

**RECLAMATION DISTRICT NO. 828
AGENDA FOR
BOARD OF TRUSTEES
2:00 P.M. JULY 25, 2018¹
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 24, 2018.
4. Financial Report.
 - a. 2018-2019 Budget.
 - b. Approve 2016-2017 Audit Contract with Schwartz, Giannini, Lantsberger & Adamson.
 - c. Adopt Resolution 2018-03 Establishing Policy For Reimbursement Of Trustee Expenses And Trustee Compensation.
 - d. Adopt Resolution 2018-04 Establishing Best Practices Fiscal Policy
 - e. Adopt Resolution 2018-05 Certifying Assessments to be Collected and Establishing a Procedure for Collection.
5. Engineers' Report; request for direction.
 - a. Vegetation Abatement on Levees
6. Adopt Resolution 2018-06 Electing to Become Subject to the State of California's Uniform Public Construction Cost Accounting Procedures Set Forth in the Uniform Public Construction Cost Accounting Act (Public Contract Code Section 22000, Et Seq.)
7. Trespassers on Levees.
8. Correspondence and meeting attendance reports.
9. District Calendar

¹ This is the of July 19, 2018 that was adjourned to July 25, 2018 at 2:00 p.m. due to an lack of quorum pursuant to Government Code Section 54955. The agenda is the same as posted for the July 19, 2018, meeting date.

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. Approval of bills to be paid.
11. Adjournment.

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**AGENDA PACKET
RECLAMATION DISTRICT 828
July 25, 2018**

<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.	Self-explanatory.
8.	Please see attached.
9.	Please see attached.
10.	Self-explanatory.
11.	Self-explanatory.

ITEM 3

**Minutes of Regular Meeting of
Reclamation District 828
Held on April 24, 2018**

The regular meeting of the Board of Trustees of Reclamation District 828 was held at 8:30 a.m. on April 24, 2018 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 Paul Marsh was absent. Also present was Daniel J. Schroeder, District Secretary and Counsel, Andy Pinasco, and Chris Neudeck, District Engineer.

Item No. 2: Election of Board President. President Mendelson nominated himself to continue to serve as District president, seconded by Trustee Provost. Trustee Mendelson was elected President by unanimous vote of the Trustees present on a motion by Trustee Provost, seconded by President Mendelson.

Item No. 3: Public Comment. Mr. Gulli submitted a packet with his comments and then summarized its contents regarding the Smith-Canal Closure Structure and issues he has with the delays.

Item No. 4: Approval of Minutes. Mr. Schroeder reviewed the January 18, 2018 minutes with the Trustees. The minutes of the January 18, 2018 regular meeting were approved unanimously by the Trustees present on a motion by President Mendelson, seconded by Trustee Provost.

Item No. 5: Financial Report. Mr. Pinasco reported on the financial status of the District and provided the Trustees with a written end of the fiscal year financial report. The financial report was accepted by unanimous vote of the Trustees present on motion by President Mendelson, seconded by Trustee Provost.

a. Discussion and Direction regarding Trustee Meeting Stipend for Training. Mr. Schroeder explained the existing compensation policy and gave an example of how the word meeting is defined in another district's policy. Trustee Provost suggested amending the policy to include attending training trustees are required to obtain such as ethics and sexual harassment training as opposed to self-study and webinars. The Trustees present directed staff to draft a new compensation and reimbursement policy that includes a definition of "meeting" to include District Board meetings, attendance at training a trustee is required to have, and any other event or activity as pre-approved by the Board.

Item No. 6: Engineer's Report. Mr. Neudeck presented an oral and written report. He reported on then going delays of Caltrans addressing repairs under the Interstate 5 bridge over Smith Canal.

a. Authorize District Engineer to Address Problem Areas identified in the Operations and Maintenance Report. He next reported on the progress on the Smith-Canal Closure Structure and SJAFCA's progress on appointment of an executive director. He also reported on the updated designs addressing seismic issues. The design is currently 95% complete.

b. District Levees Special Flood Control Projects Program – Five Year Plan Solicitation. Mr. Neudeck reported on the process for application and the short timeline the state provided for the application. To meet the time constraint, on March 23, 2018, he sent a letter on behalf of the District to the Department of Water Resources requesting participation on the program. The District is awaiting for a funding agreement from the Department to address the district's costs for participating in the program.

Item No. 7: Resolution 2018-01 Authorizing and Directing Filing of Notice of Exemption for Routine Maintenance, for Fiscal Year 2018-2019. Mr. Schroeder reviewed the resolution with the Trustees and explained its purpose. Resolution 2018-01 was adopted by unanimous vote of the Trustees present on motion by President Mendelson, seconded by Trustee Provost.

Item No. 8: Resolution 2018-02 Authorizing The President of the Board of Trustees to Approve Payment of Bills and Authorize the Secretary to Execute Warrants. Mr. Schroeder reviewed the resolution with the Trustees and explained its purpose authorizing the President and Secretary to pay vendors between meetings since the Trustees only meet quarterly. In the alternative, he explained that special meetings could be noticed so bills are timely paid. Resolution 2018-02 was adopted by unanimous vote of the Trustees present on motion by Trustee Provost, seconded by President Mendelson.

Item No. 9: Correspondence. Mr. Schroeder briefly reported on the correspondence attached to the agenda.

Item No. 10: Calendar. Mr. Schroeder reviewed the upcoming calendar events 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 President Mendelson, seconded by Trustee Provost.

Item No. 12: Adjournment. The meeting was adjourned at 9:50 a.m.

Respectfully submitted,

Daniel J. Schroeder, District Secretary

RECLAMATION DISTRICT 828
BILLS TO BE PAID
April 2018

NAME	INVOICE DATE	INVOICE #	AMOUNT	TOTAL \$	RATIFY	WARRANT #
CalMutuals	1/1/2018	214	\$100.00			
				\$100.00		1292
Dohrmann Insurance	2/15/2018	25123	\$3,428.00			
	2/15/2018	25124	\$550.00			
				\$3,978.00		1293
Kjeldsen, Sinnock, & Neudeck, Inc.	2/12/2018	22328	\$664.50			
	2/12/2018	22329	\$1,059.50			
	2/12/2018	22330	\$753.50			
	2/12/2018	22331	\$700.00			
	2/12/2018	22332	\$450.00			
	3/19/2018	22486	\$1,619.50			
	3/19/2018	22487	\$213.50			
	4/9/2018	22663	\$180.00			
	4/9/2018	22664	\$899.50			
	4/9/2018	22665	\$112.50			
	4/9/2018	22666	\$37.50			
				\$6,690.00		1294
Neumiller & Beardslee	1/18/2018	289970	\$460.00			
	2/20/2018	290503	\$2,735.46			
	3/13/2018	291043	\$580.52			
	4/20/2018	291746	\$461.88			
				\$4,237.86		1295
Trustee Stipend - April 2018 Meeting	Bill Mendelson		\$50.00	\$50.00		1296
Trustee Stipend - April 2018 Meeting	Paul Marsh	Absent	\$50.00	\$50.00	Void	1298
Trustee Stipend - April 2018 Meeting	Debbie Provost		\$50.00	\$50.00		1297

TOTAL: \$15,155.86

NOTES:

Anticipated Fund Balance as of 3/31/18:	\$474,864.41
Less Submitted Bills for Payment:	\$15,155.86
Total:	\$459,708.55

**RECLAMATION DISTRICT 828
BILLS PAID
January 2018**

NAME	INVOICE DATE	INVOICE #	AMOUNT	TOTAL \$	RATIFY	WARRANT #
Business Printing Service (Warrants)	10/31/2017	18552	\$234.35			
				\$234.35	X	1285
Custom Spraying, Inc.	11/3/2017	11-1680	\$2,500.00			
				\$2,500.00		1286
Kjeldsen, Sinnock, & Neudeck, Inc.	11/13/2017	21830	\$720.00			
	11/13/2017	21831	\$1,300.46			
	11/13/2017	21832	\$160.00			
	11/13/2017	21833	\$675.00			
	11/13/2017	21834	\$192.50			
	12/18/2017	21989	\$1,369.00			
	12/18/2017	21990	\$132.00			
	12/18/2017	21991	\$3,895.04			
	12/18/2017	21992	\$310.00			
	1/12/2018	22137	\$652.00			
	1/12/2018	22138	\$357.00			
				\$9,763.00		1287
Neumiller & Beardslee	11/21/2017	288571	\$2,110.46			
	10/21/2017	289562	\$394.68			
				\$2,505.14		1288
SJ County Registrar (Election Expenses)	10/31/2017	cf-17025	\$50.00		X	1284
				\$50.00		
Schwartz Giannini Lantsberger & Adamson	10/31/2017	49766	\$3,100.00			
				\$3,100.00		1289
Trustee Stipend - January 2018 Meeting	Bill Mendelson		\$50.00	\$50.00		1290
Trustee Stipend - January 2018 Meeting	Paul Marsh		\$50.00	\$50.00		1291

TOTAL: \$18,252.49

NOTES:

Anticipated Fund Balance as of 12-31-2017:	\$491,447.55
Less Submitted Bills for Payment:	<u>\$18,252.49</u>
Total:	\$473,195.06

ITEM 4

RD 828 Budget
2018-2019

EXPENSES

GENERAL FUND

Administrative

G1	Annual Audit	\$3,200.00
G2	Public Communication and Noticing	200.00
G3	Election Expense	0.00
G4	Trustee Fees	600.00
G5	County Assessment Administration	650.00

SUBTOTAL **\$4,650.00**

Consultants

G14	Engineering	\$0.00
G14A	General Engineering	7,500.00
G14B	Flood Contingency Map	0.00
G14C	Levee Subventions	0.00
G14D	Levee Maintenance (Engineering)	17,500.00
G14E	DWR 5 Year Plan	40,000.00
G15	General Legal	25,000.00

SUBTOTAL **\$90,000.00**

Other

G18	Insurance	\$4,300.00
G19	Reserve Contingency	0.00
G20	Lower San Joaquin River Feasibility Study	0.00

SUBTOTAL **\$4,300.00**

TOTAL GENERAL FUND **\$98,950.00**

RECURRING EXPENSES

R1	Levee	
R1A	General Maintenance	\$10,000.00
R1B	Riprap and Levee Repair	25,000.00
R1C	Weed Control	25,000.00
R1D	Animal Damage Control	0.00

SUBTOTAL **\$60,000.00**

TOTAL RECURRING EXPENSES **\$60,000.00**

TOTAL EXPENSES **\$158,950.00**

INCOME

Assessment - Existing	\$48,641.60
Interest	4,000.00
Property Tax	0.00
DWR 5 Year Plan Reimbursement	40,000.00
Subvention Reimbursement	17,500.00

TOTAL, GROSS INCOME **\$110,141.60**

NET INCOME (LOSS) **(\$48,808.40)**



May 14, 2018

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 year ended June 30, 2018. 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, 2018.

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.

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.

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

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

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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 District or to acts by management or employees acting on behalf of the District.

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 District 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. Accordingly, we will express no such opinion. 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, 2018 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 relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, 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, 2018 and to issue our reports no later than October 1, 2018. 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
RESOLUTION 2018-03**

**RESOLUTION ESTABLISHING POLICY FOR REIMBURSEMENT
OF TRUSTEE EXPENSES AND TRUSTEE COMPENSATION**

WHEREAS, Water Code section 50605 authorizes the Reclamation District No. 828 (the "District") to compensate Trustees for services actually and necessarily performed and to reimburse each member of the District Board of Trustees (the "Board") for expenses necessarily incurred in the performance of his/her duties as a Trustee; and

WHEREAS, pursuant to Government Code sections 53232 et seq., the District's Board desires to adopt a written policy ("Policy") defining when the District will pay compensation to Trustees for attendance at specific occurrences, the amount of compensation, and the types of occurrences that qualify a Trustee of the District's Board to receive reimbursement of expenses relating to travel, meals, lodging, and other actual and necessary expenses; and

WHEREAS, any expenses that do not fall within the District's Policy shall be subject to approval by the Board before the expense is incurred.

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. The District's Board hereby adopts the Reimbursement for Travel and Expenses and Compensation for Meeting Attendance Policy attached hereto Exhibit A.

PASSED AND ADOPTED by the Board of Trustees of Reclamation District No. 828, at a regular meeting thereof, held on July 19, 2018, 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 regular meeting of the Board of Trustees thereof held on the 19th day of July, 2018.

Dated: _____, 2018

SECRETARY, Reclamation District 828

EXHIBIT A

POLICY FOR REIMBURSEMENT FOR TRAVEL AND EXPENSES AND COMPENSATION FOR MEETING ATTENDANCE FOR THE BOARD OF TRUSTEES

The Board of Trustees of Reclamation District No. 828 ("District") believes that it is important that elected and appointed officials remain informed and trained in issues affecting the affairs of the District and that attendance at institutes, hearings, meetings, conferences, or other gatherings is of value to the District and its citizens. The benefits include:

- a. The opportunity to discuss the community's concerns with state and federal officials;
- b. Participation in regional, state and national organizations whose activities affect the District;
- c. Attending educational seminars improve officials' skill and information levels; and
- d. Promoting public service and morale by recognizing such service.

In order to promote these endeavors, to protect public resources and foster public trust in the use of those resources, as well as comply with state law requirements regarding reimbursement of expenses, the District hereby sets forth the travel and expense reimbursement policies for the District.

All anticipated conferences, conventions and professional meetings shall be budgeted for in the current operating budget. As the trip is being paid for with public funds, it shall be the responsibility of the official undertaking the trip to make every effort to attend the entire conference and/or as many sessions as possible.

A. AUTHORIZED EXPENSES

District funds, equipment, supplies (including letterhead), titles, and staff time must only be used for authorized District business. Expenses incurred in connection with the following types of activities generally constitute authorized expenses, as long as the other requirements of this Policy are met:

1. Communicating with representatives of regional, state and national government on District adopted policy positions;
2. Attending educational seminars designed to improve officials' skill and information levels, including, but not limited to, State required ethics training and sexual harassment prevention training and education;
3. Participating in local, regional, state and national organizations whose activities affect the District's interests;

EXHIBIT A

4. Recognizing service to the District (for example, thanking a longtime employee with a retirement give or celebration of nominal value and cost);
5. Attending District events;
6. Meetings such as those listed above for which a meeting stipend is expressly authorized under this Policy.

All other expenditures require prior approval by the District.

B. EXPENSES NOT ELIGIBLE FOR REIMBURSEMENT

Examples of personal expenses that the District will not reimburse include, but are not limited to:

1. The personal portion of any trip;
2. Political or charitable contributions or events;
3. Family expenses, including partner's expenses, when accompanying official on agency-related business, as well as children or pet-related expenses;
4. Entertainment expenses, including theater, movies (either in-room or at the theater), sporting events (including gym, massage and/or golf related expenses), or other cultural events;
5. Alcohol/personal bar expenses;
6. Non-mileage personal automobile expenses, including repairs, traffic citations, insurance or gasoline; and
7. Personal losses incurred while on District business.

C. COMPENSATION FOR ATTENDANCE AT MEETINGS

The District shall compensate Trustees for attendance at a meeting of the Board of Trustees at the rate of \$50.00 per meeting.

A meeting, for the purpose of this Section C, means the following:

1. Attendance at regular or special meetings of the Board of Trustees of the District.
2. Meetings as set forth in Section A.1, A.2, A.3 and A.5 above.
3. Attendance at scheduled levee inspections.

EXHIBIT A

4. Service per day as levee superintendent in the absence of the levee superintendent.
5. Meeting with the District Engineer and/or Levee Superintendent at the request of the District's Engineer or Levee Superintendent regarding District matters.

In no event shall the compensation per month exceed that for 10 meetings.

D. TRANSPORTATION

When attending conferences or meetings that are of such distance that it is more economical to take commercial transportation, if an official proposes to drive his/her car in those cases, commercial air fare will be paid and not automobile mileage. Government and group rates must be used when available.

1. **Airfare.** Airfares that are reasonable and economical shall be eligible for purposes of reimbursement.

2. **Automobile.** Automobile mileage is reimbursed at Internal Revenue Service ("IRS") rates in effect at the time of travel. These rates are designed to compensate the driver for gasoline, insurance, maintenance, and other expenses associated with operating the vehicle. This amount does not include bridge and road tolls, which are also reimbursable.

3. **Car Rental.** Rental rates that are reasonable and economical shall be eligible for purposes of reimbursement.

4. **Taxis/Shuttles.** Taxis or shuttle fares may be reimbursed, including a 15 percent gratuity per fare, when the cost of such fares is equal or less than the cost of car rentals, gasoline and parking combined, or when such transportation is necessary for time-efficiency.

E. LODGING

Lodging expenses will be reimbursed or paid for when travel on official District business reasonably requires an overnight stay. If such lodging is in connection with a conference, lodging expenses must not exceed the group rate published by the conference sponsor for the meeting in question if such rates are available at the time of booking. Travelers must request government rates, when available. If the group rate is not available, reimbursement at the IRS rate in effect at the time of travel shall apply (IRS Publication 463).

F. MEALS

EXHIBIT A

A local expense reimbursement policy identifying a “per diem” of reasonable rates for meals is not adopted. Receipts for expenses for meals shall be required. Actual expenses shall be reimbursed subject to the maximum per diem for the meal as set by the IRS rate in effect at the time of travel. (See Cal. Gov’t Code § 53232.2(c) and Publication 1542 at www.irs.gov or www.policyworks.gov/perdiem.) The District will not pay for alcohol/ personal bar expenses.

G. MISCELLANEOUS

Officials will be reimbursed for actual telephone, fax, and parking expenses incurred on District business. Telephone bills should identify which calls were made on District business.

H. CASH ADVANCE POLICY

From time to time, it may be necessary for an official to request a cash advance to cover anticipated expenses while traveling or doing business on the District’s behalf. Such request for an advance should be submitted to the District ten (10) working days prior to the need for the advance with the following information:

1. The purpose of the expenditure(s);
2. The benefits of such expenditure to the residents of District;
3. The anticipated amount of the expenditure(s) (for example, hotel rates, meal costs, and transportation expenses); and
4. The dates of the expenditure(s).

Any unused advance must be returned to the District within five (5) working days of the official’s return, along with an expense report and receipts documenting how the advance was used. In the event the District is uncertain as to whether a request complies with this Policy, such individual must seek resolution from the Board of Trustees.

J. EXPENSE REPORT CONTENT AND SUBMISSION DEADLINES

All cash advance expenditures, credit card expenses and expense reimbursement requests must be submitted on an expense report form provided by the District. This form shall include the following advisory:

“All expenses reported on this form must comply with the District’s policies relating to expenses and use of public resources. The information submitted on this form is a public record. Penalties for misusing public resources and violating the District’s policies include loss of

EXHIBIT A

reimbursement privileges, restitution, civil and criminal penalties as well as additional income tax liability.”

Expense reports must document that the expense in question met the requirements of this Policy. Officials must submit their expense reports within thirty (30) calendar days of an expense being incurred, accompanied by receipts documenting each expense. Restaurant receipts, in addition to any credit card receipts, are also part of the necessary documentation. Inability to provide such documentation in a timely fashion may result in the expense being borne by the official.

In the event the official does not attend the trip and non-refundable expenses have been incurred for registration, lodging and/or travel, the non-attending official shall submit a written explanation of the reasons for non-attendance to the District. The District shall determine if the public funds advanced must be reimbursed to the District. Any decision of the District may be appealed to the Board of Trustees.

All expenses are subject to verification that they comply with this Policy.

K. REPORTS TO BOARD

At the next regular Board of Trustees meeting, each official shall briefly report on meetings attended at District expense. If multiple officials attended, a joint report may be made.

L. COMPLIANCE WITH LAWS; VIOLATION

District officials should keep in mind that some expenditures may be subject to reporting under the Political Reform Act and other laws. All agency expenditures are public records subject to disclosure under the Public Records Act and other applicable laws. Use of public resources or falsifying expense reports in violation of this policy may result in any or all of the following: 1) loss of reimbursement privileges, 2) a demand for restitution to the District, 3) the agency's reporting the expenses as income to the elected official to state and federal tax authorities, 4) civil penalties of up to \$1,000.00 per day and three times the value of the resources used, and 5) prosecution for misuse of public resources.

**RECLAMATION DISTRICT 828
RESOLUTION 2018-04**

RESOLUTION ESTABLISHING BEST PRACTICES FISCAL POLICY

WHEREAS, the Board of Trustees (“Board”) of Reclamation District 828 (“District”), has been following a process for receipt and payment of invoices for years that is transparent to the Trustees and the general public, and

WHEREAS, the Board desires to memorialize that practice in a written policy attached hereto as Attachment 1 for staff to follow in the handling of District funds.

NOW, THEREFORE, BE IT RESOLVED that the Reclamation District 828 Board of Trustees hereby adopts the Best Practices Fiscal Policy attached hereto as Attachment 1 and directs staff to the policy in handling the fiscal matters of the District.

PASSED AND ADOPTED by the Board of Trustees of Reclamation District 828, at a meeting thereof, held on July 19, 2018, 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 19th day of July, 2018.

Dated: _____, 201_

SECRETARY, Reclamation District 828

ATTACHMENT 1

BEST PRACTICES FISCAL POLICY

Purpose. The purpose of this Best Practices Fiscal Policy (“Policy”) is to establish procedures to ensure the protection, accurate processing, and proper reporting of collection and distribution of the District’s financial assets. This Policy addresses the following:

- Handling of funds received by the District
- Execution of warrants.
- Payroll payments.
- Transparency of fiscal activity and records.

Handling of Funds Received by the District.

From time to time, the District will receive funds directly from third parties. The following is the process for the handling of those funds.

1. Upon receipt of funds to the District, said funds shall be promptly deposited into the District’s account with the County or a third party bank, whichever is applicable.
2. The Secretary or any Trustees shall be authorized to endorse any checks received payable to the District over to the County account or third party bank, whichever is applicable.
3. A record of the receipt and deposit of the funds shall be made for the District’s records. This may include an image of the check or written memorandum in the case of currency.
4. A report shall be provided to the Trustees at its next regular meeting identifying any funds received since the last regular meeting.

Execution of Warrants.

The majority of District funds are held in an account with the County of San Joaquin. To access those funds, the District must execute a warrant and return it to the County. Upon receipt of a properly executed warrant, the County will issue a check as requested in the warrant, which is sent to the District for it to send to the recipient.

1. Warrants shall be executed by at least two authorized signers, one of which must be a District trustee.
2. Copies of all invoices for which warrants are requests must be made available to the signers of the warrants prior to their signing of the warrant(s).
3. At each meeting where a warrant is requested, the Trustees shall be presented with a record identifying each invoice a warrant will be signed.
4. The District Secretary or designee shall not sign the warrant until after confirming the necessary signatures are present and the detail on the warrant are filled out. The Secretary’s or designee’s signing of the warrant should be the last act before forwarding the warrant to the County for processing.

ATTACHMENT 1

5. Upon receipt of the check(s) from the County, the District Secretary shall promptly forward said checks to the appropriate recipient. The Secretary shall attach a copy of the invoice, if any, to the check stub or a copy of the check which shall be maintained in the District's records.
6. The District Secretary shall maintain the District's warrant book, all invoices, and check stubs and/or copies of checks and make them promptly available for inspection by any trustee, District auditor, or appropriate official.
7. In the event payment of an obligation of the District is required prior to the next Trustee meeting, a warrant for payment can be issued only upon approval of the President or the Vice President, or in the absence of both officers, a Trustee, the Secretary and the District's legal counsel. A record of the issuance of a warrant shall be presented to the Trustees for ratification at the first meeting following execution of the warrant.

Payroll Payments.

In the event the District maintains an account with a bank for the purpose of payroll payments to any employees, the Secretary shall manage those funds as follows.

1. Obtain a verified payment request from an employee and have calculated the appropriate withholdings.
2. Upon verification, the Secretary shall cause to be executed a payroll check to the employee only after the check has been prepared.
3. The Secretary shall promptly forward the payroll check to the appropriate employee.
4. The Secretary shall maintain a record of all payroll checks issued.
5. The District Secretary shall maintain the District's payroll checkbook, all withholdings statements, and check stubs and make them promptly available for inspection to any trustee, District auditor, or appropriate official.
6. The District Secretary shall report at the Trustee's next regular meeting payment of any payroll since the last regular meeting.

Transparency of Fiscal Activity and Records.

All fiscal records of the District shall be made available to each trustee promptly upon request.

1. At each regular meeting of the Trustees where approval of warrants is requested, the Secretary shall present to each Trustee present at the meeting a bills paid sheet containing the following information:
 - a. The name of the payee.
 - b. The invoice number or statement of reason for payment together with the amount of the invoice/payment request.
 - c. Where ratification of a prior payment is requested, the sheet shall indicate that ratification of the prior payment is requested.

ATTACHMENT 1

2. The Secretary shall make all invoices available to the Trustees prior to and at the meeting where approval of the warrant is requested.
3. The Secretary shall make available to the Trustees the most recent account statement for each of the District's accounts with either the County or a bank at each regular Trustees meeting.

RD 828: MASTER CALENDAR

JANUARY

- Board Meeting – 3rd Thursday at 8:30 a.m.
- Adopt Subventions Agreement Resolution
- Election of Officers (After an election)
- Obtain Insurance to be Approved. Insurance year is April to March

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.
- Renew District Insurance

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 12/2017	First Friday of 12/2021
Debbie Provost	First Friday 12/2015	First Friday of 12/2019
Paul Marsh	Appointed 8/13/2017	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.

**RECLAMATION DISTRICT NO. 828
RESOLUTION 2018-05**

**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 2018-2019 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 2018-2019 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 19th day of July 2018, 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 19th day of July, 2018.

Dated: _____, 2018.

DANIEL J. SCHROEDER, SECRETARY
Reclamation District No. 828

SAN JOAQUIN COUNTY SPECIAL ASSESSMENT CHARGE AGREEMENT WITH
RECLAMATION DISTRICT 828

DATE: _____

PARTIES:	COUNTY:	COUNTY OF SAN JOAQUIN Auditor-Controller 44 North San Joaquin Street, Suite 550 Stockton, CA 95202
	DISTRICT: Name: Address:	RECLAMATION DISTRICT 828 Attn: Daniel J. Schroeder, Secretary P.O. Box 20 Stockton, CA 95201

AGREEMENT:

The County and the above-mentioned District agree as follows:

Pursuant to Government Code Section 29304, the District agrees to pay the County one percent (1%) of the assessment amount levied or three dollars (\$3.00) per each assessment on a parcel, whichever is less, for the collection of special assessments or special assessment taxes.

IN WITNESS WHEREOF the parties have executed this agreement the year and date first written above.

COUNTY OF SAN JOAQUIN

RECLAMATION DISTRICT 828

By _____
Jerome C. Wilverding
Auditor-Controller

By _____

Title _____

“COUNTY”

“DISTRICT”

CERTIFICATION OF ASSESSMENT

RECLAMATION DISTRICT 828 hereby certifies that the special assessment(s), fee(s) or charge(s) listed below to be placed on the 2018-2019 Secured Property Tax bill by RECLAMATION DISTRICT 828 meets the requirements of Proposition 218 that added Articles XIIC and XIID to the California State Constitution.

X _____
Daniel J. Schroeder, Secretary, Reclamation District 828

2018-2019 Special Assessments and/or Fixed Charges

ITEM 6

**RECLAMATION DISTRICT 828
RESOLUTION NO. 2018-06**

**RESOLUTION ELECTING TO BECOME SUBJECT TO THE STATE OF
CALIFORNIA'S UNIFORM PUBLIC CONSTRUCTION COST ACCOUNTING
PROCEDURES SET FORTH IN THE UNIFORM PUBLIC CONSTRUCTION COST
ACCOUNTING ACT (PUBLIC CONTRACT CODE SECTION 22000, ET SEQ.)**

WHEREAS, Reclamation District 828 ("District") is a reclamation district formed pursuant to Water Code sections 50000 et seq.; and

WHEREAS, the District is required to follow the public bidding procedures of the Public Contract Code (commencing with section 20920) which requires all contracts for any improvement or unit of work, or for materials or supplies, in excess of twenty-five thousand dollars (\$25,000) to be let to the lowest responsive, responsible bidder; and

WHEREAS, prior to the passage of Assembly Bill No. 1666, Chapter 1054, Statutes of 1983, which added Chapter 2, commencing with section 22000, to Part 3 of Division 2 of the Public Contract Code, existing law did not provide a uniform cost accounting standard for construction work performed or contracted by local public agencies; and

WHEREAS, Public Contract Code section 22000 et seq., the Uniform Public Construction Cost Accounting Act (the "Act"), establishes such a uniform cost accounting standard; and

WHEREAS, the Commission established under the Act has developed uniform public construction cost accounting procedures for implementation by local public agencies in the performance of or in the contracting for construction of public projects; and

WHEREAS, the District finds that utilizing the procedures outlined by the Act may save administrative time and expense and will be in the best interest of the District; and

WHEREAS, the District desires to adopt the alternative bidding and uniform construction cost accounting requirements of the Act.

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. The District elects under Public Contract Code section 22030 to become subject to the uniform construction cost accounting procedures of the set forth in the Uniform Public Construction Cost Accounting Act, commencing with Public Contract Code section 22000 or any successor statute, and to the policies and procedures promulgated by the California Uniform Construction Cost Accounting Commission, as each may be amended from time to time.
2. The District directs staff to notify the California State Controller of District's election to

become subject to the uniform construction cost accounting procedures.

PASSED AND ADOPTED by the Board of Trustees of Reclamation District 828, at a regular meeting thereof, held on July 19, 2018 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 regular meeting of the Board of Trustees thereof held on the 19th day of July, 2018.

Dated: _____, 201_

SECRETARY, Reclamation District 828

ITEM 8

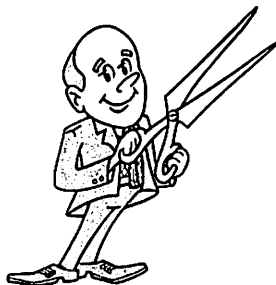


ASSISTANT AUDITOR-CONTROLLER
Jeffery M. Woltkamp, CPA

CHIEF DEPUTIES
Tod Hill - Accounting
Janice McCutcheon, CPA - Internal Audit
Stanley Lawrence - Property Tax

PAYROLL ADMINISTRATOR
Lori Rolleri

JEROME C. WILVERDING
**AUDITOR-
CONTROLLER**
SAN JOAQUIN COUNTY



44 N. San Joaquin Street, Suite 550
Stockton, California 95202
Phone 209/468-3925
Fax 209/468-3681
Payroll Phone 209/468-3928
Payroll Fax 209/468-0408
www.sjgov.org

YEAR-END CUT-OFF DATES 2018

Date: June 6, 2018
To: All Special Districts under Local Boards
From: Jeff Woltkamp, Assistant Auditor-Controller

Accounts Payable

Claims, etc. which are sent directly to the Auditor-Controller's Office for payment must be received by Friday, **June 15, 2018**, to guarantee inclusion as an expense in the 2017-18 fiscal year. Please let us know if payment must be made by June 30.

Journal Entries and Corrections

All journal entries and corrections for fiscal year 2017-18 must be in the Auditor-Controller's Office **by noon** on Thursday, **July 5, 2018**, for inclusion in the June 2018 Preliminary Report. For inclusion in the Final Report, they must be received **by noon** on Thursday, **July 19, 2018**.

If you have any questions, please call Tod Hill at 953-1190 or email him at thill@sjgov.org.

Thank you for your cooperation.

MEMORANDUM

June 29, 2018

To: Reclamation Districts participating in the fiscal year 2017-2018 Delta Levee Subventions Program

Subject: Final Claim Deadlines and Request for Claim Documentation

From: Wendy L. Fuerte

Final Claims for the fiscal year 2017-2018 are required to be submitted to the Department of Water Resources no later than October 31, 2018. This deadline leaves us with a very short time frame in which to process the claims. Accordingly, it will be necessary to start the process as soon as possible.

In order to prepare the final claim of eligible work performed during the fiscal year, July 1, 2017 - June 30, 2018, we will need copies of invoices and other documentation for all costs related to levee work performed on your District. We have enclosed a general outline of eligible costs, under the Delta Levee Subventions Program, for maintenance, rehabilitation and environmental work on eligible project and non-project levees to assist you in this process. If you can compile your eligible costs into the appropriate claim category, it will make it more cost effective for us to prepare your claim.

Please make sure that you include invoices for costs of levee work performed for the entire fiscal year, including the month of June 2017, even if they arrive late and are paid in July or August. Any outstanding invoices for the fiscal year 2017-2018 levee work not included in the 2017-2018 Final Claim will not be eligible for reimbursement in subsequent fiscal year claims.

We will be able to process your claim faster if your supporting documentation is organized, clearly copied and properly dated. Whenever possible, and appropriate, please identify the type of work performed, the location of the work and other information that will assist us in identifying and processing this information into the claim. This is particularly true for invoices, time cards and equipment usage logs. Copies of inspection reports are required in order to claim levee inspection and patrol costs. Due to the increasing scrutiny of the Department of Fish and Wildlife, precise locations of work performed by the District is required. Also, if a landowner performs work within the District's levee easement, those locations are also needed so that the District is not responsible for habitat mitigation due to landowner operations.

Please be advised that the Department of Water Resources continues to increase their scrutiny of claims. Claim items deemed eligible in previous years were questioned and/or denied due to lack of detail in the supporting documentation, improper categorization of work and lack of proper bidding procedures. Supporting information for District "overhead" costs will require work descriptions in order for items such as superintendent fees to be eligible. Additionally, for work to be eligible for Hazard Mitigation Plan (HMP) work categories, surveys and/or geotechnical reports will be required for justification purposes.



We have been informed by the Department of Water Resources Staff that they will be extremely aggressive in reviewing the claims for compliance with Public Agency Labor Laws including proper and appropriate payment of prevailing wages. Changes in the law require all contracted work by non-District employees be reported to the State Department of Industrial Relations. We recommend all work not performed by District employees be performed under written contract with licensed contractors so that the proper labor compliance reporting is adhered to as prescribed by law. Otherwise this work could be deemed unlawful, and further jeopardize the claims.

Your assistance in providing us the required information in a timely manner will be necessary to help us meet the very short deadline. We are aware that the processing of the claims will be occurring at the same time you are completing the year-end closing of your books and associated audits, as required by the State. If you anticipate delays in compiling and submitting your claim information beyond August 15th, please contact us so that we can discuss possible solutions.

If you should have any questions or require further information please contact me at (209) 946-0268.

**2017-2018
Delta Levees Subventions Program
Claim Categories**

A. ANNUAL ROUTINE LEVEE MAINTENANCE

- 1) Routine Levee Inspection
- 2) Rodent Control & Filling Burrows
- 3) Repair & Grading of Levee Patrol Roads, Access Roads, & Ramps
- 4) Repair of Levee Erosion & Subsidence
 - a) Minor Slip outs & Erosion Repairs
 - b) Subsidence of the Levee Section
 - c) Landside erosion repair (e.g. hydroseeding, fill placement, etc.)
- 5) Removal of Drift Deposits & Debris from Levee and Berm
- 6) Levee Drainage Control
 - a) Seepage & Boils
 - b) Core Trench Installation
- 7) Cleaning Drains and Toe Ditches Adjacent to the Landside Toe
- 8) Levee Vegetation Control & Management
- 9) Repair or Restore Waterside Slope Protection
- 10) Flood Emergency Planning and Protection
- 11) Encroachments
 - a) Removal of Encroachments & Restoration of Levee Section
 - b) Repair, Replacement or Modification to Benefit Flood Control
 - c) Inspection & Review of existing or new encroachments
- 12) Levee Profiles & Cross Sections
- 13) Other Levee & Underwater Surveys
- 14) Engineering Services & Levee Subventions Program Management
 - a) Program Management
 - b) Disaster Claim Management
 - c) Project Levees
 - d) Other
- 15) Other Maintenance
- 16) Management and Accounting

**2017-2018
Delta Levees Subventions Program
Claim Categories**

B. LEVEE REHABILITATION

- 1) Hazard Mitigation Plan (HMP) Levee Improvements
 - a) Raising Levee to 1.0' Freeboard Plus 0.5' Tolerance
 - b) Flattening Waterside Slopes to 1 ½: 1 and/or Landside Slopes to 2:1
 - c) Widening Levee Crown to 16'
 - d) Construction of Landside Berms for Stability
 - e) Construction of All-Weather Patrol Road, Levee Access Roads & Ramps

- 2) Bulletin 192-82 Levee Work
 - a) Provide 1.5' Freeboard (AG.) or 3.0' Freeboard (Urban) Plus Tolerance
 - b) Flattening Waterside Slopes to 3:1
 - c) Re-widening of Levee Crown to 16'
 - d) Reconstruction & Up-grading of All-Weather Patrol Roads
 - e) Provide Turnouts, Access Roads & Ramps
 - f) Relocation of Toe Ditches Resulting from 192-82 Work
 - g) Replacement of Rock Protection Resulting from 192-82 Work
 - h) Levee modifications required by USACE for PL84-99 compliance
 - i) Construction of Landside Berms for Stability

- 3) Other Rehabilitation Work

C. ENVIRONMENTAL SERVICES

- 1) Permit Compliance, CEQA
- 2) Mitigation & Agreements
- 3) Levee Enhancement & Vegetation Control

D. FEMA/Other (If Claimed for Payment)

- 1) FEMA Disaster Costs Submitted to DWR
- 2) Disaster Costs Claimed for Payment by SB 34

June 29, 2018

MEMORANDUM

To: Our Valued Clients

Subject: Fee Schedules for 2018 / 2019

Please find attached copies of our Fee Schedules for 2018 / 2019. Some of our rates have changed to reflect the demands of the current employment market.

We value all our clients and we very much appreciate the opportunity we have had to work with you over the years. We look forward to continuing to provide services to meet your engineering and surveying needs. If you have any questions regarding our Fee Schedules, or if you have any suggestions as to how we might better serve your project needs, please contact any of us at KSN.

Sincerely,



Stephen K. Sinnock



Neal T. Colwell



Christopher H. Neudeck



Barry O'Regan

w/enclosures



Stephen K. Sinnock, P.E.
 Christopher H. Neudeck, P.E.
 Neal T. Colwell, P.E.
 Barry O'Regan, P.E.

**2018 / 2019 FEE SCHEDULE
 NON-PREVAILING WAGE PROJECTS
 Effective July 1, 2018**

Position	Rate
Principal Engineer	\$ 245.00
Associate Engineer	\$ 220.00
Senior Engineer	\$ 195.00
Engineer	\$ 175.00
Junior Engineer	\$ 140.00
Senior Surveyor	\$ 200.00
Surveyor	\$ 170.00
Assistant Surveyor	\$ 145.00
Field Crew-One Man & Vehicle	\$ 187.00
Field Crew-Two Man & Vehicle	\$ 288.00
Inspector	\$ 155.00
Inspector & Vehicle	\$ 176.00
Senior Project Manager	\$ 219.00
Project Manager	\$ 185.00
Assistant Project Manager	\$ 165.00
Grant Manager	\$ 145.00
GIS/CAD Technician III	\$ 140.00
GIS/CAD Technician II	\$ 120.00
GIS/CAD Technician I	\$ 90.00
Project Accountant	\$ 132.00
Administrative III	\$ 100.00
Administrative II	\$ 85.00
Administrative I	\$ 70.00

Equipment	Hourly Rate
3D Print Cloud Work Station	\$ 25.00
GPS Receivers-Per Receiver Per Hour	\$ 25.00
Robotic Total Station	\$ 35.00
HDS Scanner	\$ 150.00
Boat	\$ 55.00

Expenses	
Auto Mileage per current Federal Rates	
Special Consultants	Cost Plus 10%
Reimbursable Expenses	Cost Plus 10%
(Printing, Photos, Copies, Travel, Telephone, Fax, Survey Materials, etc.)	

Additional charges may apply for overtime services.

Fees are due and payable within 30 days from the date of billing. Fees past due may be subject to a finance charge computed on the basis of 1 1/2% of the unpaid balance per month.

Hourly rates are subject to review and adjustment July 1st of each year.



Stephen K. Sinnock, P.E.
 Christopher H. Neudeck, P.E.
 Neal T. Colwell, P.E.
 Barry O'Regan, P.E.

**2018 / 2019 FEE SCHEDULE
 PREVAILING WAGE PROJECTS
 Effective July 1, 2018**

Position	Rate
Principal Engineer	\$ 245.00
Associate Engineer	\$ 220.00
Senior Engineer	\$ 195.00
Engineer	\$ 175.00
Junior Engineer	\$ 140.00
Senior Surveyor	\$ 200.00
Surveyor	\$ 170.00
Assistant Surveyor	\$ 145.00
Field Crew-One Man & Vehicle	\$ 197.00
Field Crew-Two Man & Vehicle	\$ 298.00
Inspector	\$ 155.00
Inspector & Vehicle	\$ 182.00
Senior Project Manager	\$ 219.00
Project Manager	\$ 185.00
Assistant Project Manager	\$ 165.00
Grant Manager	\$ 145.00
GIS/CAD Technician III	\$ 140.00
GIS/CAD Technician II	\$ 120.00
GIS/CAD Technician I	\$ 90.00
Project Accountant	\$ 132.00
Administrative III	\$ 100.00
Administrative II	\$ 85.00
Administrative I	\$ 70.00

Equipment	Hourly Rate
3D Print Cloud Work Station	\$ 25.00
GPS Receivers-Per Receiver Per Hour	\$ 25.00
Robotic Total Station	\$ 35.00
HDS Scanner	\$ 150.00
Boat	\$ 55.00

Expenses	
Auto Mileage per current Federal Rates	
Special Consultants	Cost Plus 10%
Reimbursable Expenses	Cost Plus 10%
(Printing, Photos, Copies, Travel, Telephone, Fax, Survey Materials, etc.)	

Additional charges may apply for overtime services.

Fees are due and payable within 30 days from the date of billing. Fees past due may be subject to a finance charge computed on the basis of 1 1/2% of the unpaid balance per month.

Hourly rates are subject to review and adjustment July 1st of each year.

ITEM 9

RD 828: MASTER CALENDAR

JANUARY

- Board Meeting – 3rd Thursday at 8:30 a.m.
- Adopt Subventions Agreement Resolution
- Election of Officers (After an election)
- Obtain Insurance to be Approved. Insurance year is April to March

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.
- Renew District Insurance

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 12/2017	First Friday of 12/2021
Debbie Provost	First Friday 12/2015	First Friday of 12/2019
Paul Marsh	Appointed 8/13/2017	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.