

**RECLAMATION DISTRICT NO. 828  
AGENDA FOR BOARD OF TRUSTEES  
8:30 A.M. JANUARY 20, 2022**

**3121 West March Lane, Suite 100  
Stockton, CA 95219**

**Teleconference Location  
2409 West Harding Way  
Stockton, CA 95203**

**State Indoor Face Covering/Mask Requirement**

**As required by the California Department of Public Health, every person present at the Reclamation District 828 Trustee Meeting will be required to wear a face covering/mask at all times.**

**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. **Minutes.** Consider for approval of October 21, 2021 regular and special meeting minutes.
4. **Financial Report.**
  - (a) Amend 2021-2022 District Budget
  - (b) Delegate Authority to Approve Insurance Policy for 2022/2023 Insurance Year.
  - (c) Accept Draft Auditor's Financial Report for fiscal year ending June 30, 2021
5. **Engineers' Report:** Request for direction and approval.
  - a. Review the progress of vegetation management
  - b. Caltrans Levee Erosion Repair Beneath Interstate 5
6. **County-Wide Local Hazard Mitigation Update.** Discussion and possible action to authorize District Official to sign letter of commitment to participate in the County-Wide Local Hazard Mitigation Update Planning Effort.
7. **Correspondence and meeting attendance reports.**
8. **Future Agenda Items.**
9. **District Calendar.**
  - a. Next Meeting April 21, 2022
10. **Bills.** Approval of bills to be paid.
11. Adjournment.

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

*Materials related to an item on this Agenda submitted to the Trustees after distribution of the agenda packet are available for public inspection in the office of the District Secretary at Neumiller & Beardslee, 3121 West March Lane, Suite 100, Stockton, California during normal business hours.*

**AGENDA PACKET  
RECLAMATION DISTRICT 828  
JANUARY 20, 2022**

<b><u>ITEM</u></b>	<b><u>COMMENTARY</u></b>
1.	Self-explanatory.
2.	Self-explanatory.
3.	Please see attached.
4.	Please see attached.
4(a)	Please see attached.
4(c)	Please see attached
5.	Please see attached.
6.	Please see attached.
7.	Self-explanatory.
8.	Self-explanatory.
9.	Please see attached.
10.	Please see attached.
11.	Self explanatory.

# ITEM 3

**Minutes of Meeting of  
Reclamation District 828  
Held on October 21, 2021**

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The meeting of the Board of Trustees of Reclamation District 828 was held at 8:30 a.m. on October 21, 2021.

**Item No. 1:** Call to Order. The meeting was called to order at 8:30 a.m. Present were President Bill Mendelson, Trustee Paul Marsh, and Trustee Provost. Also present was Andy Pinasco, District Secretary, Chris Neudeck, District Engineer, and members of the public, Tracy Glaves of Delta Neighborhood Watch, Juan Nierra of SJAFCA, and a representative from Assemblyperson Carlos Villapudua's office.

**Item No. 2:** Public Comment. Ms. Glaves provided comment on her work with the City of Stockton and the San Joaquin County Sheriff's Office to prevent trespassing on the levees within the Delta. Mr. Nierra provided an update on the progress of the Smith Canal Gate Project.

**Item No. 3:** Approval of Minutes. Mr. Pinasco reviewed the draft minutes of the June 17, 2021, and July 15, 2021 meetings. The minutes of the June 17, 2021, and July 15, 2021 meetings, were approved unanimously by the Trustees present on a motion by Trustee Marsh, seconded by President Mendelson.

**Item No. 4:** Financial Report. Mr. Pinasco reviewed the written financial report provided to the Trustees at the meeting. The financial report was accepted unanimously by the Trustees present on a motion by President Mendelson, seconded by President Mendelson.

**Item No. 5:** Engineers' Report; request for direction. Mr. Neudeck provided a written and oral report to the Trustees. He reported on the status of vegetation control within the District and provided an estimate of the 2020-2021 Subventions Claim.

Mr. Pinasco and Mr. Neudeck then provided an oral report of their efforts to coordinate with Cal-Trans to make repairs to the levee at Interstate 5. The Board directed Mr. Pinasco and Mr. Neudeck to re-engage Cal-Trans and bring a report back to the January 2022 meeting.

**Item No. 6:** Assessment. Adopt Resolution 2021-04 Appointing Mr. Pinasco as District Secretary. Resolution 2021-04 was adopted unanimously by the Trustees present on a motion by President Mendelson, seconded by Trustee Marsh.

**Item No. 7:** Correspondence. Mr. Pinasco provided an oral report regarding District Correspondence. Mr. Pinasco and Mr. Neudeck also reported on the San Joaquin County Flood Preparedness meeting of the local flood protection agencies.

**Item No. 8:** District Staff Reports. Mr. Pinasco reported on the District's 2021 General Election, indicating that there would be no election and that the Board of Supervisors would be appointing President Mendelson at their next scheduled meeting.

**Item No. 9:** Calendar. Mr. Pinasco reviewed the upcoming calendar events with the Trustees.

**Item No. 10:** Approval of Bills. Mr. Pinasco reported on the outstanding bills that had been received and the status of the District's accounts. The Trustees unanimously approved payment of the attached bills on a motion by President Mendelson, seconded by Trustee Marsh.

**Item No. 11:** Adjournment. The meeting was unanimously adjourned at 9:25 a.m.

Respectfully submitted,

Andy Pinasco, District Secretary

# ITEM 4

RECLAMATION DISTRICT NO. 828  
 JANUARY 2022  
 FINANCIAL REPORT  
 59% FISCAL YEAR 2021-2022

		BUDGET FY 2021-2022	Expended PTD	Expended YTD	% YTD
<b><u>EXPENSES</u></b>					
<b>GENERAL FUND</b>					
<b>Administrative</b>					
G1	Annual Audit	\$3,200.00	\$0.00	\$0.00	0%
G2	Public Communication and Noticing	200.00	\$0.00	\$220.00	110%
G3	Election Expense	25,000.00	\$0.00	\$3,851.15	0%
G4	Trustee Fees	600.00	\$350.00	\$500.00	83%
G5	County Assessment Administration	650.00	\$0.00	\$0.00	0%
	<b>SUBTOTAL</b>	<b>\$29,650.00</b>	<b>\$350.00</b>	<b>\$4,571.15</b>	<b>15%</b>
<b>Consultants</b>					
G14	Engineering				
G14A	General Engineering	\$7,500.00	\$975.61	\$4,012.27	53%
G14C	Levee Subventions	\$7,500.00	\$820.00	\$4,393.78	0%
G14D	Levee Maintenance (Engineering)	\$7,500.00	\$0.00	\$1,228.00	16.4%
G14E	DWR 5 Year Plan	\$15,000.00	\$0.00	\$0.00	0.0%
G15	General Legal	25,000.00	\$3,328.68	\$9,893.62	40%
	<b>SUBTOTAL</b>	<b>\$62,500.00</b>	<b>\$5,124.29</b>	<b>\$19,527.67</b>	<b>31%</b>
<b>Other</b>					
G18	Insurance	\$5,000.00	\$463.50	\$4,727.00	95%
	<b>SUBTOTAL</b>	<b>\$5,000.00</b>	<b>\$463.50</b>	<b>\$4,727.00</b>	<b>95%</b>
	<b>TOTAL GENERAL FUND</b>	<b>\$97,150.00</b>	<b>\$5,937.79</b>	<b>\$28,825.82</b>	<b>30%</b>
<b>RECURRING EXPENSES</b>					
R1	Levee				
R1A	General Maintenance	\$10,000.00	\$2,603.75	\$3,296.25	33%
R1B	Riprap and Levee Repair	25,000.00	\$22,346.95	\$55,559.63	222%
R1C	Weed Control	25,000.00	\$0.00	\$1,300.00	5%
R1D	Animal Damage Control	0.00	\$0.00	\$0.00	0%
	<b>SUBTOTAL</b>	<b>\$60,000.00</b>	<b>\$24,950.70</b>	<b>\$60,155.88</b>	<b>100%</b>
	<b>TOTAL RECURRING EXPENSES</b>	<b>\$60,000.00</b>	<b>\$24,950.70</b>	<b>\$60,155.88</b>	<b>100%</b>
	<b>TOTAL EXPENSES</b>	<b>\$157,150.00</b>	<b>\$30,888.49</b>	<b>\$88,981.70</b>	<b>57%</b>

		BUDGET FY 2020-2021	Income PTD	Income YTD	% YTD
<b><u>INCOME</u></b>					
	Assessment - Existing	\$48,641.60	\$27,000.81	\$27,000.81	56%
	Interest	4,000.00	\$434.60	\$970.00	24%
	DWR 5 Year Plan Reimbursement	\$15,000.00	\$929.62	\$929.62	6%
	Subvention Reimbursement	\$5,000.00	\$0.00	\$0.00	0%
	<b>TOTAL, GROSS INCOME</b>	<b>\$72,641.60</b>	<b>\$28,365.03</b>	<b>\$28,900.43</b>	<b>40%</b>
	<b>NET INCOME (LOSS)</b>	<b>(\$84,508.40)</b>	<b>(\$2,523.46)</b>	<b>(\$60,081.27)</b>	

<b>Fund Balance</b>		
Fund Balance as of July 1, 2021	\$	542,570.88
Temporary Employee Fund	\$	18,369.46
Revenues (YTD)	\$	28,900.43
Expenses (YTD)	\$	88,981.70
<b>Total Cash as of January 2022</b>	<b>\$</b>	<b>496,697.07</b>

# ITEM 4(a)



RD 828  
DRAFT 2021-2022 BUDGET

**EXPENSES**

<b>GENERAL FUND</b>		<b>2021-2022 Final Budget</b>	<b>Proposed Amendment</b>
<b>Administrative</b>			
G1	Annual Audit	\$3,200.00	\$3,200.00
G2	Public Communication and Noticing	200.00	200.00
G3	Election Expense	25,000.00	25,000.00
G4	Trustee Fees	600.00	600.00
G5	County Assessment Administration	650.00	650.00
<b>SUBTOTAL</b>		<b>\$29,650.00</b>	<b>\$29,650.00</b>
<b>Consultants</b>			
G6	Engineering		
G7	General Engineering	7,500.00	7,500.00
G8	Levee Subventions Management	7,500.00	7,500.00
G9	Levee Maintenance (Engineering)	7,500.00	7,500.00
G10	DWR 5 Year Plan	15,000.00	15,000.00
G11	General Legal	25,000.00	25,000.00
<b>SUBTOTAL</b>		<b>\$62,500.00</b>	<b>\$62,500.00</b>
<b>Other</b>			
G12	Insurance	\$5,000.00	\$5,000.00
G13	Emergency Equipment & Supplies		
<b>SUBTOTAL</b>		<b>\$5,000.00</b>	<b>\$5,000.00</b>
<b>TOTAL GENERAL FUND</b>		<b>\$97,150.00</b>	<b>\$97,150.00</b>
<b>RECURRING EXPENSES</b>			
R1	Levee		
R1A	General Maintenance	\$10,000.00	\$10,000.00
R1B	Riprap and Levee Repair	25,000.00	<b>60,000.00</b>
R1C	Weed Control	25,000.00	25,000.00
R1D	Animal Damage Control	0.00	0.00
<b>SUBTOTAL</b>		<b>\$60,000.00</b>	<b>\$95,000.00</b>
<b>TOTAL RECURRING EXPENSES</b>		<b>\$60,000.00</b>	<b>\$95,000.00</b>
<b>TOTAL EXPENSES</b>		<b>\$157,150.00</b>	<b>\$192,150.00</b>
<b><u>INCOME</u></b>			
Assessment - Existing		\$48,641.60	\$48,641.60
Interest		4,000.00	4,000.00
DWR 5 Year Plan Reimbursement		15,000.00	15,000.00
Subvention Reimbursement		5,000.00	5,000.00
Delta Grant II - Flood Fight Supplies		0.00	0.00
<b>TOTAL, GROSS INCOME</b>		<b>\$72,641.60</b>	<b>\$72,641.60</b>
<b>NET INCOME (LOSS)</b>		<b>(\$84,508.40)</b>	<b>(\$119,508.40)</b>

# ITEM 4(c)

**RECLAMATION DISTRICT NO. 828**

**FINANCIAL REPORT**

**JUNE 30, 2021**

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## INDEPENDENT AUDITORS' REPORT

To the Board of Trustees  
Reclamation District No. 828

We have audited the accompanying cash basis financial statements of the governmental activities and the major funds of Reclamation District No. 828 (the District) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

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

### **Auditors' Responsibility**

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

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

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

Philip Lantsberger, CPA  
Robert Gross, CPA  
Nikolas A. Torres, CPA

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## Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position - cash basis of the governmental activities and the major funds of the District as of June 30, 2021, and the respective changes in financial position - cash basis, thereof for the year then ended in accordance with the basis of accounting described in Note 1.

## Basis of Accounting

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

## Other Matters

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

*Schwartz, Giannini, Santberger & Adamson*

Stockton, California  
September 22, 2021

**RECLAMATION DISTRICT NO. 828**  
**Statement of Net Position - Cash Basis**  
**June 30, 2021**

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	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and cash equivalents	
Cash in county treasury (Note 3)	\$ 545,070
Cash in bank - checking (Note 3)	<u>30,000</u>
Total assets	<u><u>\$ 575,070</u></u>
<b>NET POSITION</b>	
Restricted for projects	\$ 2,499
Unrestricted	<u>572,571</u>
Total net position	<u><u>\$ 575,070</u></u>

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

**RECLAMATION DISTRICT NO. 828**

**Statement of Activities - Cash Basis**

**For the year ended June 30, 2021**

	<u>Cash</u> <u>Disbursements</u>	<u>Operating</u> <u>Receipts, Grants,</u> <u>and</u> <u>Contributions</u>	<u>Net (Disbursements)</u> <u>Receipts and</u> <u>Changes in</u> <u>Net Position</u>
<b>Governmental activities</b>			
Operations	\$ (59,033)	\$ 7,621	\$ (51,412)
Net program (disbursements) receipts	<u>\$ (59,033)</u>	<u>\$ 7,621</u>	<u>\$ (51,412)</u>
General receipts:			
Landowner assessments			\$ 51,820
Interest income			4,491
Total general receipts			<u>\$ 56,311</u>
Change in net position			\$ 4,899
Net position - beginning of year			<u>570,171</u>
Net position - end of year			<u>\$ 575,070</u>

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



**RECLAMATION DISTRICT NO. 828**  
**Balance Sheet - Governmental Fund - Cash Basis**  
**June 30, 2021**

	General Fund	Special Revenue	Total
<b>ASSETS</b>			
Cash and cash equivalents			
Cash in county treasury (Note 3)	\$ 542,571	\$ 2,499	\$ 545,070
Cash in bank - checking (Note 3)	30,000	-	30,000
Total assets	<u>\$ 572,571</u>	<u>\$ 2,499</u>	<u>\$ 575,070</u>
<b>FUND BALANCE</b>			
Restricted	\$ -	\$ 2,499	\$ 2,499
Unassigned	572,571	-	572,571
Total fund balance	<u>\$ 572,571</u>	<u>\$ 2,499</u>	<u>\$ 575,070</u>

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

**RECLAMATION DISTRICT NO. 828**  
**Statement of Cash Receipts, Disbursements and Changes in Cash Basis Fund Balance -**  
**Governmental Fund**  
**For the Year Ended June 30, 2021**

	General Fund	Special Revenue	Total
<b>RECEIPTS</b>			
Landowner assessments	\$ 51,820	\$ -	\$ 51,820
State assistance - subventions	7,621	-	7,621
Interest income	4,348	143	4,491
Total receipts	<u>\$ 63,789</u>	<u>\$ 143</u>	<u>\$ 63,932</u>
<b>DISBURSEMENTS</b>			
Engineering	\$ 34,737	\$ -	\$ 34,737
Insurance	5,497	-	5,497
Legal and accounting	16,479	-	16,479
Levee repairs and maintenance	1,300	-	1,300
Miscellaneous	320	-	320
Trustee fee	700	-	700
Total disbursements	<u>\$ 59,033</u>	<u>\$ -</u>	<u>\$ 59,033</u>
Excess of receipts over disbursements	<u>\$ 4,756</u>	<u>\$ 143</u>	<u>\$ 4,899</u>
Other financing sources/uses:			
Transfers	\$ 16,296	\$ (16,296)	\$ -
Total other financing sources/uses	<u>\$ 16,296</u>	<u>\$ (16,296)</u>	<u>\$ -</u>
Net increase (decrease) in fund balance	\$ 21,052	\$ (16,153)	\$ 4,899
Cash basis fund balance - beginning	<u>551,519</u>	<u>18,652</u>	<u>570,171</u>
Cash basis fund balance - ending	<u>\$ 572,571</u>	<u>\$ 2,499</u>	<u>\$ 575,070</u>

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

**RECLAMATION DISTRICT NO. 828**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**NOTE 1. SIGNIFICANT ACCOUNTING POLICIES**

Nature of business

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

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

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

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

Government-wide financial statements

The government-wide financial statements (i.e., the Statement of Net Position - Cash Basis and the Statement of Activities – Cash Basis) report information on all of the cash receipts and disbursements activity of the primary government.

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

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

Fund financial statements

The fund financial statements (i.e., the Governmental Fund Balance Sheet – Cash Basis and the Statement of Cash Receipts, Disbursements, and Changes in Governmental Fund Balance – Cash Basis) provide information about the District's funds. The District has one type of fund (governmental), which is comprised of two major funds as follows:

**RECLAMATION DISTRICT NO. 828**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

Special revenue fund – This fund is established to account for the proceeds of specific revenue sources other than special assessments or expendable trusts. Generally, resources accounted for in this fund originate from state and federal programs and developer fees.

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

*Nonspendable* – Amounts that cannot be spent because they are either not spendable in form or are legally or contractually required to be maintained intact.

*Restricted* – Amounts constrained regarding use from restrictions externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or by restrictions imposed by law through constitutional provisions or enabling legislation.

*Committed* – Amounts constrained regarding use for specific purposes pursuant to requirements imposed by formal action of the District's highest level of decision making authority.

*Assigned* – Amounts constrained by the District's intent to be used for specific purposes, but are neither restricted nor committed. The authority for assigning fund balance is expressed by the Board of Trustees, District manager or their designee.

*Unassigned* – Amounts that have not been restricted, committed, or assigned to specific purposes within the general fund. The general fund is the only fund that reports a positive unassigned fund balance amount. Other governmental funds besides the general fund can only report a negative unassigned fund balance amount.

**RECLAMATION DISTRICT NO. 828**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

Interfund Transfers

Interfund transfers represent the flow of assets from one fund to another where repayment is not expected. Such transfers are reported as transfers in and out.

Measurement focus, basis of accounting, and financial statement presentation

The District accounts for governmental funds using the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. This method recognizes revenues when received and expenditures when paid.

Demand Warrants

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

Budgetary accounting

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

Use of estimates

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

Related party information

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

Income Tax Status

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

**RECLAMATION DISTRICT NO. 828**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**NOTE 2. DATE OF MANAGEMENT’S REVIEW**

In preparing the financial statements, the District has evaluated events and transactions for potential recognition or disclosure through September 22, 2021, the date the financial statements were available to be issued.

**NOTE 3. CASH AND INVESTMENTS**

Cash and investments of the District as of June 30, 2021 consist of the following:

	<u>Carrying amount</u>	<u>Bank balance</u>	<u>Fair value</u>
Deposits			
Insured (FDIC)	<u>\$ 30,000</u>	<u>\$ 30,000</u>	
Investment in External Investment Pool			
San Joaquin County Treasurer	<u>\$ 545,070</u>		<u>\$ 545,070</u>

Total bank deposits of \$30,000 of the District were fully insured with FDIC insurance. Cash on deposit with the San Joaquin County Treasurer is invested in a pooled fund maintained by the Treasurer. These funds are pooled with other County deposits for investment purposes by the County Treasurer in accordance with the investment policy of the County Treasurer (see County Treasurer’s investment policy at <http://www.sjgov.org/treasurer/treasury.html>). The Pool has established a treasury oversight committee to monitor and review the management of public funds maintained in the Pool.

Participants’ equity in the investment pool is determined by the dollar amount of the participant deposits, adjusted for withdrawals and distributed investment income. Investment income is prorated to individual funds based on their average daily cash balances. The value of the District’s shares in the Pool, which may be withdrawn, is determined on an amortized cost basis, which is different than the fair value of the District’s position in the Pool. The District’s investment in the Pool is unrated, stated at amortized cost which approximates fair value, available upon demand and considered cash equivalents. The District is considered an involuntary participant in the pool as the State of California statutes require certain special districts to maintain their cash surplus with the County Treasurer. The investment pool is not registered with the Securities and Exchange Commission as an investment company.

The District does not maintain a formal investment policy.

**RECLAMATION DISTRICT NO. 828  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 4. GOVERNING BOARD**

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

	<u>TITLE</u>	<u>TERM EXPIRATION</u>
William Mendelson	President	December 2021
Deborah Provost	Trustee	December 2023
Paul Marsh	Trustee	December 2023

Secretary: Dan Schroeder

**NOTE 5. INSURANCE**

The District is covered by the following types of insurance as of June 30, 2021:

<u>Coverage</u>	<u>Limits of Liability</u>
Property	\$ 1,000,000/10,000,000
Commercial crime	100,000
General liability	1,000,000/10,000,000
Public officials and management liability	1,000,000/10,000,000
Commercial excess	1,000,000

# ITEM 5



**RECLAMATION DISTRICT NO. 828  
WEBER TRACT  
BOARD OF TRUSTEES MEETING  
THURSDAY, JANUARY 20, 2022  
8:30 AM  
ENGINEER'S REPORT**

**I. AB 360 LEVEE SUBVENTIONS PROGRAM**

- a. Review the progress of vegetation management with the remaining \$25,000 left in the District's levee budget.

**II. CALTRANS SLOPE REPAIRS (PROJECT 10-1E790) BENEATH  
INTERSTATE 5 DUE TO HOMELESS ENCAMPMENT DISTURBANCE.**

- a. Review the District's attempts to contact and gain update on Caltrans efforts to repair the District's levees beneath Interstate 5 - PROJECT 10-1E790.

***EXHIBIT A: Email correspondence with Caltrans regarding PROJECT 10-1E790.***

# **EXHIBIT A**

## Christopher H. Neudeck

---

**From:** Tessa K. Marlow  
**Sent:** Thursday, January 13, 2022 9:43 AM  
**To:** Sekhon, Gurwinder S@DOT  
**Cc:** Tello-Jackson, Yolanda@DOT; Christopher H. Neudeck; Pinasco, Andy J.  
**Subject:** RE: Smith Canal Project 10-1E790

Good morning Gurwinder,

Checking in again on the status of project 10-1E790 – please see below email on last correspondence I received June 2020. If you could please provide the Districts with an update on the status of the project and anticipated project completion date.

Thank you!

**From:** Tessa K. Marlow  
**Sent:** Friday, November 5, 2021 11:58 AM  
**To:** Sekhon, Gurwinder S@DOT <[gurwinder.sekhon@dot.ca.gov](mailto:gurwinder.sekhon@dot.ca.gov)>  
**Cc:** Tello-Jackson, Yolanda@DOT <[yolanda.tello-jackson@dot.ca.gov](mailto:yolanda.tello-jackson@dot.ca.gov)>; Christopher H. Neudeck <[cneudeck@ksninc.com](mailto:cneudeck@ksninc.com)>  
**Subject:** RE: Smith Canal Project 10-1E790

Hello Gurwinder! I hope you have been doing well.

I am emailing on behalf of District 1614/828 and the District Engineer to inquire about the status of the 10-1E790 Smith Canal Project. The last information I have is a Webex meeting that was scheduled back in June 2020. If you could please provide the Districts with an update on the status of the project and anticipated project completion date.

Thank you!

**From:** Nguyentan, Thienan@DOT <[Thienan.Nguyentan@dot.ca.gov](mailto:Thienan.Nguyentan@dot.ca.gov)>  
**Sent:** Friday, October 22, 2021 11:22 AM  
**To:** Tessa K. Marlow <[tmarlow@ksninc.com](mailto:tmarlow@ksninc.com)>; Fazal, Imran@DOT <[imran.fazal@dot.ca.gov](mailto:imran.fazal@dot.ca.gov)>  
**Cc:** Tello-Jackson, Yolanda@DOT <[yolanda.tello-jackson@dot.ca.gov](mailto:yolanda.tello-jackson@dot.ca.gov)>; Christopher H. Neudeck <[cneudeck@ksninc.com](mailto:cneudeck@ksninc.com)>; Sekhon, Gurwinder S@DOT <[gurwinder.sekhon@dot.ca.gov](mailto:gurwinder.sekhon@dot.ca.gov)>  
**Subject:** RE: Smith Canal Project 10-1E790

**CAUTION:** This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good morning Tessa,

I am no longer in PPM. I cc'ed Gurwinder on this email so he could assist you further.

Thanks,

Thienan Nguyentan, PE  
D10 Traffic Safety Branch Chief  
(209) 986-9404

**From:** Tessa K. Marlow <[tmarlow@ksninc.com](mailto:tmarlow@ksninc.com)>  
**Sent:** Friday, October 22, 2021 11:00 AM  
**To:** Nguyentan, Thienan@DOT <[Thienan.Nguyentan@dot.ca.gov](mailto:Thienan.Nguyentan@dot.ca.gov)>; Fazal, Imran@DOT <[imran.fazal@dot.ca.gov](mailto:imran.fazal@dot.ca.gov)>  
**Cc:** Tello-Jackson, Yolanda@DOT <[yolanda.tello-jackson@dot.ca.gov](mailto:yolanda.tello-jackson@dot.ca.gov)>; Christopher H. Neudeck <[cneudeck@ksninc.com](mailto:cneudeck@ksninc.com)>  
**Subject:** Smith Canal Project 10-1E790

**EXTERNAL EMAIL.** Links/attachments may not be safe.

Good morning,

I am emailing on behalf of District 1614/828 and the District Engineer to inquire about the status of the 10-1E790 Smith Canal Project. The last information I have is a Webex meeting that was scheduled back in June 2020. If you could please provide the Districts with an update on the status of the project and anticipated project completion date.

Thank you,  
Tessa Marlow

Cc: Christopher Neudeck, District Engineer

 **KJELDTSEN SINNOCK NEUDECK**  
CIVIL ENGINEERS & LAND SURVEYORS  
711 N. Pershing Avenue. Stockton CA 95203  
p 209 946-0268 f 209 946-0296 m 916 601-9179  
[tmarlow@ksninc.com](mailto:tmarlow@ksninc.com) [www.ksninc.com](http://www.ksninc.com)

Tessa K. Marlow  
Environmental Manager

The trusted firm for delivering the  
right solution for our clients' needs.



# ITEM 6

**RECLAMATION DISTRICT NO. 828  
(WEBER TRACT)**

Mailing Address:  
P.O. Box 20, Stockton, CA 95201  
Telephone: (209) 948-8200  
Fax: (209) 948-4910  
Email: [apinasco@neumiller.com](mailto:apinasco@neumiller.com)

**Trustees**  
Bill Mendelson (**President**)  
Paul Marsh  
Deborah Provost

**Secretary and Attorney**  
Andy Pinasco  
**Engineer**  
Christopher H. Neudeck

January 21, 2022

**Via Email Only to [lhallen@sjgov.org](mailto:lhallen@sjgov.org)**

Lowell Allen  
Emergency Planner  
San Joaquin County  
Office of Emergency Services  
2101 E. Earhart Ave., Suite 300  
Stockton, CA 95206

**Re: Letter of Commitment to Participate in the County-wide Local Hazard Mitigation Update Planning Effort.**

Dear Mr. Allen:

As the Disaster Mitigation Act of 2000 (44 CFR 201.6) requires local communities to maintain a local hazard mitigation plan and that these plans are updated on a five-year cycle, Reclamation District No. 828 (RD 828) will participate in the next update to the plan.

The planning effort considers various natural hazards, risks and mitigation measures pursuant to guidelines from the Federal Emergency Management Agency (FEMA). It is understood that participation in the planning efforts is a requirement if RD 828 chooses to ultimately adopt the plan RD 828 may have its own section within the plan which will speak to hazard mitigation measures within its jurisdiction.

It is understood that the planning process includes:

- Documenting the accomplishments and strategies from the previous plan.
- Proactively participating in the planning effort.
- Inviting members of the local community to participate.
- Identification of hazards potentially affecting RD 828

- Analysis of the vulnerability to the hazards and identification of the risk
- Formulation of mitigation goals and activities
- Formal adoption of the updated plan

The point of contact for RD 828 is:

Name: Christopher H. Neudeck  
Title: RD 828 District Engineer  
Email: [cneudeck@ksninc.com](mailto:cneudeck@ksninc.com)  
Office Tele: (209) 946-0268

RD 828 looks forward to actively participating in this country-wide local hazard mitigation update planning effort.

Very truly yours,

Andy Pinasco  
Secretary & Attorney for RD 828

# ITEM 9



## **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)
- 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 – 3<sup>rd</sup> Thursday at 8:30 a.m.
- Renew District Insurance

### **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 12/2017	First Friday of 12/2021
Debbie Provost	First Friday 12/2019	First Friday of 12/2023
Paul Marsh	First Friday 12/2019	First Friday of 12/2023

**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.**

# ITEM 10

**RD 828 BILLS TO BE PAID**

January 20, 2022

NAME	INVOICE DATE	INVOICE #	AMOUNT	TOTAL \$	RATIFY	WARRANT #
Kjeldsen, Sinnock & Neudeck, Inc.	12/14/2021	31792	\$505.00			
	12/14/2021	13793	\$1,643.75			
				<b>\$2,148.75</b>		<b>1421</b>
Neumiller & Beardslee	12/17/2021	323141	\$969.71			
	1/13/2021	323322	\$466.41			
				<b>\$1,436.12</b>		<b>1422</b>
Dino and Son Ditching Service, Inc.	12/10/2021	21-96	\$16,456.00			
				<b>\$16,456.00</b>		<b>1423</b>
State Compensation Insurance Fund (Premium Charge 12/19/2021 - 3/19/2022)	12/19/2021	93300482	\$463.50			
				<b>\$463.50</b>	X	Check #1005
Deby Provost - 1/20/2022 Regular Board Meeting	Trustee Stipend		\$50.00	\$50.00		1424
Paul Marsh - 1/20/2022 Regular Board Meeting	Trustee Stipend		\$50.00	\$50.00		1425
Bill Mendelson - 1/20/2022 Regular Board Meeting	Trustee Stipend		\$50.00			
Bill Mendelson - 12/16/2021 SJAFCA Meeting	Trustee Stipend		\$50.00			
				<b>\$100.00</b>		<b>1426</b>

WARRANT TOTAL

**\$20,704.37**

**RD 828 BILLS PAID**

December 15, 2021

NAME	INVOICE DATE	INVOICE #	AMOUNT	TOTAL \$	RATIFY	WARRANT #
Kjeldsen, Sinnock & Neudeck, Inc.	11/12/2021	31543	\$975.61			
	11/12/2021	31544	\$315.00			
	11/12/2021	31545	\$960.00			
				<b>\$2,250.61</b>	X	<b>1416</b>
Neumiller & Beardslee	11/16/2021	322380	\$1,892.56			
				<b>\$1,892.56</b>	X	<b>1417</b>
Deby Provost - 10/21/2021 Regular Board Meeting	Trustee Stipend		\$50.00	\$50.00	X	1418
Bill Mendelson - 10/21/2021 Regular Board Meeting	Trustee Stipend		\$50.00	\$50.00	X	1419
Paul Marsh - 10/21/2021 Regular Board Meeting	Trustee Stipend		\$50.00	\$50.00	X	1420
Alejandro Dowd (Payroll 11/16/21 to 11/30/21)	12/3/2021		\$1,380.98		X	Check 1001
Refugio Reynoso-Guzman ( Payroll 11/16/21 to 11/30/21)	12/3/2021		\$1,519.40		X	Check 1002
Elias Viss (Payroll 11/16/21 to 11/17/21)	12/3/2021		\$369.40		X	Check 1003
Joshua Thomas (Payroll 11/16/21 to 11/30/21)	12/3/2021		\$1,215.48		X	Check 1004
Federal Government Payroll Taxes	12/3/2021		\$1,063.74		X	Online
State of California Payroll Taxes	12/3/2021		\$341.95		X	Online

WARRANT TOTAL

**\$4,293.17**

CHECKING TOTAL

**\$5,890.95**