



Yuba County, California



BOARD MEETING AGENDA

**Reclamation District 784
1594 Broadway Street
Arboga, CA 95961-8821**

Meeting Description:

Reclamation District No. 784 Board of Trustee's Board Meeting

Date: August 6, 2024 Time: 10:00 a.m. Location: Reclamation District 784 Office

This Meeting Will Be Accessible To The Public In Person or Via Zoom Meeting

Join Zoom Meeting (Copy and paste link into search field of an internet browser)

<https://us02web.zoom.us/j/81038854262?pwd=OTQwRDRvdFI5akVwcEdRK3RLSUCUT09>

Meeting ID: 810 3885 4262

Passcode: 7842020

To participate via the audio only teleconference, dial into the meeting by calling:

1-253-215-8782 US

OR

1-301-715-8592 US

Enter Meeting ID: 810 3885 4262

Enter Passcode: 7842020 (You may be prompted to enter this twice)

Director Brent Hastey will be attending remotely from an Auxiliary Meeting Location located at:
[15 Orcutt Drive, Pinedale, WY 82941](#)

1. Call to Order: Welcome to the Reclamation District 784 Board of Trustees Meeting.

Roll Call: Sarbdeep Atwal – RD784 Board President, David Read – RD784 Board Vice President, Joe Danna – RD784 Trustee, Jared Hastey – RD784 Trustee, Brent Hastey – RD784 Trustee, Kimberly Ford – RD784 Deputy Secretary of the Board, Patrick Meagher – RD784 Secretary of the Board, Tina Moore – RD784 Field Superintendent, Sean Minard – RD784 Engineer, and Jesse Barton - RD784 Attorney.

2. Open Session:

3. Public Communication: Any person may speak on any topic provided it is within the jurisdiction of the Reclamation District 784. If a person wishes to speak on any agenda item in particular, that person may speak now, or if that person wishes to withhold comment until Board consideration of the item, please inform the Board at this time what agenda item the speaker wishes to address, and the Board will solicit additional comment when that agenda item is called. The time allotted for receiving public comment will be limited to no more than

five minutes per each individual or group.

Consent Items

4. Approve Meeting Minutes -

5. Approve Checks and Warrants -

6. Board to Consider Adopting an Updated MOU Between Yuba Community College and RD784 for the Establishment of the Regional Flood Safe Cache for Flood Fighting Supplies –

7. Board to Consider Adopting ACWA JPIA’s Commitment to Excellence Program (C2E) –

Discussion Items

8. Board to Receive an Informational Presentation on the RD784 FY 2022-2023 Audit and Consider Adopting the Report –

9. Board to Receive Information and Consider Adopting Resolution 2024-08-01 Consenting to Amend Resolution 2022-09-01 Relating to the Addition of Director’s to the ACWA JPIA Benefits Program –

10. Board to Consider Replacing One District Pickup Truck –

11. Board to Consider Increasing the Employee Clothing Allowance –

12. Board to Consider Approving an Amended Final Budget Including Final Expenses for FY Ending 2023-2024 –

13. Board to Consider Adopting the 2024-2025 FY Budget –

14. Field Manager’s Report –

15. Office Manager’s Report –

16. General Manager’s Report –

17. Board Reports –

18. Adjournment –

The complete Board Agenda Meeting Material is available at the Reclamation District 784 Office, located at 1594 Broadway, Arboga, CA 95961. Any disclosable public record related to an open session item on the agenda and has been distributed to all or a majority of the Board Members less than 72 hours prior to the meeting and is available for public inspection during normal business hours.

If you have a disability and need disability-related modifications or accommodations to participate in this meeting, please contact the Office Manager of the Reclamation District 784 at (530) 742-0520 or fax (530) 742-3021. All requests should be made at least 24 hours prior to the start of the meeting. This follows compliance with Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12132) and the federal rules and regulations adopted in implementation thereof.

Reclamation District 784
Regular Board Meeting Agenda Briefing
August 6, 2024

This Meeting Will Be Accessible To The Public In Person or Via Zoom Meeting

Join Zoom Meeting (Copy and paste link into search field of an internet browser)

<https://us02web.zoom.us/j/81038854262?pwd=OTQwRDRvdFI5akVwcEdRK3RLSUJCUT09>

Meeting ID: 810 3885 4262

Passcode: 7842020

Director Brent Hastey will be attending remotely from an Auxiliary Meeting Location located at: [15 Orcutt Drive, Pinedale, WY 82941](#)

1. Call to Order:
2. Open Session:
3. Public Comment:

Consent Items:

4. Approve Minutes:
5. Approve Checks and Warrants:
6. Board to Consider Adopting an Updated MOU Between Yuba Community College and RD784 for the Establishment of the Regional Flood Safe Cache for Flood Fighting Supplies: YCCD and RD784 approved an MOU in 2015, but then misplaced prior to full execution of the agreement. The flood safe cache stores sandbags, shovels, visqueen, and other supplies. The updated agreement includes an added term end date so the agreement can be revisited in 5 years.
7. Board to Consider Adopting ACWA JPIA's Commitment to Excellence Program (C2E): ACWA JPIA encourages this long-term outreach effort to assist members in reducing the frequency and severity of liability, workers' compensation, and property losses, specifically in the categories of Vehicle Losses, Infrastructure Related Losses, Employment Practices Claims, Ergonomics, Fall Injuries, and Wildfire Prevention. Adopting the program also makes the District eligible to apply for future grants through the JPIA. (See Handout)

Discussion Items:

8. Board to Receive an Informational Presentation on the RD784 FY 2022/2023 Audit and Consider Adopting the Report: Jensen Smith Certified Public Accountants, Inc. has completed the RD784 audit report for fiscal year 2022/2023. (Presentation by Jennifer Jensen)
9. Board to Receive Information and Consider Adopting Resolution 2024-08-01 Consenting to Amend Resolution 2022-09-01 Relating to the Addition of Director's to the ACWA JPIA Benefits Program: Presentation by Jackie Rech, ACWA JPIA Employee Benefits Specialist. (See Handout)
10. Board to Consider Replacing One District Pickup Truck: The transmission in the GM's 2017 Ford F-150 has begun to periodically slip. The estimate for repairs is approximately \$5,000.
11. Board to Consider Increasing the Employee Clothing Allowance: Uniforms are provided to employees who work in the field which include shirts, jackets, and hats. The District adopted a \$150.00 annual clothing allowance in 2015 so employees could purchase work pants and/or work boots. Staff recommends increasing the annual clothing allowance to \$250.00.
12. Board to Consider Approving an Amended Final Budget Including Final Expenses for FY Ending 2023-2024: When the budget for FY 2023/24 was approved, it included estimated assessment revenue available at the time in the amount of \$3,598,154.38. In May 2024, LWA provided an updated forecasted assessment collection in the amount of \$3,658,509.13 which reflects new development captured in the FY 2023/24 assessment roll submitted to the County. (See Handout)
13. Board to Consider Adopting the 2024/2025 FY Budget: (See Handout)

**MEMORANDUM OF UNDERSTANDING BETWEEN YUBA COMMUNITY
COLLEGE DISTRICT AND RECLAMATION DISTRICT 784 CONCERNING THE
ESTABLISHMENT AND MAINTENANCE OF THE REGIONAL FLOOD SAFE
CACHE FOR FLOOD FIGHTING MATERIALS AND SUPPLIES**

This Memorandum of Understanding (hereinafter "MOU") outlines the agreement between the Yuba Community College District ("YCCD") and Reclamation District 784 ("RD 784"), concerning the establishment and maintenance of a Regional Flood Safe Cache ("Cache") for the prepositioning and storage of flood fighting equipment and supplies needed during high water and flood events within the jurisdictional areas of the members of the Regional Flood Fight Coalition. The MOU shall be effective as of the date all parties have signed and the MOU has been approved by the governing board of YCCD.

WHEREAS, YCCD and RD784 intend to continue to operate under the MOU that was approved in 2015 by both parties, but then misplaced prior to full execution of the agreement.

YCCD and RD 784 hereby agree as follows:

1. YCCD shall select a site agreeable to RD 784 for placement of three 40 foot long, weather proof metal conex storage containers ("the Storage Containers") for the Cache at YCCD's Yuba College campus. The site will be appropriate for installing aggregate base surface material for a site for the Storage Containers as well as for all weather access within the existing YCCD perimeter fencing. The MOU will remain in effect until terminated by mutual agreement or as provided herein.
2. RD 784 shall be responsible for ordering and installing aggregate base surface material acceptable to YCCD for the Cache pad, and shall be responsible for site preparation, including improving the Cache pad on site, clearing vegetation for the Cache site, adding appropriate drainage, grading and installing aggregate base to improve the access area, and rebuilding the existing perimeter fencing and gate, all subject to YCCD approval prior to installation. RD 784 shall be responsible for purchasing all materials and for all costs associated with the installation of the Cache pad and the site preparation, including construction of the Cache site, fencing, and gate. YCCD and RD784 agree all site preparation has been completed.
3. RD 784 shall also be responsible for purchasing and placing the Storage Containers on the Cache pad for storage of emergency flood fight supplies and materials to be used by the Yuba Sutter Regional Emergency Flood Fight Coalition ("Coalition") on levee infrastructure elsewhere within Yuba and Sutter Counties. The Storage Containers will be used to store approximately 150,000 burlap sandbags, shovels, wooden lathe stakes, rolls of plastic sheeting, plastic buttons, and other supplies as agreed upon by the parties. No hazardous materials or substances will be stored in the Storage Containers. RD 784 shall be responsible for securing the Storage Containers and the site in a manner approved by YCCD. YCCD and RD784 agree that the placement of storage containers has been completed.
4. RD 784 shall be permitted to use subcontractors for the installation and construction required herein, provided such subcontractors are acceptable to YCCD and comply with the insurance

requirements herein. YCCD and RD784 agree that all installations and construction has been completed.

5. RD 784 shall notify YCCD security when construction of the Cache site is complete and also when materials and supplies are placed into the Storage Containers on the Cache site. RD 784 shall also provide a list of Coalition members who are allowed access to the Cache to YCCD and an inventory of all supplies and materials stored in the Storage Containers at the Cache.

6. Once installation and construction are complete, the Cache pad and site, including the fencing, gates, aggregate base, and drainage, shall become the property of YCCD. The Storage Containers and their contents shall become the property of RD 784.

7. In the course of regular campus patrol duties, YCCD security shall provide security for the Cache, including periodic patrols consistent with its standard practice for other campus facilities, during the period of this MOU and any extensions thereto. RD 784 understands and expressly agrees that, despite the security provided by YCCD, RD 784 assumes all risk associated with the placement and maintenance of the Storage Containers and their contents at YCCD's Yuba College campus. RD 784 further understands and expressly agrees that YCCD is not responsible in any way for any damage to or caused by the Storage Containers or their contents while they are stored at YCCD's Yuba College campus.

8. RD 784 shall provide regular and appropriate maintenance of the Cache site and the Storage Containers to ensure that they are maintained in a manner acceptable to YCCD during the period of this MOU and any extensions thereto. If RD 784 does not provide regular and appropriate maintenance acceptable to YCCD, YCCD may terminate the MOU immediately by written notice to RD 784. If the MOU is terminated pursuant to this section, RD 784 shall remove the Storage Containers and their contents within 90 days of the date of the notice and ensure that the Cache site is left in a condition acceptable to YCCD.

9. RD 784 agrees to defend, indemnify, and hold harmless YCCD, its officers, agents, employees, and volunteers, from and against any and all losses, claims, suits, actions, costs, and expenses of every name, kind, or description, arising out of any liability or claim of liability for personal injury, bodily injury (including death) to any person, contractual liability, or damage to property sustained or claimed to have been sustained as a result of or in connection with the placement and maintenance of the Storage Containers and their contents at YCCD's Yuba College campus, including the installation and construction of the Cache site. RD 784 shall pay for any and all damages to any property of YCCD caused by or in connection with the placement and maintenance of the Storage Containers and their contents at YCCD's Yuba College campus, including the installation and construction of the Cache site. This section expressly applies to the concurrent active or passive negligence of YCCD, its officers, agents, employees, or volunteers, but does not apply to injuries, damages, or losses arising solely out of the active negligence or willful misconduct of YCCD.

10. RD 784 shall, at its own cost and expense, procure and maintain in force, throughout the term of this Agreement, insurance as follows:

- Workers' Compensation (statutory limits) and Employers' Liability insurance with limits not less than \$1,000,000 each accident, \$1,000,000 employee and \$1,000,000 each disease, provided that RD 784 has employees as defined by the California Labor Code (applicable only if the RD 784 plans to employ workers in carrying out the scope of work). In addition, RD 784 shall require any and every subcontractor to procure and maintain Workers' Compensation and Employer's Liability Insurance in the limits described above.
- Commercial General Liability insurance, with limits not less than \$1,000,000 each occurrence for Bodily Injury and Property Damage, including coverages for contractual liability, personal injury, broad form property damage, independent contractors, products and completed operations (required from all contractors);
- Commercial Automobile Liability insurance, with limits not less than \$1,000,000 each occurrence for Bodily Injury and Property Damage, including coverages for owned, non-owned and hired vehicles for all activities of RD 784 arising out of or in connection with the work to be performed under this Agreement. If RD 784 or RD 784's employees, officers, agents, consultants, or subcontractors will use personal automobiles in any way on this project, RD 784 shall obtain evidence of personal automobile liability coverage for each such person.
- Professional Liability insurance, with limits not less than \$1,000,000 each claim/annual aggregate, with respect to coverage for errors and omissions arising from professional services rendered under this Agreement by RD 784 and/or any of RD 784's employees, officers, agents, consultants, or subcontractors, and with any deductible not to exceed \$25,000 each claim. (Required only if the following blank is checked ____.)

Each policy required herein shall be primary to any other insurance or self-insurance available to YCCD, its officers, agents, employees and volunteers, and shall apply separately to each, except the inclusion of Additional Insureds shall not operate to increase the required limits of such insurance.

Any deductibles or self-insured retentions must be declared to and approved by YCCD. At YCCD's option, YCCD shall demonstrate financial capability for payment of such deductibles or self-insured retentions.

Maintenance of the required insurance is a material condition of this Agreement and failure to maintain such insurance may, at YCCD's option, result in a declaration of material breach and immediate termination of this Agreement by the YCCD.

RD 784 is required to submit to YCCD with the MOU Certificates of Insurance with original endorsements evidencing the insurance coverage required herein. Each policy required herein shall be endorsed with specific language naming YCCD, its officers, agents, employees, and volunteers as additional insured parties and each Certificate of Insurance shall so specify. Such certificates shall evidence all coverages and limits required by YCCD in this MOU and shall specify that insurers will give YCCD thirty (30) days prior written notice of non-renewal or cancellation.

YCCD understands and acknowledges that **RD784** is a member of the Association of California Water Agencies Joint Powers Insurance Authority (JPJA), pursuant to a joint power's agreement, which provides coverage for damages due to, among other things, bodily injury, property damage, and personal injury.

In the event **RD784** decides to change its insurance status, **RD784** agrees to provide YCCD with 30 days' advance written notice of the effective date of the change in status.

11. This MOU may be terminated at any time by any party with 30 days written notice. If the MOU is terminated pursuant to this section, RD 784 shall remove the Storage Containers and their contents within 90 days of the date of the notice and ensure that the Cache site is left in a condition acceptable to YCCD. This Agreement shall commence on the Effective Date **July 1, 2024** and shall continue in full force and effect thereafter until **June 30, 2029**, unless terminated by either party with 30 days written notice.

12. This MOU shall serve as a binding agreement between YCCD and RD 784 and shall be binding on and inure to the benefit of the successors and assigns of YCCD and RD 784.

13. This MOU constitutes the entire agreement between the parties with respect to its subject matter and supersedes all prior and contemporaneous agreements and understanding of the parties regarding the subject matter thereof. This MOU may not be amended except by mutual written consent of the parties. No oral representation or modification concerning this MOU shall have any effect unless it is represented in a subsequent written instrument, signed by the party to be charged.

14. Any provision of this MOU may be waived at any time by the party entitled to the benefit thereof, but only by a writing signed by that party stating that it waives such provision. No waiver of any of the provisions of this MOU shall constitute a waiver of any other provision, nor shall any waiver constitute a continuing waiver.

15. This MOU shall be governed by the laws of the State of California, without regard to conflicts of law principles. Any action to compel enforcement of this MOU shall be venued in the Superior Court of the State of California in and for the County of Yuba.

16. This MOU shall be deemed to have been prepared equally by the parties and its individual provisions shall not be construed or interpreted more favorably for any one party on the basis that the other party prepared it.

17. If any provision of this MOU is held invalid or unenforceable, the other provisions shall remain in full force and effect, provided that severance of the invalid or unenforceable provision does not result in a material failure of consideration to any party hereto.

18. Nothing in this MOU shall be construed as creating a joint venture or partnership between the parties.

The undersigned representative of RD 784 certifies that he or she is fully authorized by RD 784 to enter into the terms of this MOU and is able to legally bind such party thereto. RD 784 understands that the MOU must be approved by the governing board of YCCD before it is enforceable against YCCD.

All notices and other communications under this MOU shall be in writing and shall be deemed to have been duly given (1) on the date of delivery by hand; (2) the next business day following the date sent by overnight delivery service or by facsimile; or (3) on third day after mailing if

deposited in the U.S. mail. Any notice or communication to RD 784 shall be addressed as follows:

Patrick Meagher, General Manager
Reclamation District 784
1594 Broadway Street
Arboga, CA 95961

Any notice or communication to YCCD shall be addressed as follows:

Yuba Community College District
3301 E Onstott Road, Yuba City, CA 95991

Yuba College
2088 North Beale Road, Marysville CA 95901

IN WITNESS WHEREOF, the parties agree to provisions set forth herein as evidenced by the signature of their authorized representatives below:

Yuba Community College District

By: _____
Dr. Tawny Dotson, Yuba College President

Date: _____

Reclamation District 784

By: _____
Sarbbeep Atwal, President of the Board of Trustees

Date: _____

ATTEST:

By: _____
Patrick Meagher, Secretary of the Board of Trustees

Date: _____

APPROVED AS TO FORM:

By: _____
Jesse W. Barton, RD 784 General Counsel

Date: _____

Association of California Water Agencies Joint Powers Insurance Authority

P.O. Box 619082, Roseville, CA 95661-9082

CERTIFICATE OF COVERAGE

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER OTHER THAN THOSE PROVIDED IN THE COVERAGE DOCUMENT. THIS CERTIFICATE DOES NOT AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE COVERAGE DOCUMENTS LISTED HEREIN.

MEMBER

Reclamation District #784
1594 Broadway Street
Arboga, CA 95961

COVERAGE INFORMATION					
This is to certify that coverage documents listed herein have been issued to the Member Agency herein for the Coverage period indicated. Notwithstanding any requirement, term or condition of any contract or other document with respect to which the certificate may be issued or may pertain, the coverage afforded by the coverage documents listed herein is subject to all the terms, conditions and exclusions of such coverage documents.					
Type of Coverage	Form #	Effective Date	Expiration Date	Limits	
General Liability Commercial General Liability Contractual Liability Products/Completed Operations Occurrence Errors and Omission	MOLC-100123	07/01/2024	10/01/2024	Per Occurrence	\$1,000,000
				Aggregate	\$2,000,000
Auto Liability Owned Autos Hired Autos Non-Owned Autos	MOLC-100123	07/01/2024	10/01/2024	Per Occurrence	\$1,000,000
Property Buildings, Fixed Equipment Personal Property Auto Physical Damage Mobile Equipment Crime					
Workers' Compensation Part 1 - Workers' Compensation Part 2 - Employer's Liability	MOWC&EL-070124	07/01/2024	07/01/2025	Part 1	Statutory Limits
				Part 2	
				Each Accident	\$2,000,000
				Disease - each employee	\$2,000,000
				Disease - coverage limit	\$2,000,000
Other					
DESCRIPTION Regarding: MOU for Flood Safe Cache for Flood Fight Materials and Supplies Additional Covered Party(ies), as required by written contract or permit: Yuba Community College District, its officers, agents, employees and volunteers, per attached Addendum. Request ID: 0000017709					

CERTIFICATE HOLDER

Yuba Community College District
Attn: Zulema Zermeno
2088 North Beale Road
Marysville, CA 95901

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED COVERAGES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE TERMS OF THE MEMORANDUMS OF COVERAGE.

AUTHORIZED REPRESENTATIVE DATE

Miguel J. [Signature]

7/1/2024

ADDENDUM
to the
Memorandum of Liability Coverage
for the
Association of California Water Agencies
Joint Powers Insurance Authority

FORM NUMBER: MOLL-100123
MEMBER: Reclamation District #784
COVERAGE PERIOD: 07/01/2024 - 10/01/2024
ADDENDUM DATE: 07/01/2024
REQUEST ID: 0000017709

Change in the following Sections

Section IV. WHO IS COVERED is amended to include the following entity(ies) as an Additional Covered Party(ies):

Yuba Community College District, its officers, agents, employees and volunteers, as required by written contract or permit. Additional Covered Party(ies) is(are) covered only if the liability is caused in whole or in part by the acts or omissions of the **Member Agency** and excludes coverage for the sole negligence of the Additional Covered Party(ies), and subject to a \$1,000,000 per occurrence and \$2,000,000 annual aggregate limit of liability.

Section VII. CONDITIONS (G). OTHER COVERAGES is amended to read:

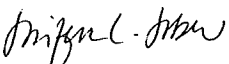
The coverage afforded in this Memorandum of Liability is primary to and will not seek contribution from any other insurance available to an Additional Covered Party(ies) under the Memorandum of Liability provided that:

- (1) The Additional Covered Party(ies) is(are) a Named Insured under such other insurance, and
- (2) is required in a written contract or agreement.

The following is added to SECTION VII. CONDITIONS (I). WITHDRAWAL/CANCELLATION:

If the **Authority** elects to cancel this coverage before the stated expiration date, the **Authority** will provide the Additional Covered Party(ies) at least (30) days prior written notice, as required by a written contract or agreement.

Regarding: MOU for Flood Safe Cache for Flood Fight Materials and Supplies

Signed By:  Date: 7/1/2024
(Authorized Representative)

ADDENDUM
to the
**Memorandum of Workers' Compensation &
Employer's Liability Coverage**
for the
**Association of California Water Agencies
Joint Powers Insurance Authority**

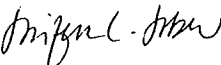
FORM NUMBER: MOWC&EL-070124
MEMBER: Reclamation District #784
COVERAGE PERIOD: 07/01/2024 - 07/01/2025
ADDENDUM DATE: 07/01/2024
REQUEST ID: 0000017709

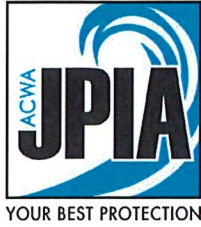
The following are added to Part Six-CONDITIONS:

F. Cancellation

This coverage shall not be canceled or materially change without first giving 30 days prior written notice to Yuba Community College District, its officers, agents, employees and volunteers.

Regarding: MOU for Flood Safe Cache for Flood Fight Materials and Supplies

Signed By:  Date: 7/1/2024
(Authorized Representative)



Commitment to Excellence

Reclamation District No. 784

and the ACWA JPIA in mutual support for ensuring the most consistent, cost effective, and broadest possible affordable insurance coverage and related services, and in partnership with all JPIA members, and in the interest of reducing **Reclamation District No. 784's** insurance costs, commit to a program of excellence that through the implementation of "best practices" reduces the potential and frequency of:

- **Vehicle Losses**
- **Infrastructure Related Losses**
- **Construction Related Losses**
- **Employment Practices Claims**
- **Ergonomic (Musculoskeletal) and Fall Injuries**
- **Wildfire Prevention**

and fully support the goal of implementing effective preventative measures that work to achieve these loss reductions.

_____(CEO, ACWA JPIA)
Adrienne Beatty

_____(General Manager)
Signature

_____(Board Member)
Signature

_____(Board Member)
Signature

_____(Board Member)
Signature

_____(Board Member)
Signature

_____(Board Member)
Signature

**RECLAMATION DISTRICT NO. 784
FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED
JUNE 30, 2023**

RECLAMATION DISTRICT NO. 784
FOR THE YEAR ENDED JUNE 30, 2023
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P.O. Box 160
Lincoln, CA 95648
Office (916) 434-1662
Fax (916) 434-1090

INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Directors
Reclamation District No. 784
Arboga, California

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, and the major funds of Reclamation District No. 784 (the District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and each major fund of the District, as of June 30, 2023, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America and with the California State Controller's Minimum Audit Requirements and Reporting Guidelines for Special Districts.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; and 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's

ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4 through 8 and 22 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of

management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2024 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Jensen Smith
Certified Public Accountants, Inc.
Lincoln, California
June 26, 2024

RECLAMATION DISTRICT NO. 784 MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Reclamation District No. 784's financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2023. Please read it in conjunction with the District's financial statements, which begin on page 8.

FINANCIAL HIGHLIGHTS – 2023

The District's net position includes land, infrastructure (pump stations, ditches, and canals), equipment and cash operating and reserve funds. The District's net position in the government-wide financial statements increased by \$664,049 or 2.84%. During the year, the District's revenue was \$5,526,707 and expenses were \$4,862,658.

The governmental fund activity reflected an increase in the overall fund balances of \$346,796. The District's combined governmental fund revenue was \$5,196,515 and expenditures were \$4,849,719.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Governmental Funds Balance Sheet/Statement of Net Position and the Statement of Revenues, Expenditures and Changes in Fund Balances/Statement of Activities (on pages 8 and 9) provide information about the activities of the District as a whole and present a long-term view of the District's finances and most significant funds.

Reporting the District as a Whole

The Statement of Net Position and the Statement of Activities report information about the District as a whole and about its activities. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenue and expenses are taken into account regardless of when cash is received or paid.

These two statements report the District's net position and the changes in it. You can think of the District's net position – the difference between assets and liabilities – as one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position are an indicator of whether its financial health is improving or deteriorating.

Reporting the District's Funds

Governmental funds – The District's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can easily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's operation. We describe the relationship (or differences) between governmental funds in reconciliation at the bottom of the fund financial statements. The statements have been combined for presentation purposes.

THE DISTRICT AS A WHOLE

The following analysis focuses on the net position (Table 1) and changes in net position (Table 2) on the District's governmental activities.

**Table 1
Net Position
(in Thousands)**

		<u>Governmental Activities</u>
	<u>2023</u>	<u>2022</u>
Current and other assets	\$ 15,298	\$ 15,532
Capital assets	<u>26,828</u>	<u>27,479</u>
Total Assets	<u>42,126</u>	<u>43,011</u>
Current liabilities	175	224
Long-term debt outstanding	4,546	6,382
Other liabilities	<u>13,365</u>	<u>13,042</u>
Total Liabilities	<u>18,086</u>	<u>19,648</u>
Net position:		
Invested in capital assets, net of debt	22,282	21,097
Unrestricted	<u>1,758</u>	<u>2,266</u>
Total Net Position	<u>\$ 24,040</u>	<u>\$ 23,363</u>

**Table 2
Changes in Net Position
(in Thousands)**

		<u>Governmental Activities</u>
	<u>2023</u>	<u>2022</u>
Revenue:		
Property assessments	\$ 3,456	\$ 2,921
Plan check review fees	16	18
Miscellaneous revenue	152	135
Interest	220	64
Impact fees	768	4,915
State and local grants	879	900
Unrealized gains (losses)	<u>36</u>	<u>-489</u>
Total Revenue	<u>5,527</u>	<u>8,464</u>
Expenses:		
Salaries and benefits	801	795
Insurance	50	50
Professional fees	245	198
Services & supplies	305	258
Maintenance and repair	664	970
Other	2,147	694
Depreciation	<u>651</u>	<u>669</u>
Total Expenses	<u>4,863</u>	<u>3,634</u>
Increase in Net Position	\$ <u>664</u>	\$ <u>4,830</u>

Governmental Activities

The revenues for the District's governmental activities as described in the Statement of Activities, decreased by 34.71% (\$2,937,635) while total expenses increased by 33.79% (\$1,228,157). The decrease in revenue was due to impact fees. The increased miscellaneous expenses were due to fee escalation expenses.

GENERAL FUND BUDGETARY HIGHLIGHTS

Income

Miscellaneous revenues, grants (aside from the assessment amounts), plan check fees, and drainage basin impact fees are one-time income items that cannot be anticipated and therefore, not budgeted. Interest income varies with account balances which vary based on completion of development projects.

Expenditures

Relief well repair and rehabilitation expenses continue to be substantial. This work is required to be completed every five years. Equipment maintenance and repair costs were reduced substantially over the year, as well as levee maintenance costs.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

On June 30, 2023, the District had \$26,828,296 invested in capital assets (see Table 3).

Table 3
Capital Assets at Year-End
(Net of Depreciation, in Thousands)

	<u>Government Activities</u>	
	<u>2023</u>	<u>2022</u>
Equipment	\$ 176	\$ 235
Pumping plants	8,206	8,549
Building	47	51
Detention ponds	<u>18,399</u>	<u>18,644</u>
Total	<u>\$ 26,828</u>	<u>\$ 27,479</u>

Debt

At the end of fiscal year 2022-23, the District had liabilities of \$4,721,311 outstanding versus \$6,593,499 in 2021-22, a decrease of 28.4%.

**Table 4
Outstanding Debt at Year-End
(in Thousands)**

		<u>Governmental Activities</u>	
		<u>2023</u>	<u>2022</u>
Accounts payable		\$ 44	\$ 113
Accrued expenses		130	110
Notes payable		<u>4,547</u>	<u>6,370</u>
	Total	<u>\$ 4,721</u>	<u>\$ 6,593</u>

MANAGEMENT ANALYSIS

Management adopted expense strategies to conserve operating funds to create reserves for future operating needs including engineering, legal, permitting, repairs, emergency power bills, equipment purchases, maintenance, and testing. Occasional use of leased workers allowed management to utilize a fulltime workforce while minimizing taxes, insurance, regulatory and benefit costs.

Except as noted above, next year’s budget categories are very similar to this year’s budget. The District anticipates increased residential growth in the near term.

CONTACTING THE DISTRICT’S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the District’s finances and to show the District’s accountability for the money it receives. If you have questions about this report or need additional financial information, contact the District office at 1594 Broadway, Arboga, California.

RECLAMATION DISTRICT NO. 784
Governmental Funds Balance Sheet/Statement of Net Position
June 30, 2023

	Governmental Funds Balance Sheet				Statement of Net Position
	General	Capital	Total	Adjustments	Total
	Fund	Fund			
ASSETS					
CURRENT ASSETS					
Cash	\$ 82,176	\$ -	\$ 82,176	\$ -	\$ 82,176
Cash in County Investment Pool	5,812,526	8,869,187	14,681,713	-	14,681,713
Accounts Receivable	63,444	-	63,444	-	63,444
Grants Receivable	-	-	-	99,036 a	99,036
Interest Receivable	71,898	-	71,898	-	71,898
Prepaid Insurance	113,633	-	113,633	-	113,633
Total Current Assets	6,143,677	8,869,187	15,012,864	99,036	15,111,900
NON-CURRENT ASSETS					
Investment in Flood Fight Coalition Assets	-	-	-	186,218 b	186,218
Capital Assets- net	-	-	-	26,828,296 b	26,828,296
Total Non-Current Assets	-	-	-	27,014,514	27,014,514
Total Assets	\$ 6,143,677	\$ 8,869,187	\$ 15,012,864	27,113,550	42,126,414
LIABILITIES AND FUND BALANCES					
CURRENT LIABILITIES					
Personnel Costs Payable	\$ 17,035	\$ -	\$ 17,035	-	17,035
Accounts Payable	44,232	-	44,232	-	44,232
Compensated Absences	-	-	-	113,459 c	113,459
Total Current Liabilities	61,267	-	61,267	113,459	174,726
LONG-TERM LIABILITIES					
Reimbursements Payable	-	-	-	4,546,585 d	4,546,585
Total Long-Term Liabilities	-	-	-	4,546,585	4,546,585
Total Liabilities	61,267	-	61,267	4,660,044	4,721,311
DEFERRED INFLOWS OF RESOURCES					
Deferred Development Fees	-	-	-	13,365,174 d	13,365,174
Total Deferred Inflows of Resources	-	-	-	13,365,174	13,365,174
FUND BALANCES					
Nonspendable	113,633	-	113,633	(113,633)	-
Restricted	-	8,869,187	8,869,187	(8,869,187)	-
Unassigned	5,968,777	-	5,968,777	(5,968,777)	-
Total Fund Balances	6,082,410	8,869,187	14,951,597	(14,951,597)	-
Total Liabilities and Fund Balances	\$ 6,143,677	\$ 8,869,187	\$ 15,012,864		
NET POSITION					
Invested in capital assets, net of related debt and accumulated depreciation				22,281,711	22,281,711
Unrestricted				1,758,218	1,758,218
Total Net Position				\$ 24,039,929	\$ 24,039,929

a - Revenues received more than sixty days after the fiscal year end are not considered currently available resources and therefore are not reported as revenues in the governmental funds activities.

b - Capital assets used in the governmental activities are not financial resources and, therefore, are not reported in the

c - Compensated absences payable applicable to the District's governmental activities are not due and payable in the current period and, accordingly, are not reported as a fund liability

d - Loans Payable and Deferred Development Fees applicable to the District's governmental activities are not due and payable in the current period and, accordingly, are not reported as a fund liability.

RECLAMATION DISTRICT NO. 784
Statement of Revenues, Expenditures, and Changes in Fund Balances/Statement of Activities
For the Year Ended June 30, 2023

	General Fund			Adjustments	Statement of
	Unrestricted Fund	Capital Fund	Total		Activities Total
Revenues					
Property Assessments- Direct & Indirect	\$ 3,456,100	\$ -	\$ 3,456,100	\$ -	\$ 3,456,100
Impact Fees	-	537,076	537,076	231,156 a	768,232
State and Local Grants	779,368	-	779,368	99,036 b	878,404
Miscellaneous Revenue	152,050	-	152,050	-	152,050
Plan Check Review Fees	16,163	-	16,163	-	16,163
Interest Income	219,650	484	220,134	-	220,134
Unrealized Gains (Losses)	35,624	-	35,624	-	35,624
Total Revenue	4,658,955	537,560	5,196,515	330,192	5,526,707
Expenditures					
Salaries, Wages, and Benefits	783,018	-	783,018	18,107 c	801,125
Engineering	204,758	-	204,758	-	204,758
Professional Fees	33,620	-	33,620	-	33,620
Insurance	49,949	-	49,949	-	49,949
Telecommunications	32,980	-	32,980	-	32,980
Utilities	155,665	-	155,665	-	155,665
Office Supplies & Costs	16,521	-	16,521	-	16,521
Supplies & Tools	43,992	-	43,992	-	43,992
Fuel & Oil	43,099	-	43,099	-	43,099
Equipment Maintenance & Repair	34,186	-	34,186	-	34,186
Pump Maintenance & Repair	87,955	-	87,955	-	87,955
Levee Maintenance & Repair	145,725	-	145,725	-	145,725
Ditch & Canals Repairs	15,513	-	15,513	-	15,513
Vehicle Maintenance & Repair	18,852	-	18,852	-	18,852
Safety Equipment & Training	5,914	-	5,914	-	5,914
Flood Fight Training & Supplies	3,377	-	3,377	-	3,377
Security	23,907	-	23,907	-	23,907
Contract Services	224,947	-	224,947	-	224,947
Meetings and Memberships	18,106	-	18,106	-	18,106
Permits & Fees	13,316	-	13,316	-	13,316
Miscellaneous	764,030	-	764,030	-	764,030
Debt Service					
Principal	2,130,289	-	2,130,289	(2,130,289) d	-
Interest and Other Charges	-	-	-	1,473,990 e	1,473,990
Depreciation Expense	-	-	-	651,131 f	651,131
Total Expenditures	4,849,719	-	4,849,719	12,939	4,862,658
Excess (Deficiency) of Revenues Over Expenditures:	(190,764)	537,560	346,796	317,253	
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses:	(190,764)	537,560	346,796	317,253	
Change in Net Position					664,049
Fund Balances/Net Position, June 30, 2022	6,273,174	8,331,627	14,604,801	8,771,079	23,375,880
Fund Balances/Net Position, June 30, 2023	<u>\$ 6,082,410</u>	<u>\$ 8,869,187</u>	<u>\$ 14,951,597</u>	<u>\$ 9,088,332</u>	<u>\$ 24,039,929</u>
	\$ -	\$ -	\$ -		\$ -

a Deferred development fees represent future credits for development and no cash is received when credits are used.
b Receivables collected more than sixty days after fiscal year end are not considered currently available and, therefore, are not reported as a fund asset.
c, e, & f Some expenses reported in the statement of activities do not require the use of current financial resources, and therefore are not reported as expenditures in governmental funds.
 c) Change in Compensated Absences
 e) Escalation Fees
 f) Depreciation
f Governmental funds report debt service payments as expenditures. However, in the statement of activities, the liability is reduced.

RECLAMATION DISTRICT NO. 784
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

Reclamation District No. 784 is a special district within the County of Yuba governed by an elected, independent five-member Board of Directors. Reclamation District No. 784 was established May 6, 1908, under the General Reclamation District Law.

The District accounts for its financial transactions in accordance with accounting principles generally accepted in the United States of America (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB). GASB is the accepted standard setting body for establishing governmental accounting and financial reporting principles for state and local governments through its pronouncements (Statements and Interpretations). The significant accounting policies established and used by the District are described below.

Reporting for a component unit can be blended or discretely presented. Blended component units, although legally separate entities, are in substance, part of the District's operations. Blended component units are an extension of the District, so data from these units is combined with data of the District. Discretely presented component units are reported in a separate column in the combined financial statements to emphasize that they are legally separate from the District.

There are no component units of the District which meet the criteria of either the blended or discrete presentation.

Basis of Presentation

Government-Wide Financial Statements The statement of net position and statement of activities display information about the reporting entity as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed, in whole or in part, by fees charged to external parties for goods or services.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function; and, therefore, are clearly identifiable to a particular function. Program revenues include: (a) fees, fines, and charges paid by recipients of goods or services offered by the major programs; and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes and unrestricted grants and contributions, are presented as general revenues.

RECLAMATION DISTRICT NO. 784
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Fund Financial Statements Fund financial statements are organized by funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute assets, liabilities, fund equity, revenues, and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the District or meets the following criteria:

Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 10% of the corresponding total for all funds of that category or type; and

Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5% of the corresponding total for all governmental and enterprise funds combined.

The funds of the District are described below.

Major Governmental Funds

General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

Measurement Focus On the government-wide statement of net position and the statement of activities, both governmental and business-like activities are presented using the “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets, deferred inflows of resources, liabilities, and deferred outflows of resources (whether current or noncurrent) associated with their activities are reported. Fund equity is classified as net position.

In the fund financial statements, governmental funds utilize a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

RECLAMATION DISTRICT NO. 784
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Basis of Accounting In the government-wide statement of net position and statement of activities, both governmental and business-like activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds and agency funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within one year. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are reported when due.

Budgets and Budgetary Accounting

The District operates under the general laws of the State of California and annually adopts a budget to be effective July 1 for the ensuing fiscal year.

Unused appropriations for all annually budgeted funds lapse at the end of the year.

Budgeted amounts are the final authorized amounts as revised during the year. Budgeted amounts are adopted on a basis substantially consistent with accounting principles generally accepted in the United States of America. Accordingly, actual revenues and expenditures can be compared with related budgeted amounts without any significant reconciling items.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those amounts.

Cash and Investments

For financial statement purposes “cash and cash equivalents” includes all demand, savings accounts, certificates of deposit, or short-term investments with an original maturity of three months or less.

RECLAMATION DISTRICT NO. 784
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Interest Receivable

Interest receivable represent amounts due from Yuba County that the District has earned or been allocated, but has not received, as of June 30, 2023.

Other Receivables

Receivables consist of all revenues earned at year-end and not received. Management believes all amounts are collectible.

Prepaid Expenses

Prepaid expenses consist of operating expenses for which payment is due in advance and which are expensed when the benefit is received.

Investment in Flood Fight Coalition Assets

In 2014, the District purchased inventory of flood fight assets as part of the Yuba-Sutter Regional Flood Fight Coalition. At June 30, 2023, inventory of \$186,218 shown on the statement of net position as a noncurrent asset represents those assets held in storage until needed in event of a flood emergency.

Capital Assets

The accounting treatment over property, plant, and equipment (fixed assets) depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

Government-Wide Statements Capital assets purchased or acquired with an original cost of \$1,000 or more are reported at historical cost or estimated historical cost if actual historical cost is not available. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized.

Capital assets are depreciated over their estimated useful lives. The purpose of depreciation is to spread the cost of capital assets equitably over the estimated useful lives of these assets. Depreciation is provided using the straight-line method. The District has assigned the estimated useful lives listed below to capital assets.

Buildings and Land Improvements	50 years
Pump Stations	30 years
Machinery	7 years

Fund Financial Statements In the fund financial statements, fixed assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

RECLAMATION DISTRICT NO. 784
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Compensated Absences

It is the District's policy to permit employees to accumulate earned but unused vacation and sick leave which will be paid to employees upon separation from District service. The amount accumulated as of June 30, 2023, was \$113,459.

Deferred Inflows

In addition to liabilities, the statement of net position includes a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and would only be recognized as an inflow of resources (revenue) at that time.

Equity Classifications

Government-Wide Statements Equity is classified as net position and displayed in three components:

Invested in Capital Assets, Net of Related Debt – This category groups all the capital assets into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduce the balance in this category.

Restricted Net Position – This category represents net position with external restrictions imposed by creditors, grantors, contributors, or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Position – This category represents net position of the District, not restricted for any project or other purpose.

Fund Statements Governmental fund equity is classified as fund balance. Fund balance is further classified and displayed in five components:

Nonspendable – This category includes elements of the fund balance that cannot be spent because of their form, or because they must be maintained intact. For example:

Assets that will never convert to cash, such as prepaid items and inventories of supplies;

Assets that will not convert to cash soon enough to affect the current period, such as non-financial assets held for resale; or

Resources that must be held intact pursuant to legal or contractual requirements, such as revolving loan fund capital or the principal of an endowment.

Restricted – This category includes resources that are subject to constraints that are externally enforceable legal restrictions.

**RECLAMATION DISTRICT NO. 784
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2023**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Committed – Two criteria determine the committed fund balance:

First, use of funds is constrained by limits imposed by the government’s highest level of decision making. The highest level of decision making for the District is the Board of Directors.

Second, removal or modification of use of funds can be accomplished only by formal action of the authority (i.e., Board of Directors) that established the constraints.

Both commitments and modifications or removal must occur prior to the end of the reporting period; that is, the fiscal year being reported upon.

Assigned – The assigned portion of the fund balance reflects the District’s intended use of resources, which is established either by the Board of Directors, a body created by the District, such as a District finance committee, or an official designated by the District (e.g., a general manager). The “assigned” component is similar to the “committed” component, with two essential differences, shown in the following table:

Key Differences Between Committed and Assigned Fund Balance		
	Committed	Assigned
A decision to use funds for a specific purpose requires action of the Board of Directors.	Yes	No
Formal action of the Board is necessary to impose, remove or modify this constraint and formal action has taken place before the end of the reporting period.	Yes	No

The Board of Directors can assign amounts under this category, and may also authorize the General Manager to assign amounts under this category when that decision is consistent with the approved long-term financial plan.

Unassigned – This category includes the fund balance that cannot be classified into any of the other categories.

If situations arise where there is a possibility of assignment into more than one category, the committed amount will be reduced first, followed by assigned or restricted amounts, and then unassigned or unrestricted amounts.

RECLAMATION DISTRICT NO. 784
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Revenues – Exchange and Non-exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and available. “Available” means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to pay liabilities of the current fiscal year. For the District, “available” means collectible within the period or within 60 days after year-end.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes and assessments, grants, and entitlements. Revenue from grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the District must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Special Assessments

In June 1978, the District’s portion of the Yuba County property taxes collected was reduced due to the passage of Proposition 13 to a level which was well below the funding needs of the District. Therefore, a resolution was passed removing the District from the tax rolls and levying a special assessment directly on the residents of the District. Collection and payment to the District of the total amount assessed is guaranteed by the County of Yuba. The collection of any delinquent assessments and any applicable interest or penalties is retained by the County of Yuba.

Expenditures and Expenses

On the accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds.

**RECLAMATION DISTRICT NO. 784
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 2: CREDIT RISK, CARRYING AMOUNT, AND MARKET VALUE OF INVESTMENTS

Most cash at June 30, 2023, is pooled for investment purposes and held by Yuba County. Interest is apportioned quarterly to the District based on the average daily balances on deposit with the County. The Yuba County Treasury is an external investment pool for the District and the District is considered an involuntary participant. The District does not own any specific identifiable investments in the pool.

The investments made by the Treasurer are regulated by Article 6, Section 27131, of the California Government Code and by the County’s investment policy. Investments are monitored annually by the Treasury Oversight Committee established by the County and by the Board of Supervisors.

State law and the County’s investment policy limit investments in commercial paper to the rating of A1 by Standards & Poor’s or P1 by Moody’s Investors Services. State law and the County’s investment policy also limit investments in corporate bonds to the rating of A by Standard & Poor’s and Moody’s Investors Services. Information regarding categorization of cash and investments held in the Yuba County Treasury can be found in the County of Yuba’s financial statements.

The difference between the carrying value and the fair value of cash and investments was considered material to the District’s financial statements; therefore, an adjustment to fair value was made for GASB No. 31, Accounting and Financial Reporting for Certain Investments and for External Investment Pods compliance. The change in fair market value from the prior year is recorded as Unrealized Gain or Loss.

The carrying amount and fair value of pooled investments as of June 30, 2023, are as follows:

<u>Pooled Investments:</u>	<u>Carrying Amount</u>	<u>Fair Value</u>	<u>Difference</u>
Yuba County	<u>\$ 15,096,986</u>	<u>\$ 14,681,713</u>	<u>\$ 415,273</u>

Fair Value Measurements

Investments of the District are summarized below. The investments that are presented by specific identifiable investment securities are classified as a credit risk by three categories as follows:

Category 1: Includes investments that are insured or registered or for which securities are held by the District or its agent in the District’s name.

Category 2: Includes uninsured and unregistered investments for which the securities are held by the broker’s or dealer’s trust department or agent in the District’s name.

Category 3: Includes uninsured and unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the District’s name.

**RECLAMATION DISTRICT NO. 784
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 2: CREDIT RISK, CARRYING AMOUNT, AND MARKET VALUE OF INVESTMENTS - Continued

Credit Risk

Financial instruments which potentially subject the District to concentrations of credit risk, as defined by FASB Statement of Financial Accounting Standards No. 105, consist principally of cash accounts. The District places its temporary cash with creditworthy, high-quality financial institutions. At June 30, 2023, the District had no funds in excess of Federal Deposit Insurance Corporation (FDIC) insured limits. The District has not experienced any losses in these accounts.

NOTE 3: CAPITAL ASSETS

The following is a summary of changes in capital assets of the District at June 30, 2023:

	<u>Balances</u> <u>June 30, 2022</u>	<u>Additions</u>	<u>Retirements and</u> <u>Adjustments</u>	<u>Balances</u> <u>June 30, 2023</u>
Equipment	\$ 981,494	\$ -	\$ (3,850)	\$ 977,644
Pumping Plants	12,952,600	-	-	12,952,600
Buildings	175,681	-	-	175,681
Detention Ponds	<u>21,467,415</u>	<u>-</u>	<u>-</u>	<u>21,467,415</u>
 Total Assets at Historical or Estimated Cost	 35,577,190	 -	 -	 5,573,340
 Less Accumulated Depreciation				
Equipment	(745,806)	(59,546)	3,850	(801,502)
Pumping Plants	(4,403,579)	(342,633)	-	(4,746,212)
Buildings	(124,775)	(4,458)	-	(129,233)
Detention Ponds	<u>(2,823,603)</u>	<u>(244,494)</u>	<u>-</u>	<u>(3,068,097)</u>
 Total Accumulated Depreciation	 <u>(7,044,536)</u>	 <u>(651,131)</u>	 <u>-</u>	 <u>(8,745,044)</u>
 Governmental Activities Capital Assets, Net	 <u>\$ 27,479,427</u>	 <u>\$ (651,131)</u>	 <u>\$ -</u>	 <u>\$ 26,828,296</u>

Depreciation expense for the year ended June 30, 2023, was \$651,131.

**RECLAMATION DISTRICT NO. 784
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 4: CHANGES IN GENERAL LONG-TERM DEBT

At June 30, 2023, general long-term debt consisted of the following:

	Balance June 30, 2022	Additions	Retirements	Balance June 30, 2023
TRLIA Pump #3	\$ 180,891	\$ -	\$ 110,587	\$ 70,304
TRLIA Pump #6	1,372,000	-	15,142	1,356,858
TRLIA Pump #10	101,858	-	4,322	97,536
Offsite Linear Detention	1,336,512	38,046	1,000,119	374,439
Drainage Facilities	2,042,053	230,956	-	2,273,009
Offsite Linear Detention	1,336,512	38,046	1,000,119	374,439
Total	<u>\$ 6,369,826</u>	<u>\$ 325,155</u>	<u>\$2,130,289</u>	<u>\$ 4,564,692</u>

Maturities of long-term debt are as follows for the year ending June 30:

2023	\$ -
2024	-
2025	-
2026	-
2027	-
Thereafter	<u>4,564,692</u>
Total	<u>\$4,564,692</u>

- 1) On November 7, 2007, the District signed an agreement with the Three Rivers Levee Improvement Authority (TRLIA) to provide for payments in recognition of TRLIA's reconstruction of Pump Station No. 6. On February 7, 2023, the District approved an amended agreement to confirm no automatic escalation rate. Payments will be made from drainage impact fees collected until the total of such payments is \$1,583,125. At June 30, 2023, \$226,267 has been paid on this agreement.
- 2) On January 29, 2008, the District signed an agreement with the TRLIA to provide funds in recognition of TRLIA's construction of Pump Station No. 10 discharge pipe crossing of the Feather Setback Levee. On February 7, 2023, the District approved an amended agreement to confirm no automatic escalation rate. Payments will be made from drainage impact fees collected until the total of such payments is \$407,823. At June 30, 2023, \$310,287 has been paid on this agreement.
- 3) On December 4, 2007, the District signed an agreement with the TRLIA to provide funds in recognition of TRLIA's relocation of Pump Station No. 3. On April 2, 2013, the District approved an amended agreement based on the State of California funding more of the cost share. On February 7, 2023, the District approved an amended agreement to confirm no automatic escalation rate. Payments will be made from drainage impact fees collected until the total of such payments is \$191,680. At June 30, 2023, \$121,376 has been paid on this agreement.
- 4) On September 14, 2010, the District signed an agreement with a developer to provide funds in recognition of the developer's construction of an offsite linear detention pond in the amount of \$1,975,832, subject to accrual of annual escalation fees outlined in the 2011 Nexus study. Payments will be made from drainage impact fees collected until repaid. At June 30, 2023, \$1,351,727 has been paid on this agreement.

**RECLAMATION DISTRICT NO. 784
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 4: CHANGES IN GENERAL LONG-TERM DEBT – Continued

- 5) On February 5, 2008, the District signed an agreement with a developer to provide funds in recognition of the developer’s construction of drainage facilities in the amount of \$1,517,706, subject to accrual of annual escalation fees outlined in the 2011 Nexus study. Payments will be made from drainage impact fees collected until repaid.

- 6) On September 14, 2010, the District signed an agreement with a developer to provide funds in recognition of the developer’s construction of an offsite linear detention pond in the amount of \$1,975,832, subject to accrual of annual escalation fees outlined in the 2011 Nexus study. Payments will be made from drainage impact fees collected until repaid. At June 30, 2023, \$1,351,727 has been paid on this agreement.

NOTE 5: DEFINED CONTRIBUTION PENSION PLAN

Plan Description

The District’s Board has adopted a Defined Contribution Pension Plan which provides retirement and benefits to plan members and beneficiaries. The name of the plan is Reclamation District No. 784 Defined Contribution Plan. The plan is administered by an independent trustee, Lincoln National Life Insurance Company. The Plan’s effective date is April 1, 2019. The Plan year is defined as a calendar year.

Eligibility

To become a participant in the plan, an eligible employee must be employed a minimum of six (6) months, but not exceeding 24 months. If more than 12 months, 100% vesting is required. Service need not be continuous (no minimum hours of service required; mere passage of time is sufficient.)

Plan Contributions

The District’s monthly contribution is 12% of the base salary for each eligible employee.

Annual Pension Cost

The District’s annual pension costs were as follows:

<u>Fiscal Year</u>	<u>Amount</u>
2022-2023	\$61,118
2021-2022	\$50,975
2020-2021	\$41,095
2019-2020	\$42,761
2018-2019	\$31,015
2017-2018	\$27,928
2016-2017	\$29,022
2015-2016	\$28,852
2014-2015	\$25,608
2013-2014	\$19,021

The District reserves the right to change retirement plans without prior notice.

RECLAMATION DISTRICT NO. 784
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 6: RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; damage to, and theft or destruction of assets; errors and omissions; injuries to employees and natural disaster.

During 2022-23, the District contracted with Golden State Risk Management for liability, property, and crime damage. The policy limit is \$50,000,000 per occurrence for general liability. The policy covers Officers and Board of Trustees, Errors and Omissions, Auto Liability and Pollution Liability coverage. There is no aggregate limit on this coverage. Property coverage is all risk, replacement cost, and provides up to \$600,000 per covered loss, including physical damage to vehicles, mobile equipment, boiler, and machinery.

The District has had no significant reduction in insurance coverage from prior years. The District has had no settlements exceed insurance coverage for the past seven years.

The District's group health insurance program is through Anthem Blue Shield.

Workers' compensation coverage is maintained by paying premiums to the Golden State Risk Management Authority. The premium is calculated based upon accident history and administrative costs.

NOTE 7: DEVELOPERS' DEPOSITS AND REIMBURSEMENTS

The District acts as a fiduciary for various developers in Reclamation District No. 784. The funds are deposited by various developers to meet their obligation under the Reclamation District No. 784 Master Drainage Plan to ensure that the drainage systems are fully funded and built.

At June 30, 2023, the District was holding the following developers' fees, deferred fee credits and funds for administration, engineering and contingencies:

Developer Fees	\$4,486,039
Construction Improvements and Deferred Credits	\$8,879,135

The construction improvements and deferred credits are subject to accrual of annual escalation fees outlined in the 2011 Nexus study.

The District has been collecting developer deposits for the Master Drainage Plan since fiscal year 2003-2004. During this period of time various developers have transferred their interests in various developments to other developers. The records of which deposits have been utilized are kept by the District but the subsequent developers must rely upon the District's accounting for these deposits, as previous developers have not shared that information with them. Accordingly, subsequent developers cannot provide third-party verification of the District's accounting for deposits.

RECLAMATION DISTRICT NO. 784
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 8: CONSTRUCTION COMMITMENT

The District is replacing a pipe at Horseshoe Unit 5. The total estimated cost to complete the construction is \$265,479. At June 30, 2023, payments of \$212,915 have been made on the contract.

NOTE 9: CONTINGENCIES

In September 23, 2022, the Central Valley Flood Protection Board adopted the Department of Water Resources Statement of Necessary Work to form a State Maintenance Area for operation and maintenance of the District's rural levees (Units 3B, 5, and 6), and directed Central Valley Flood Protection staff to proceed with the State Maintenance Area formation. At the time of this report, the State Maintenance Area formation process is ongoing.

NOTE 11: SUBSEQUENT EVENTS

Events subsequent to June 30, 2023 have been evaluated through June 26, 2024, the date at which the District's audited financial statements were available to be issued. With the exception of the matters below, no other material subsequent events required recognition or additional disclosure in these financial statements.

In August 2023, the District entered into an agreement for pump station 3 pipe repairs for \$199,750.

In September 2023, the District entered into an agreement for unit 4 slip out repair for \$71,317.

SUPPLEMENTARY INFORMATION

RECLAMATION DISTRICT NO. 784
Statement of Revenues, Expenses, and Change in Fund Balance, Budgeted to Actual
General Fund Unrestricted
For the Year Ended June 30, 2023

	Final Amended Budget	Actual	Variance Over (Under) Budget
Revenues			
Property Assessments- Direct & Indirect	\$ 3,630,579	\$ 3,456,100	\$ (174,479)
State and Local Grants	1,723,940	779,368	(944,572)
Miscellaneous Revenue	-	152,050	152,050
Plan Check Review Fees	15,000	16,163	1,163
Interest Income	-	219,650	219,650
Unrealized Gains (Losses)	-	35,624	35,624
Total Revenue	5,369,519	4,658,955	(710,564)
Expenditures			
Salaries and Benefits	1,013,195	783,018	(230,177)
Engineering	253,000	204,758	(48,242)
Professional Fees	130,000	33,620	(96,380)
Insurance	57,449	49,949	(7,500)
Telecommunications	45,000	32,980	(12,020)
Utilities	115,500	155,665	40,165
Office Supplies & Costs	14,609	16,521	1,912
Shop Supplies & Costs	16,000	43,992	27,992
Fuel & Oil	50,000	43,099	(6,901)
Equipment Maintenance & Repair	22,500	34,186	11,686
Pump Maintenance & Repair	325,000	87,955	(237,045)
Levee Maintenance & Repair	809,500	145,725	(663,775)
Ditch & Canal Repairs	172,700	15,513	(157,187)
Vehicle Maintenance & Repair	22,500	18,852	(3,648)
Safety Equipment & Training	14,000	5,914	(8,086)
Flood Fight Training & Supplies	5,000	3,377	(1,623)
Security	72,000	23,907	(48,093)
Fixed Asset Acquisition	24,000	-	(24,000)
Contract Services	90,000	224,947	134,947
Meetings & Memberships	19,500	18,106	(1,394)
Permits & Fees	10,000	13,316	3,316
Miscellaneous	1,723,940	764,030	(959,910)
Debt Service			
Principal	-	2,130,289	2,130,289
Total Expenditures	5,005,393	4,849,719	(155,674)
Change in Net Position Before Allocation	364,126	(190,764)	\$ (554,890)
Allocation Between Funds	-	-	
Change in Net Position	364,126	(190,764)	
Fund Balance, June 30, 2022	6,273,174	6,273,174	
Fund Balance, June 30, 2023	\$ 7,001,426	\$ 6,082,410	

See the accompanying notes to financial statements

P.O. Box 160
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Office (916) 434-1662
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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Directors
Reclamation District No. 784
Arboga, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, and each major fund of the Reclamation District No. 784 (RD 784), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the RD 784's basic financial statements, and have issued our report thereon dated June 26, 2024.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the RD 784's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the RD 784's internal control. Accordingly, we do not express an opinion on the effectiveness of the RD 784's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the RD 784’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Jensen Smith
Certified Public Accountants, Inc.
Lincoln, California
June 26, 2024

P.O. Box 160
Lincoln, CA 95648
Office (916) 434-1662
Fax (916) 434-1090

June 26, 2024

Board of Directors
Reclamation District No. 784
Arboga, California

Dear Ladies and Gentlemen,

The audit went very smoothly this year with a bit of a late start. The assistance from the outside accountant in preparing for the audit and the preparation of the financial statements was a great help to us again this year.

In planning and performing our audit of the financial statements of Reclamation District No. 784 (the District) for the year ended June 30, 2023, we considered the District's internal controls in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control. We previously reported on the District's internal control in our report dated June 26, 2024. This letter does not affect that report or the report on the financial statements dated June 26, 2024.

The size of the District's accounting and administrative staff precludes certain internal controls that would be preferred if the office staff were large enough to provide optimum segregation of duties. This situation dictates that the Board of Directors remains involved in the financial affairs of the District to provide oversight and independent review functions.

We would like to thank your staff for their assistance in completing this audit. We wish you continued success in the current year.

Sincerely,



Jensen Smith
Certified Public Accountants, Inc.
Lincoln, California

RESOLUTION NO. 2024-08-01

A RESOLUTION OF THE BOARD OF DIRECTORS OF
RECLAMATION DISTRICT 784
CONSENTING TO AMEND RESOLUTION NO. 2022-09-01 AS IT RELATES TO DIRECTORS'
BENEFITS

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of **RECLAMATION DISTRICT 784**:

Section 1. PURPOSE.

This resolution amends the Resolution 2022-09-01 as it relates to Directors' benefits.

Section 2. Amendment.

Section VI-A page 12 of the Employee Handbook is amended to read as follows:

“VI-A page 12 BENEFITS

Directors are entitled to the following benefits on the same terms as other employees.

(A) The District offers group health insurance benefits to active Directors, regular full-time employees, and their eligible dependents on the first day of the month following date of hire.

(B) These benefits are subject to change at the discretion of the District without prior notice. RD784 Directors and their eligible dependents may elect to opt out of the program.

Section 3. Effective Date.

This amendment shall become effective _____.

Section 4. Other.

Except as provided herein, Resolution No. 2022-09-01 is hereby reaffirmed and readopted.

PASSED, APPROVED, AND ADOPTED this _____ day of _____,
20____ by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

Patrick Meagher, Secretary of the Board

Sarbdeep Atwal, President of the Board

Estimated District Health Ancillary Benefits - Monthly Premium Cost for 2025

ACWA JPIA

Classic PPO - Anthem Blue Cross @ Incentive Rates (-4%)

DRAFT

Deductible:

\$200 individual/\$600 family and 80% covered after deductible met.

	2024 Rates	2025 Rates	(Possible) Increase (10%)
Employee Only	\$ 901.61	\$ 991.77	\$ 90.16
Employee + 1	\$ 1,803.22	\$ 1,983.54	\$ 180.32
Employee + Fam	\$ 2,389.27	\$ 2,628.20	\$ 238.93

*Max out of pocket \$2,000 individual/\$4,000 family

Consumer Driven Health Plan (CDHP) - Anthem Blue Cross @ Incentive Rates (-4%)

*Increase monthly HSA payments by \$10 to subsidize copays: Employee Only - \$160

*Increase monthly HAS payments by \$20 to subsidize copays: Employee + 1 or more - \$320

Deductible will increase to: \$1,600 individual/\$3,200 family and 80% covered after deductible is met

	2024 Rates	2025 Rates	(Possible) Increase (10%)
Employee Only	\$721.29	\$793.42	\$ 72.13
Employee + 1	\$1,442.58	\$1,586.84	\$ 144.26
Employee + Fam	\$1,911.42	\$2,102.56	\$ 191.14

*Max out of Pocket \$2,500 individual/\$4,000 family

Dental PPO/Premier - Delta Dental (Child and Adult Max 3K Annual Benefit)

	2024 Rates	2025 Rates	(No Expected Increase)
Employee Only	\$ 49.77	\$ 49.77	\$ -
Employee + 1	\$ 98.76	\$ 98.76	\$ -
Employee + Fam	\$ 176.07	\$ 176.07	\$ -

Vision - VSP

	2024 Rates	2025 Rates	(No Expected Increase)
Employee Only	\$ 23.66	\$ 23.66	\$ -
Employee + 1	\$ 23.66	\$ 23.66	\$ -
Employee + Family	\$ 23.66	\$ 23.66	\$ -

*Composite rate any tier regardless if E, E + 1, or E + Family

2023-2024 RD784 Amended Budget Including Final Expenses	
REVENUE SOURCES	
RD784 Urban Levee & Internal Drainage Assessment	\$ 3,658,509.13
CSA 66 Drainage Special Tax	\$ 145,000.00
RD784 Horseshoe Levee Assessment	\$ -
DWR FMAP 2023-2024 (Estimated)	\$ 874,300.00
DWR Urban FMAP 2022-2023 Remaining Funds	\$ 642,843.55
DWR Rural FMAP 2022-2023 Remaining Funds	\$ 38,844.20
YVA Grant Boundary Adjustment - Rural	\$ 20,000.00
YVA /IRWM Pump Station Grant- Remaining Funds	\$ 147,013.20
Yuba County Olivehurst PS O&M Contract Services	\$ 15,000.00
Total Revenue	\$ 5,541,510.08
Total Budget	\$ 5,256,855.33
Deficit/Surplus	\$ 284,654.75

Chart of Accounts	Direct Expenses Employee Salaries & Fringe	BUDGET	Final June 2024	
			Actual Expenses	DIFFERENCE
1498 Payroll Clearing	Net Salary Employees & Board Members & (Payroll Processing Fee)	\$ 600,000.00	\$ 443,091.08	\$ 156,908.92
7020 Payroll Taxes	Payroll Taxes - All Inclusive	\$ 160,000.00	\$ 150,095.38	\$ 9,904.62
1555 Prepaid Expense	State Workers Compensation - PREPAID	\$ 39,840.00	\$ 39,840.00	\$ -
2070 Liab. Act	Health & (HSA)	\$ 200,000.00	\$ 145,621.53	\$ 54,378.47
2080 Liab. Act	Dental	\$ 13,000.00	\$ 10,735.24	\$ 2,264.76
2090 Liab. Act	Vision	\$ 8,000.00	\$ 2,531.42	\$ 5,468.58
2060 Liab. Act	Pension & Administrative Fees	\$ 75,000.00	\$ 44,094.96	\$ 30,905.04
	Benefit Contingency	\$ 20,000.00	\$ 20,000.00	\$ -
	Direct Expenses Insurance			
1555 Prepaid Expense	Liability, Auto & Flood Insurance - PREPAID	\$ 73,800.00	\$ 73,800.00	\$ -
	Insurance Deductibles/Losses	\$ 7,500.00	\$ 2,706.25	\$ 4,793.75
	Professional Fees			
7084	FMAP 2023-2024 Urban	\$ 600,000.00	\$ 61,950.62	\$ 538,049.38
7085	FMAP 2023-2024 Rural	\$ 50,000.00	\$ 9,288.53	\$ 40,711.47
7091	FMAP 2022-2023 Remaining Urban Funds	\$ 642,843.55	\$ 642,843.55	\$ -
7092	FMAP 2022-2023 Remaining Rural Funds	\$ 38,844.20	\$ 38,844.20	\$ -
7087	YVA Grant Boundary Adjustment Rural	\$ 20,000.00	\$ -	\$ 20,000.00
7094	YVA/IRWM Pump Station Grant - Remaining Funds	\$ 147,013.30	\$ 52,856.53	\$ 94,156.77
7040	Accounting Fees	\$ 30,000.00	\$ 28,100.00	\$ 1,900.00
7050	Engineering Fees	\$ 260,000.00	\$ 157,059.99	\$ 102,940.01
7060	Legal Fees - Incl Cal Trans Legal Fees	\$ 100,000.00	\$ 59,026.45	\$ 40,973.55
7065	Assessment Consulting Fees - LWA	\$ 80,000.00	\$ 21,036.96	\$ 58,963.04
7233	Misc. Consulting Fees	\$ 10,000.00	\$ 9,992.31	\$ 7.69
7090	Telecommunications / Computer Software & Hardware	\$ 50,000.00	\$ 43,010.23	\$ 6,989.77
5210 Pump #	PG & E Utility Pumps	\$ 150,000.00	\$ 132,358.82	\$ 17,641.18
5215	PG & E Utility Shop & Office	\$ 10,000.00	\$ 6,504.55	\$ 3,495.45
(7220) (7221)	Garbage & Chemical Dump Service	\$ 5,000.00	\$ 3,832.53	\$ 1,167.47
(7150) (7145)	Office Supplies & Office Exp. Including Postage	\$ 4,000.00	\$ 3,720.75	\$ 279.25
(7230) (7225)	Safety Equipment /Safety Training	\$ 10,000.00	\$ 10,234.51	\$ (234.51)
7110	Flood Fight Training	\$ 5,000.00	\$ 1,400.81	\$ 3,599.19
7195	Uniforms	\$ 5,000.00	\$ 4,709.91	\$ 290.09

*Reserve Act

5255 Job #	Security Patrol	\$ 45,000.00	\$ 29,536.00	\$ 15,464.00
5473 Pump #	Sonitrol Security Monitoring	\$ 27,000.00	\$ 20,578.63	\$ 6,421.37
7180	Water Service	\$ 3,200.00	\$ 3,756.49	\$ (556.49)
7160	Office Repairs	\$ 5,000.00	\$ 5,253.08	\$ (253.08)
7190	Legal Ads/Notices	\$ 5,000.00	\$ 2,624.87	\$ 2,375.13
	Shop Labor	\$ 20,000.00	\$ 7,799.54	\$ 12,200.46
7235	Newspaper Service	\$ 200.00	\$ 166.24	\$ 33.76
7155	Shop Materials, Supplies, Tools, & Misc. Expenses	\$ 15,000.00	\$ 8,685.04	\$ 6,314.96
6001 6002	Vehicle & Equipment Maintenance & Repairs	\$ 50,000.00	\$ 45,380.28	\$ 4,619.72
6003	Vehicle & Equipment Fuel & Oil	\$ 50,000.00	\$ 44,522.31	\$ 5,477.69
Pump Station Maintenance and Repairs				
5270/Pump #	Annual Pump Maint. Contracts & Repairs & SCADA	\$ 175,000.00	\$ 146,347.01	\$ 28,652.99
5272/Pump #	Additional Contract Labor - Leased Labor	\$ 30,000.00	\$ 6,344.57	\$ 23,655.43
5271/Pump #	Pump Fuel and Oil	\$ 15,000.00	\$ 10,457.66	\$ 4,542.34
(5273/Job) (5274/Job)	Materials and Supplies & Equipment Rental	\$ 15,000.00	\$ 4,430.59	\$ 10,569.41
5280/Pump #	Chemicals	\$ 1,500.00	\$ 181.86	\$ 1,318.14
5281/Pump #	Pump Station Capital Replacement Fund	\$ 94,000.00	\$ 94,000.00	\$ -
5282/Pump #	Rental - Back Up Generator	\$ 40,000.00	\$ 28,127.52	\$ 11,872.48
Urban Levee Maintenance and Repair				
5410/Job	Contract Services-Goats	\$ 110,000.00	\$ 110,000.00	\$ -
5405/Job	County Trapper - Urban	\$ 1,500.00	\$ 1,500.00	\$ -
(5251/Job) (5470/Job)	Outside Labor Contract - Leased Labor/CDF Labor	\$ 60,000.00	\$ 54,812.18	\$ 5,187.82
(5250/Job) (5426/Job)	Contract Maint. Services / Emerg. Rep./Garbage Runs	\$ 44,000.00	\$ 4,423.50	\$ 39,576.50
5253/Job	Contract Services- Material & Hauling	\$ 150,000.00	\$ 6,626.61	\$ 143,373.39
5420/Job	Piezometer & Inclometer Monitoring - MHM	\$ 10,000.00	\$ 10,000.00	\$ -
(5254) (5256)	Materials and Supplies & Equipment Rental	\$ 70,000.00	\$ 40,171.32	\$ 29,828.68
5435/Job	Contract Welding Services & Fencing Repairs	\$ 15,000.00	\$ 4,302.50	\$ 10,697.50
5425/Job	Barriers	\$ 10,000.00	\$ -	\$ 10,000.00
5460	Contract Relief Well Services	\$ 55,000.00	\$ 320.00	\$ 54,680.00
6020	Equipment Purchases (Including Vehicles)	\$ 110,000.00	\$ 90,065.70	\$ 19,934.30
7111	Flood Fight Equipment & Storage	\$ 16,500.00	\$ -	\$ 16,500.00
5291/Job	Chemical - Weed and Rodents & Grout	\$ 10,000.00	\$ 3,076.97	\$ 6,923.03
5472/Job	Hazmat Response	\$ 20,000.00	\$ -	\$ 20,000.00
Rural Levee Maintenance and Repair				
5410/Job	Goats & Sheep Contract (Expenses Included in FMAP Funds)	\$ -	\$ -	\$ -
5406/Job	County Trapper - RURAL	\$ 1,500.00	\$ 1,500.00	\$ -
(5261/Job) (5470/Job)	Outside Labor - Leased Labor / CDF Labor (Expenses Included in FMAP Funds)	\$ -	\$ -	\$ -
(5260/Job) (5266/Job)	Contract Maint. Services - Emerg. Rep./Garbage Runs	\$ -	\$ -	\$ -
(5262/Job) (5263/Job)	Materials and Supplies & Equip. Rental (Expenses Included in FMAP Funds)	\$ -	\$ -	\$ -
5264/Job	Chemicals - Weeds & Rodents & Grout (Expenses Included in FMAP Funds)	\$ -	\$ -	\$ -
	Hazmat Response	\$ -	\$ -	\$ -
Ditches & Canals Maintenance & Repairs				
5410/Job	Goats & Sheep Contract	\$ 63,700.00	\$ 70,435.00	\$ (6,735.00)
(5481)(5470)(5265) All/J	Outside Labor Contract - Leased Labor / CDF and Supplies	\$ 25,000.00	\$ 50,996.76	\$ (25,996.76)
(5480/Job) (5484/Job)	Contract Maint. Services & Emerg.Rep./Garbage Runs	\$ 7,000.00	\$ 3,028.76	\$ 3,971.24
(5483/Job) (5482/Job)	Materials and Supplies & Equipment Rental	\$ 15,000.00	\$ 19,582.27	\$ (4,582.27)
5485/Job	Concrete Lined Ditch Replacement	\$ 50,000.00	\$ 50,000.00	\$ -
5275/Job	Chemicals-Weeds & Rodents & Grout	\$ 5,000.00	\$ 2,574.15	\$ 2,425.85

*Reserve Actt

* Reserve Actt Remainder

*Reserve Actt

5487/Job	Ditches & Canals Capital Replacement Fund	\$	20,000.00	\$	20,000.00	\$	-	*Reserve Acct
	District Support							
7120	Chemical Training	\$	2,000.00	\$	400.00	\$	1,600.00	
7100	Training Seminars	\$	37,000.00	\$	1,503.10	\$	35,496.90	
7130	Trustee Expenses/Gen Election Costs	\$	20,000.00	\$	-	\$	20,000.00	
(7061-Gen) (5061/Job)	Licenses & Permits	\$	10,000.00	\$	6,508.63	\$	3,491.37	
7140	Emp Screening and Drug Testing/Physicals	\$	2,000.00	\$	1,126.00	\$	874.00	
7999	Misc. Reimb. & Expenses - Mileage, Meals & Emp App.	\$	5,414.28	\$	4,033.63	\$	1,380.65	
7200	Membership Dues & Assc.	\$	25,000.00	\$	21,377.63	\$	3,622.37	
5510	Building/Shop Replacement	\$	24,000.00	\$	24,000.00	\$	-	*Reserve Acct
	Overhead Contingency	\$	6,500.00	\$	-	\$	6,500.00	
7240	TRILA Allocations	\$	250,000.00	\$	237,044.44	\$	12,955.56	
	TOTAL		\$5,256,855.33		\$3,516,887.95		\$ 1,739,967.38	

*Reserve Acct

*Reserve Acct

2024-2025 RD784 Budget		
REVENUE SOURCES		
RD784 Urban Levee & Internal Drainage Assessment	\$	3,707,488.86
CSA 66 Drainage Special Tax	\$	145,000.00
RD784 Horseshoe Levee Assessment	\$	-
DWR Urban & Rural FMAP 2024-2025 Grant	\$	850,000.00
DWR Urban FMAP 2023-2024 Remaining Funds Grant	\$	538,049.38
DWR Rural FMAP 2023-2024 Remaining Funds Grant	\$	40,711.47
YMA Grant Boundary Adjustment - Rural Grant	\$	20,000.00
DWR FSRP Grant	\$	552,342.00
YMA Levee Storm Drain Replacement Grant	\$	4,500,000.00
YMA Pump Station 10 River Outfall Grant	\$	4,605,000.00
YMA Pump Station 7 & 9 Rehabilitation Grant	\$	150,000.00
YMA Cenedella Risk Analysis Grant	\$	142,000.00
Yuba County Olivehurst PS O&M Contract Services	\$	15,000.00
Total Revenue	\$	15,265,591.71
Total Budget	\$	15,265,591.71
Deficit/Surplus	\$	-

Chart of Accounts	Direct Expenses Employee Salaries & Fringe	BUDGET	Actual Expenses	DIFFERENCE
1498 Payroll Clearing	Net Salary Employees & Board Members & (Payroll Processing Fee)	\$ 600,000.00	\$ -	\$ 600,000.00
7020 Payroll Taxes	Payroll Taxes - All Inclusive	\$ 180,000.00	\$ -	\$ 180,000.00
1555 Prepaid Expense	State Workers Compensation - PREPAID	\$ 30,000.00	\$ -	\$ 30,000.00
2070 Liab. Acct	Health & (HSA)	\$ 300,000.00	\$ -	\$ 300,000.00
2080 Liab. Acct	Dental	\$ 26,000.00	\$ -	\$ 26,000.00
2090 Liab. Acct	Vision	\$ 7,000.00	\$ -	\$ 7,000.00
2060 Liab. Acct	Pension & Administrative Fees	\$ 100,000.00	\$ -	\$ 100,000.00
	Benefit Contingency	\$ 20,000.00	\$ -	\$ 20,000.00
	Direct Expenses Insurance			
1555 Prepaid Expense	Liability, Auto & Flood and Property Insurance - PREPAID	\$ 61,000.00	\$ -	\$ 61,000.00
	Insurance Deductibles/Losses	\$ 7,500.00	\$ -	\$ 7,500.00
	Professional Fees			
7084	FMAP 2023-2024 Urban Remaining Funds	\$ 538,049.38	\$ -	\$ 538,049.38
7085	FMAP 2023-2024 Rural Remaining Funds	\$ 40,711.47	\$ -	\$ 40,711.47
7088	FMAP 2024-2025 Urban & Rural	\$ 850,000.00	\$ -	\$ 850,000.00
7074	DWR FSRP Grant	\$ 552,342.00	\$ -	\$ 552,342.00
7076	YMA Levee Storm Drain Replacement Grant	\$ 4,500,000.00	\$ -	\$ 4,500,000.00
7075	YMA Pump Station 10 River Outfall Grant	\$ 4,605,000.00	\$ -	\$ 4,605,000.00
7052	YMA Pump Station 7 & 9 Rehabilitation Grant	\$ 150,000.00	\$ -	\$ 150,000.00
7053	YMA Cenedella Risk Analysis Grant	\$ 142,000.00	\$ -	\$ 142,000.00
7087	YMA Grant Boundary Adjustment Rural	\$ 20,000.00	\$ -	\$ 20,000.00
7040	Accounting Fees	\$ 30,000.00	\$ -	\$ 30,000.00
7050	Engineering Fees	\$ 240,000.00	\$ -	\$ 240,000.00
7060	Legal Fees	\$ 80,000.00	\$ -	\$ 80,000.00
7065	Assessment Consulting Fees - LWA	\$ 80,000.00	\$ -	\$ 80,000.00
7083	Cal Trans Delinquency Legal Fees & Misc.	\$ 25,000.00	\$ -	\$ 25,000.00
7233	Misc. Consulting Fees	\$ 10,000.00	\$ -	\$ 10,000.00

7090		Telecommunications / Computer Software & Hardware	\$	50,000.00	\$	-	\$	50,000.00
5210	Pump #	PG & E Utility Pumps	\$	150,000.00	\$	-	\$	150,000.00
5215		PG & E Utility Shop & Office	\$	10,000.00	\$	-	\$	10,000.00
(7220)	(7221)	Garbage & Chemical Dump Service	\$	5,000.00	\$	-	\$	5,000.00
(7150)	(7145)	Office Supplies & Office Exp. Including Postage	\$	5,000.00	\$	-	\$	5,000.00
(7230)	(7225)	Safety Equipment /Safety Training	\$	15,000.00	\$	-	\$	15,000.00
7110		Flood Fight Training	\$	5,000.00	\$	-	\$	5,000.00
7195		Uniforms	\$	5,000.00	\$	-	\$	5,000.00
5255	Job #	Security Patrol	\$	40,000.00	\$	-	\$	40,000.00
5473	Pump #	Sonitrol Security Monitoring	\$	30,000.00	\$	-	\$	30,000.00
7180		Water Service	\$	5,000.00	\$	-	\$	5,000.00
7160		Office Repairs	\$	5,000.00	\$	-	\$	5,000.00
7190		Legal Ads/Notices	\$	5,000.00	\$	-	\$	5,000.00
		Shop Labor	\$	20,000.00	\$	-	\$	20,000.00
7235		Newspaper Service	\$	288.86	\$	-	\$	288.86
7155		Shop Materials, Supplies, Tools, & Misc. Expenses	\$	15,000.00	\$	-	\$	15,000.00
6001	6002	Vehicle & Equipment Maintenance & Repairs	\$	50,000.00	\$	-	\$	50,000.00
6003		Vehicle & Equipment Fuel & Oil	\$	45,000.00	\$	-	\$	45,000.00
Pump Station Maintenance and Repairs								
5270	Pump #	Annual Pump Maint: Contracts & Repairs & SCADA	\$	150,000.00	\$	-	\$	150,000.00
5272	Pump #	Additional Contract Labor - Leased Labor	\$	30,000.00	\$	-	\$	30,000.00
5271	Pump #	Pump Fuel and Oil	\$	15,000.00	\$	-	\$	15,000.00
(5273/Job)	(5274/Job)	Materials and Supplies & Equipment Rental	\$	15,000.00	\$	-	\$	15,000.00
5280	Pump #	Chemicals	\$	1,500.00	\$	-	\$	1,500.00
5281	Pump #	Pump Station Capital Replacement Fund	\$	94,000.00	\$	-	\$	94,000.00
5282	Pump #	Rental - Back Up Generator	\$	40,000.00	\$	-	\$	40,000.00
Urban Levee Maintenance and Repair								
5410	Job	Contract Services-Goats	\$	110,000.00	\$	-	\$	110,000.00
(5251/Job)	(5470/Job)	Outside Labor Contract - Leased Labor/CDF Labor	\$	60,000.00	\$	-	\$	60,000.00
(5250/Job)	(5426/Job)	Contract Maint. Services / Emerg. Repairs or Cleanup	\$	100,000.00	\$	-	\$	100,000.00
5253	Job	Contract Services- Material & Hauling	\$	75,000.00	\$	-	\$	75,000.00
5420	Job	Piezometer & Inclinator Monitoring - MHW	\$	30,000.00	\$	-	\$	30,000.00
(5254)	(5256)	Materials and Supplies & Equipment Rental	\$	70,000.00	\$	-	\$	70,000.00
5435	Job	Contract Welding Services & Fencing Repairs	\$	15,000.00	\$	-	\$	15,000.00
5425	Job	Barriers	\$	10,000.00	\$	-	\$	10,000.00
5460		Contract Relief Well Services	\$	50,000.00	\$	-	\$	50,000.00
6020		Equipment Purchases (Including Vehicles)	\$	110,000.00	\$	-	\$	110,000.00
7111		Flood Fight Equipment & Storage	\$	15,000.00	\$	-	\$	15,000.00
5291	Job	Chemical - Weed and Rodents & Grout	\$	10,000.00	\$	-	\$	10,000.00
Rural Levee Maintenance and Repair								
5410	Job	Goats & Sheep Contract (Expenses Included in FMAP Funds)	\$	-	\$	-	\$	-
(5261/Job)	(5470/Job)	Outside Labor - Leased Labor / CDF Labor (Expenses Included in FMAP Funds)	\$	-	\$	-	\$	-
(5260/Job)	(5266/Job)	Contract Maint. Services - Emerg. Repairs and Cleanup	\$	-	\$	-	\$	-
(5262/Job)	(5263/Job)	Materials and Supplies & Equip. Rental (Expenses Included in FMAP Funds)	\$	-	\$	-	\$	-
5264	Job	Chemicals - Weeds & Rodents & Grout (Expenses Included in FMAP Funds)	\$	-	\$	-	\$	-
Ditches & Canals Maintenance & Repairs								
5410	Job	Goats & Sheep Contract	\$	63,700.00	\$	-	\$	63,700.00
(5481)	(5470)	Outside Labor Contract - Leased Labor / CDF and Supplies	\$	35,000.00	\$	-	\$	35,000.00

(5480/Job) (5484/Job)	Contract Maint. Services & Emerg Repairs and Cleanup	\$ 17,000.00	\$ -	\$ 17,000.00
(5483/Job) (5482/Job)	Materials and Supplies & Equipment Rental	\$ 15,000.00	\$ -	\$ 15,000.00
	Contract Services Material & Hauling	\$ 30,000.00	\$ -	\$ 30,000.00
5485/Job	Concrete Lined Ditch Replacement	\$ 30,000.00	\$ -	\$ 30,000.00
5275/Job	Chemicals-Weeds & Rodents & Grout	\$ 5,000.00	\$ -	\$ 5,000.00
5487/Job	Ditches & Canals Capital Replacement Fund	\$ 20,000.00	\$ -	\$ 20,000.00
	District Support			
7120	Chemical Training	\$ 4,000.00	\$ -	\$ 4,000.00
7100	Training Seminars	\$ 36,000.00	\$ -	\$ 36,000.00
7130	Trustee Expenses/Gen Election Costs	\$ 20,000.00	\$ -	\$ 20,000.00
(7061-Gen) (5061/Job)	Licenses & Permits	\$ 15,000.00	\$ -	\$ 15,000.00
7140	Emp Screening and Drug Testing/Physicals	\$ 2,000.00	\$ -	\$ 2,000.00
7999	Misc. Reimb. & Expenses - Mileage, Meals, Emp. App.	\$ 7,000.00	\$ -	\$ 7,000.00
7200	Membership Dues & Assc.	\$ 30,000.00	\$ -	\$ 30,000.00
5510	Building/Shop Replacement	\$ 24,000.00	\$ -	\$ 24,000.00
	Overhead Contingency	\$ 6,500.00	\$ -	\$ 6,500.00
7240	TRIA Allocations	\$ 250,000.00	\$ -	\$ 250,000.00
	TOTAL	\$15,265,591.71	\$0.00	\$ 15,265,591.71

Maintenance and Projects CompletedUnit 1

1. Vegetation abatement around gate structures.
2. Mow levee crown, ramps and L/S flat.
3. Vegetation abatement L/S slope and flat L/M 1.85-2.05.
4. Debris removal.

Unit 2A

1. Vegetation abatement around gate structures.
2. Mow levee crown, ramps, and service road.
3. Set blocks intermittently along W/S – L/M 2.00-2.76.

Unit 2B

1. Pump Station # 2 backup generators exercised 6/10, & 6/24, 7/8 & 7/22.
2. Vegetation abatement around gate structures.
3. Vegetation abatement concrete V-Ditch.
4. Firebreak along wrought iron fence.
5. Mow pump station 2 outfall.
6. Trim back brush W/S (CDF).
7. Mow W/S flat.

Unit 3A

1. Pump Station # 2 backup generators exercised 7/8 & 7/22.
2. Remove sucker tree regrowth pump station 6 outflow (CDF).
3. Vegetation abatement around gate structures.
4. Firebreak along wrought iron fence.
5. Mow service road and flat around pump station 6.

Unit 4

1. Vegetation abatement around gate structures.
2. Mow Crown, ramps, and L/S service road.
3. Block delivery/set blocks L/S-L/M 3.70-3.85.
4. Burn levee slope L/S - L/M 4.00 – 5.70.

Units 3B/ 5 / 6 (Horseshoe Levee)

1. Checked waterside flap gates weekly.
2. Mow Levee crown and ramps.
3. Vegetation abatement around flap gate headwalls

Unit 7

1. Vegetation abatement around gate structures.
2. Mow Levee crown, ramps and W/S flat.
3. Spray levee crown and ramps L/M 1.20-2.10.
4. Set blocks L/S, L/M 2.70.

Unit 8

1. Monitor sink hole L/S service road L/M 1.75.
2. Mow crown, ramps and W/S flat.
3. Vegetation abatement concrete V-Ditch.

Unit 9

1. Pump Station #3 Backup generator exercised on 6/10, & 6/24, 7/8 & 7/22.
2. Mow levee crown, ramps, and L/S and W/S flat.
3. Vegetation abatement around pump station 3.
4. Vegetation abatement around pipe fence and gate structure L/S-L/M 3.50.

Goldfields 200-year Levee

1. Vegetation abatement around gate structures.
2. Mow Levee crown, ramps, L/S & W/S service roads and basins.
3. Spray levee crown L/M 1.20-2.10.

Drainage Laterals and Detention Basins.

1. Vegetation abatement lateral 9
2. Vegetation abatement lateral 13 N & 13 S.
3. Vegetation abatement lateral 14.
4. Vegetation abatement lateral 15 N (Bingham Canal).
5. Vegetation abatement lateral 15 N. (FRB).
6. Vegetation abatement lateral 15 S. service road.
7. Vegetation abatement, cut sucker trees lateral 16.
8. Vegetation abatement lateral 17
9. Vegetation abatement, cut sucker trees pond 16.
10. Vegetation abatement, cut sucker trees pond 18.
11. Vegetation abatement, cut sucker trees pond 20.
12. Vegetation abatement Cal-Trans Basin.
13. Vegetation abatement, sucker tree removal Chestnut Basin (CDF).
14. Vegetation abatement Ella Basin block line.
15. Vegetation abatement pond 8.
16. Vegetation abatement, sucker tree removal Island Basin.
17. Vegetation abatement River Oaks detention pond.
18. Mow Island Basin.
19. Mow Ella Basin service road.

20. Mow Wheeler basin service road and flat.
21. Mow lateral 5 service road.
22. Mow lateral 15 (S) service road.
23. Mow Pond 16.

Shop, Office, Fleet Vehicles, and Equipment

1. The shop generator was exercised on 6/10, & 6/24, 7/8 & 7/22.
2. Clean and exercise equipment weekly.
3. SCADA Data-Linc two-way radio repairs.
4. Replaced battery on 2023 Ford F350 service truck (under warranty).
5. Replaced serpentine belt on John Deere backhoe (Jacob).

Safety / Training

1. Administered weekly safety meetings: ATV Four-Wheeler, Emergency Action Plan, Spill Prevention Control and Counter Measures, Pepper Spray, Protection from Wildfire Smoke and Safety First (Cody Lundgren Code Enforcement). SDS training: Wilco Ground Squirrel Bait, Kaput-D, Rodentex, Gophertox, and Victor Quick Strike.
2. Crew has completed Anti-Harassment, Workplace Violence training (Target Solutions), & CPR training (American Red Cross).

Miscellaneous

1. Regularly checked for damage or issues around the District including all RD784 Pump Stations, Olivehurst Pump Station, and Yuba College Flood Fight Coalition supplies storage site.
2. Pumps pulled at pump station 7 to inspect for rehabilitation (CPM).
3. Pumps pulled at pump station 9 to inspect for rehabilitation (Loewen Pump).
4. All belts replaced on generators for shop, pump stations 2, 3, & 6 (Valley Power).
5. Pump Station 9 Hydrovac debris from sump (Badger).
6. Repaired cut tab on gate Unit 7 L/M 3.91 Unit 9 gate L/S-L/M 1.00 and replaced four (4) wrought iron fence panels Lennar Pond (Rene Lopez).
7. Levee patrol road gravel improvements Unit 2A L/M 1.00-2.76, Unit 2B L/M 11.75-12.75, 3A L/M 2.43-2.71 Unit 7 L/M 0.00-1.23 and Unit 8 L/M 0.00-1.88 (Lund Construction).

Office Manager's Monthly Report

August 6, 2024

Accounting:

1. Budgets and Budget Updates
2. Account Reconciliations
3. AP Reports, Invoicing, and Check Processing for Vendors & Clients
4. Payroll, Time Cards, Calculations, Job Costing, and Submittal to Paychex
5. Checks, Warrants and Deposits
6. Green Sheet Reconciliations with Veronica Ludwig@ County – Ongoing
7. Board Packets – Monthly Board Meeting – Assembling and Attendance
8. Reimbursement Program for Developers and TRLIA - Tracking and Meetings
9. QuickBooks Benefit Assessment Tracking Transition – Ongoing
10. Receiving & Entering Benefit Assessment Payments.
11. Preparing for the 2022-2023 Audit – Dropped Documents off at Jensen/Smith Accounting.
12. Learning New County Procedures & Financial System – Processing Warrants, Deposits and Transfers. Will Be Up & Running 7/1/2024. Meetings with Kristen Munsee/County Auditor's Office.

Clerical/Office:

1. Impact Fees & Plan Check Fees
2. Invoicing Kyle Trull – Trull RV Boat & Storage
2. Permit Clearance Request Sign Offs
 - A. KB Homes – Cobblestone Phase 5&7
 - B. Lennar – Rio Del Oro 17-19
 - C. Cresleigh Homes – Plumas Ranch Village 6
 - D. Richmond Homes – Plumas Lake Phase 8A & 8B
 - E. MHP Builders/Legacy – Willowcreek/Riverside Meadows Vill 3
3. Cal-Trans Delinquent Assessments – Tracking & Billing.
4. Maintains and Updates District Website Regularly
5. Implemented the new 2024-2025 Budget and the Amended Budget with Final Expenses FYE 6/2024

Human Resources:

1. Retirement Updates to accounts.
2. Research Trustee Benefits with ACWA/JPIA
3. Meeting on 6/25/2024 on Workplace Violence Prevention
4. Sent out Training Classes for Workplace Violence and Ethics
5. Set up CPR & First Aid Classes and Respirator Fit Tests for employees
6. Updated the Emergency Binder for new Workman's Comp procedures, forms and location.

Contract Management:

1. YWA Boundary Grant - Grant Extended
2. TRLIA Goldfields – Maintenance Billing - On-Going
3. Olivehurst Pump Station – Maintenance Billing – On-Going
4. Chestnut Pond Watershed Improvements – Billing – On-Going
5. FSRP Grant – On-Going
6. 2024 FMAP Grant – On-Going
7. YWA Grant – Pump Station 10 River Outfall – On-Going
8. YWA Grant Levee Storm Drain Replacement Unit 5 – On-Going
9. Levee Patrol Rehabilitation Grant – On-Going
10. CDF – Renewal of Contract and Digest of Laws

Regulatory Compliance:

1. Managing PWC-Certified Payroll 100 Projects online with Department of Industrial Relations – On-Going.
2. DIR Implementing New Portal and Procedures. Took Class on line to educate myself on new portal.
3. Lincoln Financial Updating & Managing Retirement Accounts
4. Conflict of Interest report to Yuba County Clerk of the Board of Supervisors.
5. Updating the Employee Handbook with suggestions from ACWA General Liability & Workman's Comp Division.

Contacts:

Veronica Ludwig @ Yuba County – YCDS, Mark Fowler @ Atteberry Searle, Aaron @ Paychex, Jolie Turk @ YC Treasurer, Patrick Soper @ LWA, Joseph Nyguen @ LWA, Jonathan @ Alliant Networking, Jennifer Jensen @ Jensen Smith, Kyle Close – Permit Runner, Veronica Cobian – ACWA, Veronica Gonzalez – KB Homes, and Danielle/Captain Rogers @ CDF.

Administration:

1. Meetings: 06/26 TRLIA Barrier Job Walk – Country Club/Feather Setback area, 06/26 Levee Patrol Road post construction meeting, 07/09 County BOS, 07/11 YWA Pre-Bid site meeting for WPIC gauging stations, 07/15 ACWA JPIA Risk Control Service Plan meeting, 07/22 RD784/YWA Flood Fight Training Pre-Planning, 07/23 DWR DMP Site Meeting, and Rotary.
2. Yuba County Ordinance Code 8.110 Relating to the Feather River Setback Levee for purposes of protecting property, persons, wildlife, environment, and public health and welfare within the setback levee area.
3. Plan Reviews/Impact Fee Program:
 - A. New Residence – 907 Myrna Avenue
 - B. ADU – 1017 Broadway St.
 - C. Trull RV & Boat Storage – 4131 Hazel St. – After 5th review, owner's calculations for proposed retention pond now meet RD784 standards. The owner has been directed to begin the county grading permit application process. RD784 will require a final review after the county review is complete. Updated plans from owner received on 06.03.2024. Pending grading permit approval from the County.

Projects:

1. Yuba College Flood Fight Materials Staging MOU (Final Draft Received)
2. Contingency planning for pump stations (Pump Station tours with Industrial portable pump companies)
3. Pump Station 10 outfall – *In design stages*
4. Horseshoe Levee pipe replacements – *Plans in review with the CVFPB*
5. Horseshoe Tree Removals (Unacceptable USACE inspection items) – *In planning stages*
6. Relief Well #11 repairs in Unit 8: - In plan review stages with the CVFPB.
7. USACE Utility encroachment correction coordination continues.
8. Pump station 7 and 9 Rehabilitations - *Underway*
9. Cenedella Bend Erosion Site Risk Analysis Study - MHM developing the RFQ
10. Pump Station 6 backup generators: Auto start troubleshooting (Resolved)
11. SCADA System Communications
12. West Linda Watershed Drainage Improvements (County of Yuba)

Regulatory Compliance:

1. Weekly Safety Meetings.
2. Monthly spray use report submitted to County.
3. 07/22 Feather River Air Quality Diesel Generator Inspections at Pump Stations 2, 3, 6, and the Shop – No Violations.

Announcements:

1. RD784 - Best Slough/Dry Creek (Horseshoe) USACE Routine Inspection Results Were Received on 07/30/2024.
2. The office will be closed on Monday, September 2 in observance of the Labor Day Holiday.



June 6, 2024

The Honorable Gavin Newsom
 Governor, State of California
 1021 O Street, Suite 9000
 Sacramento, CA 95814

The Honorable Mike McGuire
 Senate President pro Tempore
 1021 O Street, Suite 8518
 Sacramento, CA 95814

The Honorable Robert Rivas
 Speaker of the Assembly
 1021 O Street Suite 8330
 Sacramento, CA 95814

Re: FY 2024 – 2025 Budget – Oppose Proposed Reduction of Funding for the Voluntary Agreements

Dear Governor Newsom, Senate Pro Tem McGuire, and Assembly Speaker Rivas,

On behalf of the Association of California Water Agencies (ACWA) and the undersigned organizations, I am writing to express our strong opposition to any reduction or reversion of previously committed funding for water resilience projects related to the San Francisco Bay/Sacramento-San Joaquin Delta (Bay-Delta).

Specifically, the Legislature is proposing to rescind critical funding that is currently available to support no-regrets habitat and water supply projects that are already providing drought resiliency for the environment, farms, and people. While these critical projects support early implementation of the Agreements to Support Healthy Rivers and Landscapes (Agreements), formerly referred to as the Voluntary Agreements, these types of projects are urgently needed regardless of what decision the State Water Resources Control Board (State Water Board) may make regarding the updated Bay-Delta Water Quality Control Plan.

These Agreements, and these early implementation actions, represent a collaborative, modern, and holistic approach to improving the Bay-Delta ecosystem and water supply reliability. Through the Agreements, a group of public water agencies are proposing a comprehensive suite of actions that will improve habitat and flows in the Delta and its tributaries to help native fish and wildlife species. Collectively, our organizations represent hundreds of water systems throughout California that deliver the vast majority of water used for agricultural, commercial, and residential purposes. We have long supported the Agreements as a means to addressing some of the most critical issues in the Bay-Delta. The State Water Board is expected to make a decision in early- to mid- 2025, and these funds are critical to continue successful implementation of vital restoration projects throughout the Delta watershed.

Over the last two budget cycles, the Administration and Legislature have committed funding through the budget process to support the types of projects proposed in the Agreements. In 2021, SB 170 (Chapter 240 Statutes of 2021) and SB 155 (Chapter 258, Statutes of 2021) appropriated funding for the purpose of improving environmental conditions to promote recovery of native fish species in the Sacramento-San Joaquin watershed. In addition, in 2022, AB 178 (Chapter 45, Statutes of 2022) provided \$100 million to the California Natural Resources Agency for these purposes. This funding had broad support from the water community, Legislature, and the Administration.

The Legislature's proposal would rescind hundreds of millions of dollars for projects related to the Agreements and thus undo and delay the agreements that were made to fund projects that protect fish and wildlife, address environmental issues in the Bay-Delta, and preserve water supply reliability.

Our organizations recognize the state's current fiscal outlook and the budget reductions that must be made. However, the undersigned organizations strongly urge the Administration to reject the Legislature's proposal to cut funding for the Agreements.

If you have any questions, please do not hesitate to contact ACWA's State Relations Director, Adam Quiñonez at adamq@acwa.com or 707-761-9247.

California State Budget – Funding for the Agreements to Support Healthy Rivers and Landscapes

Sincerely,

Adam Quiñonez
State Relations Director
Association of California Water Agencies

Ed Stevenson
General Manager
Alameda County Water District

David J. Coxey
General Manager
Bella Vista Water District

Andrea Abergel
Manager of Water Policy
California Municipal Utilities Association

Timothy A. Johnson
President/CEO
California Rice Commission

Kristine McCaffrey
General Manager
Calleguas Municipal Water District

J. M. Barrett
General Manager
Coachella Valley Water District

James Lee
General Manager
Crescenta Valley Water District

John Bosler, P.E.
General Manager/CEO
Cucamonga Valley Water District

Steve Johnson
General Manager
Desert Water Agency

Clifford Chan
General Manager
East Bay Municipal Utility District

Joe Mouawad, P.E.
General Manager
Eastern Municipal Water District

Jim Abercrombie
General Manager
El Dorado Irrigation District

Nicholas Schneider
General Manager
Georgetown Divide Public Utility District

Paul Peschel
General Manager
Hi-Desert Water District - Yucca Valley, CA

Shivaji Deshmukh, P.E.
General Manager
Inland Empire Utilities Agency

David W. Pedersen
General Manager
Las Virgenes Municipal Water District

Paul E. Shoenberger, P.E.
Mesa Water General Manager
Mesa Water District

Adel Hagekhalil
General Manager
Metropolitan Water District of Southern California

Jimi Netniss
General Manager
Modesto Irrigation District

David Guy
President
Northern California Water Association

Dennis D. LaMoreaux
CEO/General Manager
Palmdale Water District

California State Budget – Funding for the Agreements to Support Healthy Rivers and Landscapes

Anthony L. Firenzi
Director of Strategic Affairs
Placer County Water Agency

Charles Wilson
Executive Director
Southern California Water Coalition

Lewis Bair
General Manager
Reclamation District No. 108

Jennifer Pierre
General Manager
State Water Contractors

Patrick Meagher
General Manager
Reclamation District No. 784

Matthew Litchfield
General Manager
Three Valleys Municipal Water District

James Peifer
Executive Director
Regional Water Authority

Josh Weimer
External Affairs Manager
Turlock Irrigation District

Tom Coleman
General Manager
Rowland Water District

Bob Reeb
Executive Director
Valley Ag Water Coalition

Darin Kasamoto
General Manager
San Gabriel Valley Municipal Water District

Gary Arant
General Manager
Valley Center Municipal Water District

Paul Helliker
General Manager
San Juan Water District

Sheryl L. Shaw, P.E.
General Manager/Chief Engineer
Walnut Valley Water District

J. Scott Petersen, P.E.
Water Policy Director
San Luis & Delta-Mendota Water Authority

Ted Trimble
General Manager
Western Canal Water District

Bart Broome
Assistant Officer for State Government
Relations
Santa Clara Valley Water District (Valley Water)

Gail Delihant
Sr. Director, CA Government Affairs
Western Growers Association

Matthew G. Stone
General Manager
Santa Clarita Valley Water Agency

Willie Whittlesey
General Manager
Yuba Water Agency

Chris Lee
General Manager
Solano County Water Agency

Valerie Pryor
General Manager
Zone 7 Water Agency

California State Budget – Funding for the Agreements to Support Healthy Rivers and Landscapes

cc: The Honorable Scott Weiner, Chair, Senate Budget and Fiscal Review Committee
The Honorable Jesse Gabriel, Chair, Assembly Budget Committee
The Honorable Josh Becker, Chair, Senate Budget Subcommittee 2 on Resources, Environmental Protection and Energy
The Honorable Steve Bennett, Chair, Assembly Subcommittee 4 on Climate Crisis, Resources, Energy, and Transportation
Joe Stephenshaw, Director, Department of Finance

BOARD MEETING MINUTES	RECLAMATION DISTRICT 784
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1594 Broadway Street
Arboga, CA 95961-8821

Meeting Description: Reclamation District No. 784 Board of Trustee’s Board Meeting
Due to COVID-19 Pandemic this Meeting was held Via Teleconference and in Person

Date: June 4, 2024 **Time:** 10:00am **Location:** Reclamation District 784 Office

Scheduled Time			Actual Time		
Start	Stop	Total Hours	Start	Stop	Total Hours
10:00am	12:30pm	2.5 Hrs.	10:00am	10:40am	40 Min

1. Call to Order

A. Roll Call: Board President – Sarbdeep Atwal- Present, Trustee - Joe Danna - Present, Board Vice-President - David Read - Present, Trustee - Jared Hastey - Present, Trustee – Brent Hastey – Present, Board Secretary - Patrick Meagher - Present, Deputy Board Secretary - Kimberly Ford, Present, Field Superintendent – Tina Moore - Present, Attorney - Jesse Barton, Present and Engineer - Sean Minard -Present.

2. Open Session:

3. Public Communication: Any person may speak on any topic provided it is within the jurisdiction of the Reclamation District 784. If a person wishes to speak on any agenda item in particular, that person may speak now, or if that person wishes to withhold comment until Board consideration of the item, please inform the Board at this time what agenda item the speaker wishes to address and the Board will solicit additional comment when that agenda item is called. The time allotted for receiving public comment will be limited to no more than five minutes per each individual or group.

Consent Items:

4. Approve Board Meeting Minutes –
David Read moved to approve the Board Meeting Minutes. Jared Hastey seconded the motion. Motion Carried. **Vote: 5 Ayes (Atwal, Read, Danna, J. Hastey, and B. Hastey), 0 Nays, 0 Absent, and 0 Abstain.**

5. Approve Checks and Warrants –
David Read moved to approve the Checks and Warrants. Jared Hastey seconded the motion. Motion Carried. **Vote: 5 Ayes (Atwal, Read, Danna, J. Hastey, and B. Hastey), 0 Nays, 0 Absent, and 0 Abstain.**

6. Authorize the General Manager to Execute a Grant Agreement Awarded to the District to Complete a Risk Analysis and Study Along the Yuba River Urban Levee Near Cenedella Bend –
Background: The Board received information at the February 6, 2024 Board meeting about an erosion site located along the south bank of the Lower Yuba River near Marysville, approximately 3.5 miles upstream of the Feather River confluence, and approximately 1.5 miles north of the RD784 levee along the Yuba River. The District was awarded a grant in the amount of \$142,000 at the May 7, 2024 YWA Board meeting. Staff

requests approval to execute the agreement and receive funds contingent upon review by counsel. David Read moved to approve the General Manager being authorized to execute a grant agreement. Jared Hastey seconded the motion. Motion Carried. **Vote: 5 Ayes (Atwal, Read, Danna, J. Hastey, and B. Hastey), 0 Nays, 0 Absent, and 0 Abstain.**

7. Authorize the General Manager to Execute a Cost Share Grant Agreement Awarded to the District to Rehabilitate Pump Station 7 & 9 Pumps –

The District was awarded a \$150,000 cost share grant at the May 7, 2024 YWA Board meeting. The District's cost share will be \$15,000 (10%). Staff requests approval to execute the agreement and receive funds contingent upon review by counsel. David Read moved to approve the General Manager being authorized to execute a cost share grant agreement awarded to the district to rehabilitate pump station 7 & 9 pumps. Jared Hastey seconded the motion. Motion Carried. **Vote: 5 Ayes (Atwal, Read, Danna, J. Hastey, and B. Hastey), 0 Nays, 0 Absent, and 0 Abstain.**

Persons Attending

1. Sarbdeep Atwal – RD784 Board President
2. David Read – RD784 Board Vice-President
3. Joe Danna – RD784 Board Trustee
4. Jared Hastey – RD784 Board Trustee
5. Brent Hastey – RD784 Board Trustee
6. Patrick Meagher – RD784 Secretary of the Board
7. Kimberly Ford - RD784 Deputy Secretary of the Board
8. Tina Moore – RD784 Field Superintendent
9. Jesse Barton – RD784 Attorney
10. Sean Minard – RD784 Engineer

Items for Discussion and Possible Actions:

8. Board to Consider the Annual Drainage Impact Fee Inflator for FY 2024-2025 – EPS has calculated the annual inflator for the District's Impact fee program. Consistent with the methodology set forth in the 2013 RD784 Nexus Study addenda and the 2015 Basin C-2 Nexus Study, EPS adjusted the improvement cost estimates using the average of the change in the San Francisco Construction Cost Index (CCI) and the change in the 20-City CCI, as reported in the Engineering News-Record. If adopted by the District Board, the technical memo is forwarded to the Yuba County Board of Supervisors for formal adoption. The average increase from May 2023 to May 2024 was 0.35%. Joe Danna moved to approve the Annual Drainage Impact Fee Inflator for FY 2024-2025 not be increased. Brent Hastey seconded the motion. Motion Carried. **Vote: 5 Ayes (Atwal, Read, Danna, J. Hastey, and B. Hastey), 0 Nays, 0 Absent, and 0 Abstain.**

9. Board to Receive the 2023-2024 RD784 Assessment Escalation Evaluation and Consider Adopting Resolutions 2024-06-01 and 2024-06-02 for a New Assessment Rate and Collection of Charges on the County Tax Roll – Annual Escalation – (Ref: July 10, 2019 LWA Final Engineer's Report for RD784) During the 218 Process, the assessment engineer determined that an appropriate escalation factor is reflective of construction labor and materials used for the services provided. Therefore, in FY 2024/2025, the maximum authorized assessment rate will be subject to an annual inflationary escalator pursuant to Government Code 53739(b) based on the annual change in the San Francisco Construction Cost Index (CCI) and the change

in the 20-City CCI with Base Year 1913 = 100, published by the Engineering News-Record (ENR), subject to a minimum of 0 percent and a maximum of 4 percent in any given year. The RD784 Board may elect to levy the assessment up to the maximum authorized assessment rate in any given year, based on an annual budget analysis. Based on the ratio of the ENR 20-City CCI for May 2024 compared to May 2023, LWA has calculated for FY 2024/2025, RD784 could select an escalation rate between 0% and 0.35% plus the additional 1% (0.985) that is needed annually through FY 2025/26 to make up for the approved 4% 2021/2022 escalation that was not applied to the tax roll due to a submission error. Jared Hastey moved to approve Resolutions 2024-06-01 and Resolution 2024-06-02 for the 1% escalation needed to make up for the approved escalation that was not applied in 2021/2022, and no additional increase. The new assessment rate will be \$0.001587 per Total Benefit Unit (TBU) for the 2024-2025 fiscal year. Brent Hastey seconded the motion. Motion Carried. **Vote: 5 Ayes (Atwal, Read, Danna, J. Hastey, and B. Hastey), 0 Nays, 0 Absent, and 0 Abstain.**

10. Board to Select Updated ACWA JPIA Director Representatives –

The Authority is established and composed of one primary representative and at least one alternate representative from each member. Jared Hastey moved to nominate Brent Hastey as the Primary Director of Representatives. Sarbdeep Atwal and Jared Hastey will serve as alternates. Brent Hastey seconded the motion. Motion Carried. **Vote: 5 Ayes (Atwal, Read, Danna, J. Hastey, and B. Hastey), 0 Nays, 0 Absent, and 0 Abstain.**

11. Board to Receive Information About a Check Valve Inspection Needed at Pump Station 3 and Authorize Staff to Award a Contract –

Pump efficiency testing results revealed that the 36” check valve in pump line 3 is not working properly, although the pump is still in working condition. The rough estimate to pull, inspect, and reinstall the valve is \$39,000.00 but could be more, depending on inspection findings. Staff requests authorization to bid and award the contract to the lowest responsive and responsible bidder contingent upon review by MHM. Brent Hastey moved authorize staff to bid and award the contract to the lowest responsive and responsible bidder contingent upon review by MHM. David Read seconded the motion. Motion Carried. **Vote: 5 Ayes (Atwal, Read, Danna, J. Hastey, and B. Hastey), 0 Nays, 0 Absent, and 0 Abstain.**

12. Board to Receive the Monthly Budget Snapshot –

The Board received the monthly budget snapshot through May 31, 2024,

Closed Session:

13. Conference with Legal Counsel – Existing Litigation Paragraph (1) of subdivision (d) of Section 54956.9. Name of Case: Reclamation District 784 v. Caltrans.

No Reportable Action.

Field Manager’s Report:

Field Manager’s Report

June 4, 2024

Maintenance and Projects Completed

Unit 1

1. Vegetation abatement around gate structures.

2. Mow levee crown and ramps.
3. Debris removal.

Unit 2A

1. Vegetation abatement around gate structures.
2. Mow levee crown, ramps, and service road.

Unit 2B

1. Pump Station # 2 backup generators exercised 5/13, & 5/28.
2. Vegetation abatement around gate structures.
3. Trim back brush W/S (CDF).
4. Mow levee crown and ramps.
5. Spray levee crown L/M 12.00 - 12.76.

Unit 3A

1. Pump Station #6 Backup generators exercised on 5/13, & 5/28.
2. Mow crown and ramps.
3. Vegetation abatement around gate structures.
4. Vegetation abatement around pump station 6.
5. Remove Elderberry stems less than 1" diam. L/S - L/M 2.60.

Unit 4

1. Vegetation abatement around gate structures.
2. Mow Crown, ramps, and L/S service road.
3. Spray L/S service road L/M 3.50 - 6.00.
4. Dragon Demolition repaired four minor erosion sites W/S-L/M 4.85 - 5.62.

Units 3B/ 5 / 6 (Horseshoe Levee)

1. Checked waterside flap gates weekly.

Unit 7

1. Vegetation abatement around gate structures.

Unit 8

1. Monitor sink hole L/S service road L/M 1.75
2. Mow crown and ramps.

Unit 9

1. Pump Station #3 Backup generator exercised on 5/13, & 5/28.
2. Vegetation abatement along pipe fence L/M 5.70 - 5.76.
3. Mow levee crown, ramps, and L/S flat.
4. Vegetation abatement around pump station 3.

Goldfields 200-year Levee

1. Vegetation abatement around gate structures.
2. Debris removal.

Drainage Laterals and Detention Basins.

1. Vegetation abatement lateral 13 N.
2. Vegetation abatement lateral 15 S.
3. Vegetation abatement lateral 15 N (Bingham Canal).
4. Vegetation abatement lateral 15/17 crossing.
5. Vegetation abatement Cal-Trans Basin.
6. Vegetation abatement Ella Basin block line.
7. Vegetation abatement Wheeler Basin.
8. Vegetation abatement pond 8.
9. Mow Chestnut basin.
10. Monitor pond 16 & 20 for beaver activity.
11. Spray South end of pond 20 service road.
12. Spray lateral 5 service road.

Shop, Office, Fleet Vehicles, and Equipment

1. The shop generator was exercised on 5/13, & 5/28.
2. Clean and exercise equipment weekly.
3. Replaced serpentine belt on New Holland tractor.

Safety / Training

1. Administered weekly safety meetings: Code of Safe Practices, Welding and Torch Cutting & RD784 Drug Awareness Program, SDS training on Giant Destroyer, Gopher Getter & Rat X.

Miscellaneous

1. Regularly checked for damage or issues around the District including all RD784 Pump Stations, Olivehurst Pump Station, and Yuba College Flood Fight Coalition supplies storage site.
2. Hired two new Rd784 employees Shane Toon & Anthony Hammett.
3. Pump Station 6 replaced water pump (Valley Power).
4. Annual ATS maintenance at pumps 2,3, & 6.

Office Manager's Report:

Office Manager's Monthly Report **June 4, 2024**

Accounting:

1. Budgets and Budget Updates
2. Account Reconciliations
3. AP Reports, Invoicing, and Check Processing for Vendors & Clients

4. Payroll, Time Cards, Calculations, Job Costing, and Submittal to Paychex
5. Checks, Warrants and Deposits
6. Green Sheet Reconciliations with Veronica Ludwig@ County – Ongoing
7. Board Packets – Monthly Board Meeting – Assembling and Attendance
8. Reimbursement Program for Developers and TRLIA - Tracking and Meetings
9. QuickBooks Benefit Assessment Tracking Transition – Ongoing
10. Receiving & Entering Benefit Assessment Payments.
11. Preparing for the 2022-2023 Audit – Gathering & Researching Documents – Jennifer Jensen.

Clerical/Office:

1. Impact Fees & Plan Check Fees
2. Permit Clearance Request Sign Offs
 - A. KB Homes – Cobblestone Phase 5&7
 - B. Lennar – Rio Del Oro 17-19
 - C. Cresleigh Homes – Plumas Ranch Village 6
 - D. Richmond Homes – Plumas Lake Phase 8A & 8B
 - E. MHP Builders – Willow-Creek Phase 5 Village 2
3. Cal-Trans Delinquent Assessments – Tracking & Billing.
4. Maintains and Updates District Website Regularly

Human Resources:

1. New Hire Paperwork, Insurance Benefits, and Payroll Enrollment – 2 New Employees
2. HSA Account Update and New Employee Enrollment

Contract Management:

1. YWA/DWR IRWMP Grant – Received Final Payment of \$40,803.03
2. YWA Boundary Grant - Grant Extended
3. TRLIA Goldfields – Maintenance Billing - On-Going
4. Olivehurst Pump Station – Maintenance Billing – On-Going
5. Chestnut Pond Watershed Improvements – Billing – On-Going
6. FSRP Grant – On-Going
7. 2024 FMAP Grant – On-Going
8. YWA Grant – Pump Station 10 River Outfall – On-Going
9. YWA Grant Levee Storm Drain Replacement Unit 5 – On-Going
10. Levee Patrol Rehabilitation Grant – On-Going

Regulatory Compliance:

1. Managing PWC-Certified Payroll 100 Projects online with Department of Industrial Relations – On-Going
2. Lincoln Financial Updating& Managing Retirement Accounts

Contacts:

Veronica Ludwig @ Yuba County – YCDS, Mark Fowler @ Atteberry Searle, Aaron @ Paychex, Jolie Turk @ YC Treasurer, Patrick Soper @ LWA, Joseph Nyguen @ LWA, Jonathan @ Alliant Networking, Jennifer Jensen @ Jensen

Smith, Kyle Close – Permit Runner, Veronica Cobian – ACWA, and Veronica Gonzalez – KB Homes.

General Manager's Report:

General Manager's Report
June 4, 2024

Administration:

1. Meetings: 05/07 YWA, RD784, & TRLIA Board meetings, 05/13 FR RFMP Steering Committee, 05/15 Quarterly IRWM, 05/28 CVFPBCC, 05/29 Flood Fight Supplies MOU discussion at Yuba College, and Rotary.
2. YWA grant application - Cenedella Bend Erosion Site Risk Analysis Study: Awarded on 05/07
3. YWA grant application – Pump Rehabilitations (Pump Stations 7 and 9): Awarded on 05/07
4. Plan Reviews/Impact Fee Program:
 - A. TRLIA Climate Resiliency Levee Designs (65% - 90% Design Package)
 - B. Application Routing – Early Consultation for Motorest Auto Dealership at 5848 Lindhurst Avenue.
 - C. Trull RV & Boat Storage – 4131 Hazel St. – After 5th review, owner's calculations for proposed retention pond now meet RD784 standards. The owner has been directed to begin the county grading permit application process. RD784 will require a final review after the county review is complete.

Projects:

1. Yuba College Flood Fight Materials Staging MOU.
2. Pump Station 10 outfall – *In design stages*
3. Horseshoe Levee pipe replacements – *In design stages*
4. Urban levee boundary adjustments: Resolutions 2024-01 and 2024-02 were adopted at the April 3, 2024 LAFCO Public Hearing amending the District's Sphere of Influence and Annexing approximately 740 acres into the District. (*Pending LAFCO Certificate of Completion*)
5. Relief Well #11 repairs in Unit 8: - In plan review stages with the CVFPB.
6. USACE Utility encroachment correction coordination continues.

Regulatory Compliance:

1. Week Safety Meetings.
2. 05/24 Heat Illness Webinar (GSRMA)
3. Monthly spray use report submitted to County.

Announcements:

1. General Manager will be on vacation during the week of June 16, 2024.

Board Reports:

Trustee Brent Hastey reported on attending the ACWA Conference. Mr. Hastey informed the Board about a great speech that was given at the conference on “Water Availability”. He also asked the General Manager to look into District Trustee’s being added to the Healthcare Insurance that the District currently has for its employees.

Meeting Adjourned:

The Meeting was Adjourned at 10:40am.

The complete Board Agenda Meeting Material is available at the Reclamation District 784 Office, located at 1594 Broadway, Arboga, CA 95961. Any disclosable public record related to an open session item on the agenda and has been distributed to all or a majority of the Board Members less than 72 hours prior to the meeting, and is available for public inspection during normal business hours.

If you have a disability and need disability-related modifications or accommodations to participate in this meeting, please contact the Office Manager of the Reclamation District 784 at (530) 742-0520 or fax (530) 742-3021. All requests should be made at least 24 hours prior to the start of the meeting. This is in compliance with Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12132) and the federal rules and regulations adopted in implementation thereof.

Sarbdeep Atwal, President

Kimberly Ford, Deputy Board Secretary