



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: September 5, 2023 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=OTQwRDRvdFI5akVwcEdRK3RLSUJCUT09>

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)

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 (Interim) 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. <i>Approve Checks and Warrants –</i>
6. <i>Board to Consider Authorizing the Purchase of a New Rhino Flex-15 Mower –</i>
7. <i>Board to Consider Authorizing the Purchase of a New Field Service Truck –</i>
Discussion Items
8. <i>Board to Receive an Informational Presentation on the RD784 FY 2021-2022 Audit and Consider Adopting the Report –</i>
9. <i>Board to Consider Approving ACWA JPIA Health Benefit Premiums for 2024 –</i>
10. <i>Board to Consider Entering into a Reimbursement Agreement Between RD784 and JAS Land Fund 5 LLC to Complete Regional Detention Basin/Ella Avenue Frontage Improvements –</i>
11. <i>Board to Consider Awarding a Contract for Erosion “Slip Out Repairs” Needed in Urban Levee Unit 4 –</i>
12. <i>Board to Receive Information Regarding a Letter of Support for SBFCA and River Partners’ Advancing Climate Resilience Synergy in the Lower Feather River Grant Proposal –</i>
13. <i>Board to Receive the Monthly Budget Snapshot –</i>
14. <i>Field Manager’s Report –</i>
15. <i>Administrative Assistant’s Report –</i>
16. <i>General Manager’s Report –</i>
17. <i>Board Reports –</i>
18. <i>Adjournment –</i>
<i>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.</i>
<i>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.</i>

Reclamation District 784
Regular Board Meeting Agenda Briefing
September 5, 2023

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

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

Consent Items:

4. Approve Minutes:
5. Approve Checks and Warrants:
6. Board to Consider Authorizing the Purchase of a New Rhino Flex-15 Mower: The District's Rhino brand Flex-15 pull behind mower is over 15 years old, requires frequent repairs, and needs to be replaced. Staff requests authorization to purchase a new Rhino 4150 15' Flex-Wing Mower from Chico Farm and Orchard in the amount of \$31,234.94 as low bidder. If approved, general funds will be used to make the purchase. (See Handout)
7. Board to Consider Authorizing the Purchase of a New Field Service Truck: Staff requested bids from 4 area dealers for a new Ford F-350 field service truck to replace the 2014 service truck. Staff requests authorization to purchase a new 2023 Ford F-350 4x4 super cab service truck from Geweke Ford in the amount of \$58,830.76 (after trade-in), which was the only complete bid received. If approved, general funds will be used to make the purchase. (See Handout)

Discussion Items:

8. Board to Receive an Informational Presentation on the RD784 FY 2021/2022 Audit and Consider Adopting the Report: Jensen Smith Certified Public Accountants, Inc. has completed the RD784 audit report for fiscal year 2021/2022. (Presentation by Jennifer Jensen)
9. Board to Consider Approving ACWA JPIA Health Benefit Premiums for 2024: The ACWA JPIA health benefit premiums for 2024 have been received. Medical

insurance premiums will increase by 12%. For Dental, if the District remains with the Division 3007 maximum \$2,000 annual benefit plan, there will be no rate increase. Staff is also asking the Board to consider a new ACWA JPIA 5004 Dental plan that offers a new maximum \$3,000 annual benefit for a rate increase of 4%. Vision benefit rates will not have an increase. (See Handout)

10. Board to Consider Entering into a Reimbursement Agreement Between RD784 and JAS Land Fund 5 LLC to Complete Regional Detention Basin/Ella Avenue Frontage Improvements: The Basin B and C Facility Cost Estimates in the 2011 RD784 Nexus Study include the allocation of funding for the completion of off-site road improvements adjacent to the RD784 Regional Detention Basin. The improvements will include approximately 1,300' of road and curb improvements on the north side of Ella Avenue. MHM recommends moving forward with these improvements using drainage basin B and C funds that have been collected through the District's impact fee program. The project would be constructed by the same developer who is constructing the Wheeler Ranch Phase II subdivision. Staff recommends moving forward with the project and also requests authorization to execute an agreement between RD784 and JAS Land Fund 5 LLC to complete the improvements, contingent upon review and approval of General Counsel. The engineer's estimate for the project is \$243,000 plus design costs. (See Handout)

11. Board to Consider Awarding a Contract for Erosion "Slip Out Repairs" Needed in Urban Levee Unit 4: There are 6 waterside areas along the WPIC (Unit 4) in need of minor earth repairs due to erosion. Bids were publicly opened and read aloud at the District office on August 28, 2023. Staff recommends awarding a contract to Coleman Construction LLC as low bidder in the amount of \$71,316.75. The project will be funded using 2023 DWR FMAP grant funds. (See Handout)

12. Board to Receive Information Regarding a Letter of Support for SBFCA and River Partners' Advancing Climate Resilience Synergy in the Lower Feather River Grant Proposal: The District is a member agency of the Feather River Regional Working Group (RWG). The Sutter Butte Flood Control Agency (SBFCA) recently made a request for all member agencies to provide a letter of support for *SBFCA's and River Partners' Advancing Climate Resilience Synergy in the Lower Feather River Grant Proposal*. If awarded, the grant will help advance climate resilience projects that have been identified by the RWG such as habitat restoration and flood protection projects. With the consent of the Board Chair, staff provided the letter to meet timeline needs. (See Handout)

13. Board to Receive the Monthly Budget Snapshot:

Rhino 4150 15' Flex-Wing Heavy Duty Mower

Supplier	Bid
Chico Farm and Orchard	\$31,234.94
Beeler Tractor Co.	\$32,420.88



CHICO FARM & ORCHARD, INC.

9 Three Sevens Lane, #1
Chico, CA 95973-9223
Phone: (530) 893-9060 • Toll Free: (866) 903-9060
www.chicofarmandorchard.com



Quote: 6643.01
Created: 08/10/2023
Expires: 09/10/2023
Salesperson: KPS

CASH

Customer: 00001
Phone: not found

page 1

Unit Sale: 2023 RHO 4150 MOWER

28854.45

stock number: TEMP

RHINO 4150 15' FLEX-WING HEAVY DUTY CUTTER W/ DECK RINGS
15' CUTTING WIDTH, 187" OVERALL WIDTH, 96" TRANSPORT WIDTH
80" TRANSPORT HEIGHT
2"-14" CUTTING HEIGHT
HYDRAULIC CYLINDER HEIGHT ADJUSTMENT
STANDARD PIVOTING HITCH
INFINITY CAST BLADE CARRIER, 1/2"X4" PARALLEL LIFT BLADES
6" BLADE OVERLAP
60 PTO HP TRACTOR REQUIREMENT
250 HP RATED DIVIDER GEARBOX,
225 HP RATED CENTER AND WING GEARBOXES
3" OUTPUT SHAFT
4" CUTTING CAPACITY
CAT 6 CV MAIN DRIVELINE, CAT 4 WING DRIVELINES
540 RPM- 1 3/8" 6 SPINE DRIVELINE
SLIP CLUTCH DRIVELINE PROTECTION
7 GA DECK THICKNESS, 1/4" SIDE SKIRTS
WING FLEX: 90 DEGREE UP, 25 DEGREE DOWN
OPERATIONAL WING FLEX: 45 DEGREE UP/25 DEGREE DOWN
DOUBLE CHAIN GUARDS
8- 25.6"X6"X16" HD RHINO TRAX FOAM FILLED TIRES
4 TIRES ON CENTER AND 4 TIRES ON WINGS
THIS PRICE IS UNDER BUYBOARD CONTRACT # 706-23 GROUNDS MAINT
PRICE DELIVERED TO ARBOGA CA

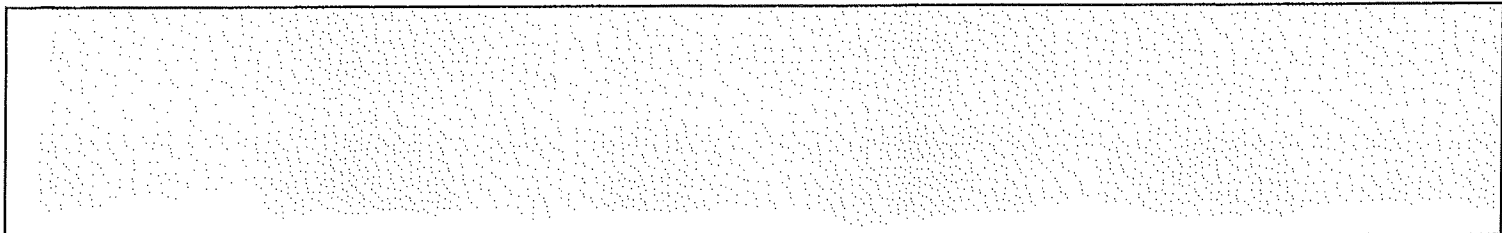
Sales Tax

\$2380.49

THANK YOU FOR YOUR BUSINESS! WE APPRECIATE THE CONFIDENCE YOU HAVE PLACED IN US AND LOOK FORWARD TO HELPING YOU WITH ANY OF YOUR EQUIPMENT, PARTS OR SERVICE NEEDS. PAYMENT IS DUE UPON RECEIPT OF INVOICE-THANKS!

Total Sale

\$31234.94



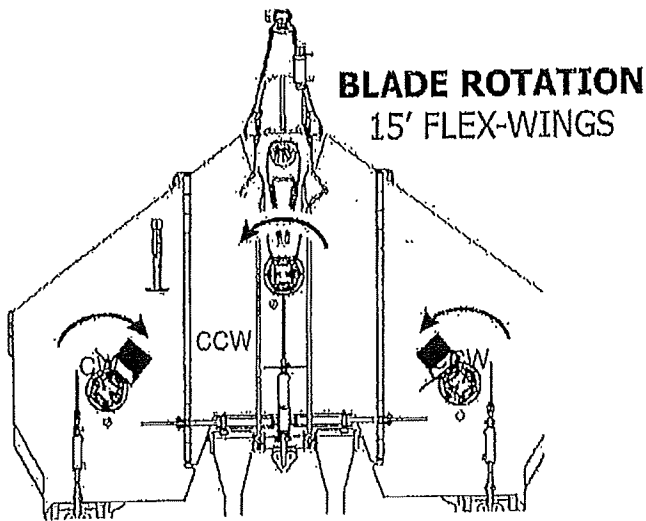
4150


"Ag" Heavy-Duty Flex-Wing Rotary Cutter



Unit shown with extra equipment.

Double Chain Guards are highly recommended if the intended use is for highway, right of way, parks, green-belt mowing, and all other applications where humans, dwellings, vehicles, or livestock could be within 300 feet of the mower.



STANDARD EQUIPMENT & SPECIFICATIONS	
Cutting Width:	15'
Transport Width:*	96"
Transport Height:*	80"
Overall Width:*	187"
Overall Length:*	183"
Cutting Height:*	2" - 14"
Height Adjustment:	Hydraulic Cylinder
Hydraulic Hose Ends:	Std
Jack Stand:	Std
Hitch:	Pull
Blade Carrier:	Infinity - Cast 
Blades:	1/2" x 4" Parallel Lift
Blade Overlap:	6"
PTO HP Required:	60
Gearbox Rating**:	
Divider	250 HP
Center & Wing	225 HP
Gearbox Oil (85W-140):	Factory Filled
Output Shaft Dia:	3"
Blade Tip Speed:	
Center 540 RPM	16,286 FPM
1000 RPM	16,380 FPM
Wing 540 RPM	16,422 FPM
1000 RPM	16,983 FPM
Cutting Capacity:	4"
Driveline Size:	
Main	CAT 6 CV
Wing	CAT 4
Driveline Protection:	Slip Clutch
Deck Thickness:	7 Ga
Slide Skirt:	1/4"
Tires & Wheels:	See Group 4
Wing Flex:	90° Up / 25° Dn
Operational Wing Flex:	45° Up / 25° Down
Safety Tow Chain:	Std
LED Light Kit:	Std
Safety Deflectors:	See Group 5
Tongue Weight:	1,840 lbs
Weight (Approx):	5,395 lbs

* Dependent on tire size

**Gearbox Rating Based on Field Performance

WARRANTY
 1 Year Machine, 2 Year Ltd Driveline,
 6 Year Ltd Gearbox, 2 Year Seals



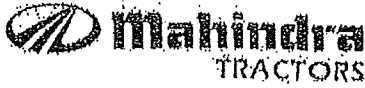
**ORDERING SECTION**

To order complete machine, select one item each from groups 1 - 5.
Order walking axle, special paint, and extra equipment as needed.

CATALOG NUMBER	DESCRIPTION
GROUP 1: BASE UNIT - 4150	
4150N5404	4150 Flex-Wing Cutter, 540 RPM
4150R5404	4150 Flex-Wing Cutter, 540 RPM w/ Deck Rings
4150N1004	4150 Flex-Wing Cutter, 1000 RPM
4150R1004	4150 Flex-Wing Cutter, 1000 RPM w/ Deck Rings
GROUP 2: HITCH SELECTION - 4150	
00791558	Std Pivoting Hitch
00791652	Plntle Hitch (Does NOT Include Tractor Half)
00791728	Precision Hitch (Attaches to Tractor Drawbar)
GROUP 3: DRIVELINE SELECTION - 4150	
00791368	540 RPM w/ 1 3/8" - 6 Spline Driveline
00791369	1000 RPM w/ 1 3/8" - 21 Spline Driveline
00791370	1000 RPM w/ 1 3/4" - 20 Spline Driveline
GROUP 4: TIRE & Wheel SELECTION - 4150 (INCLUDES 00790303 HUB & SPINDLE BUNDLE)	
00791365A	HD RhinoTrax Foam Filled 25.6" x 6" x 16"
	6 Tires (4 Center, 2 Wing)
	8 Tires (4 Center, 4 Wing)
00788719	Foam Filled 25.5" x 8" x 14"
	6 Tires (4 Center, 2 Wing)
	8 Tires (4 Center, 4 Wing)
00791863	Laminated 6.5" x 14" x 25.5"
	6 Tires (4 Center, 2 Wing)
	8 Tires (4 Center, 4 Wing)
GROUP 5: GUARDING SELECTION - 4150	
00791528	Single Chain Guards
00791529	Double Chain Guards

*options***RHINOAG****WARRANTY**

1 Year Machine, 2 Year Ltd Driveline,
6 Year Ltd Gearbox, 2 Year Seals



BEELE TRACTOR CO.

887 Onstott Rd. • YUBA CITY, CA 95991
(530) 873-3555 FAX (530) 874-8528

2025 Barney Rd. • ANDERSON, CA 96007
(530) 378-1116 FAX (530) 378-0603

1954 Colusa Williams Hwy • COLUSA, CA 95932
(530) 458-5198 FAX (530) 458-8528

DELIVER ON OR ABOUT _____ TO _____

REC 784

D.A.T.E. 08/09/2023

ADDRESS 1594 BROADWAY ARBOGA, CA 95961

EQUIPMENT	SERIAL NUMBER	AMOUNT
QUOTE RHINO 4150 "AG" HEAVY DUTY FLEX WING ROTARY CUTTER		
OPTIONS:		
540 RPM WITH DECK RINGS		
PERMA LEVEL HITCH HITCH		
540 RPM w/ 1 3/8" - 6 SPLINE CV DRIVELINE		
NEW FOAM FILLED TIRES 4 CENTER 4 WING		
DOUBLE CHAIN GUARDS		29,950.00
8.25% SALES TAX		
DELIVERY TO DEALERSHIP - 45 DAYS OUT FROM ORDER DATE		

BILL OF SALE FOR PROPERTY TAKEN IN TRADE		TOTAL BEFORE SALES TAX	\$ 29,950.00
For value received here, hereby buying and accepting and delivering to BEELE TRACTOR CO.		SALES TAX	\$ 2,470.88
SERIAL NO.	AMOUNT	TOTAL CASH SALE	\$ 32,420.88
		B. W. TRADE-IN	\$ 0.00
		P. LESS OWING	\$ 0.00
		M. NET VALUE	\$ 0.00
		N. CASH TO BEELE	\$ 0.00
I/We hereby certify that there is no lien, claim, debt, mortgage or incumbrance of any kind, nature or description against this property now existing, of record or otherwise, and that same is free and clear and is my/our sole and absolute property.		TOTAL DOWN PAYMENT	\$ 0.00
SIGNED _____		CASH BALANCE	\$ 32,420.88
SPECIAL INSTRUCTIONS:		TOTAL COST OF INSURANCE	\$
DELIVERY TO ARBOGA YARD		UCC/FILING FEES	\$
		CALIFORNIA TIRE FEE	\$
		BALANCE	\$ 32,420.88

BY *Craig* BEELE TRACTOR CO.

PURCHASER BY _____

THIS ORDER IS SUBJECT TO THE TERMS AND CONDITIONS ON THE REVERSE HEREOF

Field Service Truck Bids

August 28, 2023

Dealer	Truck Price	Trade-In Value	Final Bid
Geweke Ford	\$ 70,830.76	\$ 12,000.00	\$ 58,830.76
Gridley Ford	Incomplete		
Future Ford	Incomplete		
Hoblit Motors	Incomplete		



**LARRY
GEWEKE**
FORD • KIA

871 E ONSTOTT RD
YUBA CITY, CA 95991
(530)821-2121

Invoice No. 46857

INVOICE

Customer

Name RECLAMATION DISTRICT 784
Address 1594 BROADWAY
City ARBOGA State CA ZIP 95961
Phone

Misc

Date 8/24/2023
Order No. 46857
Rep
FOB

Qty	Description	Unit Price	TOTAL
1	2023 FORD F350 SUPERCAB 4X4 GAS CHASSIS RETAIL PRICE		\$54,525.00
1	DEALER NET INVOICE		\$51,926.00
1	SCELZI SERVICE BODY WITH RATCHETT STRAPS		\$12,802.00
1	SUBTOTAL		\$64,728.00
1	GOVERNMENT PRICE CIONCESSION		(\$300.00)
1	SUB TOTAL		\$64,428.00
1	GEWEKE 1.5 PERCENT		
1	YOUR PRICE 1FT8X3BA5PEC46769		\$65,394.00
1	TRADE IN 2014 F350		(\$12,000.00)

Payment

Check

Comments

Name
CC #
Expires

TIRE AND DMV FEE	\$	41.75
Tax Rate(s)	8.25%	\$5,395.01
TOTAL		\$58,830.76

Office Use Only

Contact



**RECLAMATION DISTRICT NO. 784
FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED
JUNE 30, 2022**

RECLAMATION DISTRICT NO. 784
FOR THE YEAR ENDED JUNE 30, 2022
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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, 2022, 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, 2022, 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 3 through 6 and 20 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 DATE 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
DATE

DRAFT

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, 2022. Please read it in conjunction with the District's financial statements, which begin on page 8.

FINANCIAL HIGHLIGHTS – 2022

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 \$4,829,841 or 26.06%. During the year, the District's revenue was \$8,464,342 and expenses were \$3,634,501.

The governmental fund activity reflected an increase in the overall fund balances of \$3,996,927. The District's combined governmental fund revenue was \$8,464,342 and expenditures were \$4,467,415.

As discussed in note 9 to the financial statements, net position in the statement of net position as of July 1, 2021 decreased by \$2,717,609 as a result of understatement of developer fee credits, decreased by \$1,262,474 as a result of understatement of long-term debt, and increased by \$2,300,175 as a result of understatement of fixed assets as of June 30, 2021 for a net prior period decrease of \$1,679,908.

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>2022</u>	<u>2021</u>
Current and other assets	\$ 15,546	\$ 13,255
Capital assets	<u>27,479</u>	<u>*27,035</u>
Total Assets	<u>43,025</u>	<u>*40,290</u>
Current liabilities	238	598
Long-term debt outstanding	6,370	*7,095
Other liabilities and deferred inflows	<u>13,042</u>	<u>*14,052</u>
Total Liabilities	<u>19,650</u>	<u>*21,745</u>
Net position:		
Invested in capital assets, net of debt	21,109	*19,940
Unrestricted	<u>2,266</u>	<u>*(1,395)</u>
Total Net Position	<u>\$ 23,375</u>	<u>*\$18,545</u>

* As restated for prior-period adjustment.

Table 2
Changes in Net Position
(in Thousands)

	<u>Governmental Activities</u>	
	<u>2022</u>	<u>2021</u>
Revenue:		
Property assessments	\$ 2,921	\$ 2,900
Plan check review fees	18	14
Miscellaneous revenue	135	119
Interest	64	78
Impact fees	4,915	*2,580
State and local grants	900	1,267
Unrealized gains (losses)	<u>(489)</u>	<u>(16)</u>
Total Revenue	8,464	*6,942
Expenses:		
Salaries and benefits	795	729
Insurance	50	35
Professional fees	198	160
Services & supplies	258	163
Maintenance and repair	970	1,109
Other	694	*967
Depreciation	<u>669</u>	<u>*665</u>
Total Expenses	<u>3,634</u>	<u>*3,828</u>
Increase in Net Position	<u>\$ 4,830</u>	<u>*\$ 3,114</u>

*As restated for prior-period adjustment.

Governmental Activities

The revenues for the District’s governmental activities as described in the Statement of Activities, increased by 42.8% (\$2,640,541) while total expenses increased by 52.9% (\$1,552,045). The increase in revenue was due to impact fees and the increase in the expenses were due to the capital outlay and the debt service on reimbursable fee credits.

As discussed in note 9 to the financial statements, the fund balance was restated due to the changes in accounting for the deferred development fees. Deferred development fees have been determined to be long term debt and do not meet the definitions for reporting on the governmental fund statements as they will not be a current use of resources. The fund balance was increased at July 1, 2021 for \$13,410,602 to reflect this change.

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, as work that was delayed for many years is being accomplished. 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, 2022, the District had \$27,479,427 invested in capital assets (see Table 3).

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

	<u>Government Activities</u>	
	<u>2022</u>	<u>2021</u>
Equipment	\$ 235	\$ 298
Pumping plants	8,549	*9,443
Building	51	56
Detention ponds	18,644	*17,238
Total	<u>\$ 27,479</u>	<u>*\$ 27,035</u>

* As restated for prior-period adjustment.

Debt

At the end of fiscal year 2021-22, the District had liabilities of \$6,608,304 outstanding versus \$7,692,311 in 2021, a decrease of 14.3%.

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

		<u>Governmental Activities</u>	
		<u>2022</u>	<u>2021</u>
Accounts payable		\$ 128	\$ 478
Accrued expenses		110	119
Notes payable		<u>6,370</u>	<u>*7,095</u>
Total		<u>\$ 6,608</u>	<u>*\$ 7,692</u>

**As restated for prior-period adjustment.*

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, Arboğa, California.

RECLAMATION DISTRICT NO. 784
Governmental Funds Balance Sheet/Statement of Net Position
June 30, 2022

	Governmental Funds Balance Sheet				Statement of Net Position
	General Fund	Capital Fund	Total	Adjustments	Total
ASSETS					
CURRENT ASSETS					
Cash	\$ 250,559	\$ -	\$ 250,559	\$ -	\$ 250,559
Cash in County Investment Pool	6,612,228	8,331,627	14,943,855	-	14,943,855
Accounts Receivable	7,066	-	7,066	-	7,066
Grants Receivable	37,125	-	37,125	-	37,125
Interest Receivable	24,530	-	24,530	-	24,530
Prepaid Insurance	96,949	-	96,949	-	96,949
Total Current Assets	7,028,457	8,331,627	15,360,084	-	15,360,084
NON-CURRENT ASSETS					
Investment in Flood Fight Coalition Assets	-	-	-	186,218 a	186,218
Capital Assets- net	-	-	-	27,479,427 a	27,479,427
Total Non-Current Assets	-	-	-	27,665,645 s	27,665,645
Total Assets	\$ 7,028,457	\$ 8,331,627	\$ 15,360,084	27,665,645	43,025,729
LIABILITIES AND FUND BALANCES					
CURRENT LIABILITIES					
Personnel Costs Payable	\$ 15,157	\$ -	\$ 15,157	-	15,157
Accounts Payable	127,969	-	127,969	-	127,969
Compensated Absences	-	-	-	95,352 b	95,352
Total Current Liabilities	143,126	-	143,126	95,352	238,478
LONG-TERM LIABILITIES					
Reimbursements Payable	-	-	-	6,369,826 c	6,369,826
Total Long-Term Liabilities	-	-	-	6,369,826	6,369,826
Total Liabilities	143,126	-	143,126	6,465,178	6,608,304
DEFERRED INFLOWS OF RESOURCES					
Deferred Income - Grant Advance	612,157	-	612,157	-	612,157
Deferred Development Fees	-	-	-	12,429,388 c	12,429,388
Total Deferred Inflows of Resources	612,157	-	612,157	12,429,388	13,041,545
FUND BALANCES					
Nonspendable	96,949	-	96,949	(96,949)	-
Restricted	-	8,331,627	8,331,627	(8,331,627)	-
Unassigned	6,176,225	-	6,176,225	(6,176,225)	-
Total Fund Balances	6,273,174	8,331,627	14,604,801	(14,604,801)	-
Total Liabilities and Fund Balances	\$ 7,028,457	\$ 8,331,627	\$ 15,360,084		
NET POSITION					
Invested in capital assets, net of related debt and accumulated depreciation			21,109,601		21,109,601
Unrestricted			2,266,279		2,266,279
Total Net Position			\$ 23,375,880		\$ 23,375,880

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

See the accompanying notes to financial statements

RECLAMATION DISTRICT NO. 784
Statement of Revenues, Expenditures, and Changes in Fund Balances/Statement of Activities
For the Year Ended June 30, 2022

	General Fund			Adjustments	Statement of
	Unrestricted Fund	Capital Fund	Total		Activities Total
Revenues					
Property Assessments- Direct & Indirect	\$ 2,920,556	\$ -	\$ 2,920,556	\$ -	\$ 2,920,556
Impact Fees	-	4,915,519	4,915,519	-	4,915,519
State and Local Grants	917,975	328,190	1,246,165	(346,588) a	899,577
Miscellaneous Revenue	134,842	-	134,842	-	134,842
Plan Check Review Fees	18,040	-	18,040	-	18,040
Interest Income	28,492	35,902	64,394	-	64,394
Unrealized Gains (Losses)	(216,185)	(272,401)	(488,586)	-	(488,586)
Total Revenue	3,803,720	5,007,210	8,810,930	(346,588)	8,464,342
Expenditures					
Salaries, Wages, and Benefits	805,435	-	805,435	(9,966) b	795,469
Engineering	140,732	-	140,732	-	140,732
Professional Fees	57,062	-	57,062	-	57,062
Insurance	49,686	-	49,686	-	49,686
Telecommunications	33,824	-	33,824	-	33,824
Utilities	74,432	-	74,432	-	74,432
Office Supplies & Costs	9,006	-	9,006	-	9,006
Supplies & Tools	25,815	-	25,815	-	25,815
Fuel & Oil	40,228	-	40,228	-	40,228
Equipment Maintenance & Repair	14,918	-	14,918	-	14,918
Pump Maintenance & Repair	107,040	-	107,040	-	107,040
Levee Maintenance & Repair	605,068	-	605,068	-	605,068
Ditch & Canals Repairs	17,846	-	17,846	-	17,846
Vehicle Maintenance & Repair	7,776	-	7,776	-	7,776
Safety Equipment & Training	7,426	-	7,426	-	7,426
Flood Fight Training & Supplies	1,065	-	1,065	-	1,065
Security	17,342	-	17,342	-	17,342
Contract Services	232,784	-	232,784	-	232,784
Meetings and Memberships	5,946	-	5,946	-	5,946
Permits & Fees	8,104	-	8,104	-	8,104
Miscellaneous	25,395	108,544	133,939	-	133,939
Debt Service					
Principal	-	976,378	976,378	(976,378) f	-
Interest and Other Charges	-	-	-	579,809 d	579,809
Capital Outlay	-	1,113,961	1,113,961	(1,113,961) e	-
Depreciation Expense	-	-	-	669,184 c	669,184
Total Expenditures	2,286,930	2,198,883	4,485,813	(851,312)	3,634,501
Excess (Deficiency) of Revenues Over Expenditures:	1,516,790	2,808,327	4,325,117	504,724	
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses:	1,516,790	2,808,327	4,325,117	504,724	
Change in Net Position					4,829,841
Fund Balances/Net Position, June 30, 2021	4,756,384	(7,887,302)	(3,130,918)	23,356,865	20,225,947
Prior Period Adjustment	-	13,410,602	13,410,602	(15,090,510)	(1,679,908)
Fund Balances/Net Position, June 30, 2022	\$ 6,273,174	\$ 8,331,627	\$ 14,604,801	\$ 8,771,079	\$ 23,375,880

a Receivables collected more than sixty days after fiscal year end are not considered currently available and, therefore, are not reported as a fund asset. \$346,588 reflects the 2020-2021 receivable not reported in the fund assets in the prior year.

b, c & d 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.

b) Change in Compensated Absences

c) Depreciation Expense

d) Escalation Fees

e Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is capitalized as fixed assets.

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, 2022

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 complies with generally accepted accounting principles (GAAP). GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. In the government-wide financial statements, Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, have been applied unless those pronouncements conflict with or contradict GASB pronouncements, in which case, GASB prevails. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note. The District has implemented the financial reporting requirements of GASB Statement Nos. 33 and 34. The District adopted GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. These statements establish standards for reporting deferred outflows of resources, deferred inflows of resource, and net position for all state and local governments. The District has identified liabilities which should be classified as deferred inflows of resources which are presented on the Statement of Net Position.

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.

The District's basic financial statements include both government-wide and fund financial statements. Both the government-wide and fund financial statements categorize primary activities by governmental type.

In the government-wide Statement of Net Position, the governmental activities are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The District's net position is reported in three parts: net investment in capital assets, restricted, and unrestricted net position.

RECLAMATION DISTRICT NO. 784
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Basis of Accounting

Basis of accounting refers to the point at which revenue or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of measurements made regardless of the measurement focus applied.

Accrual: The governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenue is recognized when earned and expenses are recognized when incurred.

Modified Accrual: The governmental fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenue is recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized 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.

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.

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, 2022.

Prepaid Expenses

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

RECLAMATION DISTRICT NO. 784
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Inventory

Inventory is expensed as purchased. The amount on hand at June 30, 2022, was not considered significant.

Accumulated 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, 2022, was \$95,352.

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.

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.

Capital Assets

Capital assets purchased or acquired with an original cost of \$1,000 or more are reported at historical cost or estimated historical cost. 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. Costs incurred for repairs and maintenance are expensed as incurred.

Useful lives are estimated as follows:

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

GASB Statement No. 34 required the District to report and depreciate new infrastructure assets effective for the fiscal year ended June 30, 2004. Infrastructure assets include drainage ditches and holding ponds. Neither their historical cost nor related depreciation has historically been reported in the financial statements. The retroactive reporting of infrastructure is optional for phase three governments and the District has elected not to retroactively report infrastructure. The District elected to implement the general provisions of GASB Statement No. 34 as of the year ended June 30, 2004.

RECLAMATION DISTRICT NO. 784
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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.

Net Position

The government-wide activities fund financial statements utilize a net position presentation. Net position is categorized as invested capital assets (net of related debt), restricted and unrestricted.

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 Balances

The Government Accounting Standards Board (GASB) has issued Statement No. 54 *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54). This statement defines the different types of fund balances that a governmental entity must use for financial reporting purposes.

GASB 54 requires the fund balance amounts to be properly reported within one of the fund balance categories as noted below.

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.

**RECLAMATION DISTRICT NO. 784
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Restricted –

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

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, 2022**

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

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.

Most cash at June 30, 2022, 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 carrying amount and fair value of pooled investments as of June 30, 2022, are as follows:

<u>Pooled Investments:</u>	Carrying Amount	Fair Value	Difference
Yuba County	\$ 15,432,246	\$ 14,943,855	\$ 450,897

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 Pools* compliance. The change in fair market value from the prior year is recorded as Unrealized Gain or Loss.

RECLAMATION DISTRICT NO. 784
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

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, 2022, 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: GENERAL FIXED ASSETS

The following is a summary of changes in general fixed assets of the District at June 30, 2022:

	Balances <u>June 30, 2021</u>	<u>Additions</u>	Retirements and <u>Adjustments</u>	Balances <u>June 30, 2022</u>
Equipment	\$ 966,657	\$ 14,837	\$ -	\$ 981,494
Pumping Plants	13,504,177	-	(551,577)	12,952,600
Buildings	175,681	-	-	175,681
Detention Ponds	*19,816,714	1,099,124	551,577	21,467,415
Total Assets at Historical or Estimated Cost	34,463,229	1,113,961	-	35,577,190
Less Accumulated Depreciation				
Equipment	(668,867)	(76,939)	-	(745,806)
Pumping Plants	(4,060,946)	(342,633)	-	(4,403,579)
Buildings	(119,656)	(5,119)	-	(124,775)
Detention Ponds	*(2,579,110)	(244,493)	-	(2,823,603)
Total Accumulated Depreciation	*(7,428,579)	(669,184)	-	(7,044,536)
Governmental Activities Capital Assets, Net	\$ *27,034,650	\$ (444,777)	\$ -	\$ 27,479,427

*As restated for prior-period adjustment.

Depreciation expense for the year ended June 30, 2022, was \$669,184.

NOTE 4: CHANGES IN GENERAL LONG-TERM DEBT

At June 30, 2022, general long-term debt consisted of the following:

	Balance <u>June 30, 2021</u>	<u>Additions</u>	Retirements	Balance <u>June 30, 2022</u>
TRLIA Pump #3	\$ 191,680	\$ -	\$ 10,789	\$ 180,891
TRLIA Pump #6	*1,570,497	-	198,497	1,372,000
TRLIA Pump #10	*165,734	-	63,876	101,858
Offsite Linear Detention	*1,609,727	78,393	351,608	1,336,512
Drainage Facilities	*1,947,223	94,830	-	2,042,053
Offsite Linear Detention	*1,609,727	78,393	351,608	1,336,512
Total	\$ *7,094,588	\$ 251,616	\$ 976,378	\$ 6,369,826

*As restated for prior-period adjustment.

RECLAMATION DISTRICT NO. 784
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

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

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

2023	\$ -
2024	-
2025	-
2026	-
2027	-
Thereafter	<u>6,369,826</u>
Total	<u>\$6,369,826</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. Payments will be made from drainage impact fees collected until the total of such payments is \$1,583,125. At June 30, 2022, \$211,125 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. Payments will be made from drainage impact fees collected until the total of such payments is \$407,823. At June 30, 2022, \$305,965 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. Payments will be made from drainage impact fees collected until the total of such payments is \$191,680. At June 30, 2022, \$10,789 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, 2022, \$351,608 has been paid on this agreement.
- 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, 2022, \$351,608 has been paid on this agreement.

RECLAMATION DISTRICT NO. 784
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

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>
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.

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 2021-22, 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.

RECLAMATION DISTRICT NO. 784
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 6: RISK MANAGEMENT – Continued

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, 2022, 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	\$7,943,349

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.

NOTE 8: CONSTRUCTION COMMITMENT

The District is replacing a pipe at Horseshoe Unit 5. The total estimated cost to complete the construction is \$366,450. At June 30, 2022, no payments have been made on the contract.

**RECLAMATION DISTRICT NO. 784
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 9: PRIOR PERIOD ADJUSTMENT

During fiscal year 2021-2022, the District performed an analysis of the contracts and agreements for the deferred developer fee credits, the reimbursements payable and the related construction improvements. This analysis determined that adjustments should be made for the fee escalation on the repayment amounts and construction assets received. Due to this analysis the net position in the statement of net position as of July 1, 2021 decreased by the net amount of \$1,679,908. This was a result of the following:

- Understatement of developer fee credits of \$2,717,609
- Understatement of fixed assets \$2,300,175
- Understatement of long-term debt of \$1,262,474

This adjustment had no effect on revenue or expenses during the 2021-22 fiscal year, but affected prior years as follows:

FYE June 30	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Revenue	0	0	0	0	0	0	0	0	0	940,805
Expenses	38,404	270,207	38,404	312,181	191,209	253,722	204,947	240,583	352,549	393,412
Net Impact	38,404	270,207	38,404	312,181	191,209	253,722	204,947	240,583	352,549	547,393

With the additional analysis it was determined that under the modified basis of accountant current resource model for the governmental activities that the deferred development fees should not be included as a long-term liability. Due to this change in accounting the fund balance on the governmental fund activities was increased \$13,410,602.

Future payments on long term debt and deferred credits will be reported as expenditures in the District's governmental fund statements and a reduction of the liability in the District's government-wide statements.

NOTE 11: SUBSEQUENT EVENTS

Events subsequent to June 30, 2022 have been evaluated through **DATE** 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 2022, the District entered into an agreement for Unit 4 slip out repairs for \$126,991.

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.

SUPPLEMENTARY INFORMATION

DRAFT

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, 2022

	Final Amended Budget	Actual	Variance Over (Under) Budget
Revenues			
Property Assessments- Direct & Indirect	\$ 3,116,121	\$ 2,920,556	\$ (195,565)
State and Local Grants	1,723,470	917,975	(805,495)
Miscellaneous Revenue	-	134,842	134,842
Plan Check Review Fees	15,000	18,040	3,040
Interest Income	-	28,492	28,492
Unrealized Gains (Losses)	-	(216,185)	(216,185)
Total Revenue	<u>4,854,591</u>	<u>3,803,720</u>	<u>(1,050,871)</u>
Expenditures			
Salaries and Benefits	941,212	805,435	(135,777)
Engineering	208,000	140,732	(67,268)
Professional Fees	112,000	57,062	(54,938)
Insurance	57,186	49,686	(7,500)
Telecommunications	35,000	33,824	(1,176)
Utilities	114,500	74,432	(40,068)
Office Supplies & Costs	16,800	9,006	(7,794)
Shop Supplies & Costs	16,000	25,815	9,815
Fuel & Oil	40,000	40,228	228
Equipment Maintenance & Repair	22,500	14,918	(7,582)
Pump Maintenance & Repair	322,870	107,040	(215,830)
Levee Maintenance & Repair	1,409,416	605,068	(804,348)
Ditch & Canal Repairs	149,069	17,846	(131,223)
Vehicle Maintenance & Repair	22,500	7,776	(14,724)
Safety Equipment & Training	20,067	7,426	(12,641)
Flood Fight Training & Supplies	8,000	1,065	(6,935)
Security	65,000	17,342	(47,658)
Fixed Asset Acquisition	24,000	-	(24,000)
Contract Services	82,000	232,784	150,784
Meetings & Memberships	21,000	5,946	(15,054)
Permits & Fees	12,000	8,104	(3,896)
Miscellaneous	1,723,471	25,395	(1,698,076)
Total Expenditures	<u>5,422,591</u>	<u>2,286,930</u>	<u>(3,135,661)</u>
Change in Net Position Before Allocation	(568,000)	1,516,790	\$ <u>2,084,790</u>
Allocation Between Funds	-	-	
Change in Net Position	(568,000)	1,516,790	
Fund Balance, June 30, 2021	<u>4,756,384</u>	<u>4,756,384</u>	
Fund Balance, June 30, 2022	<u>\$ 3,620,384</u>	<u>\$ 6,273,174</u>	

See the accompanying notes to financial statements

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

**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, 2022, 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 **DATE**.

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 28, 2022

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

DATE

Board of Directors
Reclamation District No. 784
Arboga, California

Dear Ladies and Gentlemen,

The audit went very smoothly this year after a bit of a rough 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. The additional analysis of the deferred developer deposits, credits and payables required some time to address in the audit footnotes and the prior period adjustment made. The footnote disclosures explain what the change was and why the District made the changes.

In planning and performing our audit of the financial statements of Reclamation District No. 784 (the District) for the year ended June 30, 2022, 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 **DATE**. This letter does not affect that report or the report on the financial statements dated **DATE**. 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

District Health Ancillary Benefits - Monthly Premium Cost for 2024

ACWA JPIA

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

Deductible:

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

	2023 Current Rates	2024 Rates	Increase (12%)
Employee Only	\$ 805.01	\$ 901.61	\$ 96.60
Employee + 1	\$ 1,610.02	\$ 1,803.22	\$ 193.20
Employee + Fam	\$ 2,133.28	\$ 2,389.27	\$ 255.99

*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

	2023 Current Rates	2024 Rates	Increase (12%)
Employee Only	\$644.01	\$ 721.29	\$ 77.28
Employee + 1	\$1,288.02	\$ 1,442.58	\$ 154.56
Employee + Fam	\$1,706.63	\$ 1,911.42	\$ 204.79

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

Dental PPO/Premier - Delta Dental (Child and Adult Max 2K Annual Benefit)

	2023 Rates	2024 Rates	No Change	2024 Rates with New 3K Max Benefit	
				Max Benefit	Increase (4%)
Employee Only	\$ 47.86	\$ 47.86	\$ -	\$ 49.77	\$ 1.91
Employee + 1	\$ 94.96	\$ 94.96	\$ -	\$ 98.76	\$ 3.80
Employee + Fam	\$ 169.30	\$ 169.30	\$ -	\$ 176.07	\$ 6.77

Vision - VSP

	2023 Rates	2024 Rates	No Change
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

District Health Ancillary Benefits - Monthly Premium Cost for 2024

ACWA JPIA 2024 Medical Plan Monthly Rates

SACRAMENTO

Amador, El Dorado, Nevada, Placer, Sacramento, San Joaquin, Sutter, Yolo & Yuba Counties

Anthem Blue Cross	Standard Rates			Incentive Rates (
	Single	Two-Party	Family	Single	Two-Party
Classic PPO	939.18	1,878.36	2,488.83	901.61	1,803.22
Advantage PPO	826.47	1,652.94	2,190.15	793.41	1,586.82
Consumer Driven Health Plan (CDHP)	751.34	1,502.68	1,991.05	721.29	1,442.58
CalCare HMO	1,319.18	2,638.36	3,495.83	1,266.41	2,532.83
Value HMO	1,214.70	2,429.40	3,218.96	1,166.11	2,332.22
Kaiser North	Standard Rates			Incentive Rates (
Traditional HMO	917.60	1,835.20	2,550.93	880.90	1,761.79
HMO with Optical	933.82	1,867.64	2,596.01	896.47	1,792.93
Value HMO	848.29	1,696.59	2,358.25	814.36	1,628.72
Consumer Driven Health Plan (CDHP)	702.55	1,405.11	1,953.10	674.45	1,348.90
Medicare Advantage					
Kaiser Senior Advantage	293.27	586.54	1,347.12		
United Healthcare PPO	412.45	824.90	1,237.35		
Mixed Medicare ^{1,2}					
Classic PPO		1,351.63	1,962.10		1,314.06
Advantage PPO		1,238.92	1,776.13		1,205.86
Consumer Driven Health Plan (CDHP)		1,163.79	1,652.16		1,133.74
CalCare HMO		1,731.63	2,589.10		1,678.86
Value HMO		1,627.15	2,416.71		1,578.56
Kaiser Traditional HMO + Senior Advantage ⁵		1,210.87	1,926.60		1,174.17

¹ Mixed Medicare rates are for enrollments that include one retiree with Medicare and one without Medicare.

² Kaiser enrollments cannot mix with UHC enrollments. It must be Anthem+UHC or Kaiser+Kaiser.

³ Kaiser Mixed Medicare rates vary based on a variety of combinations. Email benefits@acwajpia.com to request a scenario-specific rate.

⁴ Family Mixed Medicare rates are for one adult with Medicare, plus one adult and child without Medicare.

⁵ Change to Mixed Medicare rates shown is a comparison of Two-Party Standard rates.

If you have questions or would like additional information, please email benefits@acwajpia.com.

Association of California Water Agencies
Joint Powers Insurance Authority
 2024 NON-VOLUNTARY DENTAL PLANS

Delta Dental PPO/Premier¹ Plan Options

	PPO/Premier (or Out of Network)			PPO/Premier (or Out of Network)			PPO/Premier (or Out of Network)	
Annual Max Benefit	New! \$3,000			\$2,000			\$1,500	
Annual Deductible Individual/Family	\$25/\$50			\$25/\$50			\$25/\$50	
Diagnostic cleanings, x-rays	100% (100)			100% (100)			100% (100)	
Basic fillings	85% (80)			85% (80)			80% (80)	
Endodontics roots	85% (80)			85% (80)			80% (80)	
Periodontics gums	85% (80)			85% (80)			80% (80)	
Oral Surgery	85% (80)			85% (80)			80% (80)	
Crowns	50% (50)			50% (50)			50% (50)	
Prosthodontics ³ implants, dentures	50% (50)			50% (50)			50% (50)	
Orthodontics ³ Lifetime Benefit	N/A		50% \$2000 max benefit/person	N/A		50% \$2000 max benefit/person	N/A	
Covered Participants	N/A		Child only	N/A		Child & Adult	N/A	
Division	5001	5003	5004	1009	1007	3007	1012	1002
Monthly Premiums								
Employee Only	\$ 48.08	\$ 48.08	\$ 49.77	\$ 46.23	\$ 46.23	\$ 47.86	\$ 33.72	\$ 33.72
Employee + 1	\$ 93.82	\$ 97.87	\$ 98.76	\$ 90.21	\$ 94.11	\$ 94.96	\$ 65.20	\$ 69.09
Employee + Family	\$ 153.29	\$ 170.74	\$ 176.07	\$ 147.39	\$ 164.17	\$ 169.30	\$ 106.12	\$ 122.90

Rates are in effect 1/1/2024 - 12/31/2024. **All employees and dependents must be enrolled for the rates above. "Voluntary Plans" allowing available, at a slightly increased cost to the dependent tiers.** This is a brief summary of benefits. More detailed summaries are available at w any discrepancy, the Evidence of Coverage prevails. Participating providers can be found at www.deltadentalins.com. See the Program Policy M participation requirements.

¹ Services can be obtained from PPO, Premier or Out-of-network providers. PPO and Premier network benefits are listed above. When out of ne for the *full cost* above the in-network rates.

² Services rendered by other than your assigned DeltaCare dentist are *not covered*, with the exception of \$100 allowance for out-of-area emerge specifically listed in the EOC are *not covered*. Additional cost applies for "optional" benefits. See the EOC for co-pays for specific services. Pla

³ 12-month waiting period applies.

**Association of California Water Agencies
Joint Powers Insurance Authority**
2024 VISION PLANS

VSP	Plan B				Plan P				
Exam Frequency	Every 12 months				Every 12 months				
Prescription Glasses	Every 12 months				Every 12 months				
Lenses covered in full	Every 12 months				Every 12 months				
-Single vision, lined bifocal and trifocal lenses	No Cost				No Cost				
-Polycarbonate lenses for kids	No Cost				No Cost				
-Progressive Lenses	\$0 - \$25				\$0 - \$25				
-Anti-reflective coating	\$25				\$25				
Frame	Every 24 months				Every 24 months				
-Frame allowance	\$150 allowance				\$150 allowance				
-Discount after allowance	20%				20%				
Contact Lenses	\$150 allowance (in lieu of glasses)			\$50 copay + Glasses	\$150 allowance (in lieu of glasses)			\$50 copay + Glasses	
Safety Glasses (New!)	\$0	Not Covered			\$0	Not Covered			
Exam & Prescription Glasses Co-pay	\$0	\$0	\$10	\$10	\$0	\$0	\$10	\$10	
Monthly Premiums									
Rate structure*	Composite	Composite	Tiered	Composite	Tiered	Composite	Composite	Composite	Tiered
Divison	3101	3009	3001	3043	3029	3041	4101	4005	4003
Employee Only			\$ 14.76		\$ 11.70				\$ 17.76
Employee + 1	\$ 25.70	\$ 23.66	\$ 23.46	\$ 18.56	\$ 18.40	\$ 24.40	\$ 31.02	\$ 28.65	\$ 28.09
Employee + Family			\$ 45.71		\$ 35.54				\$ 54.50

All employees must be enrolled at the employer's expense. If family coverage is 100% paid for by the employer, a discounted **Composite Rate** applies regardless of the number of dependents are required to enroll. If employees are required to contribute to dependent coverage, and may waive dependents, **Tiered Rates** apply.

ACWA JPIA vision plan may not be offered along side another vision plan.

Benefits quoted are for in network services. Out of network benefits are significantly lower. VSP has an extensive network of providers, which can be found in the summary of benefits. More detailed summaries are available at www.acwajpia.com. In the event of any discrepancy, the Evidence of Coverage prevails.

Rates are in effect from 1/1/2024 - 12/31/2024.

ACWA

Ella Ave. Improvements

Project Wheeler Ranch Phase 2 - Offsite Ella Road North Pavement Improvem	CO. Yuba	RCVD. BY S.M. Minard	DATE 3-Aug-23
MHM PROJECT NO. 21-126 472 Lots	QTY. BY J. Mallen	IN 2-Aug-23	CONST. INDEX 5/5/2022
	QTY. CHK. S. Minard	OUT 3-Aug-23	BLDG. INDEX 5/5/2022

Item No.	Item Description	Estimated Quantity	Unit	Unit Price (\$/Unit)	Amount (\$)
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Bid Schedule A1 - 12" Water Line from Western Project Boundary to Links Parkway

1	Mobilization/Demobilization	1	LS	\$ 5,523.00	\$ 5,523.00	Site
2	1' Sawcut Off Existing EP and 1' Key Grind	1,375	LF	\$ 5.00	\$ 6,875.00	
3	Class 2 Aggregate Base (12" - Road Section)	1,500	TON	\$ 36.50	\$ 54,750.00	Site
4	Asphalt Concrete (Type A) (4" - Road Section)	500	TON	\$ 120.00	\$ 60,000.00	Site
5	Lime Treatment (4% @ 12")	20,036	SF	\$ 1.27	\$ 25,445.72	Site
6	Minor Concrete (YCPW - 201 - Barrier Curb)	1,240	LF	\$ 53.00	\$ 65,720.00	Site
7	Saddle Storm Drain Drain Inlet (YCPW - 402)	1	EA	\$ 15,000.00	\$ 15,000.00	Site
					\$ 220,915.72	

Subtotal Bid Schedule A = \$ 220,915.72

Subtotal Contract Items A = \$ 220,915.72

Contingency @ 10% = \$22,091.57

***** For Budget Purposes = \$243,000.00**

Table B-1
Reclamation District 784
Drainage Impact Fee Update
Summary of Drainage Basin B Improvements (2011\$)

Basin B

Improvements	Quantity	Unit Cost (2007\$)	Subtotal (2007\$)	Engineering, Inspection, Construction Management (2007\$)	General District Contingency (2007\$)	Total (2007\$)	Total (2011\$)	Less Completed Improvements (2007\$)	Less Completed Improvements (2011\$)	Remaining Improvement Costs (2011\$)
1. Upper Lateral 13 Improvements										
Cleaning and Grubbing	4 AC	1500	\$6,000	\$900		\$7,800	\$8,649	\$0	\$0	\$8,649
Channel Excavation	25000 CY	12	\$300,000	\$45,000		\$390,000	\$432,466	\$0	\$0	\$432,466
Erosion Control Measures	3 AC	2500	\$7,500	\$1,125		\$8,625	\$10,812	\$0	\$0	\$10,812
Maintenance Path (12" AB on Fabric)	32000 SF	850	\$46,000	\$7,200		\$62,400	\$69,195	\$0	\$0	\$69,195
48 inch Bore and Jack (under Spur) (Pond Outfall)	300 LF	850	\$255,000	\$38,250		\$351,900	\$367,656	\$0	\$0	\$367,656
48 inch Storm Drainage Pipe	800 SF	170	\$136,000	\$20,400		\$176,600	\$196,051	\$0	\$0	\$196,051
Manhole Structure	2 EA	6500	\$13,000	\$1,950		\$16,900	\$18,740	\$0	\$0	\$18,740
Outfall Structure	1 LS	25000	\$25,000	\$3,750		\$32,500	\$36,039	\$0	\$0	\$36,039
Subtotal			\$790,500	\$118,575		\$1,027,650	\$1,139,548	\$0	\$0	\$1,139,548
2. Culvert Improvements										
Mobilization and Demobilization	12 LS	8500	\$102,000	\$15,300		\$132,600	\$147,038	\$0	\$0	\$147,038
Double 60" CMP Culverts (4 crossings)	320 LF	800	\$256,000	\$38,400		\$332,800	\$389,038	\$0	\$0	\$389,038
Double 66" CMP Culverts (3 crossings)	240 LF	950	\$228,000	\$34,200		\$296,674	\$328,674	\$0	\$0	\$328,674
Double 72" CMP Culverts (5 crossings)	400 LF	1250	\$500,000	\$75,000		\$650,000	\$720,777	\$0	\$0	\$720,777
8' x 6' Box Culvert	50 LF	432	\$21,500	\$3,240		\$28,060	\$31,138	(\$28,080)	(\$31,138)	\$0
Concrete Headwalls	24 EA	50000	\$1,200,000	\$180,000		\$1,560,000	\$1,729,865	(\$1,560,000)	(\$1,729,865)	\$0
Subtotal			\$2,307,600	\$346,140		\$2,999,880	\$3,326,529	(\$1,588,080)	(\$1,761,002)	\$1,565,527
3. Pump Station No. 3										
Pump Station Structure Complete	1 LS	1900000	\$1,900,000	\$285,000		\$2,185,000	\$2,738,952	(\$2,470,000)	(\$2,738,952)	\$0
Motor Control Center, Electrical, and SCADA	1 LS	560000	\$560,000	\$82,500		\$715,000	\$792,855	(\$715,000)	(\$792,855)	\$0
Backup Generator	1 LS	172000	\$172,000	\$25,800		\$223,600	\$247,947	(\$223,600)	(\$247,947)	\$0
Pump and Motor Assembly	4 EA	135000	\$540,000	\$81,000		\$702,000	\$778,439	(\$702,000)	(\$778,439)	\$0
Gate Valves, Check Valves, Air Release, Etc	1 LS	445000	\$445,000	\$66,750		\$578,500	\$641,491	(\$578,500)	(\$641,491)	\$0
Motor Control Center Structure	1 LS	65000	\$65,000	\$9,750		\$84,500	\$93,701	(\$84,500)	(\$93,701)	\$0
Backup Generator Center/Block Wall Structure	1 LS	35000	\$35,000	\$5,250		\$45,500	\$50,454	(\$45,500)	(\$50,454)	\$0
Upstream Trash Rack Structure	1 LS	85000	\$85,000	\$12,750		\$110,500	\$122,532	(\$110,500)	(\$122,532)	\$0
Outfall Structure Complete	1 LS	175000	\$175,000	\$26,250		\$227,500	\$252,272	(\$227,500)	(\$252,272)	\$0
Miscellaneous Gravity Pipe Improvements	1 LS	70000	\$70,000	\$10,500		\$91,000	\$100,909	(\$91,000)	(\$100,909)	\$0
Pump Discharge Pipe Crossing Levee	3940 LF	390	\$1,536,600	\$230,490		\$1,997,580	\$2,215,082	(\$1,997,580)	(\$2,215,082)	\$104,000
Security Structure for Electric Motors	1 LS	72144	\$72,144	\$10,822		\$93,788	\$104,000	(\$93,788)	(\$104,000)	\$0
Subtotal			\$5,645,744	\$846,862		\$7,339,468	\$8,138,644	(\$7,135,180)	(\$7,912,112)	\$226,532
4. Ella Pond Expansion (Subshed B3A, B3B, and B6A)										
Cleaning and Grubbing	19.1 AC	1000	\$19,100	\$2,865		\$24,850	\$27,554	(\$24,850)	(\$27,554)	\$0
Pond Excavation	625000 CY	2,75	\$1,718,750	\$257,813		\$2,234,375	\$2,477,671	(\$2,234,375)	(\$2,477,671)	\$0
Erosion Control Measures	1 LS	2500	\$4,750	\$7,163		\$62,075	\$68,634	(\$62,075)	(\$68,634)	\$0
Inlet and Outlet Facilities	30000	1	\$30,000	\$4,500		\$39,000	\$43,247	(\$39,000)	(\$43,247)	\$0
Maintenance Path (12" AB on Fabric)	45000 SF	1.5	\$67,500	\$10,125		\$87,750	\$97,305	(\$87,750)	(\$97,305)	\$0
↗ Ella Road Frontage Improvement (curb, gutter, sidewalk, landscaping, storm, etc)	700 LF	400	\$280,000	\$42,000		\$364,000	\$403,635	(\$364,000)	(\$403,635)	\$0
Land Acquisition	19.1 AC	-4000	\$764,000	N/A		\$875,600	\$974,269	(\$875,600)	(\$974,269)	\$0
Subtotal			\$2,927,100	\$324,465		\$3,699,630	\$4,092,494	(\$3,699,630)	(\$4,092,494)	\$0

Table C-1
Reclamation District 784
Drainage Impact Fee Update
Summary of Drainage Basin C Improvements (2011S)

Basin C

Improvements	Quantity	Unit Cost (2007S)	Subtotal (2007S)	Engineering, Inspection, Construction Management (2007S)	General District Contingency %	General District Contingency (2007S)	Total (2007S)	Total (2011S)	Less Complicated Improvements (2011S)	Remaining Costs (2011S)
1 Lateral 15 Improvements										
Clearing and Grubbing	10 AC	\$1,000	\$10,000	\$1,500	15%	\$1,500	\$13,000	\$14,416	\$0	\$14,416
Channel Excavation	75000 CY	\$18,000	\$1,350,000	\$180,000	15%	\$180,000	\$1,500,000	\$1,729,865	\$0	\$1,729,865
Hydroseeding	300000 SF	\$0.12	\$36,000	\$5,400	15%	\$5,400	\$46,800	\$51,896	\$0	\$51,896
Maintenance Path (12' AB on Fabric)	210000 SF	\$1.50	\$315,000	\$47,250	15%	\$47,250	\$409,500	\$454,089	\$0	\$454,089
Land Acquisition	12 AC	\$40,000	\$480,000	N/A	15%	\$72,000	\$552,000	\$612,106	\$0	\$612,106
Subtotal			\$2,041,000	\$234,150		\$306,150	\$2,581,300	\$2,862,371	\$0	\$2,862,371
2 Roadway Bridge Improvements										
Mobilization and Traffic Control	1 LS	\$45,000	\$45,000	\$6,750	15%	\$6,750	\$58,500	\$64,870	\$0	\$64,870
Miscellaneous Road Improvements (i.e. asphalt concrete, aggregate base, metal beam gu	1 LS	\$65,000	\$65,000	\$9,750	15%	\$9,750	\$84,500	\$93,701	\$0	\$93,701
Bridge Improvements	1 LS	\$450,000	\$450,000	\$67,500	15%	\$67,500	\$585,000	\$648,699	\$0	\$648,699
Subtotal			\$950,000	\$84,000		\$84,000	\$728,000	\$807,270	\$0	\$807,270
3 Pump Station No. 5 (some cost covered by TRUA) [1]										
Mobilization and Demobilization (25% local cost)	0.25 LS	\$75,000	\$18,750	\$2,813	15%	\$2,813	\$24,375	\$27,029	(\$27,029)	\$0
Pump Station Structure Complete (50% local cost)	0.2 LS	\$1,200,000	\$240,000	\$36,000	15%	\$36,000	\$240,000	\$270,309	(\$954,309)	\$0
Motor Control Center, Electrical, and SCADA (50% local)	0.3 LS	\$370,000	\$111,000	\$16,650	15%	\$16,650	\$127,650	\$144,301	(\$270,291)	\$0
Backup Generator (100% local cost)	1 LS	\$60,000	\$60,000	\$9,000	15%	\$9,000	\$69,000	\$76,493	(\$86,493)	\$0
Pump and Motor Assembly (50% local)	0.2 LS	\$210,000	\$42,000	\$6,300	15%	\$6,300	\$48,300	\$54,600	(\$302,726)	\$0
Gate Valves, Check Valves, Air Release, Etc (50% local)	0.5 LS	\$358,000	\$179,000	\$26,850	15%	\$26,850	\$205,850	\$231,400	(\$256,597)	\$0
Gate Structure Complete (0% local cost)	0 LS	\$0	\$0	\$0	15%	\$0	\$0	\$0	\$0	\$0
Outfall Channel Sediment Removal (100% local cost)	1 LS	\$45,000	\$45,000	\$6,750	15%	\$6,750	\$58,500	\$64,870	\$0	\$64,870
Gravity Pipe Improvements (0% local cost)	0 LS	\$0	\$0	\$0	15%	\$0	\$0	\$0	\$0	\$0
Outfall Structure Complete (0% local cost)	0 LS	\$0	\$0	\$0	15%	\$0	\$0	\$0	\$0	\$0
Motor Control Center Structure (100% Local)	1 LS	\$65,000	\$65,000	\$9,750	15%	\$9,750	\$84,500	\$93,701	\$0	\$93,701
Backup Generator Center Shock Wall Structure (100% Local)	1 LS	\$35,000	\$35,000	\$5,250	15%	\$5,250	\$45,500	\$50,454	\$0	\$50,454
Pump Discharge Pipe Crossing Levee (50% local)	0.5 LS	\$900,000	\$450,000	\$67,500	15%	\$67,500	\$382,500	\$382,566	(\$382,566)	\$0
Subtotal			\$1,761,250	\$264,188		\$219,188	\$2,244,625	\$2,489,037	(\$2,344,891)	\$144,155
4 Regional Detention Basin at Ella Road										
Clearing and Grubbing (Alt No. 1 Pond)	31.16 AC	\$1,000	\$31,160	\$4,674	15%	\$4,674	\$39,573	\$43,882	(\$43,882)	\$0
Excavation (Alt No. 1 Pond)	24.55 AC	\$1,000	\$24,550	\$3,683	15%	\$3,683	\$31,179	\$34,573	\$0	\$34,573
Excavation (Alt No. 1 Pond)	699000 CY	\$2.75	\$1,911,225	\$279,950	15%	\$279,950	\$2,221,225	\$2,691,589	\$0	\$2,691,589
Compacted Embankment - Berm (Alt No. 1 Pond)	23100 CY	\$2.75	\$63,525	\$9,529	15%	\$9,529	\$80,677	\$90,461	(\$89,461)	\$0
Erosion Control Measures (Alt No. 1 Pond)	31.16 AC	\$1,500	\$46,740	\$7,011	15%	\$7,011	\$58,823	\$65,823	(\$65,823)	\$0
Erosion Control Measures (Future)	24.55 AC	\$2,500	\$61,375	\$9,206	15%	\$9,206	\$77,946	\$86,434	\$0	\$86,434
6x10 Reinforced Box Culvert (total of 4)	0 LF	\$0	\$0	\$0	15%	\$0	\$0	\$0	\$0	\$0
72 Inch Bore and Jack (under UPRR) (Pond Outfall)	716 LF	\$750	\$537,000	\$80,550	15%	\$80,550	\$681,990	\$756,250	\$0	\$756,250
60 Inch Inlet Structure	2 LS	\$5,000	\$10,000	\$1,500	15%	\$1,500	\$12,700	\$14,083	\$0	\$14,083
Concrete Energy Dissipating Spillway (concrete)	2 LS	\$5,000	\$10,000	\$1,500	15%	\$1,500	\$12,700	\$14,083	\$0	\$14,083
72 Inch Storm Drainage Pipe (Pond Outfall)	1 LS	\$475,050	\$475,050	\$71,258	15%	\$71,258	\$546,308	\$609,852	\$0	\$609,852
72 Inch Bore and Jack (under UPRR) (Pond Outfall)	1190 LF	\$160	\$190,400	\$28,560	15%	\$28,560	\$218,960	\$243,520	\$0	\$243,520
Concrete Headwalls	200 LF	\$750	\$150,000	\$22,500	15%	\$22,500	\$172,500	\$190,243	\$0	\$190,243
Maintenance Path (12' AB on Fabric) (Alt No. 1)	0 EA	\$0	\$0	\$0	15%	\$0	\$0	\$0	\$0	\$0
Miscellaneous Improvements (i.e. chain link fence, gate, minor grading) (Alt No. 1)	70000 SF	\$1,500	\$105,000	\$15,750	15%	\$15,750	\$126,750	\$140,870	(\$140,870)	\$0
Maintenance Path (12' AB on Fabric) (Future)	48193 SF	\$1,500	\$72,289	\$10,843	15%	\$10,843	\$83,132	\$91,896	\$0	\$91,896
Miscellaneous Improvements (i.e. chain link fence, gate, minor grading) (Future)	1 LS	\$77,700	\$77,700	\$11,655	15%	\$11,655	\$89,355	\$109,424	\$0	\$109,424
Ella Road Frenage Improvement (curb, gutter, sidewalk, landscaping, storm, etc)	600 LF	\$400	\$240,000	\$36,000	15%	\$36,000	\$276,000	\$304,973	\$0	\$304,973
Land Acquisition (Alt No. 1 Pond)	31.16 AC	\$40,000	\$1,254,600	\$188,190	15%	\$188,190	\$1,482,790	\$1,652,267	(\$1,652,267)	\$0
Land Acquisition (Future)	24.55 AC	\$40,000	\$982,000	\$147,300	15%	\$147,300	\$1,129,300	\$1,252,267	\$0	\$1,252,267
Subtotal			\$7,997,575	\$1,199,638		\$986,712	\$9,193,913	\$10,974,340	(\$4,754,307)	\$6,219,533



N-E
W-S

Filla Basin

Frontose Improvements



400 ft

Google Earth

RECLAMATION DISTRICT 784
UNIT 4 SLIP OUT REPAIR
BID SUMMARY

Item No.	Item Description	Estimated Quantity	Unit	Engineers Estimate of Probable Cost				Coleman Construction LLC				Dragon Demolition				Eseheman Construction				
				Unit Price (\$/Unit)	Amount (\$)	Unit Price (\$/Unit)	Amount (\$)	Unit Price (\$/Unit)	Amount (\$)	Unit Price (\$/Unit)	Amount (\$)	Unit Price (\$/Unit)	Amount (\$)	Unit Price (\$/Unit)	Amount (\$)	Unit Price (\$/Unit)	Amount (\$)	Unit Price (\$/Unit)	Amount (\$)	
Bid Schedule A - RD 784 - Unit 4 Slipout Repair - Preconstruction Submittals and Activities																				
A1	Mobilization and Demobilization Plan	1	LS	2,500	2,500	\$300.00	\$300.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$100.00
A2	Construction Area Signs	1	LS	1,500	1,500	300.00	300.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	100.00
A3	Project Schedule	1	LS	500	500	300.00	300.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	100.00	100.00
				Total Bid Schedule A =				\$900.00				\$6,000.00				\$300.00				
Bid Schedule B - RD 784 - Unit 4 Slipout Repair - 2021/2022-FMAP-RD 784 -WPIC - Unit 149, LMA Unit 4																				
B1	Mobilization/Demobilization	1	JOB	\$5,065	\$5,065	\$6,821.00	\$6,821.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$7,500.00
B2	Subgrade Preparation (scandy top 4" of existing material, key into levee at a 2:1 slope, and recompact to 90% relative compaction) Site 1	70	LF	1,050	1,050	43.00	3,010.00	19.58	1,370.60	1,370.60	1,370.60	1,370.60	1,370.60	1,370.60	1,370.60	1,370.60	1,370.60	1,370.60	1,370.60	115.00
B3	Subgrade Preparation (scandy top 4" of existing material, key into levee at a 2:1 slope, and recompact to 90% relative compaction) Site 2	370	LF	5,550	5,550	11.00	4,070.00	19.58	7,244.60	7,244.60	7,244.60	7,244.60	7,244.60	7,244.60	7,244.60	7,244.60	7,244.60	7,244.60	7,244.60	65.55
B4	Subgrade Preparation (scandy top 4" of existing material, key into levee at a 2:1 slope, and recompact to 90% relative compaction) Site 3	545	LF	8,175	8,175	9.50	5,177.50	19.58	10,671.10	10,671.10	10,671.10	10,671.10	10,671.10	10,671.10	10,671.10	10,671.10	10,671.10	10,671.10	10,671.10	65.55
B5	Subgrade Preparation (scandy top 4" of existing material, key into levee at a 2:1 slope, and recompact to 90% relative compaction) Site 4	430	LF	6,450	6,450	12.10	5,203.00	19.58	8,419.40	8,419.40	8,419.40	8,419.40	8,419.40	8,419.40	8,419.40	8,419.40	8,419.40	8,419.40	8,419.40	65.55
B6	Subgrade Preparation (scandy top 4" of existing material, key into levee at a 2:1 slope, and recompact to 90% relative compaction) Site 5	450	LF	6,750	6,750	10.60	4,770.00	19.58	8,811.00	8,811.00	8,811.00	8,811.00	8,811.00	8,811.00	8,811.00	8,811.00	8,811.00	8,811.00	8,811.00	65.55
B7	Subgrade Preparation (scandy top 4" of existing material, key into levee at a 2:1 slope, and recompact to 90% relative compaction) Site 6	435	LF	6,525	6,525	11.75	5,111.25	19.58	8,517.30	8,517.30	8,517.30	8,517.30	8,517.30	8,517.30	8,517.30	8,517.30	8,517.30	8,517.30	8,517.30	65.55
B8	Cofferdam	6	EA	6,000	36,000	1,725.00	10,350.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00
B9	ESA Exclusion Fencing	3,000	LF	6	18,000	3.50	10,500.00	3.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	7.76
B10	Removal of Unsuitable Material	20	CY	50.0	1,000	134.50	2,690.00	100.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	57.50
B11	Removal and Disposal of Tree at Site 1	1	LS	5,000.0	5,000	5,264.00	5,264.00	1,966.00	1,966.00	1,966.00	1,966.00	1,966.00	1,966.00	1,966.00	1,966.00	1,966.00	1,966.00	1,966.00	1,966.00	1,500.00
B12	SWPPP - Erosion Control Seeding	0.5	AC	3,600	1,800	8,000.00	4,000.00	10,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	23,000.00
B13	Contractor Quality Control	1	Job	5,000	5,000	3,450.00	3,450.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	5,000.00
				Total Bid Schedule B =				\$106,365.00				\$70,000.00				\$219,156.50				
				Subtotal Construction Cost (A through B) =				\$110,865.00				\$76,000.00				\$219,456.50				
						Subcontractors				Subcontractors				Subcontractors						
						1. GeoCon Consultants				1. N/A				1. Nitta Erosion Control						

Unit 4 Repair Locations

Red box = Repair Sites

Blue line = Plumis Arboise Rd.

Blue line = Bear River



DATE	REVISION	DESCRIPTION

DATE	2/14/14
PROJECT	UNIT 4
CLIENT	PLUMIS ARBOISE
DESIGNER	M. J. JONES
CHECKER	M. J. JONES
DATE	2/14/14

U.S. ARMY CORPS OF ENGINEERS
 SACRAMENTO DISTRICT
 1515 J STREET
 SACRAMENTO, CALIFORNIA 95811

WMA
 WASTE MANAGEMENT
 FACILITY
 1515 J STREET
 SACRAMENTO, CALIFORNIA 95811

SHEET 1

BASIN MAP AND HAUL ROUTES
 UNIT 4 PLUMIS ARBOISE
 WMA FACILITY



Yuba County, California



August 21, 2023

Dolores Barajas
Program Manager
Integrated Climate Adaptation and Resiliency Program's (ICARP) Regional Resilience Grant Program
Governor's Office of Planning and Research (OPR)

Dear Mr. Barajas and Application Review Team,

RE: Letter of Support for Sutter Butte Flood Control Agency's (SBFCA) and River Partners' *Advancing Climate Resilience Synergy in the Lower Feather River* Grant Proposal

I am writing on behalf of Reclamation District No. 784 (RD784) to express our support for *Advancing Climate Resilience Synergy in the Lower Feather River* to the FY 2022-2023 (ICARP) Regional Resilience Grant Program.

The Feather River Regional Working Group (RWG) has been working to plan and implement multi-benefit projects in the Feather River Region since 2014. RD784 is a member agency of the RWG and works in collaboration with SBFCA. RD784 strongly supports the proposed project to advance projects that will support climate resilience that have been identified by the RWG and will continue to engage with SBFCA to ensure regional coordination as the projects progress. RD784 appreciates the grant application including important tasks to identify synergies between habitat restoration and flood protection projects being advanced in the region by other agencies and CBOs. These activities are critical for developing climate resilience at a regional scale. We are also excited that SBFCA will seek funding to develop a framework for broader and deeper engagement from the community in these actions for climate resilience going forward in the Lower Feather River region. RD784 will participate in the community and partner engagement process for the project, and looks forward to sharing our input on how this project can improve the lives and livelihoods of those in the Lower Feather River community. We also believe the collaborative process proposed in the project will generate an approach that can be reproduced throughout the Central Valley to develop, design, and implement projects that advance community and climate resilience.

RD784 encourages OPR to support this project.

Sincerely,

A handwritten signature in blue ink that reads "Patrick Meagher".

Patrick Meagher
General Manager
Reclamation District No. 784

Ph: 530.742.0520

Patrick@rd784.org

Maintenance and Projects CompletedUnit 1

1. Vegetation Abatement around gate structures.
2. Painted over graffiti on blocks.
3. Debris removal.

Unit 2A

1. Vegetation Abatement around gate structures.
2. Vegetation Abatement at PS #9.
3. Cut Sucker Trees L/M 0.00-1.80.

Unit 2B

1. Pump Station # 2 backup generators exercised on 8/7 & 8/21.
2. Vegetation Abatement around gate structures.
3. Vegetation Abatement at Pump Station #2 & Pump Station #2 Outfall.

Unit 3A

1. Pump Station #6 Backup generators exercised on 8/7 & 8/21.
2. Vegetation Abatement around gate structures.
3. Vegetation Abatement Trim Low Hanging Branches at Pump Station #6.
4. Vegetation Abatement /Cut Sucker Trees at Pump Station #6 Outfall (CDF)
5. Debris Removal V-Ditch.

Unit 4

1. Vegetation Abatement L/M 0.00-2.75 & 4.00-5.58.
2. Vegetation Abatement around gate structures.
3. Set Blocks L S - L/M 3.62-3.70.

Units 3B/ 5 / 6 (Horseshoe Levee)

1. Checked Flap Gates Weekly.
2. Vegetation Abatement around all Head Walls.
3. Cut Sucker Trees & Trimmed Low Hanging Branches Unit 3b L/M 3.50-4.00.
4. Vegetation Abatement / Cut Suckers Unit 5 W/S L/M 0.50.

Unit 7

1. Vegetation Abatement around gate structures.
2. Vegetation Abatement / Cut Suckers L/M 3.90.

Unit 8

1. Vegetation Abatement around gate structures.
2. Debris Removal V- Ditch.

Unit 9

1. Pump Station #3 Backup generator exercised on 8/7 & 8/21.
2. Vegetation Abatement around gate structures.
3. Vegetation Abatement at Pump Station #3 & Pump Station #3 Outfall.
4. Set Blocks L/M 0.20, 0.75 & 4.10
5. Debris Removal V-Ditch.
6. Vegetation Abatement along Star Bend Pipe Fence and Entrance.

Goldfields 200-year Levee

1. Vegetation Abatement around gate structures.
2. Vegetation Abatement/ Cut Sucker Trees.

Drainage Laterals and Detention Basins.

1. Vegetation Abatement 15 (S) Service Road (Pump Station 1)
2. Vegetation Abatement / Cut Sucker Trees Pond 16 (CDF)
3. Vegetation Abatement / Cut Sucker Trees Chestnut Basin (CDF)
4. Vegetation Abatement / Cut Sucker Trees River Oaks Basin.
5. Vegetation Abatement / Cut Suckers Ella Basin (CDF)
6. Vegetation Abatement / Trim Low Hanging Branches Pond 18.
7. Vegetation Abatement / Trim Low Hanging Branches Lateral 5.
8. Vegetation Abatement / Cut Sucker Trees Pond 8 (N).
9. Vegetation Abatement /Cut sucker Trees Pond 20.
10. Sprayed Pond 20 (N) Service Road & Slope.
11. Sprayed River Oaks Basin Service Road.
12. Sprayed Chestnut Basin Slopes.
13. Sprayed Lateral 5.

Shop, Office, Fleet Vehicles, and Equipment

1. The shop generator was exercised on 8/7 & 8/21.
2. Fusion Electric Repaired Light Fixture at the Shop.
3. Replaced AC Blower in the 2017 F350 Spray Truck.

Safety / Training

1. Administered weekly safety meetings, Pesticide (Gopher-Tox, Victor Quick Strike & CRC Wasp Spray) Safety. Topics (Protection from Wildfire Smoke, Defensive Driving & Lockout, Block out and Tagout)
2. Implemented new First Aid Safety and Defensive Driving Training.
3. New Hire Orientation/Training (Vincent Sepulveda & Dakota Asher)

Miscellaneous

1. Regularly check the District, all Pump Stations and Yuba College Flood Fight Coalition storage site for damage or issues.
2. Vegetation Abatement Pump Station's 4,5,7, & 10.
3. Tesco Replaced Contactor for South Pump at Pump Station #9.
4. Submitted VRF #2 for Approval to Fish and Wildlife.
5. Pump #7 Sump Clean out (Badger)
6. Pump Stations #5 & 7 Transmitter Adjustments (Tesco)
7. Tree Removal at Pump Station #5 (Richards Tree Service)

Administrative Assistant Monthly Report

September 5, 2023

Accounting:

1. Budget Updates
2. Reconciliations
3. AP Reports and Check Processing for Vendors & Clients
4. Payroll Calculations and Submittal and JOB Costing
5. Checks, Warrants and Deposits
6. Green Sheet Reconciliations with Gracey @ 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. Audit Preparation, Meetings with Accountant and Calls with Auditor - Completed

Clerical/Office:

1. Impact Fees & Plan Check Fees
 - A. Lennar – Rio Del Oro Village 17-20 – Map Review
 - B. 5946 Grove Ave. – Florin Todorean
 - C. 5841 Garden Ave. – Nan Lin
2. Permit Clearance Request Sign Offs
 - A. Lennar – River Oaks North Village 2
 - B. KB Homes – Cobblestone Phase 5 & 7
 - C. Cresleigh Homes – Plumas Lake Village 2, and Meadows
 - D. Richmond Homes – Thoroughbred Acres

Human Resources:

1. Signed New Field Crew Workers up for Benefits and Insurance
2. ACWA and SDRMA – Insurance Applications

Contract Management:

1. 2022-2023 FMAP Grant – On-Going
2. YWA/DWR IRWMP Grant – On-Going
3. YWA Boundary Grant - Grant Extended
4. TRLIA Goldfields – Maintenance Billing - On-Going
5. Olivehurst Pump Station – Maintenance Billing – On-Going – New Signed Contract Renewal – Received on 8/25/2023
6. Chestnut Pond Watershed Improvements – Billing – On-Going
7. Ray Morgan – Copier/Fax Contract Lease – Implementation Completed on 08/14/2023

Regulatory Compliance:

1. Managing PWC 100 Projects online with Department of Industrial Relations
 - A. New Job - Commercial Pump & Mechanical – PS 5
 - B. New Job - Madsen Roofing – PS7
2. Started Accepting RD784 Board Election Petitions on 8/24/2023
3. GSRMA Actual Payroll Questionnaire - Completed
4. GSRMA – Annual Financials Questionnaire - Completed

Contacts:

Gracey Copelin @ Yuba County – YCDS, Mark Fowler @ Atteberry Searle, Aaron @ Paychex, Jesse Barton @ Gallery & Barton, Jolie Turk @ YC Treasurer, Patrick Soper @ LWA, George and Jonathan

@ Alliant Networking, Jennifer Jensen @Auditor's, Kyle Close – Permit Runner, Veronica Cobian – ACWA, Veronica Gonzalez – KB Homes, David Glende – GSRMA, and Leon Ellis – Ray Morgan.

Administration:

1. Meetings: 08/01 RD784 & TRLIA Board meetings, 08/07 FRRFMP Steering Committee, 08/07 Yuba Co. Plumas Lake Interchange Planning, 08/14 Unit 4 Pre-Bid meeting, and Rotary.
2. DWR Flood System Repair Program (FSRP) Grant – The District has been awarded \$552,242.00.
3. Approved employee time off requests and task scheduling.
4. Liability and Workman's Comp Insurance Applications (SDRMA and ACWA).
5. RFP for New Fleet Service Truck.
6. Documents to apply the FY 2023-24 assessment to the Yuba County Tax Roll submitted to the County Auditor's office on August 9.
7. IRWM project submission form submitted for future Pump Station 10 pipe outfall project.
8. IRWM project submission form submitted for Unit 4 slip out repairs.
9. RD784 Encroachment Permit 08-14-2023 issued to the City of Yuba City for hauling K-Rails to sewer ponds in Unit 2A.
10. Plan Reviews/Impact Fee Program:
 - A. New residence at 5946 Grove Avenue.
 - B. Final Map review – 5841 Garden Avenue.
 - C. Final Map and access easement review – Rio Del Oro Villages 17 – 20.
 - D. Commercial Project (Restaurant) – 1152 N. Beale Rd.
 - E. PG & E Gas Casing removal project at Island Avenue, Levee Unit 2A.
 - F. Trull RV & Boat Storage – 4131 Hazel St. – MHM completed a 3rd review and provided new comments for outstanding items which were forwarded to the owner on May 16. On June 14, 2023, the owner paid the District a review fee overage plus another deposit to complete a 4th review.
 - G. Plumas Lake Interchange.
 - H. City of Marysville sewer force main pressure test – RD784 Levee Unit 1 – *Completed on 7/31/2023*
 - I. Local DRAFT O & M manual review.

Projects:

1. Pump Station 5, 7, and 9 SCADA improvements – Tesco Controls
2. Yuba LAFCO – Urban Boundary Adjustments – RD784 Application package still in review.
3. Unit 4 Slip-out repairs – Bid process.
4. Pump Station 3 Outfall Pipe Repairs. At the March 7 Board meeting, the Board authorized the G.M. to award a pipe repair contract to the lowest responsible bidder. Because no bids were received, direct contracting was authorized. T&S Construction has been awarded a contract in the amount of \$199,750.00 (\$18,000 under budget). The work is authorized under CVFPB authorization letter WA2022138.
5. Pump Station 5 South pump rehabilitation.
6. Urban levee boundary adjustments – MHM/Yuba LAFCO.
7. USACE Utility encroachment correction coordination continues.

Regulatory Compliance:

1. Annual EPA ID Verification Questionnaire – Submitted to CA Dept. of Toxic Substance Control

2. Monthly pesticide spray use report submitted on-line to the County.
3. Weekly Safety Meetings.

Announcements:

1. 2 New Field Maintenance Workers Hired: Dakota Asher and Vincent Sepulveda.

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: August 1, 2023 **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	10:38am	38 Min.

1. Call to Order

A. Roll Call: Board President – Sarbdeep Atwal- Absent, 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, (Interim) 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 –
Brent Hastey moved to approve the Board Meeting Minutes. Jared Hastey seconded the motion. Motion Carried. **Vote: 4 Ayes (Read, Danna, J. Hastey, and B. Hastey), 0 Nays, 1 Absent (Atwal), and 0 Abstain.**

5. Approve Checks and Warrants –
Brent Hastey moved to approve the Checks and Warrants. Jared Hastey seconded the motion. Motion Carried. **Vote: 4 Ayes (Read, Danna, J. Hastey, and B. Hastey), 0 Nays, 1 Absent (Atwal), and 0 Abstain.**

6. Adopt Resolution 2023-08-01 for Accepting DWR FSRP Grant Funds –
Brent Hastey moved to adopt the Resolution 2023-08-01 for accepting DWR FSRP grant funds. Jared Hastey seconded the motion. Motion Carried. **Vote: 4 Ayes (Read, Danna, J. Hastey, and B. Hastey), 0 Nays, 1 Absent (Atwal), and 0 Abstain.**

Persons Attending

- 1. David Read – RD784 Board Vice-President**
- 2. Joe Danna – RD784 Board Trustee**
- 3. Jared Hastey – RD784 Board Trustee**

4. Brent Hastey – RD784 Board Trustee
5. Patrick Meagher – RD784 Secretary of the Board
6. Kimberly Ford – RD784 Deputy Secretary of the Board
7. Jesse Barton – RD784 Attorney
8. Sean Minard – RD784 Engineer (Late Arrival 10:05am)
9. Tina Moore – RD784 Field Superintendent
Items for Discussion and Possible Actions:
<p>7. Board to Consider Authorizing the General Manager to Negotiate, Sign, and Execute Land Transfer Documents for the Linear Pond 16 Service Road – Staff requested authorization to negotiate, sign, and execute upon review and approval of General Counsel all necessary documents to deed approximately 2,600 L.F. of District owned service road along Linear Pond 16 to the County of Yuba with an easement reserved for the District to continue regular O&M activities. Dedicating the land will enable the County to further pursue the completion of a future bike path. Brent Hastey moved to authorize the General Manager to negotiate, sign, and execute upon review and approval of General Counsel all necessary documents to deed approximately 2,600 L.F. of District owned service road along Linear Pond 16 to the County of Yuba with an easement reserved for the District to continue regular O&M activities. Jared Hastey seconded the motion. Motion Carried. Vote: 4 Ayes (Read, Danna, J. Hastey, and B. Hastey), 0 Nays, 1 Absent (Atwal), and 0 Abstain.</p>
<p>8. Board to Consider Executing an Attorney-Client Fee Contract from Somach, Simmons, & Dunn and Proceed with a Lawsuit against Cal-Trans for Delinquent Assessments – Caltrans currently owes the District over \$290,000 for past due assessments which includes over \$82,000 in late fees and interest. The District sent the original assessment invoices for payment to District 3 in the fall of 2021 which became delinquent on December 10, 2021. The District received letters from Caltrans rejecting payment in April 2022 and June 2023. Staff is requesting authorization to execute an Attorney-Client Fee Contract from Somach, Simmons, & Dunn to represent RD784 and to proceed with a lawsuit against Caltrans for unpaid delinquent assessments, late fees, and penalties. Jared Hastey moved to authorize and execute an Attorney-Client Fee Contract from Somach, Simmons, & Dunn to represent RD784 and to proceed with a lawsuit against Caltrans for unpaid delinquent assessments, late fees, and penalties. Joe Danna seconded the motion. Motin Carried. Vote: 4 Ayes (Read, Danna, J. Hastey, and B. Hastey), 0 Nays, 1 Absent (Atwal), and 0 Abstain.</p>
<p>9. Board to Receive the Final Budget Snapshot (For June 2023) – The Board was presented a Final Budget Snapshot for FYE June 2023.</p>
10. Closed Session:
<p>A. Conference with Real Property Negotiators – Property: APN 016-060-037-000 Negotiating Party: RD784/General Manager Under Negotiation: Price and Terms of Sale</p> <p>No Reportable Action</p>
11. Field Manager's Report:

Field Manager's Report
August 1, 2023

Maintenance and Projects Completed

Unit 1

1. Vegetation Abatement around gate structures.
2. Painted over graffiti on blocks.
3. Debris removal.

Unit 2A

1. Vegetation Abatement around gate structures.
2. Vegetation Abatement at PS #9.

Unit 2B

1. Pump Station # 2 backup generators exercised on 7/10 & 7/24.
2. Vegetation Abatement around gate structures.
3. Vegetation Abatement at Pump Station #6.

Unit 3A

1. Pump Station #6 Backup generators exercised on 7/10 & 7/24.
2. Vegetation Abatement around gate structures.
3. Vegetation Abatement at Pump Station #2.

Unit 4

1. Vegetation Abatement for fire break.
2. Burn Levee slope L/M 4.00-5.56.
3. Drag vegetation L/S - L/M 0.00 -2.50 & 4.00 -5.60.
4. Vegetation Abatement around gate structures.
5. Set Blocks L S - L/M 3.62-3.65.

Units 3B/ 5 / 6 (Horseshoe Levee)

1. Checked waterside flap gates weekly.
2. Vegetation Abatement around all head walls.
3. Cleared beaver obstruction in Unit 5 at L/M 2.47.

Unit 7

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

Unit 8

1. Vegetation Abatement around gate structures.

Unit 9

1. Pump Station #3 Backup generator exercised on 7/10 & 7/24.
2. Vegetation Abatement around gate structures.
3. Vegetation Abatement at Pump Station #3.
4. Vegetation Abatement along block line at L/M 4.00.
5. Mowed L/S service road L/M 1.00-5.50.
6. Sprayed Unit 9 L/S service road L/M 3.00-4.50.
7. New AB gravel L/S service road L/M 1.50-5.00.

Goldfields 200-year Levee

1. Vegetation Abatement around gate structures.
2. Repaired gate on Brophy entrance, (Sheriff's Report Number T23000299).

Drainage Laterals and Detention Basins.

1. Vegetation Abatement along lateral 14.
2. Vegetation Abatement / trim trees lateral 15 (N).
3. Vegetation Abatement Ella Basin (N&S) block line.
4. Vegetation Abatement / cut sucker trees Chestnut Basin service road.
5. Vegetation Abatement / cut sucker trees lateral 5 (E&W).
6. Vegetation Abatement Wheeler Basin service road.
7. Vegetation Abatement / cut sucker trees at Cal Trans Basin.
8. Vegetation Abatement / cut sucker tress along lateral 23 / PS #9 outfall.
9. Vegetation Abatement / cut sucker trees pond 8 (N).
10. Mowed Wheeler Basin (S).
11. Cut sucker trees out of pond 20.
12. Cut sucker trees at Chestnut Basin along service road.
13. Cleared beaver obstructions out of Lateral 16.
14. Sprayed Blackberries Lateral 13 (N).
15. Sprayed lateral 5 & 16 service road.
16. Painted block line on Ella Basin (N).

Shop, Office, Fleet Vehicles, and Equipment

1. Shop generator was exercised on 7/10 & 7/24.
2. Shop yard debris removal.
3. Installed new drive shaft & new tires on Rhino Flex 15 mower.
4. Installed new toilet in shop restroom.
5. Installed new soap dispensers' shop & office.

Safety / Training

1. Administered weekly safety meetings.
Pesticide: (Wilco ground squirrel bait, Kaput D Rodentex)

Safety Topic: (ATV Four Wheeler, Welding & Cutting , Two Man Auger & Wildlife Safety Procedures).

Miscellaneous

1. Regularly check the District, all Pump Stations and Yuba College Flood Fight Coalition storage site for damage or issues.
2. Vegetation Abatement Pump Station's 4, 5, 7, & 10.

12. Administrative Assistant's Report:

**Administrative Assistant Monthly Report
August 1, 2023**

Accounting:

1. Budget Updates
2. Reconciliations
3. AP Reports and Check Processing for Vendors & Clients
4. Payroll Calculations and Submittal and JOB Costing
5. Checks, Warrants and Deposits
6. Green Sheet Reconciliations with Gracey @ 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. Audit Preparation, Meetings with Accountant, Calls with Auditor, and Drop Off Documents- Pending

Clerical/Office:

1. Impact Fees & Plan Check Fees
 - A. Plumas Lake Unit 8 – JAS Land Fund – Encroachment Application
2. Permit Clearance Request Sign Offs
 - A. Lennar – River Oaks North Village 2
 - B. KB Homes – Cobblestone Phase 5 & 7
 - C. Cresleigh Homes – Plumas Lake Village 2
 - D. Richmond Homes – Thoroughbred Acres
3. Lennar Bond Release Letters

Human Resources:

1. Field Crew Applicant Interviews

Contract Management:

1. 2022-2023 FMAP Grant – On-Going
2. YWA/DWR IRWMP Grant – On-Going
3. YWA Boundary Grant - Grant Extended
4. TRLIA Goldfields – Maintenance Billing - On-Going
5. Olivehurst Pump Station – Maintenance Billing – On-Going – New Contract Renewal - Pending
6. Chestnut Pond Watershed Improvements – Billing – On-Going
7. Ray Morgan – Copier/Fax Contract Lease – Meetings and Implementation Calls

Regulatory Compliance:

1. Managing PWC 100 Projects online with Department of Industrial Relations
2. Research & Compilation of General Liability and Worker's Compensation Programs

Contacts:

Gracey Copelin @ Yuba County – YCDS, Mark Fowler @ Atteberry Searle, Elisa @ Paychex, Jesse Barton @ Gallery & Barton, Jolie Turk @ YC Treasurer, Jason Little @ DWR, Patrick Soper @ LWA, Eric @ Alliant Networking, Jennifer Jensen @ Auditor's, Kyle Close – Permit Runner, Russ Powell @ EPS, Andrea Chapman – Sage/Master Builder, Veronica Cobian – ACWA, and Leon Ellis – Ray Morgan.

13. General Manager's Report:

General Manager's Report
August 1, 2023

Administration:

1. Meetings: 07.12 RD784 Board meeting, 07.18 TESCO SCADA training, Ray Morgan (copy machine), Staff Meetings, and Rotary.
2. Approved employee time off requests and task scheduling.
3. Bond Release letters to Lennar Homes of California, Inc, - River Oaks Detention Basin and North Outfall Pipe.
4. Liability and Workman's Comp Insurance Applications (SDRMA and ACWA).
5. Responded to USACE 408 Permission Section inquiry – National Register of Historic Places.
6. Field applicant interviews.
7. RFP for New Fleet Service Truck.
8. Plan Reviews/Impact Fee Program:
 - A. PG & E Gas Casing removal project at Island Avenue, Levee Unit 2.
 - B. Trull RV & Boat Storage – 4131 Hazel St. – MHM completed a 3rd review and provided new comments for outstanding items which were forwarded to the owner on May 16. On June 14, 2023, the owner paid the District a review fee overage plus another deposit to complete a 4th review.
 - C. TRLIA Climate Resiliency Project.
 - D. Local DRAFT O & M manual review.

Projects:

1. Pump Station 5, 7, and 9 SCADA improvements – Tesco Controls
2. TRLIA/RD784 land transfer reviews - Working on Cal-Trans Detention Basin.
3. Lindhurst Avenue/ Chestnut Pond drainage improvements (County Project).
4. Urban levee boundary adjustments – MHM/Yuba LAFCO (MHM addressing first comments).

5. USACE Utility encroachment correction coordination continues.

Regulatory Compliance:

1. Monthly pesticide spray use report submitted on-line to the County.
2. Weekly Safety Meetings.

Announcements:

1. The USACE will be inspecting the RD784 Urban Levee System (Plumas Lake Basin) sometime in FY 2023-24.
2. The next regular RD784 Board meeting is scheduled for Tuesday, September 5 (The day after the Labor Day Holiday).

14. Board Reports:

Brent Hasteley reported that he would be attending the TRLIA Board Meeting August 1, 2023.

15. Meeting Adjourned:

The Meeting was adjourned at 10:38am.

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