

RECLAMATION DISTRICT NO. 2119

3121 West March Lane, Ste. 100

Trustees
Eugene Muzio
Nelson E. Bahler
Alvin Cortopassi

P.O. Box 20
Stockton, California 95201
(209) 948-8200
FAX (209) 948-8910

Secretary and Attorney
Daniel J. Schroeder
Engineer
Christopher H. Neudeck

**NOTICE & AGENDA OF MEETING
OF THE BOARD OF TRUSTEES
OF RECLAMATION DISTRICT NO. 2119**

DATE: Monday, April 19, 2021

TIME: 9:00 a.m.

Coronavirus COVID-19

In accordance with the Governor’s Executive Order N-33-20, and for the period in which the Order remains in effect, Reclamation District 2119 Board Chambers will be closed to the public.

To accommodate the public during this period of time that the Board’s Chambers are closed to the public, Reclamation District 2119 Board of Trustees has arranged for members of the public to observe the meeting telephonically.

**TO ATTEND BY TELECONFERENCE:
Toll-Free Dial-In Number: (877) 778-1806
CONFERENCE ID 891949**

Once connected, we request you kindly mute your phone

Call to Order

Roll Call

Agenda Items

1. Public Comment. Under Government Code Section 54954.3, members of the public may address the Board on any issue in the District’s jurisdiction. The public may address any item on the agenda as it is taken up.
2. Consider for approval minutes of Board’s October 19, 2020, meeting and March 8, 2021, joint meeting with Reclamation District 2115.
3. Presentation of Financial Status Report. Discussion and Possible Action
 - a. 2021-2022 Budget

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

- b. Draft Audit Report for year ended June 30, 2020
 - c. Approve Representation Letter from Schwartz, Giannini, Lantsberger & Adamson and authorize District Official to sign.
4. Consideration and approval of Resolution 2021-01 Authorizing and Directing Filing of Notice of Exemption for Routine Maintenance for Fiscal Year 2021-2022.
 5. Consideration and approval of Resolution 2021-02 Approving and Authorizing Execution of Delta Levee Maintenance Subventions Program Work Agreement for Fiscal Year 2021-2022.
 6. Engineer's Report. Request for directions and approvals.
 7. Discussion and Possible Action to Approve a Maintenance Contract for Rock Slope Protection
 8. Lower San Joaquin River Flood Protection Project.
 - a. Approve Reimbursement Agreement for Costs
 9. District Calendar. Discussion and direction.
 10. Payment of Bills.
 11. Adjournment.

AGENDA PACKET
RECLAMATION DISTRICT 2119
April 19, 2021

<u>ITEM</u>	<u>COMMENTARY</u>
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- | | |
|-----|--|
| 1. | Self-explanatory. |
| 2. | Please see attached. |
| 3. | Please see attached. <ul style="list-style-type: none">a. Please see attached.b. Please see attached.c. Please see attached. |
| 4. | Please see attached. |
| 5. | Please see attached. |
| 6. | Please see attached. |
| 7. | Self-explanatory. |
| 8. | Please see attached. |
| 9. | Please see attached. |
| 10. | Self-explanatory. |

ITEM 2

**Minutes of Meeting of
Reclamation District 2119
Held on October 19, 2020**

The meeting of the Board of Trustees of Reclamation District 2119 was held at 9:00 a.m. on October 19, 2020, via teleconference.

Call to Order: The meeting was called to order at 9:05 a.m.

Roll Call: Present were President Eugene Muzio, Trustee Alvin Cortopassi , and Trustee Nelson Bahler. Also present was Andy Pinasco, filling in for Daniel J. Schroeder as District Secretary and Counsel, and District Engineer, Chris Neudeck.

Item No. 1: Public Comment. None.

Item No. 2: Approval of Minutes. Mr. Pinasco reviewed the minutes of the meeting of April 29, 2020, with the Trustees. The minutes of the August 4, 2020, meeting were approved unanimously by the Trustees present on a motion by President Muzio, seconded by Trustee Cortopassi.

Item No. 3: 2020-2021 Budget. Mr. Pinasco reviewed the 2020-2021 Budget proposal provided to the Trustees at the meeting. The 2020-2021 Budget presented was approved unanimously by the Trustees present on a motion by Trustee Cortopassi, seconded by President Muzio.

Item No. 3.a: Financial Report. Mr. Pinasco reviewed the financial report provided to the Trustees at the meeting. The financial report presented was accepted unanimously by the Trustees present on a motion by President Muzio, seconded by Trustee Cortopassi.

Item No. 3.b: Resolution 2020-01 Certifying 2020-2021 Assessments to be Collected. Mr. Pinasco reviewed the purpose of the resolution with the Trustees. The Trustees considered the rates proposed in the Resolution and made a finding that the proposed rates are sufficient in their independent judgement. Resolution 2020-01 was adopted unanimously by the Trustees present on a motion by Trustee Cortopassi, seconded by President Muzio.

Item No. 4: Consideration and approval of Resolution 2020-02 authorizing and directing filing of Notice of Exemption for Routine Maintenance for Fiscal Year 2020-2021. Mr. Pinasco reported on the purpose of the resolution and the exemption. Resolution 2020-02 was adopted unanimously by the Trustees present on a motion by President Muzio, seconded by Trustee Cortopassi.

Item No. 5: Consideration and approval of Resolution 2020-03 approving and authorizing execution of Delta Levee Maintenance Subventions Program Work Agreement for Fiscal Year 2020-2021. Mr. Pinasco explained the process for

participating in the program and the requirements of executing an annual program agreement. Resolution 2020-03 was adopted by unanimous vote of the Trustees present on a motion by President Muzio, seconded by Trustee Cortopassi.

Item No. 6: Engineer's Report. Mr. Neudeck provided a written and oral report.

Item No. 6.a: Delta Grant II Flood-fight Container and Flood-fighting Supplies. Mr. Neudeck provided an oral report regarding the process for participating in the Delta Grant II program. Mr. Neudeck explained that the District would purchase a container and corresponding flood fight supplies from a list approved by the County. Upon purchase, the District will submit proof of purchase to the County for reimbursement. The Trustees authorized the District Engineer to purchase the supplies in accordance with the Delta Grant II program by unanimous vote of the Trustees present on a motion by Trustee Cortopassi, seconded by President Muzio.

Item No. 7: Calendar. Mr. Pinasco reviewed the upcoming calendar events with the Trustees.

Item No. 8: Correspondence. Mr. Pinasco reported that no correspondence requiring special mention has been received.

Item No. 9: Approval of Bills. Mr. Pinasco reported on the outstanding bills that had been received and the need for ratification of the bills paid during the last few months. The Trustees present unanimously approved payment of and ratification of the attached bills on a motion by Trustee Cortopassi, seconded by President Muzio.

Item No. 10: Adjournment. The meeting was unanimously by the Trustees present adjourned at 10:06 a.m.

Respectfully submitted,

Daniel J. Schroeder, District Secretary

**MINUTES OF THE SPECIAL JOINT MEETING OF THE
BOARD OF TRUSTEES OF
RECLAMATION DISTRICT 2115 AND RECLAMATION DISTRICT 2119
HELD ON MONDAY, MARCH 8, 2021**

The special meeting was held via teleconference and called to order at 1:30 p.m. on March 8, 2021.

Item No. 1:

Present were: Justin Kelley, Trustee, Reclamation District 2115
Tyler Kelley, Trustee, Reclamation District 2115
Eugene Muzio, Trustee President, Reclamation District 2119
Alvin Cortopassi, Trustee, Reclamation District 2119
Nelson Bahler, Trustee, Reclamation District 2119

Absent was: Jack Kelley, Trustee, Reclamation District 2115

Also present were: Andrew Pinsaco, Asst. District Counsel, Reclamation Districts 2115/2119,
Chris Neudeck, Engineer, Reclamation Districts 2115/2119, Chris Elias,
Executive Director, SJAFCA, Adam Riley, Larsen Wurzel & Associates
on behalf of SJAFCA, Mr. Solari, property owner, Reclamation District
2119.

Item No. 2: There was no public comment.

Item No. 3: Discussion and Possible Direction Regarding Report on USACE Lower San Joaquin River Project. Mr. Pinasco introduced Mr. Elias and Mr. Riley from SJAFCA. Mr. Riley then made a report to the Trustees on the presentation materials provided to the Trustees regarding the Lower San Joaquin River Project (“LSJRP”). Mr. Riley explained the various stages of the LSJRP and explained how each phase would impact both Districts’ levees. Mr. Neudeck reported that the type of engineering work being requested from the Districts is not contemplated by the Districts’ budgets and requested reimbursement from SJAFCA for such work. Mr. Elias agreed, indicating that SJAFCA will reimburse both Districts for engineering costs arising from SJAFCA’s requests.

Once Mr. Riley’s presentation was completed, Trustee Cortopassi asked how the LSJRP will benefit RD 2119. Mr. Riley indicated that most of the flood protection benefit would accrue east of RD 2119, however, RD 2119 would benefit from significantly improved levees. Trustee Muzio suggested that the LSJRP consider improving the levees to the east of RD 2119, rather than RD 2119’s levees. Mr. Elias and Mr. Riley responded that they would consider such input. Trustee Muzio then indicated that in its current form, he is not inclined to change the District’s position disapproving the LSJRP, which was memorialized in a letter previously sent to SJAFCA. Trustee Bahler provided no comment, as he left the meeting early due to a conflicting appointment.

Trustee Justin Kelley and Trustee Tyler Kelley indicated that no decisions would be made at today's meeting, and directed staff to include an item to discuss the LSJRP at a future meeting.

Item No. 4: Trustees from Reclamation District 2115 and 2119 requested that staff include an item to discuss the LSJRP at a future meeting.

Item No. 5: The meeting was adjourned at 2:34 p.m. by unanimous consent of all Trustees present.

Respectfully submitted,

Daniel J. Schroeder
District Secretary
Reclamation District 2115/2119

ITEM 3

RECLAMATION DISTRICT NO. 2119
 APRIL 2021 FINANCIAL REPORT
 75% FISCAL YEAR 2020-2021

		BUDGET FY 2020-2021	Expended PTD	Expended YTD	% YTD
<u>EXPENSES</u>					
OPERATIONS & MAINTENANCE EXPENSES					
G1	Levee Inspection and Maintenance	\$25,000.00	\$ 21,455.93	\$21,455.93	86%
G2	Rodent Control	1,000.00	\$ 9,308.97	\$9,308.97	931%
G3	Vegetation Management	20,000.00	\$ 11,600.00	\$13,767.47	69%
G4	PG&E	120,000.00	\$ 10,695.19	\$46,324.33	39%
G5	District Payroll	25,000.00	\$ 6,046.50	\$11,996.44	48%
G6	Capital Projects	100,000.00	\$ 43,855.00	\$137,437.90	137%
G7	Emergency Equipment & Supplies	22,500.00	\$ 12,476.07	\$17,641.62	78%
	SUBTOTAL	\$313,500.00	\$115,437.66	\$257,932.66	82%
GENERAL EXPENSES					
G8	Legal	\$20,000.00	\$ 7,824.25	\$11,786.10	59%
G9	Engineering	\$35,000.00	\$ 6,704.98	\$30,698.87	88%
G10	Auditing	\$4,500.00	\$ 4,550.00	\$4,550.00	0%
G11	Payroll Tax and Administration	\$13,000.00	\$ 4,674.13	\$12,043.12	93%
G12	Insurance	\$11,000.00	\$ 5,351.09	\$5,351.09	49%
G13	County Administrative Costs	1,000.00	\$ -	\$0.00	0%
	SUBTOTAL	\$84,500.00	\$29,104.45	\$64,429.18	76%
REIMBURSEABLE EXPENSES					
G14	DWR 5-Year Plan	35,000.00	\$ 743.75	\$3,402.50	0%
	SUBTOTAL	\$35,000.00	\$743.75	\$3,402.50	10%
	TOTAL EXPENSES	\$433,000.00	\$145,285.86	\$325,764.34	75%

		BUDGET FY 2019-2020	Income PTD	Income YTD	% YTD
<u>INCOME</u>					
I1	Assessment - Existing	\$196,461.25	\$ 149,120.45	\$149,120.45	76%
I2	Interest	4,000.00	\$ 628.00	\$4,011.00	100%
I3	DWR 5 Year Plan Reimbursement	\$35,000.00	\$ 51.75	\$9,146.24	26%
I4	Subvention Reimbursement	\$183,000.00	\$ -	\$0.00	0%
	Delta Grant II - Flood Fight Supplies	\$14,500.00	\$ -	\$0.00	0%
	TOTAL, GROSS INCOME	\$432,961.25	\$149,800.20	\$162,277.69	37%
	NET INCOME (LOSS)		(\$38.75)	\$4,514.34	(\$163,486.65)

Fund Balance

Fund Balance as of July 1, 2020	\$	622,633.72
Revenues (YTD), as of October 19, 2020	\$	162,277.69
Expenses (YTD), as of October 19, 2020	\$	325,764.34
Total Cash as of March 31, 2021	\$	454,985.07

ITEM 3.a

**RECLAMATION DISTRICT 2119
DRAFT BUDGET FOR FISCAL YEAR 2021-2022**

	Proposed 2021-2022
<u>General</u>	
G1 County Assessment Administration	6,500.00
G2 Miscellaneous Supplies	300.00
G3 General Engineering	35,000.00
G4 Legal and Accounting	20,000.00
G5 Insurance	12,500.00
G6 Emergency Equipment & Supplies	2,500.00
Subtotal	76,800.00
 <u>Levee Work</u>	
L1 Vegetation Control and Management	15,000.00
L2 Rodent Control	1,000.00
L3 Construct All-Weather Road Surfacing	15,000.00
L4 Waterside Erosion Repair	25,000.00
L5 Back Slope Fill Flattening	35,000.00
L6 General Levee Maintenance	25,000.00
L7 DWR 5 Year Plan	15,000.00
Subtotal	131,000.00
 <u>Drainage</u>	
D1 Electricity	120,000.00
D2 Plant O&M	12,500.00
Subtotal	132,500.00
TOTAL EXPENSES	340,300.00
 <u>INCOME</u>	
INTEREST	4,000.00
ASSESSMENT	250,291.63
LEVEE SUBVENTION REIMBURSEMENT	180,000.00
DWR 5 Year Plan Reimbursement	14,500.00
TOTAL INCOME	448,791.63
NET INCOME	108,491.63

ITEM 3.b

RECLAMATION DISTRICT NO. 2119

FINANCIAL REPORT

JUNE 30, 2020

DRAFT

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INDEPENDENT AUDITORS' REPORT

To the Board of Trustees
Reclamation District No. 2119

We have audited the accompanying cash basis financial statements of the governmental activities and each major fund of Reclamation District No. 2119 (the District) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

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

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Stockton, California 95219
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Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position - cash basis of the governmental activities and the major funds of the District as of June 30, 2020, and the respective changes in financial position - cash basis, thereof for the year then ended in accordance with the basis of accounting described in Note 1.

Basis of Accounting

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

Other Matters

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

Schwartz, Giannini, Lantberger & Adamson

Stockton, California
January 12, 2021

RECLAMATION DISTRICT NO. 2119
Statement of Net Position - Cash Basis
June 30, 2020

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	
Cash in county treasury (Note 4)	\$ 642,416
Cash in bank - checking	35,259
	<hr/>
Total assets	<u>\$ 677,675</u>
NET POSITION	
Restricted for projects	\$ 19,782
Unrestricted	657,893
	<hr/>
Total net position	<u>\$ 677,675</u>

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

RECLAMATION DISTRICT NO. 2119

Statement Of Activities - Cash Basis

For the year ended June 30, 2020

	<u>Cash</u> <u>Disbursements</u>	<u>Operating</u> <u>Receipts, Grants,</u> <u>and</u> <u>Contributions</u>	<u>Net (Disbursements)</u> <u>Receipts and</u> <u>Changes in</u> <u>Net Position</u>
Governmental activities			
General and administrative	\$ (91,900)	\$ -	\$ (91,900)
Maintenance and operations	(331,005)	-	(331,005)
Net program (disbursements) receipts	<u>\$ (422,905)</u>	<u>\$ -</u>	<u>\$ (422,905)</u>
General receipts:			
Landowner collections (Note 3)			\$ 250,292
Interest income			14,046
State subvention			88,642
Other income			939
Total general receipts			<u>\$ 353,919</u>
Change in net position			\$ (68,986)
Net position - beginning of year			<u>746,661</u>
Net position - end of year			<u>\$ 677,675</u>

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

RECLAMATION DISTRICT NO. 2119
Balance Sheet - Governmental Fund - Cash Basis
June 30, 2020

	General Fund	Special Revenue	Total
ASSETS			
Cash and cash equivalents			
Cash in county treasury (Note 4)	\$ 622,634	\$ 19,782	\$ 642,416
Cash in bank - checking	35,259	-	35,259
Total assets	<u>\$ 657,893</u>	<u>\$ 19,782</u>	<u>\$ 677,675</u>
FUND BALANCE			
Restricted	\$ -	\$ 19,782	\$ 19,782
Unassigned	657,893	-	657,893
Total fund balance	<u>\$ 657,893</u>	<u>\$ 19,782</u>	<u>\$ 677,675</u>

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

RECLAMATION DISTRICT NO. 2119

**Statement of Cash Receipts, Disbursements and Changes in Fund Balance - Governmental Fund -
Cash Basis
For the Year Ending June 30, 2020**

	<u>General Fund</u>	<u>Special Revenue</u>	<u>Total</u>
RECEIPTS			
Landowner collections (Note 3)	\$ 250,292	\$ -	\$ 250,292
State subventions	88,642	-	88,642
Interest	13,659	387	14,046
Other income	939	-	939
Total receipts	<u>\$ 353,532</u>	<u>\$ 387</u>	<u>\$ 353,919</u>
DISBURSEMENTS			
General and administrative:			
Accounting	\$ 2,957	\$ -	\$ 2,957
Audit fees	4,500	-	4,500
Dues and subscriptions	186	-	186
Insurance	15,821	-	15,821
Legal & professional fees	19,222	-	19,222
Payroll Tax	15,388	-	15,388
Payroll expense	33,826	-	33,826
Total general and administrative	<u>\$ 91,900</u>	<u>\$ -</u>	<u>\$ 91,900</u>
Maintenance and operations:			
Levee maintenance	\$ 117,594	\$ -	\$ 117,594
Engineering	71,062	-	71,062
Pump maintenance	78,298	-	78,298
Utilities	60,435	-	60,435
Vegetation control	3,159	-	3,159
Miscellaneous	457	-	457
Total maintenance and operations	<u>\$ 331,005</u>	<u>\$ -</u>	<u>\$ 331,005</u>
Other financing sources/uses:			
Transfers	<u>\$ (17,050)</u>	<u>\$ 17,050</u>	<u>\$ -</u>
Total other financing sources/uses:	<u>\$ (17,050)</u>	<u>\$ 17,050</u>	<u>\$ -</u>
Net changes in fund balance	\$ (86,423)	\$ 17,437	\$ (68,986)
Cash basis fund balance - beginning	<u>744,316</u>	<u>2,345</u>	<u>746,661</u>
Cash basis fund balance - ending	<u><u>\$ 657,893</u></u>	<u><u>\$ 19,782</u></u>	<u><u>\$ 677,675</u></u>

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

RECLAMATION DISTRICT NO. 2119

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES

Nature of business

Reclamation District No. 2119 is a governmental entity organized by the landowners of Wright-Elmwood Tract located in San Joaquin County, California, and governed by an elected Board of Trustees. Expenses incurred by the District are, at times, partially subsidized by various federal, state, and local assistance or reimbursement programs.

Pursuant to Government Code Section 1780 vacancies on the Board of Trustees can be filled through appointment by the remaining Trustees or the County Board of Supervisors. In election years, a Notice Calling for Nomination Petitions is published. If no more than one petition per open position is received, the County Board of Supervisors will appoint the nominated party or parties. If no nominations are received, the County Board of Supervisors will usually appoint a qualified person recommended by the Board of Trustees.

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

Government-wide financial statements

The government-wide financial statements (i.e., the statement of net position – cash basis and the statement of activities – cash basis) report information on all of the cash receipts and disbursements activity of the primary government.

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

Fund financial statements

The fund financial statements provide information about the District's funds. The District has one type of fund (governmental), which is comprised of two major funds as follows:

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

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

RECLAMATION DISTRICT NO. 2119

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

In the fund financial statements, fund balance for governmental funds is reported in classification that comprise a hierarchy based primarily on the extent to which the District is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components: nonspendable, restricted, committed, assigned and unassigned.

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

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

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

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

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

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

Budgetary accounting

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

Measurement focus, basis of accounting, and financial statement presentation

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

RECLAMATION DISTRICT NO. 2119

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Interfund Transfers

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

Use of estimates

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

Income Tax Status

Reclamation District No. 2119 is a governmental entity and not subject to federal and state income taxes.

NOTE 2. DATE OF MANAGEMENT'S REVIEW

In preparing the financial statements, the District has evaluated events and transactions for potential recognition or disclosure through January 12, 2021, the date the financial statements were available to be issued.

NOTE 3. LANDOWNER COLLECTIONS

The District's primary source of operating revenue is the annual benefit assessment, which is collected from the District's property owners.

NOTE 4. CASH AND INVESTMENTS

Cash and investments of the District as of June 30, 2020 consist of the following:

	<u>Carrying amount</u>	<u>Bank balance</u>	<u>Fair value</u>
Deposits			
Insured (FDIC)	<u>\$ 35,259</u>	<u>\$ 46,312</u>	
Investment in External Investment Pool			
San Joaquin County Treasurer	<u>\$ 642,416</u>		<u>\$ 642,416</u>

RECLAMATION DISTRICT NO. 2119

NOTES TO FINANCIAL STATEMENTS

NOTE 4. CASH AND INVESTMENTS (Continued)

Total bank deposits of \$46,312 of the District were fully insured with FDIC insurance. Cash on deposit with the San Joaquin County Treasurer is invested in a pooled fund maintained by the Treasurer. These funds are pooled with other County deposits for investment purposes by the County Treasurer in accordance with the investment policy of the County Treasurer (see County Treasurer's investment policy at <http://www.sjgov.org/treasurer/treasury.html>). The Pool has established a treasury oversight committee to monitor and review the management of public funds maintained in the Pool.

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

The District does not maintain a formal investment policy.

NOTE 5. INSURANCE

The District is covered by the following types of insurance as of June 30, 2020:

<u>Coverage</u>	<u>Limits of Liability</u>
Bodily injury and property damage	\$1,000,000/\$3,000,000
Personal injury and advertising injury	\$1,000,000/\$3,000,000
Professional liability	\$1,000,000/\$3,000,000
Medical expense	\$10,000/\$3,000,000
Employee theft	\$250,000
Tools	\$25,000
Excess	\$4,000,000
Workers' compensation	Statutory

NOTE 6. LISTING OF BOARD OF TRUSTEE MEMBERS AND OFFICERS

<u>Board Members</u>	<u>Term Expires</u>	<u>Title</u>
Eugene Muzio	December 2021	Trustee
Alvin Cortopassi	December 2023	Trustee
Nelson Bahler	December 2023	Trustee

RECLAMATION DISTRICT NO. 2119

NOTES TO FINANCIAL STATEMENTS

NOTE 6. RELATED PARTIES

The Board of Trustees is made up of landowners and the legal representatives of landowners. The trustees are subject to periodic election by the landowners. Some trustees perform services for the District such as those of superintendent and are compensated for their service. For cost savings, the District at times procures goods and services from landowners. Major work is performed by outside contractors or District forces. The District also hires landowner or trustee employees and employees of other entities part time to work for the District. Total payments made directly to landowners, for goods and services and reimbursed expenses, are as follows:

Eugene Muzio

\$ 10,530

DRAFT

ITEM 3.c

RECLAMATION DISTRICT NO. 2119

January 12, 2021

Schwartz, Giannini, Lantsberger & Adamson
3461 Brookside Road Suite E
Stockton, California 95219

This representation letter is provided in connection with your audit of the financial statements of Reclamation District No. 2119, which comprise the financial position of the governmental activities, and each major fund as of June 30, 2020, and the respective changes in financial position for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in conformity with the cash basis of accounting which is a Special purpose framework (SPF).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as January 12, 2021, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 18, 2020, including our responsibility for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with the cash basis of accounting and include all properly classified funds and other financial information of the primary government required by the cash basis of accounting to be included in the financial reporting entity.
- 3) We acknowledge our responsibility 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates are reasonable.

Reclamation District No. 2119
Management Representation Letter

- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed.
- 7) All events subsequent to the date of the financial statements and for which cash basis financial statements requires adjustment or disclosure have been adjusted or disclosed. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financials.
- 8) We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the District's accounts.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with the cash basis of accounting.
- 10) Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the District or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the District and involves:
 - a) Management,
 - b) Employees who have significant roles in internal control, or
 - c) Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.

Reclamation District No. 2119
Management Representation Letter

- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 17) We are not aware of any pending or threatened litigation, claims, or assessments and unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- 18) We have disclosed to you the identity of the District's related parties and all the related party relationships and transactions of which we are aware.

Government—specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 21) The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- 22) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
- 23) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 24) As part of your audit, you assisted with preparation of the financial statements and related notes. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have assumed all management responsibilities. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
- 25) The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 26) The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 27) We have followed all applicable laws and regulations in adopting, approving, and amending budgets.

Reclamation District No. 2119
Management Representation Letter

- 28) The financial statements properly classify all funds and activities.
- 29) All funds that meet the quantitative criteria in [GASBS Nos. 34](#) and [37](#) for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 30) Components of net position and components of fund balance are properly classified and, if applicable, approved.
- 31) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 32) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 33) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 34) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 35) We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.

Signed: _____ Signed: _____

Title: _____ Title: _____

ITEM 4

**RECLAMATION DISTRICT 2119
RESOLUTION 2021-01**

**RESOLUTION AUTHORIZING AND DIRECTING FILING OF NOTICE OF
EXEMPTION FOR ROUTINE MAINTENANCE, FOR FISCAL YEAR 2021-2022**

WHEREAS, the Board of Trustees (“Board”) of Reclamation District 2119 (“District”), with respect that certain Delta Levee Maintenance Subventions Program Work Agreement Fiscal Year 2021-2022 (“Agreement”), between the District and the Central Valley Flood Protection Board of the State of California (“Protection Board”) has determined that the work described therein consists of routine maintenance to existing levee improvements and that it is appropriate for the District to execute the Agreement;

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. All repair of wave wash and erosion protection, all levee crown restoration which is not in excess of the 100 year flood elevation plus (2) two feet and all levee section restoration including adding material to back slopes, construction of toe berms and construction of seepage berms, drains and other measures to control seepage exit gradients to less than 0.5 and including the work described in the Fiscal Years 2021-2022 Delta Levee Subventions Program Applications consists of routine maintenance to existing levee improvements and falls within the categorical exemptions to the California Environmental Quality Act pursuant to Section 15301 (Class I) of the Guidelines for the California Environmental Quality Act, California Administrative Code of Regulations, Title 14, Chapter 3, Article 19.
2. The District finds the proposed work will not have a material adverse effect upon the environment.
3. That said work does not constitute an exception to the exemptions of the California Environmental Quality Act.
4. That Christopher H. Neudeck is hereby directed to prepare and file with the County Clerk of San Joaquin County for posting, a “Notice of Exemption” pursuant to California Administrative Code, Title 14, Chapter 3, Section 15062.

PASSED AND ADOPTED by the Board of Trustees of Reclamation District 2119, at a meeting thereof, held on April 19, 2021, by the following vote:

AYES:

NOES:

ABSENT:

ABSTENTION:

RECLAMATION DISTRICT 2119
A Political Subdivision of the
State of California

By: _____
EUGENE MUZIO, PRESIDENT

ATTEST:

DANIEL J. SCHROEDER
SECRETARY

CERTIFICATION

I, DANIEL J. SCHROEDER, Secretary of Reclamation District 2119, do hereby certify that the foregoing is a full, true and correct copy of a resolution of Reclamation District 2119 duly passed and adopted at a meeting of the Board of Trustees thereof held on the April 19, 2021.

Dated: _____, 2021

SECRETARY, Reclamation District 2119

ITEM 5

**RECLAMATION DISTRICT NO. 2119
RESOLUTION 2021-02**

**RESOLUTION APPROVING AND AUTHORIZING EXECUTION OF
DELTA LEVEE MAINTENANCE SUBVENTIONS PROGRAM WORK AGREEMENT
FISCAL YEAR 2021-2022**

WHEREAS, the Board of Trustees (“Board”) of Reclamation District 2119 (“District”) has reviewed, and desires to enter into, that certain Delta Levee Maintenance Subventions Program Work Agreement Fiscal Year 2021-2022 (“Agreement”), between the District and the Reclamation Board of the State of California (“Reclamation Board”);

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. The Agreement is approved, and the President of the Board is authorized and directed to execute the Agreement, and cause it to be presented to the Reclamation Board with a certified copy of this Resolution.

PASSED AND ADOPTED by the Board of Trustees of Reclamation District No. 2119 at a meeting thereof held on this 19th day of April, 2021, by the following vote, TO WIT:

AYES: _____

NOES: _____

ABSTENTION: _____

ABSENT: _____

RECLAMATION DISTRICT NO. 2119
A Political Subdivision of the
State of California

By: _____
EUGENE MUZIO, President

ATTEST:

DANIEL J. SCHROEDER, Secretary

CERTIFICATION

I, DANIEL J. SCHROEDER, Secretary of Reclamation District No. 2119, do hereby certify that the foregoing is a full, true and correct copy of a resolution of Reclamation District No. 2119 duly passed and adopted at a regular meeting of the Board of Trustees thereof held on the 19th day of April, 2021.

Dated: _____, 2021.

DANIEL J. SCHROEDER, Secretary
Reclamation District No. 2119

ITEM 6

**RECLAMATION DISTRICT NO. 2119
WRIGHT-ELMWOOD TRACT
BOARD OF TRUSTEES MEETING
MONDAY, APRIL 19, 2021
8:00 A.M.
ENGINEER'S REPORT**

I. AB 360 DELTA LEVEE SUBVENTIONS PROGRAM

- A. Review recent waterside slope repairs at Levee Station 362+00 by DA Archer Excavating on February 16, 2021.

EXHIBIT A: Photo documentation from KSN Inc. Daily Field Reports.

EXHIBIT B: RD 2119 -Wright-Elmwood Base Map

- B. Review the need for ongoing waterside slope repairs along the District's levees in locations where broken concrete slabs used for waterside slope protection have been covered with crown fill and material is migrating into the slabs resulting in cracks in the crown of the levee. Seek authority of Board of Trustees for a budget to perform repairs as required.

EXHIBIT C: Photo documentation from KSN Inc. Daily Field Reports.

II. SAN JOAQUIN COUNTY EMERGENCY RESPONSE FLOOD FIGHT SUPPLIES.

- A. Review materials list and container purchases thus far for the new flood fight materials from San Joaquin County Emergency Response Grant from the State of California Department of Water Resources.

EXHIBIT D: ConEX Containers and Supplies list.

EXHIBIT E: Photos of new container in Gene Muzio's Corp. yard

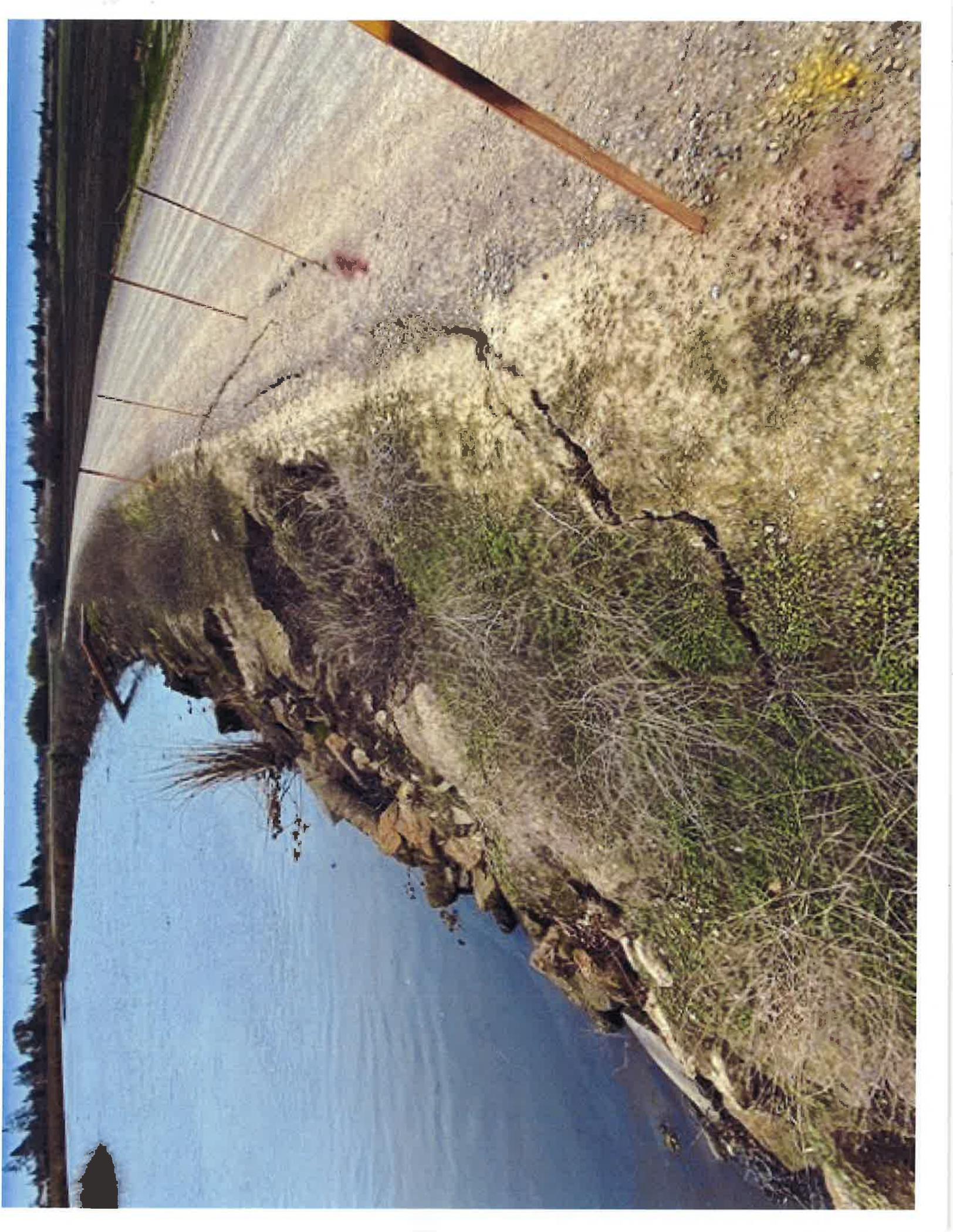
III. LOWER SAN JOAQUIN RIVER FEASIBILITY STUDY (LSJRFS)

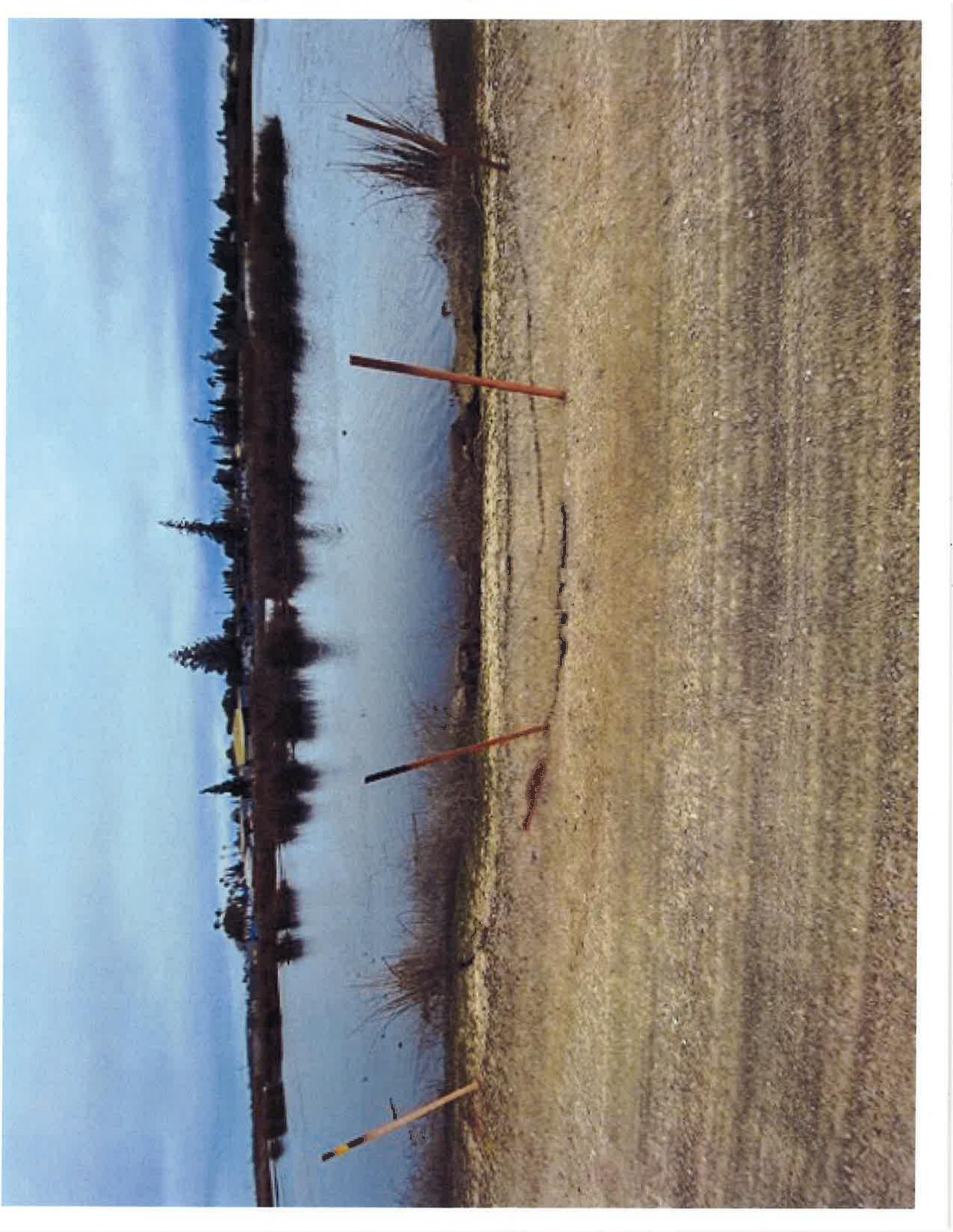
- A. Review request from SJAFCA for levee information after the March 8, 2021 briefing from SJAFCA on the LSRFS.

EXHIBIT F: March 8, 2021 briefing document.

EXHIBIT G: Spreadsheet from U.S. Army Corps of Engineers (USACE) requesting levee data

Exhibit A

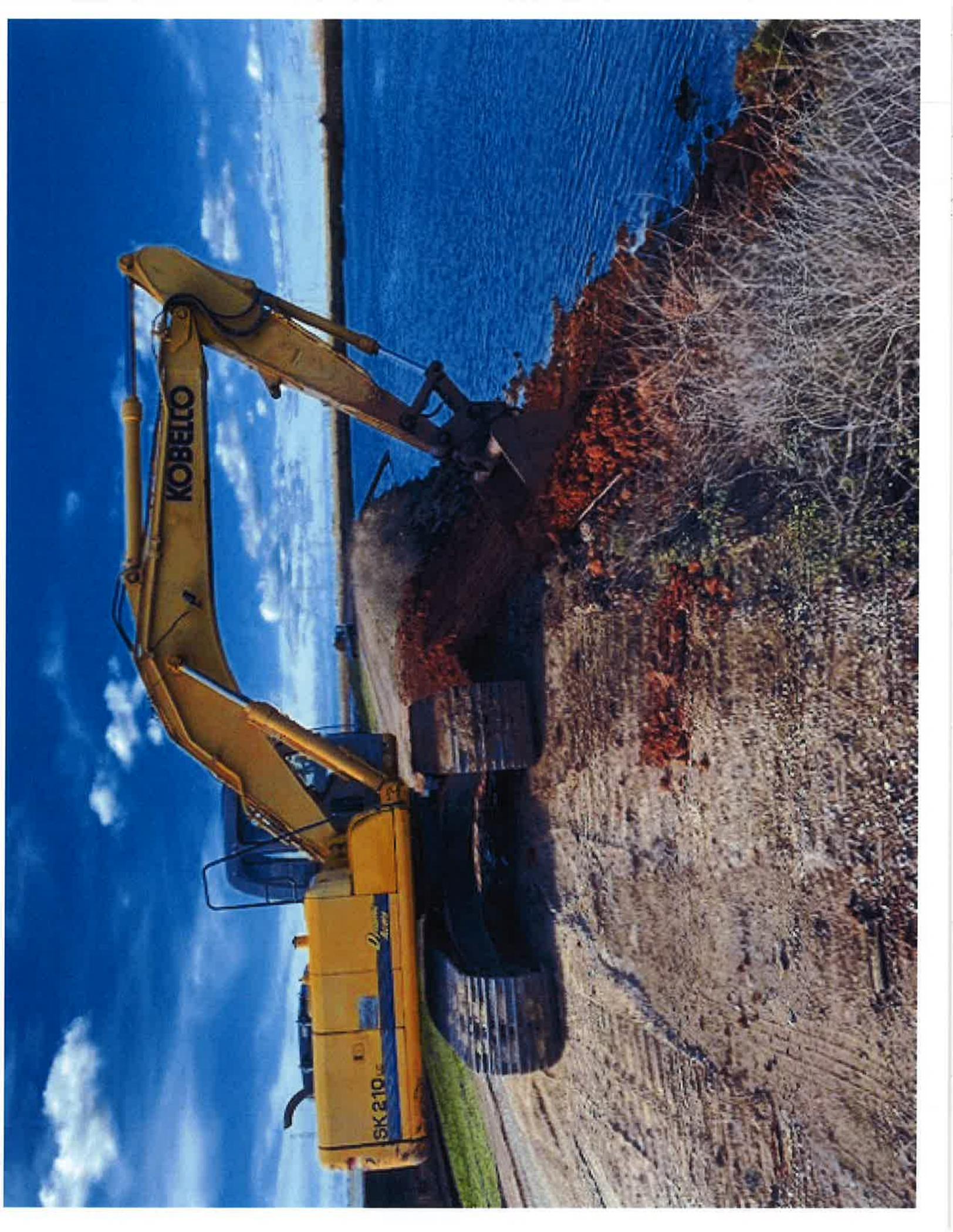


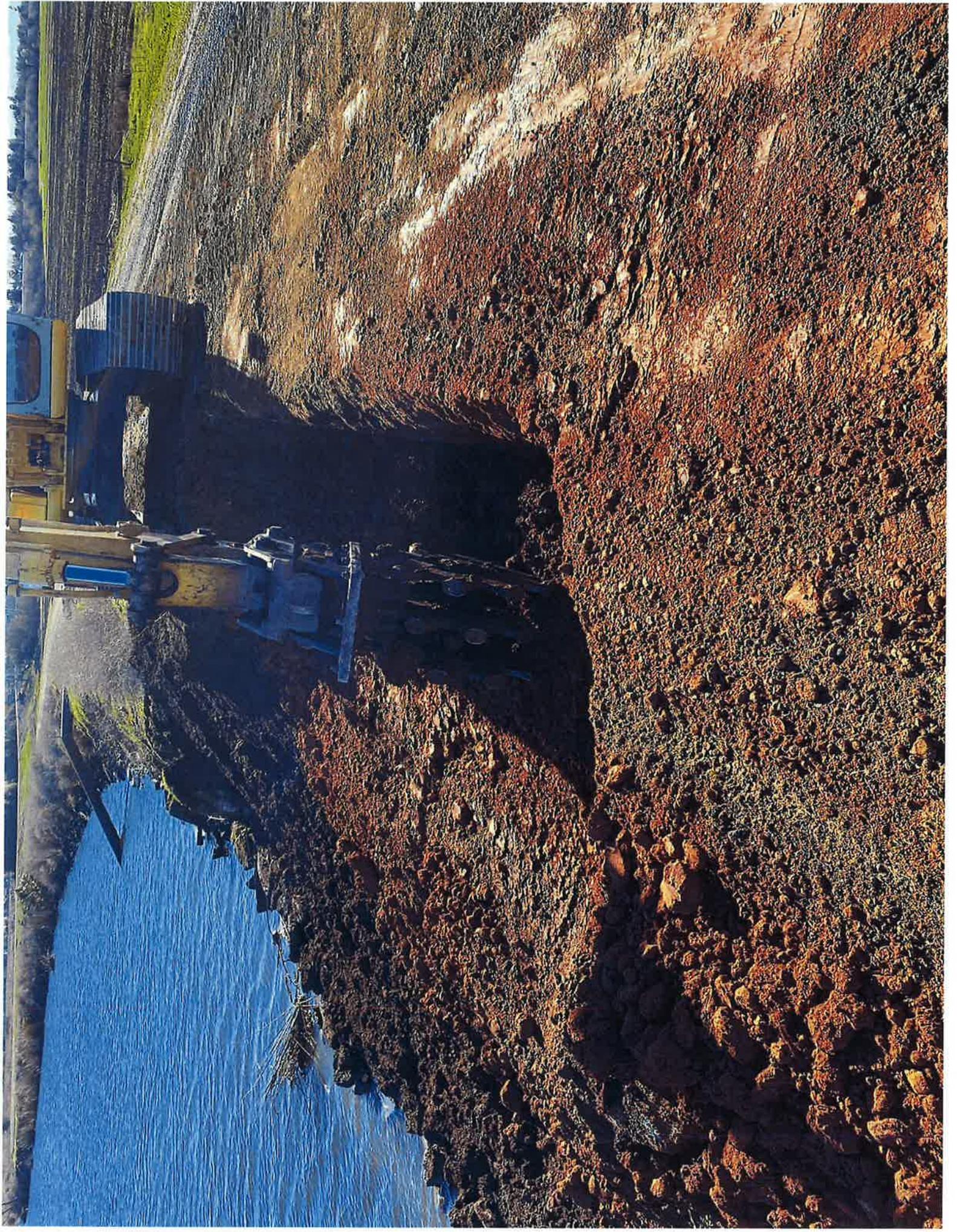














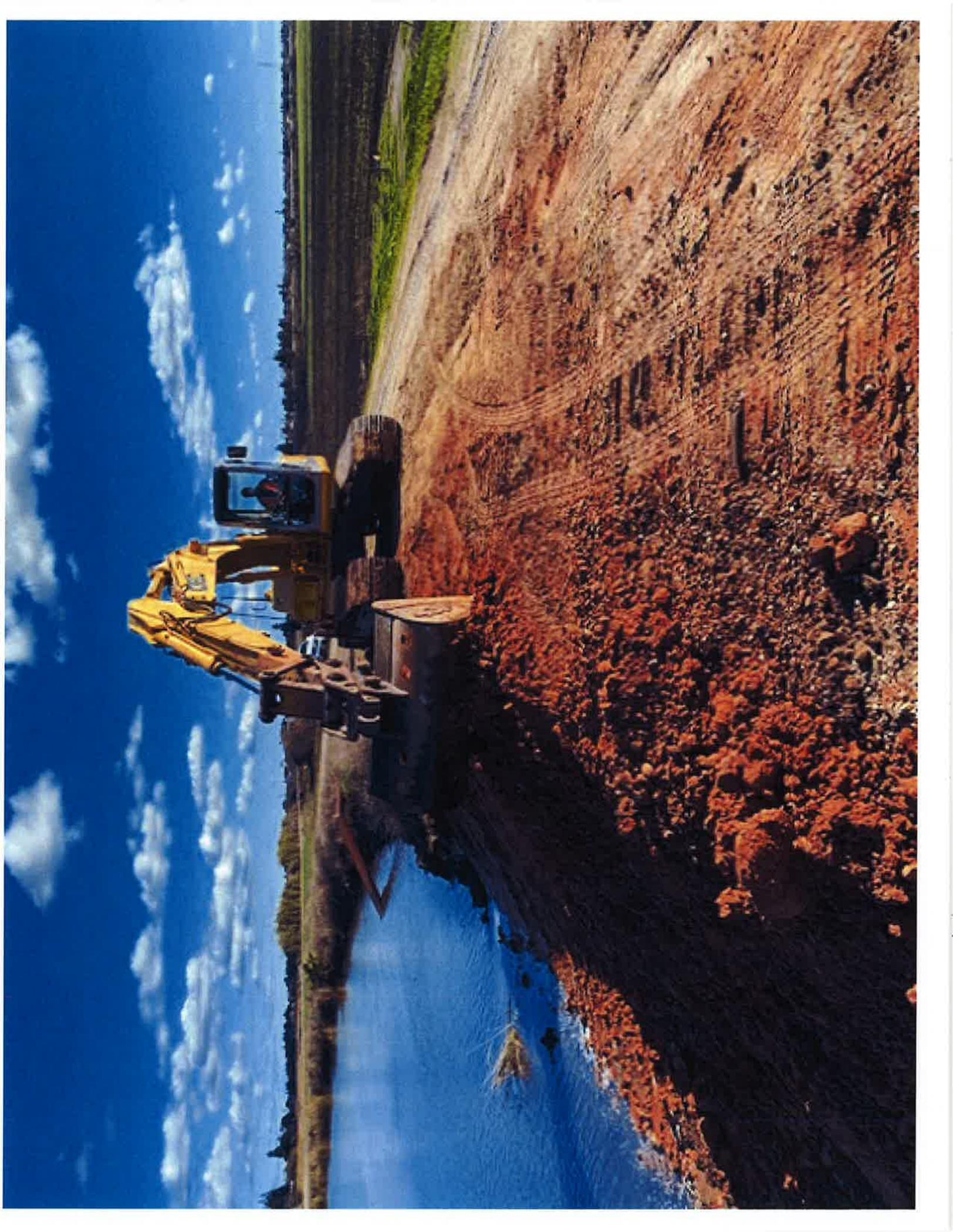
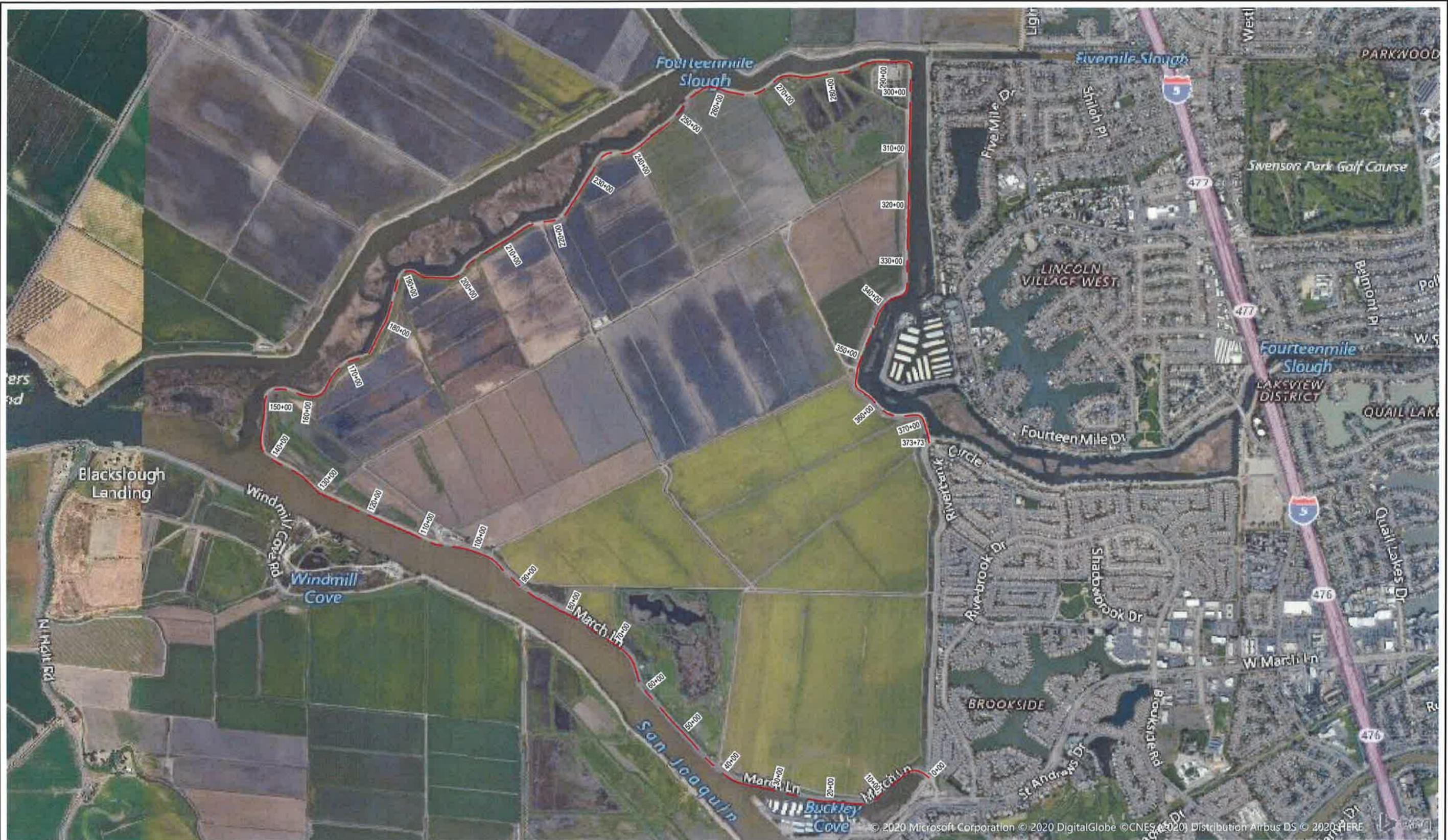






Exhibit B



© 2020 Microsoft Corporation © 2020 DigitalGlobe © CNES (2020) Distribution Airbus DS © 2020 HERE



ZOK
KJELDSSEN SINNOCK NEUDECK
 inc. CIVIL ENGINEERS & LAND SURVEYORS
 www.ksninc.com

711 N. Pershing Avenue
 Stockton, CA 95203
 209-946-0268

1550 Harbor Blvd., Suite 212
 West Sacramento, CA 95691
 916-403-5900

RECLAMATION DISTRICT NO. 2119
 WRIGHT-ELMWOOD TRACT

BASE MAP

DRAWING SCALE
 1"=800'

ORIGINAL DRAWING SCALE
 0 1/2 1"

EXHIBIT NO.
1

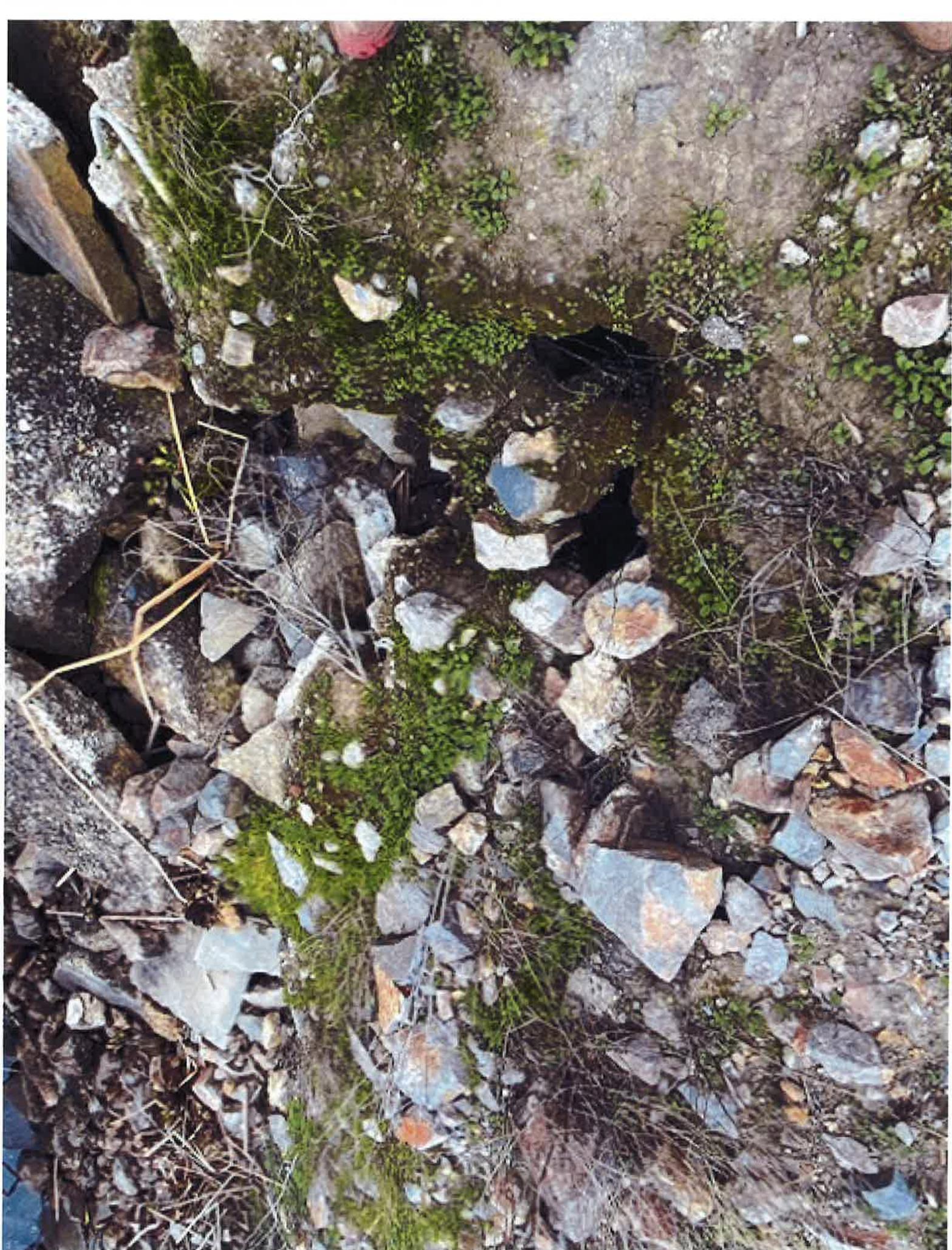
PAGE NO.
1

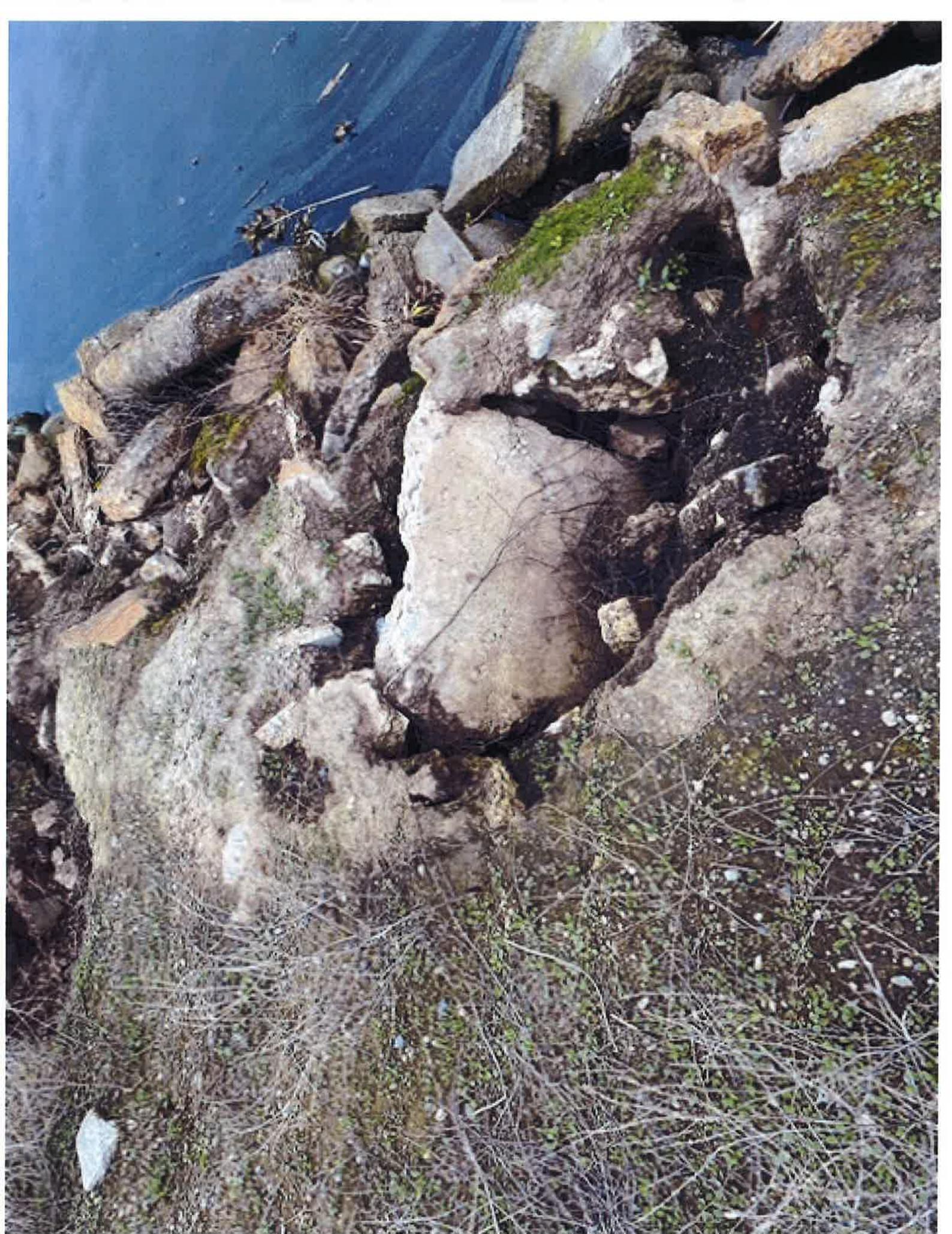
Exhibit C





















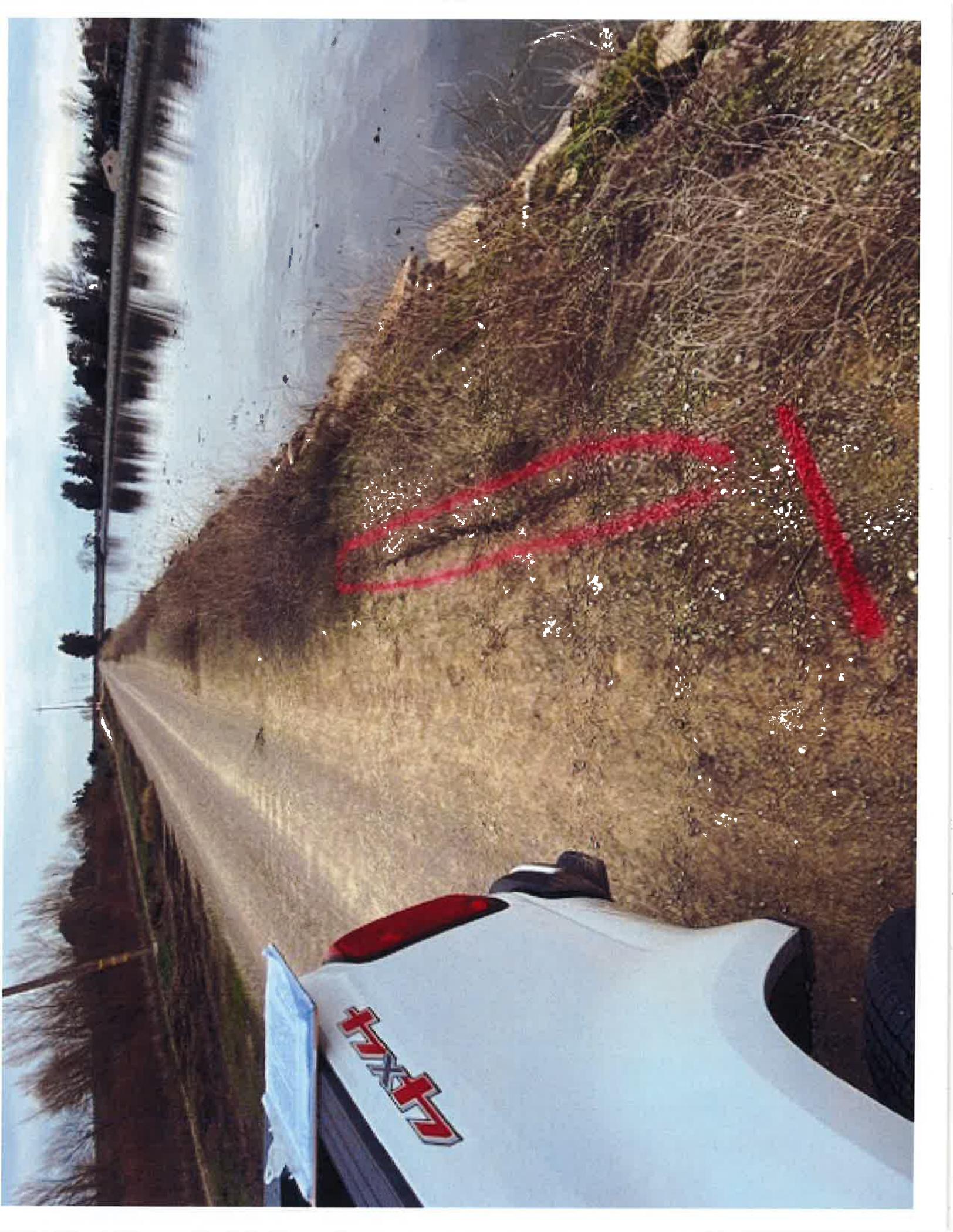


Exhibit D

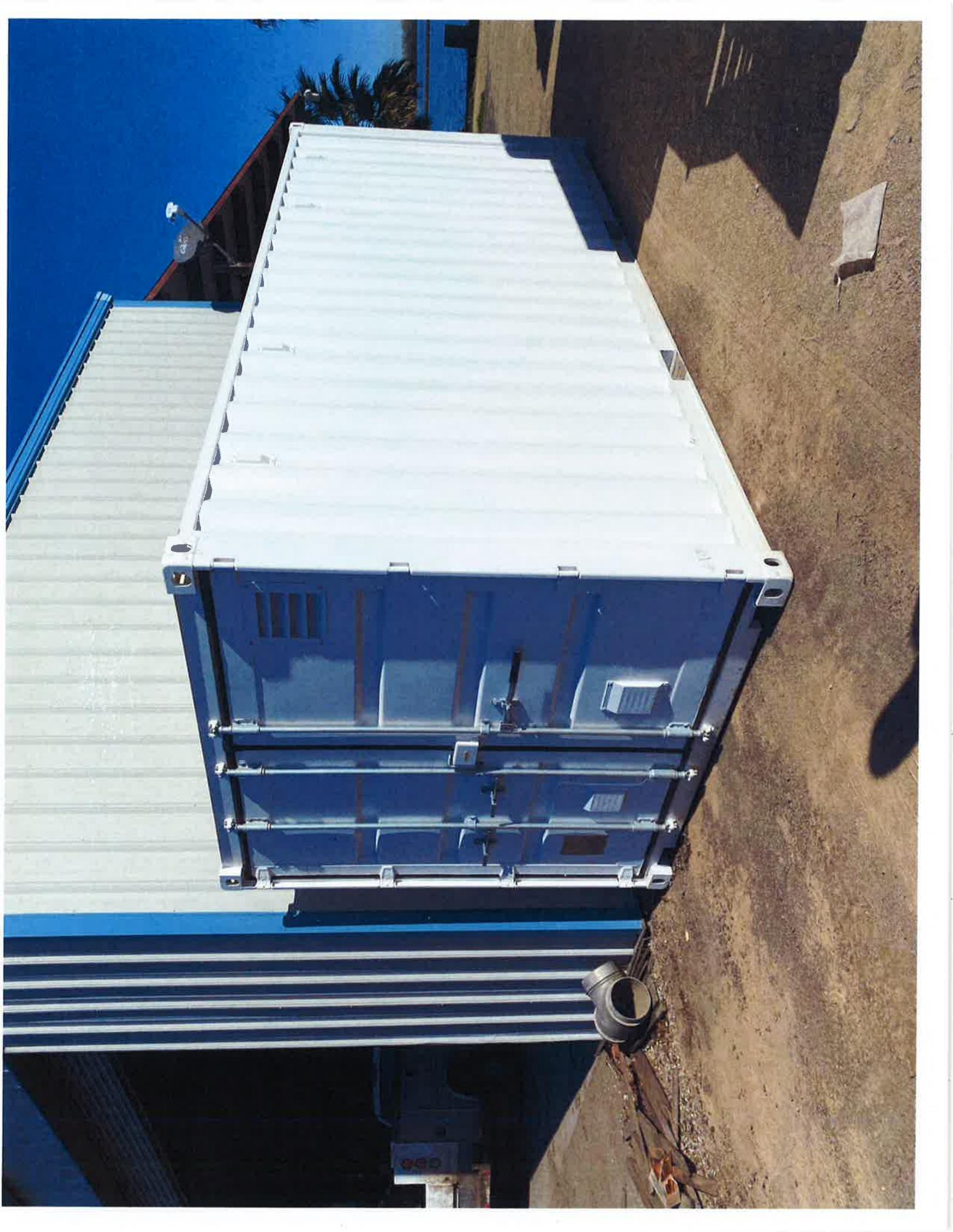
Delta Grant II - Storage Container and Supplies Cost

RD 2119 - Wright-Elmwood Tract

Item	LMA Units	Price/Unit	Shipping	Sales Tax	Total Cost
ConEx Container					
ConEx Steel Container	1	\$ 4,395.00	\$ 375.00	\$ 395.55	\$ 5,165.55
Flood Fight Supplies per DWR List					
Visqueene, roll	20	\$ 88.00	\$ 240.00	\$ 158.40	\$ 2,158.40
Sandbags	6,000	\$ 0.77	\$ -	\$ 415.80	\$ 5,035.80
Bailing Twine, Each	4	\$ 33.89	\$ 20.37	\$ 12.20	\$ 168.13
Stakes (1"x2"x24") (25/bundle)	40	\$ 9.10	\$ -	\$ 32.76	\$ 396.76
Lath (50 pcs Bundles)	4	\$ -	\$ -	\$ -	\$ -
Permanent Ink Markers (dozen)	1	\$ -	\$ -	\$ -	\$ -
Survey Ribbon (dozen)	2	\$ -	\$ -	\$ -	\$ -
High Visibility Spraypaint (dozen)	1	\$ -	\$ -	\$ -	\$ -
Tie buttons (box of 1,400)	2	\$ 770.00	\$ -	\$ 138.60	\$ 1,678.60
Lineman Pliers	3	\$ -	\$ -	\$ -	\$ -
Sledge Hammers	4	\$ 34.15	\$ -	\$ 12.28	\$ 148.88
Shovels	4	\$ 8.20	\$ -	\$ 2.95	\$ 35.75
Sheet Metal Snips	1	\$ 13.97	\$ -	\$ 1.26	\$ 15.23
Locks	2	\$ 16.98	\$ -	\$ 3.06	\$ 37.02
Loppers	2	\$ -	\$ -	\$ -	\$ -
McLeod Tool	2	\$ -	\$ -	\$ -	\$ -
100 cloth tape	1	\$ -	\$ -	\$ -	\$ -
Patrol Vehicle Identifier Decals	4	\$ -	\$ -	\$ -	\$ -
Adverse Weather Gear					
Waterproof Muck Boots	5	\$ -	\$ -	\$ -	\$ -
Life Jackets	5	\$ -	\$ -	\$ -	\$ -
Vests w/IC Positions	5	\$ -	\$ -	\$ -	\$ -
Wet Weather Suits	5	\$ -	\$ -	\$ -	\$ -
Flash Lights (2 pack)	5	\$ -	\$ -	\$ -	\$ -
Emergency Equipment					
20" Chainsaw	1	\$ -	\$ -	\$ -	\$ -
First Aid Kit	4	\$ -	\$ -	\$ -	\$ -
Mobile Lights with Mount	2	\$ 1,650.00	\$ -	\$ 297.00	\$ 3,597.00
Emergency Generator	1	\$ -	\$ -	\$ -	\$ -
Receptical Adapter	1	\$ -	\$ -	\$ -	\$ -
Staging Area Signage (18" x 36")	1	\$ -	\$ -	\$ -	\$ -
ConEx Container Total					\$ 5,165.55
Flood Fight Supplies Total					\$ 13,271.57
GRAND TOTAL					\$ 18,437.12
Reimbursible Items Cost					\$ 14,840.12
Non-Reimbursible Items Cost					\$ 3,597.00

Exhibit E







RFD 219
Twine

00

Exhibit F

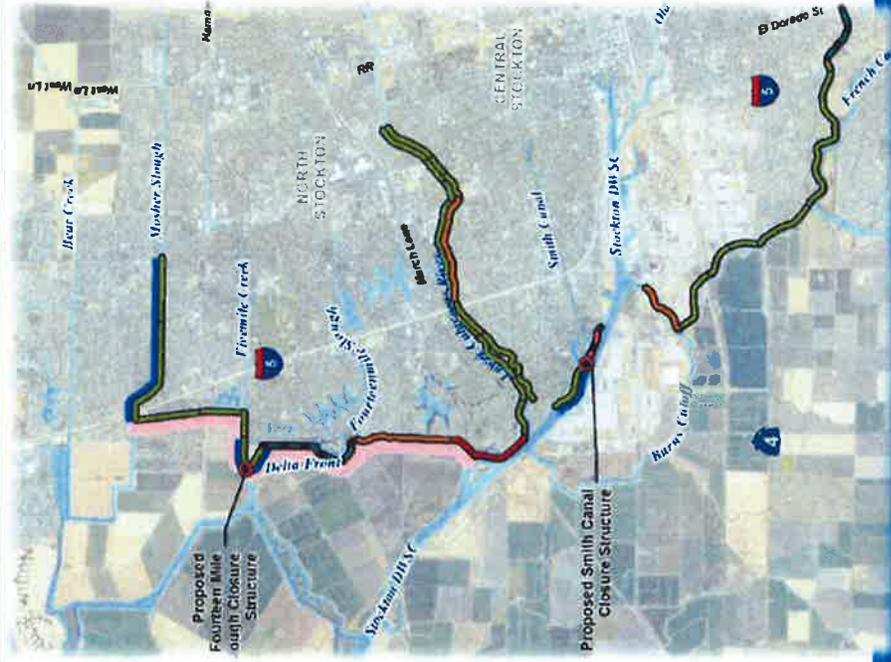
Lower San Joaquin River Project, CA



BRIEFING TO RD 2115 AND 2119

MARCH 8, 2021

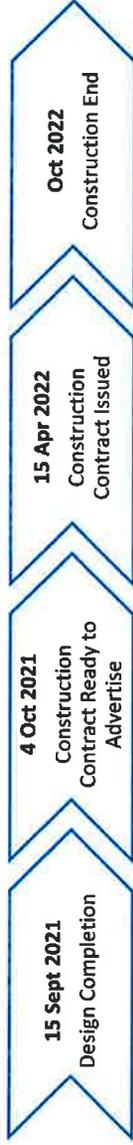
Lower San Joaquin River Project Overview



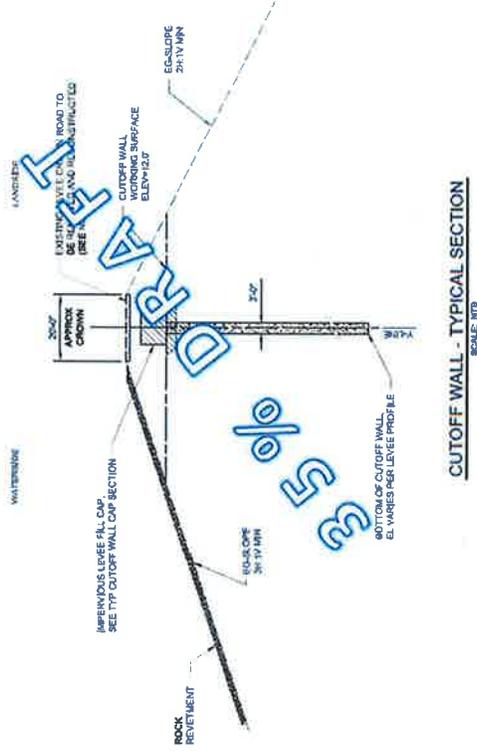
- Purpose: flood risk reduction; 122k people and \$28B damages
- North and Central Stockton existing levee improvements
- Over 23 miles of cutoff walls + levee raises, new setback, geometry improvements, erosion protection, new levees, and 2 closure structures (incl. Smith Canal Gate)
- Estimated \$1.3 B
- Cost Sharing - 65% Fed, 24.5% State, 10.5% local
- “New Start” in 2020
- First increment of construction in design with construction contract award in 2022
- Est. completion is 2030

LSJR – First Segment @ RD 2074/2119

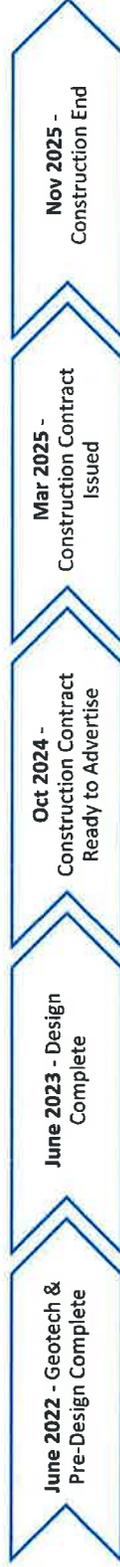
Ten Mile Slough (TS_30_L)
Currently Under Design



- Features found in the Feasibility Study
 - Cutoff wall
 - Erosion protection



LSJR – Next Segments



RD 2119/2115/1608

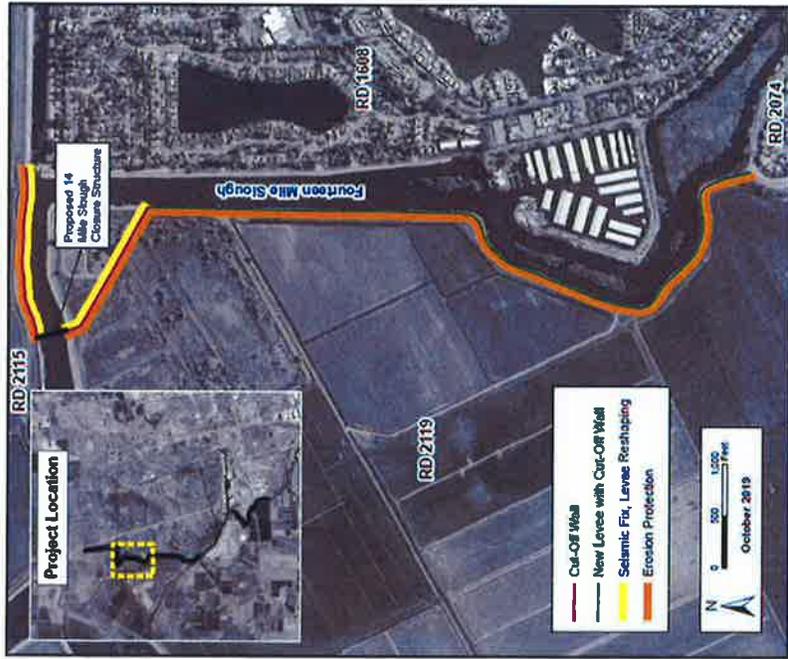


Shima Tract



Brookside

LSJR @ RD 2119/2115/1608

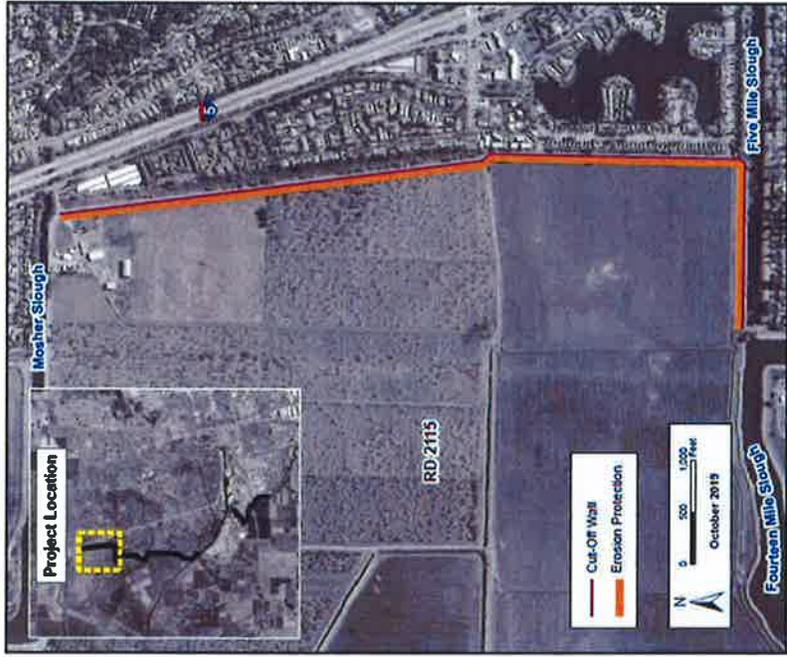


Features found in the Feasibility Study

- Cutoff wall
- New, setback levee with cutoff wall **100' SETBACK FROM 14 MILE LV.**
- Seismic improvements/levee reshaping
- Erosion protection
- Geotechnical Analysis and Pre-design to inform design
 - Refine horizontal and vertical limits of cutoff wall; refine alignment; evaluate right-of-way and construction impacts
- Request
 - As-built drawings
 - Rights-of-entry - collect soil samples, conduct field visits, site surveys
- SJAFCA working with USACE on Design Alternatives
 - Levee improvements east of Fourteen Mile Slough
 - Relocate proposed Fourteen Mile Slough closure Structure to south of marina

RD 2119/1608

LSJR @ RD 2115

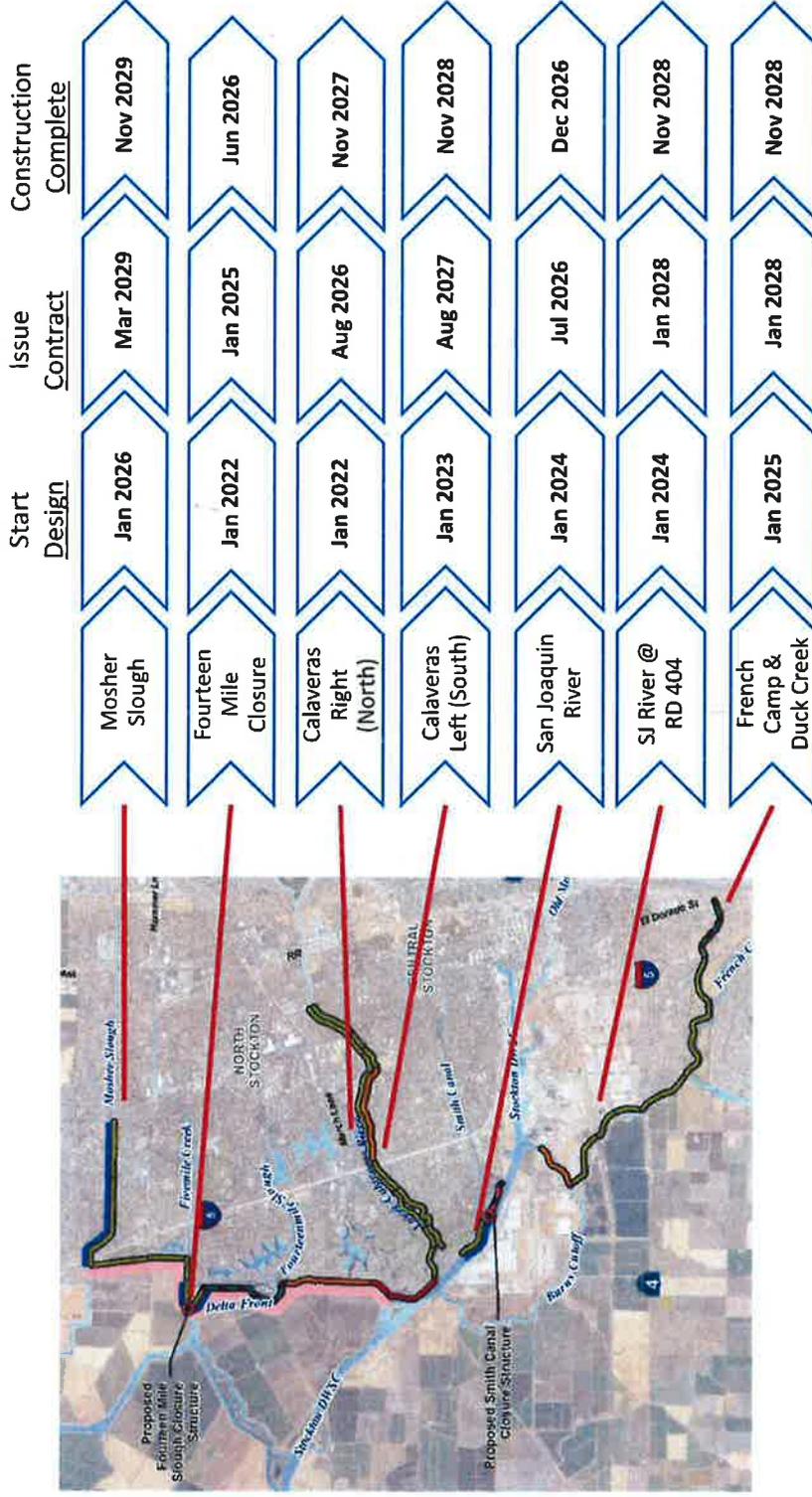


Shima Tract



- Features found in the Feasibility Study
 - Cutoff wall
 - Erosion protection
- Geotechnical Analysis and Pre-design to inform design
 - Refine horizontal and vertical limits of cutoff wall; refine alignment; evaluate right-of-way and construction impacts
- Request
 - As-built drawings
 - Rights-of-entry - collect soil samples, conduct field visits, site surveys

*LSJR – Remaining Segments With Proposed Schedule



Next Steps

- RD Concerns/Questions/Discussion
- SJAFCA Request
 - As-built drawings
 - Rights-of-entry - collect soil samples, conduct field visits, site surveys
- Discuss Partnership Going Forward

Exhibit G

ITEM 8

RD 2119: MASTER CALENDAR

JANUARY

FEBRUARY

- Send out Form 700s, remind Trustees of April 1 filing date
- Update Document Retention Policy

MARCH

APRIL

- April 1: Form 700s due
- Delta Levee Maintenance Subventions Resolution
- Annual CEQA Resolution
- Adopt Budget
- Consider Draft Audit and Representation Letter
- Regular Meeting at 8:00 a.m. on the 1st Monday of Month

MAY

JUNE

- Approve Audit Contract for expiring fiscal year

JULY

AUGUST

- In election years, opening of period for secretary to receive petitions for nomination of Trustees (75 days from date of election.) (*Cal. Wat. Code §50731.5*)

SEPTEMBER

- In election years, last legal deadline to post notice that petitions for nomination of Trustees may be received (7 days prior to close of closure.) (*Cal. Wat. Code §50731.5*).
- In election years, closing of acceptance of petitions for nomination of Trustees (54 days from date of election.) (*Cal. Wat. Code §50731.5*).

OCTOBER

- Publish Notice of Election, odd numbered years (once per week, 4 times, commencing at least 1 month prior to election).
- Establish Assessment Amount
- Regular Meeting at 8:00 a.m. on 1st Monday of Month

NOVEMBER

- Election: to be held first Tuesday after first Monday of each odd-numbered year.

DECEMBER

- New Trustee(s) take office, outgoing Trustee(s) term(s) end on first Friday of each odd-numbered year.

Term of Current Board Members:

Name	Term Commenced	Term Ends
Eugene Muzio	First Friday 12/2017	First Friday of 12/2021
Alvin Cortopassi	First Friday 12/2019	First Friday of 12/2023
Nelson Bahler	First Friday 12/2019	First Friday of 12/2023

No Assessment

Reclamation District Meetings

- **First Tuesday of each April and October, at 8:00 A.M.
at the offices of:
Neumiller & Beardslee
3121 West March Lane, Suite 100
Stockton, California 95219**

ITEM 9

RECLAMATION DISTRICT 2119
Bills Submitted on 03/8/21 for Approval of Payment
Bills Paid on 03/15/2021

NAME	INVOICE DATE	INVOICE #	AMOUNT	TOTAL \$	WARRANT #	CHECK #	DATE PAID	RATIFICATION
State Compensation Insurance Fund (Insurance Payroll Report 3/1/20 - 3/1/21)	2/18/2021	1017736-20	\$3,608.59	\$3,608.59	2208			x
Kjeldsen Sinnock Neudeck	2/17/2021	29673	\$22.50					
	2/17/2021	29674	\$536.25					
	2/17/2021	29675	\$6,056.50					
	2/17/2021	29676	\$1,632.30	\$8,247.55	2209			x
Neumiller & Beardslee	2/17/2021	315064	\$345.25	\$345.25	2210			x
R-First Bookkeeping	12/3/2019	2602	\$35.00					
	11/5/2020	2708	\$50.50					
	3/2/2021	2747	\$75.00	\$160.50	2211			x
State Compensation Insurance Fund (New Policy 3/1/21-3/1/22)	3/2/2021	1000146988	\$1,642.50	\$1,642.50	2212			x
Reclamation District 2119	3/5/2021		\$30,000.00	\$30,000.00	2213			x
Pacific Gas & Electric (6535465193-0)	2/19/2021	Brookside	\$1,725.62	\$1,725.62		2588	2/25/2021	x
Pacific Gas & Electric (3327132065-8)	2/24/2021	NS Ladds	\$3,034.69	\$3,034.69		2590	3/3/2021	x
Pacific Gas & Electric (6618798521-4)	2/24/2021	1W 5th St.	\$590.00	\$590.00		2591	3/3/2021	x
Jose Pedro Cervantes (Payroll 2/18/21 - 2/24/21)	2/25/2021	(2/18/21 - 2/24/21)	\$1,105.51	\$1,105.51		2589	2/25/2021	x
			Checking Total	\$6,455.82				
			Warrant Total	\$44,004.39				
NOTES:			Total Bills to be Paid	\$50,460.21				
Bank Account Balance as of 3/1/2021		\$5,833.43						
County Fund Balance as of 1/31/2021		\$530,888.92						
Less Submitted Bills/Warrants for Payment:		\$44,004.39						
Total:		\$486,884.53						

RECLAMATION DISTRICT 2119
Bills Submitted on 02/16/21 for Approval of Payment
Bills Paid on 02/25/2021

NAME	INVOICE DATE	INVOICE #	AMOUNT	TOTAL \$	WARRANT #	CHECK #	DATE PAID	RATIFICATION
Kjeldsen Sinnock Neudeck	1/26/2021	29474	\$723.75					
	1/26/2021	29475	\$217.50					
	1/26/2021	29476	\$491.25					
	1/26/2021	29477	\$677.50					
				\$2,110.00	2202			x
R-First Bookkeeping	2/3/2021	2738	\$226.05					
				\$226.05	2203			x
Dino and Son Ditching Services, Inc.	1/24/2021	21-07	\$515.82					
				\$515.82	2204			x
Schwartz, Giannini, Lantsberger & Adamson	1/31/2021	56836	\$4,550.00					
				\$4,550.00	2205			x
California Association of Mutual Water Companies	1/25/2021	1492	\$100.00					
2021 Membership Dues				\$100.00	2206			x
Ray Schenone	11/9/2020	11/9-10/2020	\$600.00					
				\$600.00	2207			x
Pacific Gas & Electric (6535465193-0)	1/20/2021	Brookside	\$1,632.78	\$1,632.78		2585		x
Pacific Gas & Electric (3327132065-8)	1/25/2021	NS Ladds	\$3,983.22	\$3,983.22		2586		x
Pacific Gas & Electric (6618798521-4)	1/25/2021	1W 5th St.	\$209.42	\$209.42		2587		x
			Checking Total	\$5,825.42				
			Warrant Total	\$8,101.87				
NOTES:			Total Bills to be Paid	\$13,927.29				
Bank Account Balance as of 1/31/2021		\$16,419.74						
County Fund Balance as of 1/31/2021		\$530,888.92						
Less Submitted Bills/Warrants for Payment:		\$8,101.87						
Total:		\$522,787.05						

RECLAMATION DISTRICT 2119
Bills Submitted on 01/14/21 for Approval of Payment
Bills Paid on 01/22/2021

NAME	INVOICE DATE	INVOICE #	AMOUNT	TOTAL \$	WARRANT #	CHECK #	DATE PAID	RATIFICATION
Kjeldsen Sinnock Neudeck	12/18/2021	29209	\$996.25					
	12/18/2021	29210	\$195.00					
	12/18/2021	29211	\$2,549.25					
				\$3,740.50	2197			x
Neumiller & Beardslee	12/17/2020	313754	\$788.50					
	1/11/2021	314203	\$713.40					
				\$1,501.90	2198			x
R-First Bookkeeping	1/4/2021	2727	\$75.00					
				\$75.00	2199			x
F.T.G. Construction Materials, Inc.	6/30/2020	88418	\$420.77					
				\$420.77	2200			x
ARES General Engineering	11/20/2020	1007	\$43,855.00					
				\$43,855.00	2201			x
Amador Fregoso	12/15/2020		\$1,180.68					
(Payroll 7/9/20-7/13/20 & 9/4/20 to 9/6/20)				\$1,180.68		2580		x
Jose R. Villagomez	12/15/2020		\$1,274.96					
(Payroll 8/10/20-8/14/20 & 8/17/20-8/19/20)				\$1,274.96		2581		x
Federal Employment Taxes (For December 2020)	1/14/2021		\$710.82	\$710.82		Online		x
(Submitted by R-First Bookkeeping)								
State Employment Taxes (For December 2020)	1/14/2020		\$178.30	\$178.30		Online		x
(Submitted by R-First Bookkeeping)								
Pacific Gas & Electric (6535465193-0)	12/18/2020	Brookside	\$1,040.51	\$1,040.51		2582		x
Pacific Gas & Electric (3327132065-8)	12/23/2020	NS Ladds	\$1,423.55	\$1,423.55		2583		x
Pacific Gas & Electric (6618798521-4)	12/23/2020	1W 5th St.	\$488.38	\$488.38		2584		x
			Checking Total	\$6,297.20				
			Warrant Total	\$49,593.17				
NOTES:			Total Bills to be Paid	\$55,890.37				
Bank Account Balance as of 12/29/2020		\$20,261.30						
County Fund Balance as of 12/31/2020		\$478,118.98						
Less Submitted Bills/Warrants for Payment:		\$49,593.17						
Total:		\$428,525.81						

RECLAMATION DISTRICT 2119
Bills Submitted on 12/16/20 for Approval of Payment
Bills Paid on 12/29/2020

NAME	INVOICE DATE	INVOICE #	AMOUNT	TOTAL \$	WARRANT #	CHECK #	DATE PAID	RATIFICATION
Kjeldsen Sinnock Neudeck	10/21/2020	28798	\$446.25					
	10/21/2020	28799	\$2,163.53					
	10/21/2020	28800	\$57.50					
	10/21/2020	28801	\$4,295.50					
	11/23/2020	29035	\$825.95					
	11/23/2020	29036	\$833.75					
	11/23/2020	29037	\$2,643.75					
				\$11,266.23	2192			x
Neumiller & Beardslee	10/16/2020	312289	\$477.50					
	11/16/2020	312940	\$2,270.00					
				\$2,747.50	2193			x
R-First Bookkeeping	12/1/2020	2715	\$100.00					
				\$100.00	2194			x
Jai BajragBali Inc.	12/11/2020	3	\$11,600.00					
				\$11,600.00	2195			x
Eugene Muzio (Reimbursement for United Rentals Invoice 181216577-002)	8/12/2020	181216577-002	\$971.33					
				\$971.33	2196			x
Federal Employment Taxes (For November 2020) (Submitted by R-First Bookkeeping)	12/10/2020		\$601.16	\$601.16		Online		
State Employment Taxes (For November 2020) (Submitted by R-First Bookkeeping)	12/10/2020		\$243.23	\$243.23		Online		
Pacific Gas & Electric (6535465193-0)	11/18/2020	Brookside	\$477.16	\$477.16		2577		x
Pacific Gas & Electric (3327132065-8)	11/23/2020	NS Ladds	\$690.28	\$690.28		2578		x
Pacific Gas & Electric (6618798521-4)	11/23/2020	1W 5th St.	\$23.66	\$23.66		2579		x
			Checking Total	\$2,035.49				
			Warrant Total	\$26,685.06				
NOTES:			Total Bills to be Paid	\$28,720.55				
Bank Account Balance as of 12/15/2020		\$24,367.14						
County Fund Balance as of 11/30/2020		\$484,335.80						
Less Submitted Bills/Warrants for Payment:		\$26,685.06						
Total:		\$457,650.74						