

**RECLAMATION DISTRICT NO. 828  
SPECIAL AGENDA FOR  
BOARD OF TRUSTEES  
8:30 A.M. JULY 21, 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 April 20, 2017.
4. Financial Report.
  - a. Adopt Resolution 2017-02 Certifying Assessments to be Collected and Establishing a Procedure for Collection.
  - b. 2017-2018 Budget.
  - c. Approve 2016-2017 Audit Contract with Schwartz, Giannini, Lantsberger & Adamson.
  - d. Discussion and direction regarding District Business Cards.
5. Engineers' Report; request for direction.
  - a. Adopt District Operations Manual.
  - b. Approve Encroachment Permit and Reimbursement Agreement with City Re: City pipeline replacement.
  - c. Levee Trash Update.
6. Adopt Resolution 2017-03 Amending the Reclamation District 828 Records Management Policy.
7. Adopt Resolution 2017-04 Authorizing and Directing Filing of Notice of Exemption for Routine Maintenance, for Fiscal Year 2017-2018
8. RD 17 Assessments Court Decision
9. Trustee Vacancy. Request for direction

*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.*

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.*

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**AGENDA PACKET  
RECLAMATION DISTRICT 828  
July 21, 2017**

<b><u>ITEM</u></b>	<b><u>COMMENTARY</u></b>
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.
10.	Self-explanatory.
11.	Please see attached.
12.	Self-explanatory.
13.	Self-explanatory.

# ITEM 3

**Minutes of Regular Meeting of  
Reclamation District 828  
Held on April 20, 2017**

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The regular meeting of the Board of Trustees of Reclamation District 828 was held at 8:30 p.m. on April 20, 2017 at 509 West Weber Avenue, 5th Floor, Stockton, California 95203.

**Item No. 1:** Call to Order. The meeting was called to order at 8:34 a.m. Present were President Bill Mendelson and Trustee Deby Provost. Trustee Robert Merdinger was absent. Also present was Dan Schroeder, District Secretary and Counsel, Andy Pinasco, and Chris Neudeck, District Engineer.

**Item No. 2:** Public Comment. Mr. Gulli commented on the SJAFCA Smith Canal Closure Structure.

**Item No. 3:** Approval of Minutes. Mr. Schroeder reviewed the January 19, 2017 minutes with the Trustees. Trustee Provost requested that the minutes reflect that Mr. Gulli was present at the January 19, 2017, meeting. The minutes of the January 19, 2017 regular meeting as amended were approved unanimously by the Trustees present on a motion by Trustee Deby Provost, seconded by President Bill Mendelson.

**Item No. 4:** Financial Report. Mr. Schroeder reported on the financial status of the District and provided the Trustees with a draft of what the written financial reports will look like when the new fiscal year begins in July, 2017.

**Item No. 5:** Engineer's Report. Mr. Neudeck provided the Trustees with a written and oral report. He reported on the subventions Program and the delay in bamboo maintenance due to the nesting birds season between March 15 and June 30. There was discussion over the effectiveness of the spraying of bamboo during the last few weeks. He reported that the District will have to wait until after June 30 before can resume removal and spraying again. He also reported on cutouts in the levee area due to homeless people making encampments. He also reported on the difficulty in the inspection of the levee from the land only.

He next reported on the proposal to prepare a District Operations Manual. He reported on the possibility of joining Reclamation District 1614 in preparing manuals for each and the possibility of another district purchasing a boat that the District might be able to use for its waterside inspections. He suggested that creating an Operations and Maintenance Manual would be a useful tool for the District in maintaining its levee system. He presented a scope and fee proposal for creating a Manual to lay out how the district operates. The recent high water events have revealed the problem in not inspecting from the water and a policy laying out inspection and maintenance procedures. As an example, currently he's suggesting the plan include monthly inspections, but it could

change in the future depending on the situation at the time. He explained that the Manual would establish the parameters for each category in the manual. The cost proposal represented a total for preparing a Manual for the District and Reclamation District 1614 since they both responsibilities for the levees along their respective sides of Smith Canal. The Trustees unanimously authorized staff to report to Reclamation District 1614 its willingness to pay for up to \$10,000 of the cost in preparing an Operation and Maintenance Manual for both districts on motion by President Bill Mendelson, seconded by Trustee Deby Provost.

He next reported on a request from PG&E for a permit from the District to repair gas mains along its levee along Smith Canal. He explained how the permit is prepared and requiring District's costs be reimbursed by PG&E. The District's engineer will negotiate an agreement with PG&E and bring it back to the Trustees for approval at a special meeting if it is ready before the next regular meeting in July.

He next reported on the issue of Caltrans obligation to address erosion repair under highway 5. He reported on a meeting with Caltrans that will be held later today.

Regarding the Smith Canal closure gate project, he gave a general update on SJAFCA's recent solicitation for a construction manager for the project.

Finally, he reported on the executive SEMS and NIMS training and that the District Trustees may have to participate in a 2 hour training session. However, since the County put the training into their grant request, the training has been put on hold pending the results of the County's application.

**Item No. 6:** Adopt Resolution 2017-01 Amending the Reclamation District 828 Records Management Policy. Mr. Schroeder reported on the recent change in the law requiring the District to maintain copies of Proposition 218 written protests by owners for a 2 year period and that the proposed resolution would make that change in the District's policy. Resolution 2017-01 was adopted unanimously by the Trustees on a motion by a motion by Trustee Deby Provost, seconded by President Bill Mendelson.

**Item No. 7:** RD 17 Assessments Court Decision. Mr. Schroeder explained the recent appellate court decision regarding the assessment exemption in Water Code Section 51200 and Proposition 218.

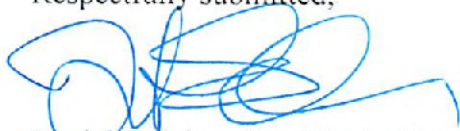
**Item No. 8:** Correspondence. There were no comments or discussions on the correspondence attached to the agenda packet.

**Item No. 9:** Calendar. Mr. Schroeder reviewed the calendar with the Trustees.

**Item No. 10:** 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. 11:** Adjournment. The meeting was adjourned at 10:06 a.m. unanimously by the Trustees on a motion by Trustee Deby Provost, seconded by President Bill Mendelson.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'Daniel J. Schroeder', with a large, stylized flourish extending to the right.

Daniel J. Schroeder, District Secretary

**RECLAMATION DISTRICT 828**

**BILLS TO BE PAID**

**APRIL 2017**

NAME	INVOICE DATE	INVOICE #	AMOUNT	TOTAL \$	WARRANT #	SUB FUND	Co ERP	
Kjeldsen, Sinnock, & Neudeck, Inc.	1/10/2017	20141	\$62.25					
	1/10/2017	20142	\$1,078.25			*		
	1/10/2017	20143	\$271.50			*		
	1/10/2017	20144	\$1,656.25			*		
	2/9/2017	20262	\$512.82					
	2/9/2017	20263	\$1,134.86					
	2/9/2017	20264	\$234.50					
	2/9/2017	20265	\$962.50					
	3/20/2017	20436	\$647.00					
	3/20/2017	20437	\$471.50					
	3/20/2017	20438	\$43.75					
					<b>\$7,075.18</b>			
	Neumiller & Beardslee	2/21/2017	282554	\$2,416.30				
3/23/2017		283117	\$1,434.14					
4/19/2017		283744	\$299.00					
				<b>\$4,149.44</b>				
Dino & Son Ditching	1/4/2017	17-02	\$24,997.66					
				<b>\$24,997.66</b>				
Mid Cal Moving & Storage Company	3/9/2017	7509	\$290.00					
				<b>\$290.00</b>				
Trustee Stipends - April 20 Meeting	Bill Mendelson		\$50.00					
	Deby Provost		\$50.00					
				<b>\$100.00</b>				

TOTAL: **\$36,612.28**

NOTES:

Anticipated Fund Balance :	\$496,494.56	5 Year Plan Balance:
Less Submitted Bills for Payment:	<u>\$36,612.28</u>	
Total:	\$459,882.28	

**RECLAMATION DISTRICT 828**

**BILLS TO BE PAID**

**JANUARY 2017**

NAME	INVOICE DATE	INVOICE #	AMOUNT	TOTAL \$	WARRANT #	SUB FUND	Co ERP
Kjeldsen, Sinnock, & Neudeck, Inc.	11/15/2016	19890	\$646.25				
	11/15/2016	19891	\$655.00			*	
	12/9/2016	19996	\$1,139.50			*	
	12/9/2016	19997	\$188.75				
				<b>\$2,629.50</b>	1249		
Neumiller & Beardslee	10/21/2016	280219	\$322.47				
	11/15/2016	280766	\$1,629.22				
	12/13/2016	281396	\$46.00				
				<b>\$1,997.69</b>	1251		
Judith Buethe Communications	10/30/2016	6019	\$150.05				
				<b>\$150.05</b>	1252		
Schwartz, Giannini, Lantsberger & Adamson	10/31/2016	47425	\$3,100.00				
				<b>\$3,100.00</b>	1253		
Trustee Stipends	Bill Mendelson		\$50.00				
	Deby Provost		\$50.00				
				<b>\$100.00</b>	1254		

TOTAL: **\$7,977.24**

NOTES:

Anticipated Fund Balance :	\$503,505.75	5 Year Plan Balance:
Less Submitted Bills for Payment:	<u>\$7,977.24</u>	
Total:	\$495,528.51	



# ITEM 4

**RECLAMATION DISTRICT NO. 828**

**RESOLUTION 2017-02  
RESOLUTION CERTIFYING ASSESSMENTS TO BE COLLECTED  
AND ESTABLISHING A PROCEDURE FOR COLLECTION**

WHEREAS, Reclamation District No. 828 provides a benefit and service to the land located within the District by the repair, upgrading, maintenance and operation of the reclamation works of the District in that such works serve to prevent the flooding of the land within the District; and

WHEREAS, the revenues received by the District from the County of San Joaquin in accordance with the statutes enacted under Article XIII A of the California Constitution are insufficient to provide the benefits and services which the District is obligated by the California Water Code to provide, and specifically are insufficient to insure proper maintenance of the reclamation works and to provide for emergencies; and

WHEREAS, the District is empowered by sections 51200 et seq. and section 50904 of the California Water Code to fix and collect assessments for the provision of such benefits and services to supplement the revenues received from the County of San Joaquin, and to provide for the collection of such assessments by the San Joaquin County Auditor, and to provide for penalties and procedures in the event of delinquency of payment of such assessments; and

WHEREAS, this Resolution is in compliance with the California Water Code; and

WHEREAS, the District has complied with the procedures of California Constitution Articles XIIC and XIID; and

WHEREAS, the assessments imposed by this Resolution are levied without regard to property valuation;

NOW, THEREFORE, BE IT RESOLVED, AND IT IS HEREBY RESOLVED, by the Board of Trustees of Reclamation District 828 that:

1. The foregoing recitals are true and correct and this Board so finds and declares.
2. It is the determination of the Board that the benefits and services provided by the District apply to each lot within the District except as specific adjustments have been approved by this Board after hearing.
3. The assessments for the fiscal year 2017-2018 are established in the amount of \$0.054 for each \$100.00 of assessed valuation on the Operation and Maintenance Assessment Roll for this District as adopted by the Board of Supervisors of San Joaquin County on July 30, 1991.

3. The San Joaquin County Auditor is requested to collect such assessments, as set forth on Exhibit "A" attached hereto.

4. Such assessments shall appear as a separate item on the San Joaquin County Property Tax Bill for fiscal year 2017-2018 and shall be collected at the same time and in the same manner as the San Joaquin County Ad Valorem Property Taxes, and shall be subject to the same penalties and the same procedure and sale in case of delinquency as are provided by law for such County taxes.

5. In the case of all parcels within the District which are owned in common by more than one owner, and which do not have a separate legal entity holding the title thereto, the assessments otherwise applicable thereto shall be paid equally by the common owners.

6. In the case of all Planned Unit Residential Development areas (exclusive of independent recreation facilities, independent common green parcels, and entrance features which shall be billed to the applicable owner's association), assessments established by this Resolution shall be apportioned equally to each residential unit in such areas.

7. The revenue so collected which is necessary for the provisions of said benefits and services, is supplemental to the revenues received by the District from the County of San Joaquin in accordance with the statutes enacted under Article XIII A of the California Constitution and is not in lieu thereof.

8. The President and Secretary of the District are hereby authorized and directed to execute such documents as are necessary to carry out this Resolution.

9. The Engineer and Attorney for the District are hereby authorized and directed to assist the Auditor of San Joaquin County in preparing the rolls to comply with this Resolution, and to bill separately those parcels assessed which do not appear on the rolls.

10. The Secretary of the District is hereby authorized and directed to certify a copy of this Resolution to the Auditor of San Joaquin County.

PASSED AND ADOPTED by the Board of Trustees of Reclamation District No. 828 at a meeting thereof held on this 20<sup>th</sup> day of July 2017, by the following vote, TO WIT:

AYES:

NOES:

ABSTENTION:

ABSENT:

RECLAMATION DISTRICT NO. 828  
A Political Subdivision of the  
State of California

By: \_\_\_\_\_  
BILL MENDELSON, President,  
Board of Trustees

ATTEST:

\_\_\_\_\_  
DANIEL J. SCHROEDER, Secretary

CERTIFICATION

I, DANIEL J. SCHROEDER, Secretary of Reclamation District No. 828, do hereby certify that the foregoing is a full, true and correct copy of a resolution of Reclamation District No. 828 duly passed and adopted at a regular meeting of the Board of Trustees thereof held on the \_\_th day of July, 2017.

Dated: \_\_\_\_\_, 2017.

\_\_\_\_\_  
DANIEL J. SCHROEDER, SECRETARY  
Reclamation District No. 828

**RECLAMATION DISTRICT NO. 828  
FISCAL YEAR 2017-2018 BUDGET**

		<u>BUDGET FY 2017-2018</u>
<b><u>EXPENSES</u></b>		
<b>GENERAL FUND</b>		
<b>Administrative</b>		
G1	Annual Audit	\$3,200.00
G2	Public Communication and Noticing	200.00
G3	Election Expense	15,000.00
G4	Trustee Fees	600.00
G5	County Assessment Administration	650.00
		<b>SUBTOTAL</b>
		<u>\$19,650.00</u>
<b>Consultants</b>		
G14A	General Engineering	\$7,500.00
G14B	Flood Contingency Map	\$0.00
G14C	Levee Subventions	\$0.00
G14D	Levee Maintenance (Engineering)	\$17,500.00
G15	General Legal	25,000.00
		<b>SUBTOTAL</b>
		<u>\$50,000.00</u>
<b>Other</b>		
G18	Insurance	\$4,300.00
G19	Reserve Contingency	0.00
		<b>SUBTOTAL</b>
		<u>\$4,300.00</u>
<b>TOTAL GENERAL FUND EXPENSES</b>		<u><u>\$73,950.00</u></u>
<b>RECURRING EXPENSES</b>		
<b>Levee</b>		
R1A	General Maintenance	\$10,000.00
R1B	Riprap and Levee Repair	25,000.00
R1C	Weed Control	40,000.00
R1D	Animal Damage Control	
		<b>SUBTOTAL</b>
		<u>\$75,000.00</u>
<b>TOTAL EXPENSES</b>		<u><u>\$148,950.00</u></u>
<b><u>INCOME</u></b>		
Assessment - Existing		\$50,288.00
Interest		3,000.00
Property Tax		0.00
Subvention Reimbursement		35,000.00
		<b>TOTAL, GROSS INCOME</b>
		<u>\$88,288.00</u>
<b>TOTAL, NET INCOME(LOSS)</b>		<u><u>(\$60,662.00)</u></u>



May 4, 2017

Mr. Daniel Schroeder  
P.O. Box 20  
Stockton, California 95201-3020

Dear Daniel:

Enclosed, please find the engagement letter and confirmation pertaining to the June 30, 2017 audit of Reclamation District No. 828's financial statement. Please review and sign where indicated and return to me at your earliest convenience.

Thank you for your help with this matter. Please feel free to give me a call if you have questions.

Sincerely,

Robert Gross, CPA CFE  
SCHWARTZ, GIANNINI, LANTSBERGER & ADAMSON  
ACCOUNTANCY CORPORATION

Enclosures

Timothy J. Schwartz, CPA  
Gary F. Giannini, CPA  
Philip Lantsberger, CPA  
Robert Gross, CPA

William H. Adamson,  
Retired

4576 Feather River Drive  
Suite D  
Stockton, California 95219  
Ph: 209.474.1084  
Fx: 209.474.0301



May 4, 2017

Board of Trustees  
Reclamation District No. 828  
c/o Daniel Schroeder  
P.O. Box 20  
Stockton, CA 95201-3020

We are pleased to confirm our understanding of the services we are to provide Reclamation District No. 828 for the year ended June 30, 2017. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of Reclamation District No. 828 as of and for the year ended June 30, 2017.

We have also been engaged to report on supplementary information that accompanies the District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

- Special Districts Financial Transactions and Government Transactions Report

#### **Audit Objective**

The objective of our audit is the expression of an opinion as to whether your financial statements are fairly presented, in all material respects, in conformity with the cash basis of accounting and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the California State Controller's Minimum Audit Requirement for Special Districts, and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to the Board of Trustees. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance.

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

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

If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or may withdraw from this engagement.

#### **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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 will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

#### **Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.



### **Audit Procedures - Compliance**

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

### **Other Services**

We will also prepare the financial statements of Reclamation District No. 828 in conformity with the cash basis of accounting and the Special Districts Financial Transaction Report as of and for the year ended June 30, 2017 to be included in the form prescribed by the California State Controller's Office based on information provided by you. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements services previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

### **Management Responsibilities**

Management is responsible for designing, implementing, and maintaining effective internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with the cash basis of accounting.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

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

You are responsible for including all informative disclosures that are appropriate for the cash basis of accounting. Those disclosures will include (1) a description of the cash basis of accounting, including a summary of significant accounting policies, and how the cash basis of accounting differs from GAAP; (2) informative

disclosures similar to those required by GAAP; and (3) additional disclosures beyond those specifically required that may be necessary for the financial statements to achieve fair presentation.

You are responsible for the preparation of the supplementary information in conformity with the cash basis of accounting. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (a) you are responsible for presentation of the supplementary information in accordance with the cash basis of accounting; (b) you believe the supplementary information, including its form and content, is fairly presented in accordance with the cash basis of accounting; (c) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (d) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities for financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

#### **Engagement Administration, Fees, and Other**

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

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

We expect to begin our audit on approximately August 1, 2017 and to issue our reports no later than October 1, 2017. Rob Gross is the engagement partner and is responsible for supervising the engagement and signing the report. Our fee for these services is \$3,100. An invoice will be rendered upon completion of our audit and is payable upon presentation.

We appreciate the opportunity to be of service to Reclamation District No. 828 and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



Rob Gross, CPA

SCHWARTZ, GIANNINI, LANTSBERGER & ADAMSON  
ACCOUNTANCY CORPORATION

Response:

This letter correctly sets forth the understanding of Reclamation District No. 828.

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**RECLAMATION DISTRICT NO. 828  
P.O. Box 20  
Stockton, CA 95201-3020**

June 30, 2017

Jay Wilverding  
San Joaquin County Auditor-Controller  
44 N. San Joaquin St.  
Stockton, CA 95202

Dear Mr. Wilverding:

In connection with their annual audit of our financial statements, our auditors wish to determine whether our records are correct at June 30, 2017. Please complete the following with June 30, 2017 balances:

	<u>FUND BALANCE</u>
General Fund 50901	\$ _____

Please complete the above information and the statement below, and send this letter to our auditors, Schwartz, Giannini, Lantsberger & Adamson, 4578 Feather River Drive, Suite D, Stockton, California 95219. An addressed envelope is enclosed for your convenience.

Yours truly,

Daniel J. Schroeder  
District Secretary

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To be completed by SJ County representative:

Signature \_\_\_\_\_

Title \_\_\_\_\_

# ITEM 6

**RECLAMATION DISTRICT NO. 828**

**RESOLUTION 2017-03**

**RESOLUTION AMENDING THE RECLAMATION DISTRICT 828  
RECORDS MANAGEMENT POLICY RECORDS RETENTION SCHEDULE**

WHEREAS, 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 non-project and eligible project levees; and

WHEREAS, the Subvention Program is authorized by California Water Code sections 12980 et seq., and is managed by the California Department of Water Resources (“DWR”). The Central Valley Flood Protection Board (“Flood Board”) reviews and approves DWR’s recommendations and enters into agreements with local agencies to reimburse eligible costs of levee maintenance and rehabilitation; and

WHEREAS, the Flood Board approves guidelines setting forth the requirements for State financial assistance to local agencies and guides the administration of the Subventions Program; and

WHEREAS, Article 3, section 3.1 of the Flood Board approved guidelines requires local agencies to maintain all records, receipts, accountings, books, and invoices relating to the costs and quantities of labor and materials used, purchased, or contracted for in the performance of its levee maintenance and rehabilitation work for a period of ten years after the work has been performed or the expenses therefore incurred; and

WHEREAS, each year Reclamation District No. 828 (“District”) makes an application to participate in the Subventions Program; and

WHEREAS, the District approved the adoption of a Records Management Policy which includes a Records Retention Schedule (“Schedule”); and

WHEREAS, the District’s current Schedule requires amendment to achieve compliance with the record retention requirements as set forth in the Flood Board’s guidelines.

NOW, THEREFORE, BE IT RESOLVED BY THE TRUSTEES OF RECLAMATION DISTRICT 828 to hereby amend the District’s Schedule attached hereto to achieve compliance with the record retention requirements as set forth in the Flood Board’s guidelines as follows:

<b>Record Category</b>	<b>Retention Period</b>	<b>Authority</b>	<b>Description</b>
<b>FINANCE</b>			
Accounts Payable	AU + 10		Invoices, check copies, supporting documents
Accounts Receivable	AU + 10		
Audits	AU + 10		
Bank Statements	AU + 10		
Budget	AU + 10		
Ledger, General (Fund Reports from County)	AU + 10		
Warrant Books	AU + 10		

<b>PAYROLL</b>			
Employee Timesheets	AU + 10	GC12236; 29 CFR 516.2	Signed by employee for audit & FEMA Reports *20 CFR 516.6(1); IRS Reg. 31.6001-1(e)(z); R&T 19530; LC 1174(d)
Salary Records	T + 10	29 CFR 516.2/GC 60201(d)(12)	Deduction authorization, beneficiary designations, unemployment claims, garnishments

<b>PUBLIC WORKS</b>			
Contracts for Work on Levees	CU + 10	GC60201(d)(12)	7 Years for Professional Services
Maintenance/Operations	CU + 10		Includes work orders, inspection, repairs, cleaning reports, complaints, signals, striping

PASSED AND ADOPTED BY THE TRUSTEES OF RECLAMATION DISTRICT 828 this 20th day of July, 2017 by the following vote:

AYES: \_\_\_\_\_

NOES: \_\_\_\_\_

ABSENT: \_\_\_\_\_

ABSTENTION: \_\_\_\_\_

RECLAMATION DISTRICT NO. 828,  
a political subdivision of the  
State of California

By: \_\_\_\_\_  
PRESIDENT

ATTEST:

\_\_\_\_\_  
SECRETARY

CERTIFICATION

I, \_\_\_\_\_, Secretary of Reclamation District No. 828, do hereby  
certify that the foregoing is a full, true and correct copy of a resolution of Reclamation District No.  
828 duly passed and adopted at a regular meeting of the Board of Trustees thereof held on the  
\_\_\_\_th day of July, 2017.

Dated: \_\_\_\_\_, 20\_\_

\_\_\_\_\_  
DANIEL J. SCHROEDER, SECRETARY  
Reclamation District No. 828



**RECLAMATION DISTRICT 828 RECORDS RETENTION SCHEDULE**

<b>LEGEND</b>	
AC = Active	AD = Adoption
AU = Audit	CL = Closed/Completion
CU = Current Year	DOB = Date of Birth
E = Election	L = Life
P = Permanent	S = Supersede
T = Termination	
<b>CITATIONS</b>	
B&P = Business & Professions	H&S = Health & Safety
CAC = California Administrative Code	HUD = Housing & Urban Development
CCP = Code of Civil Procedure	OSHA - Occupational Safety & Health Act
CCR = Code of California Regulations	PC = Penal Code
CEQA = California Environmental Quality Act	POST - Police Officers Standards Training
CFR = Code of Federal Regulations	UFC - Uniform Fire Code
EC = Election Code	USC - United States Code
FMLA - Family & Medical Leave Act, 1993	WIC = Welfare & Institutions Code
GC = Government Code	

**RECLAMATION DISTRICT 828 RECORDS RETENTION SCHEDULE**

<b>RECORD CATEGORY</b>	<b>RETENTION PERIOD*</b>	<b>AUTHORITY</b>	<b>DESCRIPTION</b>
<b>CORRESPONDENCE</b>			
Chron Files	2 Years		
General Correspondence Files	2 Years		
Public Records Requests	2 Years	GC60201(d)	2 Years after response to request
<b>ELECTIONS</b>			
Ballots	E + 6 months	EC 17302	From date of election; ballots submitted to District that were not used - unless contested (EC 17302(C) retention by court order
Ballots - Proposition 218	2 Years	GC 53753(e)(2)	Property related fees (Assessment Ballot Proceeding)
Written Protest - Proposition 218	2 Years	GC 53755	Agency shall maintain all written protests for a minimum of two years following the date of hearing to consider written protests.
Certificates of Election	T + 4 Years		Certificates of election; original reports and statements
Roster of Voters	E + 5 Years	EC 17300	
<b>Fair Political Practices</b>			
Campaign Statements and Conflict of Interest	7 Years	GC 81009(c)	
Candidate Statements	E + 4 Years		Sample ballot retained permanently
Statement of economic interest (Form 700)	7 Years	GC81009(b)	
Form 730 (predecessor to Form 700)	7 Years	GC81009(b)	
Nomination Papers - Successful	E + 4 Years	EC17100	
Notifications and Publications	E + 2 Years	EC 17100 or E+4	Proof of publication or posting, certification and listing of notice of posting; copy of newspaper notice and certification of offices to be votes for at forthcoming election
Oaths of Office	T + 6 Years	29 USC 1113	Elected Officials

**RECLAMATION DISTRICT 828 RECORDS RETENTION SCHEDULE**

<b>RECORD CATEGORY</b>	<b>RETENTION PERIOD*</b>	<b>AUTHORITY</b>	<b>DESCRIPTION</b>
<b>*These retention periods are based on the Secretary of State Local Government Records Management Guidelines dated February 2006 which were prepared according</b>			
<b>FINANCE</b>			
Accounts Payable	AU + 10		Invoices, check copies, supporting documents
Accounts Receivable	AU + 10		
Audits	AU + 10		
Bank Statements	AU + 10		
Budget	AU + 10		
Fees & Charges - pre Prop. 218	AU + 7		
Ledger, General (Fund Reports from County)	AU + 10		
Warrant Books	AU + 10		
<b>Payroll</b>			
Employee Timesheets	AU + 10	GC12236; 29 CFR 516.2	Signed by employee for audit & FEMA Reports *20 CFR 516.6(1); IRS Reg. 31.6001-1(e)(z); R&T 19530; LC 1174(d)
Salary Records	T + 10	29 CFR 516.2/GC 60201(d)(12)	Deduction authorization, beneficiary designations, unemployment claims, garnishments
<b>HUMAN RESOURCES</b>			
Recruitment	Date of Application: 3 Years; CL+3	GC12946; GC 6250 et seq.; 29 CFR 1602 et seq.; 29 CFR 1607; 29 CFR 1627.3	Applications, resumes, alternative lists/logs, Indices; ethnicity disclosures; examination materials; examination answer sheets, job bulletins; eligibility; electronic database
<b>LEGAL/LEGISLATIVE</b>			
Agendas	P		Original agenda and special meeting notices, including certificates of posting, original summaries, original communications and action agendas for Council, Boards and Commissions
Agenda Reports (Master, Subject files)	P		Documentation received, created and/or submitted to Board
Contracts and Agreements Excl. Capital Improvement	T + 4	CCP 337.2, 343	Includes leases, equipment, services or supplies
Contracts and Agreements - Professional Services	T + 7 Years	GC60201(d)(12)	Professional Services must be seven years
Incl. Capital Improvement	P	2.08.110;*	Construction GC4004; H&S 19850
Incl. Capital Improvement	2 Years	GC60201 (d)(11)	Unsuccessful bids - 2 years
Legal Advertising	CU + 4	CCP 343	Includes public notices, legal publications
Minutes	P	GC60201(d)	Official minutes and hearing proceedings of governing body or board, commission or committee
Ordinances	Repealed CU + 5 Years/Enforceable = P	GC60201(d)	Repealed Ordinances 5 Years after Repeal
Resolutions	P	GC60201(d)	Legislative actions
<b>PUBLIC INFORMATION</b>			
Brochures, publications, newsletter, bulletins	S + 2	GC 34090	
<b>SECRETARY</b>			
Records Management	CL + 2	GC 34090	Document includes retrieval, transfer - inactive
Records Management Disposition Certification	P	GC 34090	Documentation of final disposition or records
Records Retention Schedules	S + 4	GC 34090	
<b>PROPERTY</b>			
Inventory, Equipment & Supplies	CU + 2	GC 34090	
Maps and Plats	P	GC 34090	Engineering & field notes and profiles; cross-section of roads, streets, right-of-way, bridges; may include annexations, parks, tracts, block, storm drains, water easements; bench marks, trees, grading, landfill, fire hydrants, base maps, etc.
<b>PUBLIC WORKS</b>			

RECLAMATION DISTRICT 828 RECORDS RETENTION SCHEDULE

RECORD CATEGORY	RETENTION PERIOD*	AUTHORITY	DESCRIPTION
Annual Levee Inspection Reports	20 Years		
Contracts for Work on Levees	CU +10	GC60201(d)(12)	7 Years for Professional Services
Emergency Procedures	CU + 7		
Levee Encroachment Standards			
Property Owner Application for Levee Encroachment Permit	P		
Maintenance/Operations	CU +10		Includes work orders, inspection, repairs, cleaning, reports, complaints, signals, striping
Maps	P		
Permits			
Encroachment	P		
<b>RISK MANAGEMENT</b>			
Bonds, Insurance	P	CCP 337.2; 343	Bonds and insurance policies insuring District property and other assets
Claims, Damage	CL + 5	GC60201(d)	Paid/Denied. Claims may be destroyed 2 years after resolution.
Insurance, Liability/Property	P	GC 34090	May include liability, property, Certificates of Participation, deferred, use of facilities
Insurance, Workers Compensation	P		Indemnity; working files - originals with Administrator; claims files; reports, incidents (working files).

# ITEM 7

**RECLAMATION DISTRICT 828**

**RESOLUTION 2017-04**

**RESOLUTION AUTHORIZING AND DIRECTING FILING OF NOTICE OF EXEMPTION FOR ROUTINE MAINTENANCE, FOR FISCAL YEAR 2017-2018**

WHEREAS, the Board of Trustees (“Board”) of Reclamation District 828 (“District”), in conjunction with, but not limited to, that certain Delta Levee Maintenance Subventions Program Work Agreement Fiscal Year 2017-2018 (“Agreement”), between the District and the Central Valley Flood Protection Board of the State of California (“Protection Board”) has determined that the work described therein consists of routine maintenance to existing levee improvements;

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. All repair of wave wash and erosion protection, all levee crown restoration which is not in excess of the 100 year flood elevation plus (2) two feet and all levee section restoration including adding material to back slopes, construction of toe berms and construction of seepage berms, drains and other measures to control seepage exit gradients to less than 0.5 and including the work described in the Fiscal Years 2017-2018 Delta Levee Subventions Program Applications consists of routine maintenance to existing levee improvements and falls within the categorical exemptions to the California Environmental Quality Act pursuant to Section 15301 (Class I) of the Guidelines for the California Environmental Quality Act, California Administrative Code of Regulations, Title 14, Chapter 3, Article 19.
2. The District finds the proposed work will not have a material adverse effect upon the environment.
3. That said work does not constitute an exception to the exemptions of the California Environmental Quality Act.
4. That the District Engineer is hereby directed to prepare and file with the County Clerk of San Joaquin County for posting, a “Notice of Exemption” pursuant to California Administrative Code, Title 14, Chapter 3, Section 15062.

PASSED AND ADOPTED by the Board of Trustees of Reclamation District 828, at a meeting thereof, held on July 21, 2017, 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 21st day of July, 2017.

Dated: \_\_\_\_\_, 201\_

\_\_\_\_\_  
SECRETARY, Reclamation District 828

# ITEM 11



## RD 828: MASTER CALENDAR

### JANUARY

- Board Meeting – 3<sup>rd</sup> 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 – 3<sup>rd</sup> Thursday at 8:30 a.m.

### MAY

### JUNE

### JULY

- Board Meeting – 3<sup>rd</sup> 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:**

<b>Name</b>	<b>Term Commenced</b>	<b>Term Ends</b>
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.**