ 494,613

The accompanying notes are an integral part of these financial statements.

RECLAMATION DISTRICT NO. 828
Balance Sheet - Governmental Fund -Cash Basis
June 30, 2016

	<u>General Fund</u>
ASSETS	
Cash and cash equivalents	<u>\$ 494,613</u>
Total assets	<u><u>\$ 494,613</u></u>
FUND BALANCE	
Unassigned	<u>\$ 494,613</u>
Total fund balance	<u><u>\$ 494,613</u></u>

The accompanying notes are an integral part of these financial statements.

RECLAMATION DISTRICT NO. 828
Statement of Cash Receipts, Disbursements and Changes in Cash Basis Fund Balance -
Governmental Fund

For the Year Ending June 30, 2016

	General Fund
RECEIPTS	
Landowner assessments	\$ 50,288
State assistance	9,863
Interest income	2,547
Total receipts	\$ 62,698
DISBURSEMENTS	
Advertising	\$ 323
Engineering	57,134
Insurance	4,141
Legal and accounting	37,637
Levee repairs and maintenance	27,698
Miscellaneous	650
Rodent control	1,000
Trustee fee	700
Total disbursements	\$ 129,283
Net changes in fund balance	\$ (66,585)
Fund balance - beginning	561,198
Fund balance - ending	\$ 494,613

The accompanying notes are an integral part of these financial statements.

RECLAMATION DISTRICT NO. 828

NOTES TO FINANCIAL STATEMENTS

June 30, 2016

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 October 20, 2016, the date the financial statements were available to be issued.

NOTE 3. CASH AND INVESTMENTS

Investments of the District as of June 30, 2016 consist of the following:

	<u>Carrying amount</u>	<u>Fair value</u>
Investment in external investment pool		
San Joaquin County Treasurer	<u>\$ 494,613</u>	<u>\$ 494,613</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
Deby Provost	Trustee	November 2019
Robert G. Merdinger	Trustee	November 2019

Secretary: Dan Schroeder

NOTE 5. INSURANCE

The District is covered by the following types of insurance as of June 30, 2016:

<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 2016

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="Deby"/>	<input type="text"/>	<input type="text" value="Provost"/>	<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	2016	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		50,288		
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		2,547		
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		9,863		
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		\$62,698	\$0	\$0
Expenditures				
Salaries and Wages				
Employee Benefits				
Services and Supplies		129,283		
Self Insurance Only - Claims Paid				

Reclamation District No. 828

Special Districts Financial Transactions Report - Non-Enterprise Activity

Revenues, Expenditures, Sources and Uses

Fiscal Year	2016	General and	Debt Service	Capital Projects
		Special Revenue Funds	Funds	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		\$129,283	\$0	\$0
Revenues Over (Under) Expenditures		(\$66,585)	\$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		(\$66,585)	\$0	\$0
Fund Equity, Beginning of Period		\$561,198	\$0	\$0
Prior Period Adjustments				
Residual Equity Transfers				
Other				
Fund Equity, End of Period		\$494,613	\$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	2016			
	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds
Consolidation of Fund Equities				
Non-Enterprise Activities	\$494.613	\$0	\$0	
Enterprise Fund Equities				
Airport				\$0
Electric				\$0
Harbor and Port				\$0
Hospital				\$0
Waste Disposal				\$0
Water				\$0
Total Ending Fund Equities	\$494.613	\$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	2016	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	494,613							\$494,613	
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	\$494,613	\$0	\$0	\$0	\$0	\$0	\$0	\$494,613	

Reclamation District No. 828
Special Districts Financial Transactions Report - Consolidated Balance Sheet

Fiscal Year	2016	Liabilities and Equity						
		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		494,613						\$494,613
Total Fund Equity		\$494,613	\$0	\$0	\$0			\$494,613
Total Liabilities and Fund Equity		\$494,613	\$0	\$0	\$0		\$0	\$494,613

ITEM 6

DEPARTMENT OF WATER RESOURCES

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



NOV 09 2016

Change of Deadline to submit Delta Levee Maintenance Subventions Program Applications

To: Participants of the Delta Levees Maintenance Subventions Program

The deadline to submit applications to participate in the Delta Levees Maintenance Subventions Program has been changed to April 1. Effectively, the FY 2017-2018 applications will be due on April 1, 2017. This change will enable the Subventions Program to seek approval of funding from the Central Valley Flood Protection Board, in advance of the fiscal year during which the Reclamation Districts perform levee maintenance activities.

As a reminder, the *Delta Levees Maintenance Subventions Program 2016 Guidelines* apply for Subventions applications starting in 2017, and are available at the following Subventions Program website:

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

Please direct any questions regarding the Subventions Program, including general information, to Sandra Maxwell of my staff at (916) 480-5378.

Sincerely,

A handwritten signature in black ink, appearing to be "AL", with a long horizontal line extending to the right.

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

cc: See attached list

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ITEM 7

RD 828: MASTER CALENDAR

JANUARY

- Board Meeting – 3rd Thursday at 8:30 a.m.
- Adopt Subventions Agreement Resolution
- Election of Officers (After an election)

FEBRUARY

- Send out Form 700s, remind Trustees of April 1 filing date
- Update Document Retention Policy

MARCH

APRIL

- April 1: Form 700s due
- Board Meeting – 3rd Thursday at 8:30 a.m.

MAY

JUNE

JULY

- Board Meeting – 3rd 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 – 3rd 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

Refund of Smith Canal Closure Election Contribution – when there is adequate surplus funding available, the disbursement of which will not generate Project delays.