

**RECLAMATION DISTRICT NO. 773
MEETING AGENDA FOR
BOARD OF TRUSTEES
9:00 A.M. APRIL 5, 2022**

**3121 WEST MARCH LANE, SUITE 100
STOCKTON, CA**

AGENDA

1. Call to Order/Roll Call.
2. Public comment: Under Government Code section 54954.3, members of the public may address the Board on any issue in the District's jurisdiction. The public may address any item on the agenda at the time it is taken up.
3. Consider for approval minutes of the February 1, 2022, Board meeting.
4. District Financial Report.
 - a. Review and Accept Draft Audit Report and Representation Letter for Fiscal Year ending June 30, 2021.
5. Engineers' Report; request for direction.
 - a. AB 360 Delta Levee Subventions Project
 - i. Review progress of AM Stephens Construction on the annual levee maintenance contract for FY 2021-22
6. Correspondence and meeting attendance reports.
7. Adopt Resolution 2022-01 Determining That a Hardship Exists Preventing the District from Establishing or Maintaining an Internet Web site.
8. Adopt Resolution 2022-02 Approving and Authorizing Execution of Delta Levee Maintenance Subventions Program Work Agreements for Fiscal Year 2021-2022.
9. Adopt Resolution 2022-03 Authorizing and Directing Filing of Notice of Exemption for Routine Maintenance for Fiscal Year 2022-2023.
10. Trustee Vacancy.
11. District Calendar.
 - a. June 7, 2022
12. Approval of bills to be paid.
13. Adjournment.

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

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

**AGENDA PACKET
RECLAMATION DISTRICT 773
APRIL 5, 2022**

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

ITEM 3

**Minutes of Meeting of
Reclamation District 773
Held on February 1, 2022**

The regular meeting of the Board of Trustees of Reclamation District 773 was held at 8:30 a.m. on February 1, 2022, at the District's office located at 3121 West March Lane, Suite 100.

Item No. 1: The meeting was called to order at 8:30 a.m. Present were Trustee Mark Bacchetti and Trustee Joe Enos. President Joseph Bacchetti was absent. Also present were Andy Pinasco, District Secretary, and Chris Neudeck, District Engineer.

Item No. 2: Public Comment. There was no public comment.

Item No. 3: Minutes. The minutes of the December 10, 2021, meeting were approved unanimously by the Trustees present on a motion by Trustee Mark Bacchetti seconded by Trustee Joe Enos.

Item No. 4: Mr. Pinasco provided a written financial report and reviewed it with the Trustees. The financial report was accepted by unanimous vote of the Trustees present on a motion by Trustee Joe Enos seconded by Trustee Mark Bacchetti.

Item No. 5: Engineers' Report; request for direction. Mr. Neudeck presented a written and oral report. Mr. Neudeck reported on contracting for performance of operation and maintenance work on the levees within the District.

Item No. 6: Mr. Pinasco provided an oral report regarding the County-Wide Local Hazard Mitigation Update commitment letter. The District's Engineer provided additional information regarding federal disaster relief funds being utilized to mitigate against future disasters and that in order for the District to be eligible for these funds it must have a Hazard Mitigation Plan, or be a member of a compliant Plan. Mr. Pinasco was authorized to send a commitment letter on behalf of the District to the County Office of Emergency Services by unanimous vote of the Trustees present on a motion by Trustee Mark Bacchetti seconded by Trustee Joe Enos.

Item No. 7: Mr. Pinasco reviewed the Paradise Cut Memorandum of Understanding with SJAFCA ("MOU") with the Trustees, explaining that this MOU established an advisory committee to provide input to SJAFCA on proposed actions related to the Paradise Cut Project. Mr. Pinasco explained the terms of the agreement to the Trustees. The Trustees approved the terms of the MOU, authorized Joe Enos to sign on behalf of the District, designated Mr. Neudeck as the District's representative at any Paradise Cut meetings unanimously by the Trustees present on a motion by Trustee Mark Bacchetti, seconded by Trustee Joe Enos.

Item No. 8: There was no report on the correspondence in the agenda packet.

Item No. 8: Mr. Pinasco reviewed the District calendar with the Trustees pointing out that the next meeting was on April 5.

Item No. 9: Mr. Pinasco reported on the outstanding bills that had been received and the status of the District's accounts. On a motion by Trustee Mark Bacchetti, seconded by Trustee Joe Enos, the Trustees present unanimously approved payment of the attached bills identified on the attached bills paid report.

Item No. 10: The meeting was adjourned at 10:06 a.m. by unanimous vote of the Trustees present on a motion by Trustee Mark Bacchetti, seconded by Trustee Joe Enos.

Respectfully submitted,

Andy Pinasco, District Secretary

ITEM 4

RECLAMATION DISTRICT 773
 FINANCIAL REPORT APRIL 2022 MEETING
 75% OF 2021/2022 FISCAL YEAR THROUGH APRIL 2022

<u>INCOME</u>	Annual Budget Amount	Received Period TD	Received YTD	% YTD
INTEREST	\$ 3,400.00	\$ 0.00	\$ 836.00	24.59%
ASSESSMENTS (MAX. ALLOWANCE)	\$ 195,300.00	\$ 94,144.45	\$ 94,144.45	48.21%
SUBVENTION REIMBURSEMENT	\$ 150,000.00	\$ 0.00	\$ 246,060.00	164.04%
DWR 5 YEAR PLAN REIMBURSEMENT	\$ 15,000.00	\$ 0.00	\$ 2,756.46	18.38%
DELTA GRANT II - EMERGENCY SUPPLIES	\$ 14,500.00	\$ 15,254.28	\$ 15,254.28	105.20%
Total Income	\$ 378,200.00	\$ 109,398.73	\$ 359,051.19	94.94%
<u>EXPENSES</u>	Annual Budget Amount	Expended Period TD	Expended YTD	% YTD
GENERAL				
G1 County Assessment Administration	\$ 2,000.00	\$ 100.00	\$ 1,177.59	58.88%
G2 Miscellaneous Supplies	\$ 300.00	\$ -	\$ -	0.00%
G3 General Engineering	\$ 25,000.00	\$ 2,231.04	\$ 13,615.90	54.46%
G4 Legal and Accounting	\$ 25,000.00	\$ 1,948.37	\$ 13,454.18	53.82%
G5 Insurance	\$ 13,000.00	\$ 1,153.25	\$ 7,431.87	57.17%
G6 Contingency	\$ 4,000.00	\$ -	\$ 2,959.25	73.98%
G7 Emergency Equipment & Supplies	\$ 22,000.00	\$ -	\$ 9,557.02	43.44%
Account Funding Placeholder	\$ -	\$ -	\$ -	-
Total General Expenses	\$ 91,300.00	\$ 5,432.66	\$ 48,195.81	52.79%
LEVEE WORK				
L1 Vegetation Control and Management	\$ 45,000.00	\$ 12,999.00	\$ 53,979.90	119.96%
L2 Rodent Control	\$ 30,000.00	\$ -	\$ 29,783.18	99.28%
L3 Construct All-Weather Road Surfacing	\$ 25,000.00	\$ -	\$ -	0.00%
L4 Waterside Erosion Repair	\$ 25,000.00	\$ -	\$ -	0.00%
L5 Back Slope Fill Flattening	\$ 225,000.00	\$ 705.00	\$ 4,323.50	1.92%
L6 General Levee Maintenance	\$ 185,000.00	\$ 43,606.87	\$ 55,006.41	29.73%
L7 DWR 5 Year Plan	\$ 15,000.00	\$ 25.00	\$ 25.00	0.17%
Total Levee Work	\$ 550,000.00	\$ 57,335.87	\$ 143,117.99	26.02%
Total Expenses	\$ 641,300.00	\$ 62,768.53	\$ 191,313.80	29.83%
			YTD	
	ANNUAL BUDGET AMOUNT	PTD INCOME/LOSS	INCOME/LOSS	
NET INCOME (LOSS)	\$ (263,100.00)	\$ 46,630.20	\$ 167,737.39	

Fund Balance as of Beginning of Fiscal Year 2021-2022	\$ 406,178.30
Revenues (YTD)	\$ 359,051.19
Expenses (YTD)	\$ 191,313.80
Total Cash in General Fund	\$ 573,915.69
Total Restricted Cash in 5 Year Plan Account	\$ 2,632.01
Bank of Stockton	\$ 34,137.64
Total Available Cash	\$ 608,053.33

ITEM 4.a.

**RECLAMATION DISTRICT NO. 773
POST OFFICE BOX 20
STOCKTON, CALIFORNIA 95201**

February 3, 2022

Croce, Sanguinetti, & Vander Veen, Inc.
3520 Brookside Road, Suite 141
Stockton, California 95219

This representation letter is provided in connection with your audit of the financial statements of **Reclamation District No. 773** (the District), which comprise the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information as of June 30, 2021, and the respective changes in financial position for the year then ended, and the disclosures (collectively, the “financial statements”), for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

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 of January 24, 2022, 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 26, 2021, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for the preparation of the supplementary information in accordance with the applicable criteria.
2. The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles 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, including those measured at fair value, are reasonable.
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 in accordance with U.S. GAAP.
7. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
8. We are not aware of any pending or threatened litigation, claims, or assessments or 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.
9. Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

10. 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 (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
 - 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 Board of Trustees or summaries of actions of recent meetings for which minutes have not yet been prepared.
11. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
12. 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.

13. 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.
14. 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.
15. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
16. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
17. We have disclosed to you the names of the District's related parties and all the related party relationships and transactions, including any side agreements.

Government - Specific

18. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
19. We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.
20. We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
21. The District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
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 legal and contractual provisions for reporting specific activities in separate funds.
23. We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.

24. 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.
25. As part of your audit, you assisted with preparation of the financial statements and disclosures. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures.
26. 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.
27. 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.
28. The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
29. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34, as amended and GASB Statement No. 84.
30. All funds that meet the quantitative criteria in GASB Statement 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.
31. Components of net position (net investment in capital assets, restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
32. Provisions for uncollectible receivables have been properly identified and recorded.
33. 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.
34. 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.
35. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

36. Special and extraordinary items are appropriately classified and reported, if applicable.
37. Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
38. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated and amortized.
39. 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 property recognized under the policy.
40. We are following GASB Statement No. 54, paragraph 18, to determine the fund balance classifications for financial reporting purposes.
41. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of RSI.
42. The District has recorded estimates of state assistance receivable - subventions in the amount of \$386,396 as reported on the statement of net position as of June 30, 2021 and \$239,120 as reported on the balance sheet - governmental funds as of June 30, 2021. The District also has recorded an estimate of state assistance - other from the Department of Water Resources in the amounts of \$12,937 as reported on the statement of net position as of June 30, 2021. Management believes that the estimates are adequate.
43. In regards to preparing the standard, adjusting, or correcting journal entries, assisting in preparing the financial statements and the preparation of the Special Districts Financial Transactions Report and Local Government Compensation Report, by you, we have -
 - a. Assumed all management responsibilities.
 - b. Designated an individual (within senior management), with suitable skill, knowledge, or experience to oversee the services.
 - c. Evaluated the adequacy and results of the services performed.
 - d. Accepted responsibility for the result of the services.

Signed _____

Title _____

_____, 2022

Board of Trustees
Reclamation District No. 773
c/o Daniel Schroeder, Esq.
Post Office Box 20
Stockton, California 95201

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of **Reclamation District No. 773** for the year ended June 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information to you. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by **Reclamation District No. 773** are described in Note A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2021. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements was:

- Management's estimates of the state assistance receivable in the amount of \$386,396 as reported on the statement of net position as of June 30, 2021 and \$239,120 as reported on the balance sheet - governmental funds as of June 30, 2021 is based on calculations and assessments by the District's engineers of the proceeds to be received for subvention eligible expenses for the fiscal years ended June 30, 2021 and 2020.

- Management's estimate of the state assistance receivable - other in the amount of \$12,937 as reported on the statement of net position as of June 30, 2021 is based on estimations by the District's engineers of the reimbursements to be received for Department of Water Resources delta grant eligible expenses relative to the fiscal year ended June 30, 2021.

Certain financial statement disclosures are particularly sensitive because of their significance to the financial statement users. We did not identify any sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We did not identify any material misstatements during the course of our audit.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 3, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Governmental Funds, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the use of the Board of Trustees and management of **Reclamation District No. 773** and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

CROCE, SANGUINETTI, & VANDER VEEN, INC.
Certified Public Accountants

RECLAMATION DISTRICT NO. 773

FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT

JUNE 30, 2021



CROCE, SANGUINETTI, & VANDER VEEN

CERTIFIED PUBLIC ACCOUNTANTS

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Independent Auditors' Report

To the Board of Trustees
Reclamation District No. 773
Stockton, California

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of **Reclamation District No. 773** (the District) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from 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 auditors' judgment, including the assessment of the 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 entity'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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of **Reclamation District No. 773** as of June 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

The District has omitted Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the statement of revenues, expenditures and changes in fund balance - budget and actual - governmental funds on pages 20 through 21 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 supplemental 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.

CROCE, SANGUINETTI, & VANDER VEEN, INC.
Certified Public Accountants
Stockton, California
January 24, 2022

RECLAMATION DISTRICT NO. 773

Statement of Net Position

June 30, 2021

	<u>Governmental activities</u>
Assets	
Cash and investments	\$ 386,540
State assistance receivable - subventions	386,396
State assistance receivable - other	12,937
Assessments receivable	226
Prepaid expenses	6,412
Capital assets, net of accumulated depreciation of \$208	<u>6,031</u>
Total assets	<u>798,542</u>
Deferred outflows of resources	<u>-</u>
Liabilities	
Accounts payable	<u>16,118</u>
Total liabilities	<u>16,118</u>
Deferred inflows of resources	<u>-</u>
Net position	
Net investment in capital assets	6,031
Unrestricted	<u>776,393</u>
Total net position	<u>\$ 782,424</u>

The accompanying notes are an integral part of this financial statement.

RECLAMATION DISTRICT NO. 773

Statement of Activities

For the year ended June 30, 2021

	<u>Expenses</u>	<u>Program revenues</u> <u>Operating grants and contributions</u>	<u>Net (expenses) revenues and changes in net position</u>
Governmental activities			
Operations	\$ 328,381	\$ 198,844	\$ <u>(129,537)</u>
Net program (expenses) revenues			<u>(129,537)</u>
General revenues			
Assessments			177,665
Interest			3,389
Miscellaneous			<u>187</u>
Total general revenues			<u>181,241</u>
Change in net position			51,704
Net position, beginning of year			<u>730,720</u>
Net position, end of year			<u>\$ 782,424</u>

The accompanying notes are an integral part of this financial statement.

RECLAMATION DISTRICT NO. 773

Balance Sheet - Governmental Funds

June 30, 2021

	<u>General fund</u>
Assets	
Cash and investments	\$ 386,540
State assistance receivable - subventions	239,120
Prepaid expenses	<u>6,412</u>
Total assets	<u>\$ 632,072</u>
Liabilities and Fund Balances	
Liabilities	
Accounts payable	<u>\$ 16,118</u>
Total liabilities	<u>16,118</u>
Fund balances	
Nonspendable:	
Prepaid expenses	6,412
Unassigned	<u>609,542</u>
Total fund balance	<u>615,954</u>
Total liabilities and fund balances	<u>\$ 632,072</u>

The accompanying notes are an integral part of this financial statement.

RECLAMATION DISTRICT NO. 773

**Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position**

June 30, 2021

Total fund balance - governmental funds \$ 615,954

Amounts reported for governmental activities in the statement of net position are different from those reported in the governmental funds because of the following:

Assessment receivable is not available to pay current period expenditures and, therefore, not reported in the governmental funds balance sheet. 226

State assistance receivable are not available to pay current period expenditures and, therefore, not reported in the governmental funds balance sheet. 160,213

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet.

Capital assets	\$ 6,239	
Less accumulated depreciation	<u>(208)</u>	
	<u>\$ 6,031</u>	<u>6,031</u>

Net position of governmental activities \$ 782,424

The accompanying notes are an integral part of this financial statement.

RECLAMATION DISTRICT NO. 773

**Statement of Revenues, Expenditures and Changes
in Fund Balance - Governmental Funds**

For the year ended June 30, 2021

	<u>General Fund</u>
Revenues	
State assistance	\$ 243,652
Assessments	190,055
Interest	3,389
Miscellaneous	187
Total revenues	<u>437,283</u>
Expenditures	
Levee repairs and maintenance	145,519
Engineering	66,893
Payroll expenses	28,566
Legal and accounting	25,977
Weed abatement	22,999
DWR Delta Grant	12,937
Five-year plan	9,921
Insurance	7,739
Miscellaneous	4,819
Dues and subscriptions	2,803
Capital outlay	6,239
Total expenditures	<u>334,412</u>
Net change in fund balance	102,871
Fund balance, beginning of year	<u>513,083</u>
Fund balance, end of year	<u>\$ 615,954</u>

The accompanying notes are an integral part of this financial statement.

RECLAMATION DISTRICT NO. 773

**Reconciliation of the Statement of Revenues,
Expenditures and Changes in Fund Balance -
Governmental Funds to the Statement of Activities**

For the year ended June 30, 2021

Net change in fund balance - governmental funds	\$ 102,871
Amounts reported for governmental activities in the statement of activities are different because:	
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds until such time as they are considered a current financial resource.	(57,198)
Depreciation expense related to capital assets is recognized in the statement of activities, but is not reported in the funds.	(208)
Governmental funds report capital outlays as expenditures, however, they are capitalized and depreciated in the statement of activities.	<u>6,239</u>
Change in net position of governmental activities	<u>\$ 51,704</u>

The accompanying notes are an integral part of this financial statement.

RECLAMATION DISTRICT NO. 773

Notes to Financial Statements

June 30, 2021

Note A - Summary of Significant Accounting Policies

This summary of significant accounting policies of Reclamation District No. 773 (the District) is presented to assist in understanding the District's financial statements.

Description of the reporting entity

The District was formed in 1906 and operates under Section 50000 et. seq. of Division 15 of the California State Water Code to provide for the construction and maintenance of levees and drainage facilities to protect the area within the District's boundaries. The District is comprised of multiple landowners and is governed by a three-member board of trustees, each elected by the landowners to a four-year term.

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 and the Statement of Activities) report information on all of the activity of the primary government.

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

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 one major fund as follows:

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

(Continued)

RECLAMATION DISTRICT NO. 773

Notes to Financial Statements

June 30, 2021

Note A - Summary of Significant Accounting Policies (Continued)

Measurement focus, basis of accounting, and financial statement presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period and apply to the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on long-term debt, which are recognized as expenditures to the extent that they have matured.

Assessments and state assistance are considered to be susceptible to accrual and, therefore, have been recognized as revenues provided they were collected within 60 days of the end of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the District.

Cash and investments

For the purpose of financial reporting "cash and investments" includes all demand and savings accounts and certificates of deposit or short-term investments with an original maturity of three months or less.

Budgetary accounting

The District does not adopt an appropriated budget and is not required to adopt such a budget by law. However, the District does adopt a non-appropriated budget annually, which is approved by the Board of Trustees.

(Continued)

RECLAMATION DISTRICT NO. 773

Notes to Financial Statements

June 30, 2021

Note A - Summary of Significant Accounting Policies (Continued)

Capital assets

All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. The District's policy is to capitalize all assets with costs exceeding certain minimum thresholds and with useful lives exceeding twelve months. The District has elected not to retroactively capitalize infrastructure capital assets acquired prior to July 1, 2003, as allowed by GASB Statement No. 34.

GASB Statement No. 34 requires that all capital assets with limited useful lives be depreciated over their estimated useful lives. Depreciation has been provided on capital assets and is charged as an expense against operations each year. The total amount of depreciation taken over the years is reported on the balance sheet as a reduction in the book value of capital assets.

Depreciation is provided using the straight-line method which means the cost of the asset is divided by its expected useful life in years and the result is charged to expense each year until the asset is fully depreciated. The District has assigned the useful lives listed below to capital assets.

Equipment	7-10 years
-----------	------------

Major outlays for capital assets and improvements are capitalized as projects are constructed. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Net position

Equity in the financial statements is classified as net position and displayed in three components as follows:

- a. Net investment in capital assets - Consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any borrowings that are attributable to the acquisition, construction or improvement of those assets.
- b. Restricted - Consists of restricted assets reduced by liabilities and deferred inflows of resources related to these assets.
- c. Unrestricted - Amounts not required to be reported in the other components of net position.

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.

(Continued)

RECLAMATION DISTRICT NO. 773

Notes to Financial Statements

June 30, 2021

Note A - Summary of Significant Accounting Policies (Continued)

Fund balance

In the fund financial statements, fund balance for governmental funds is reported in classifications 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.

Assessments

Assessments are levied at the discretion of the Board of Trustees. Assessments are based on the assessment valuation of land or acreage within the District.

Demand warrants

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

(Continued)

RECLAMATION DISTRICT NO. 773

Notes to Financial Statements

June 30, 2021

Note A - Summary of Significant Accounting Policies (Continued)

Fair value measurements

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The fair value hierarchy categorizes the inputs to valuation techniques used to measure fair value into three levels based on the extent to which inputs used in measuring fair value are observable in the market.

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2 inputs are inputs other than quoted prices included within Level 1 - that are observable for an asset or liability, either directly or indirectly.

Level 3 inputs are unobservable inputs for an asset or liability.

If the fair value of an asset or liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

Estimates

The preparation of the basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

The state assistance receivable - subventions in the amount of \$386,396 as reported on the statement of net position and \$239,120 as reported on the balance sheet - governmental funds as of June 30, 2021 represents management's estimates of reimbursable state assistance for subvention eligible expenses relative to the fiscal years ended June 30, 2021 and 2020. Although considerable variability is inherent in these estimates, management believes that the accrual for state assistance receivable is adequate.

The state assistance receivable - other in the amount of \$12,937 as reported on the statement of net position as of June 30, 2021 represents management's estimates of reimbursable Department of Water Resources delta grant eligible expenses relative to the fiscal year ended June 30, 2021. Although considerable variability is inherent in this estimate, management believes that the accrual for state assistance receivable is adequate.

(Continued)

RECLAMATION DISTRICT NO. 773

Notes to Financial Statements

June 30, 2021

Note A - Summary of Significant Accounting Policies (Continued)

New accounting pronouncements

Standards adopted

In January 2020, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 92, *Omnibus 2020*. The objectives of this Statement is to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB statements. The District will be required to implement the provisions of this Statement for the year ended June 30, 2022. The District has not determined the effect on the financial statements.

Note B - Cash and Investments

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

	<u>Carrying amount</u>	<u>Bank balance</u>	<u>Fair value</u>
Unrestricted			
<u>Deposits in commercial accounts</u>			
Public checking	\$ 24,454	\$ 24,454	\$ -
<u>Investment in external investment pool</u>			
San Joaquin County Treasurer	<u>362,086</u>	<u>-</u>	<u>362,086</u>
Total cash and investments	<u>\$ 386,540</u>	<u>\$ 24,454</u>	<u>\$ 362,086</u>

Deposit and Investment Policy

California statutes authorize special districts to invest idle, surplus, or reserve funds in a variety of credit instruments as provided for in the California Government Code, Section 53600. As specified in Government Code 53600.5, when investing, reinvesting, purchasing, acquiring, exchanging, selling or managing the District's funds, the primary objectives, in priority order, of the District's investment activities and of the District's investment policy shall be (1) safety, (2) liquidity, and (3) yield. It is the policy of the District to invest public funds in a manner to obtain the highest return obtainable with the maximum security while meeting the daily cash flow demands of the District as long as investments meet the criteria established by this policy for safety and liquidity and conform to all laws governing the investment of District funds.

(Continued)

RECLAMATION DISTRICT NO. 773

Notes to Financial Statements

June 30, 2021

Note B - Cash and Investments (Continued)

The District is provided a broad spectrum of eligible investments under California Government Code Sections 53600-53609 (authorized investments), 53630-53686 (deposits and collateral), and 16429.1 (Local Agency Investment Fund). The District may choose to restrict its permitted investments to a smaller list of securities that more closely fits the District's cash flow needs and requirements for liquidity. The table below identifies the investment types that are authorized for the District by the California Government Code, Section 53600 (or District's investment policy, where more restrictive) that address interest rate risk, credit risk and concentration of credit risk.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
U.S. Treasury Bills, Notes, and Bonds	5 years	None	None
U.S. Government Agency Obligations	5 years	None	None
Repurchase Agreements	1 year	None	None
State Registered Warrants, Notes or Bonds	5 years	None	None
Bankers Acceptances	180 days	40%	30%
Commercial Paper	270 days	30%	10%
Time Deposits	1 year	30%	None
Medium Term Corporate Notes	3 years	30%	None
Mutual Funds	N/A	20%	10%
Bank Deposits	N/A	10%	10%
Local Agency Investment Fund (LAIF)	N/A	None	None
Local Government Investment Pools	N/A	None	None
Capital Asset Management Program	N/A	10%	None

The District complied with the provisions of California Government Code (or the District's investment policy, where more restrictive) pertaining to the types of investments held, institutions in which deposits were made and security requirements. The District will continue to monitor compliance with applicable statutes pertaining to public deposits and investments. The District does not maintain a formal investment policy.

(Continued)

RECLAMATION DISTRICT NO. 773

Notes to Financial Statements

June 30, 2021

Note B - Cash and Investments (Continued)

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the District manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer-term investments and by timing cash flows from maturities so that a portion of the portfolio matures or comes close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity:

<u>Investment type</u>	<u>Total</u>	<u>Remaining maturity (in months)</u>					
		<u>12 months or less</u>	<u>13 - 24 months</u>	<u>25 - 36 months</u>	<u>37-48 months</u>	<u>49-60 months</u>	<u>More than 60 months</u>
San Joaquin County							
Treasurer	\$ 362,086	\$ 362,086	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>\$ 362,086</u>	<u>\$ 362,086</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code or the District's investment policy, and the actual rating as of fiscal year end for each investment type.

<u>Investment Type</u>	<u>Amount</u>	<u>Minimum Legal Rating</u>	<u>Exempt From Disclosure</u>	<u>Rating as of Fiscal Year End</u>			
				<u>AAA</u>	<u>AA</u>	<u>A</u>	<u>Not Rated</u>
San Joaquin County							
Treasurer	\$ 362,086	N/A	\$ -	\$ -	\$ -	\$ -	\$ 362,086
Total	<u>\$ 362,086</u>	<u>N/A</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 362,086</u>

(Continued)

RECLAMATION DISTRICT NO. 773

Notes to Financial Statements

June 30, 2021

Note B - Cash and Investments (Continued)

Concentration of Credit Risk

The District had no investment policy limiting the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. The District's investments are concentrated in external investment pools which are not subject to investment limits.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposit or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g. broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits. The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the government unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure District deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

As of June 30, 2021, the District's bank balance was \$24,454 and \$24,454 of that amount was insured by the Federal Deposit Insurance Corporation and collateralized as required by state law.

Investment in External Investment Pool

The District's investment in the San Joaquin County investment pool is managed by the San Joaquin County Treasurer and is stated at fair value or amortized cost, which approximates fair value. Cash held by the San Joaquin County Treasury is 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/>). The Pool has established a treasury oversight committee to monitor and review the management of public funds maintained by the Pool. Participants' equity in the investment pool is determined by the dollar amount of the participant deposits, adjusted for withdrawals and

(Continued)

RECLAMATION DISTRICT NO. 773

Notes to Financial Statements

June 30, 2021

Note B - Cash and Investments (Continued)

distributed investment income. Investment income is prorated to individual funds based on their average daily cash balances. In accordance with applicable State laws, the San Joaquin County Treasurer may invest in derivative securities. However, at June 30, 2021, the San Joaquin County Treasurer's pooled investment fund contained no derivatives or other investments with similar risk profiles.

Fair Value Hierarchy

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure fair value of the assets. Level 1 inputs are quoted prices in an active market for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

The District's investment in the County of San Joaquin Treasury Pool is classified as Level 2 and its value is based on the fair value factor provided by the Treasurer of the County of San Joaquin, which is calculated as the fair value divided by the amortized cost of the investment pool.

Note C - Capital Assets

Capital asset activity for the year ended June 30, 2021 is as follows:

	Balance <u>July 1, 2020</u>	<u>Additions</u>	<u>Disposals</u>	Balance <u>June 30, 2021</u>
Depreciable capital assets				
Equipment	\$ -	\$ 6,239	\$ -	\$ 6,239
Total depreciable capital assets	-	6,239	-	6,239
Less accumulated depreciation	-	(208)	-	(208)
Total depreciable capital assets, net	-	6,031	-	6,031
Total capital assets, net	\$ -	\$ 6,031	\$ -	\$ 6,031

Note D - State Assistance

The District is participating in the California Delta Levee Maintenance Subventions Program. This program provides funding on a cost share basis to local levee maintaining agencies for rehabilitation and maintenance of levees in the Delta. In addition, the District entered into a project funding agreement with the State of California Department of Water Resources for preparation of the five-year plan for the District.

RECLAMATION DISTRICT NO. 773

Notes to Financial Statements

June 30, 2021

Note E - Joint Venture (Joint Powers Agreement)

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; risk of loss to employees; and natural disasters. In order to insure for risks of loss, the District participates in a joint venture under a joint powers agreement with the California Association of Mutual Water Companies Joint Powers Risk and Insurance Management Authority (JPRIMA). The relationship between the District and the JPRIMA is such that the JPRIMA is not a component unit of the District for financial reporting purposes. The JPRIMA arranges for and provides property, liability, crime, public officials and management liability, auto, and excess liability coverage for its member districts. Each member district pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionate to their participation in the JPRIMA. The District's share of surpluses and deficits cannot be determined, although District management does not expect such amounts, if any, to be material in relation to the financial statements. As of June 30, 2021, the District's insurance coverage includes general liability insurance with liability limits of \$1,000,000 per occurrence and \$10,000,000 in the aggregate. The District also has an excess liability policy with additional liability limits of \$1,000,000 per occurrence and \$1,000,000 in the aggregate.

Note F - Governing Board

As of June 30, 2021, the three members of the District's Board of Trustees were as follows:

<u>Trustee</u>	<u>Term expires</u>
Joseph Bacchetti, President	December 2021
Joseph Enos	December 2023
Mark Bacchetti	December 2023

Note G - Contingencies

On March 11, 2020, the World Health Organization declared the outbreak of a coronavirus (COVID-19) a pandemic. Subsequent to the declaration of a pandemic, a variety of federal, state, and local governments have taken actions in response to the pandemic, which have ranged in jurisdiction, but are generally expected to result in a variety of negative economic consequences, the scope of which are not currently known or quantifiable. The duration and intensity of the impact of the coronavirus and resulting impact to the District is unknown.

REQUIRED SUPPLEMENTAL INFORMATION

Working Draft

RECLAMATION DISTRICT NO. 773

**Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual -
Governmental Funds**

Year ended June 30, 2021

	General fund		
	Budgeted amounts <u>original/final</u>	Actual amounts	Variance with final budget positive/ (negative)
Revenues			
State assistance - subventions	\$ 210,000	\$ 239,120	\$ 29,120
Assessments	195,300	190,055	(5,245)
State assistance - five-year plan	35,000	4,532	(30,468)
Interest	3,400	3,389	(11)
Miscellaneous	<u>14,500</u>	<u>187</u>	<u>(14,313)</u>
Total revenues	<u>458,200</u>	<u>437,283</u>	<u>(20,917)</u>
Expenditures			
Levee repairs and maintenance	200,000	145,519	54,481
Engineering	25,000	66,893	(41,893)
Payroll expenses	-	28,566	(28,566)
Legal and accounting	26,000	25,977	23
Weed abatement	75,000	22,999	52,001
DWR Delta Grant	-	12,937	(12,937)
Five-year plan	35,000	9,921	25,079
Insurance	10,000	7,739	2,261
Miscellaneous	300	4,819	(4,519)
Dues and subscriptions	4,000	2,803	1,197
Rodent control	50,000	-	50,000
Capital outlay	<u>22,000</u>	<u>6,239</u>	<u>15,761</u>
Total expenditures	<u>447,300</u>	<u>334,412</u>	<u>112,888</u>
Net change in fund balance	10,900	102,871	91,971
Fund balance, beginning of year	<u>513,083</u>	<u>513,083</u>	<u>-</u>
Fund balance, end of year	<u>\$ 523,983</u>	<u>\$ 615,954</u>	<u>\$ 91,971</u>

The accompanying notes are an integral part of this financial statement.

RECLAMATION DISTRICT NO. 773

Notes to Required Supplemental Information

June 30, 2021

The District prepares a budget annually which is approved by the Board of Trustees setting forth the contemplated fiscal requirements. The District's budget is maintained on the modified accrual basis of accounting. The results of operations are presented in the budget to actual schedule in accordance with the budgetary basis.

Reported budget amounts reflect the annual budget as originally adopted and the final adopted amounts. There were no amendments to the budget during the year ended June 30, 2021. The budget amounts are based on estimates of the District's expenditures and the proposed means of financing them. Actual expenditures for certain line items may vary significantly from the budget due to timing of such expenditures.

ITEM 5

ITEM 7

**RECLAMATION DISTRICT NO. 773
FABIAN TRACT
BOARD OF TRUSTEES MEETING
TUESDAY, APRIL 5, 2022
9:00 AM
ENGINEER'S REPORT**

I. AB 360 DELTA LEVEE SUBVENTIONS PROJECT

A. Review the progress of AM Stephens Construction on the annual levee maintenance contract for FY 2021-22.

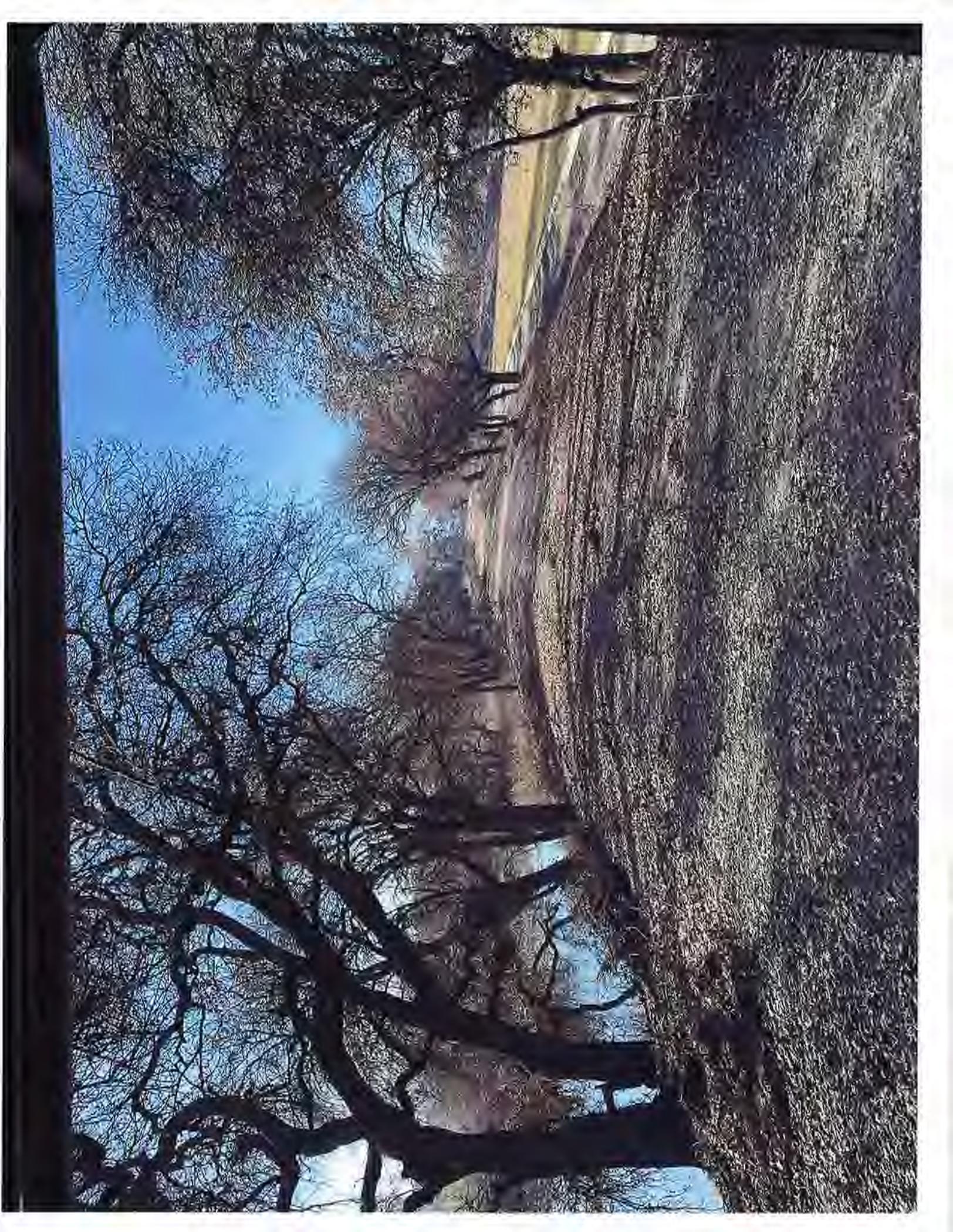
1. A.M. Stephens Construction Company, Inc. was awarded the levee maintenance project for RD 773. The scope of services for the project consisted of vegetation control services, erosion repairs, levee road maintenance, and miscellaneous levee grading and cleanup. The project was started on 1/18/2022 and completed on 2/4/2022.
2. Project Milestones
 - a) **1/18/2022** - Vegetation Control services were started between Station 0+00 and 95+00.
 - b) **2/01/2022** – Vegetation Control services were completed between Station 0+00 and 95+00.
 - c) **1/24/2022** – Erosion repairs were started at designated locations,
 - d) **2/01/2022** – Erosion repairs were completed at the designated locations.
 - e) **1/21/2022** – Levee Road maintenance consisting of the placement of supplemental aggregate base at specified locations was started.
 - f) **2/04/2022** – Levee Road maintenance consisting of the placement of supplemental aggregate base at specified location was completed.
 - g) **2/01/2022** – Miscellaneous levee grading and cleanup was started and completed.

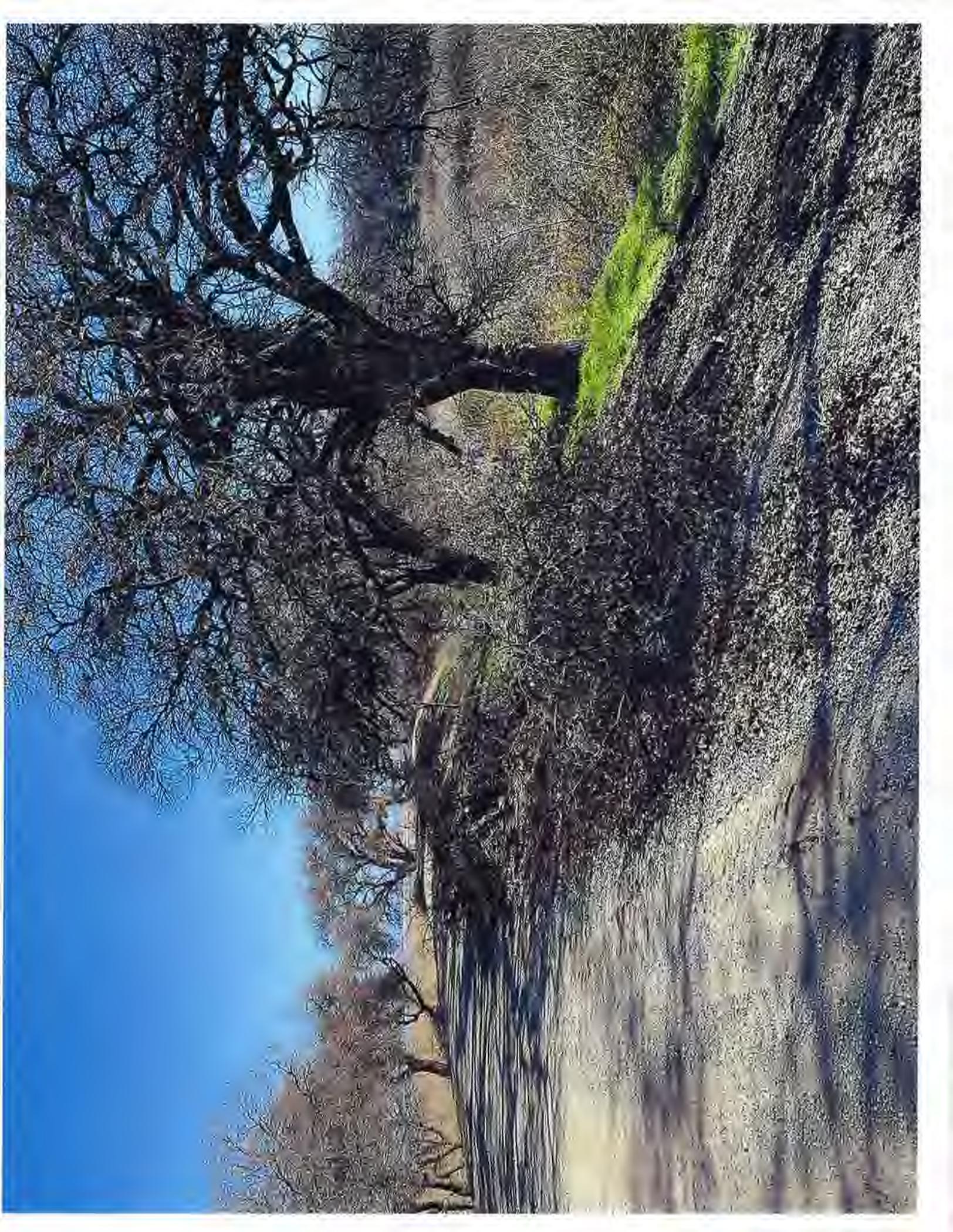
EXHIBIT A: Photos from Daily Field Reports.

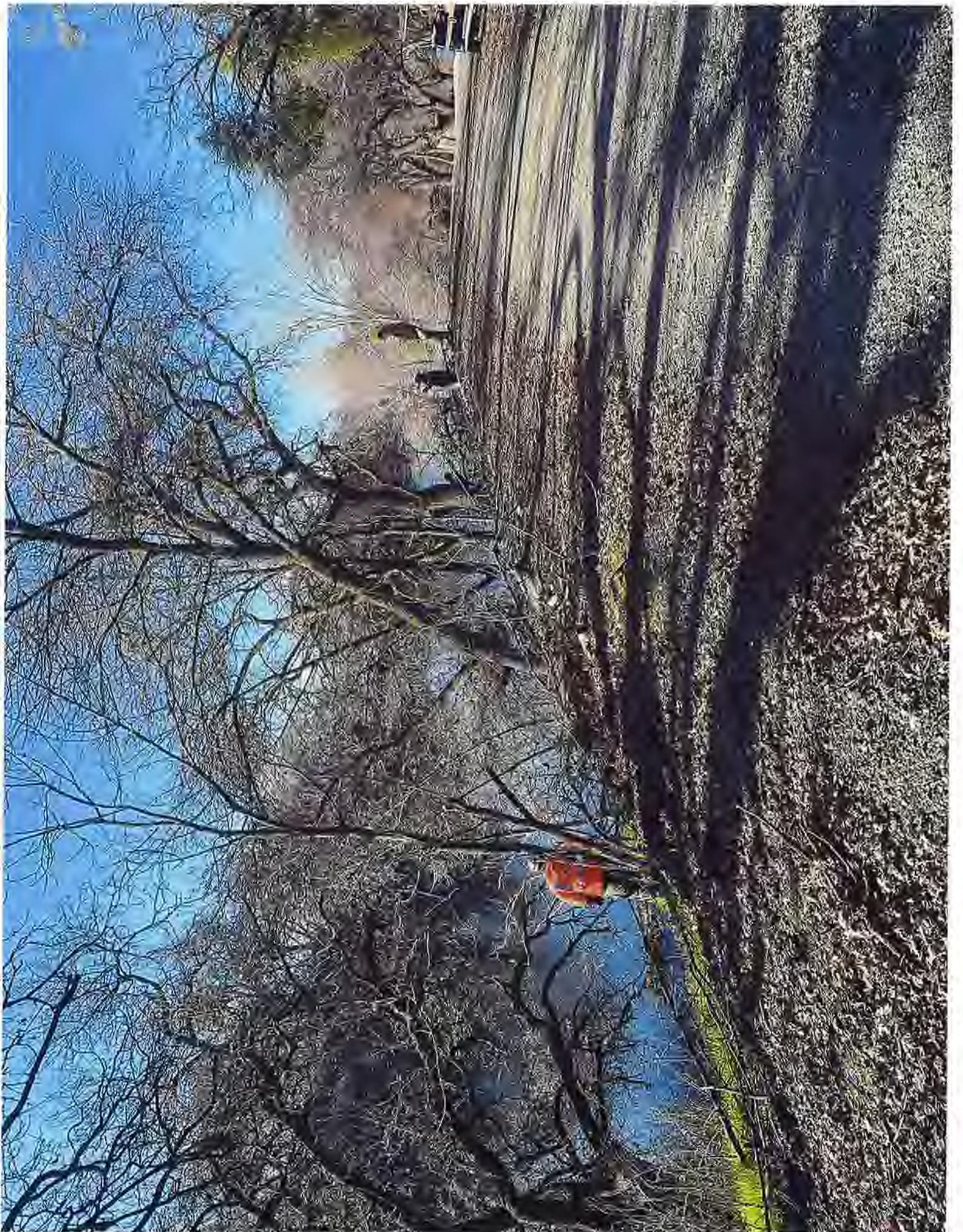
EXHIBIT B: Plans for Levee Maintenance for FY 2021-22.

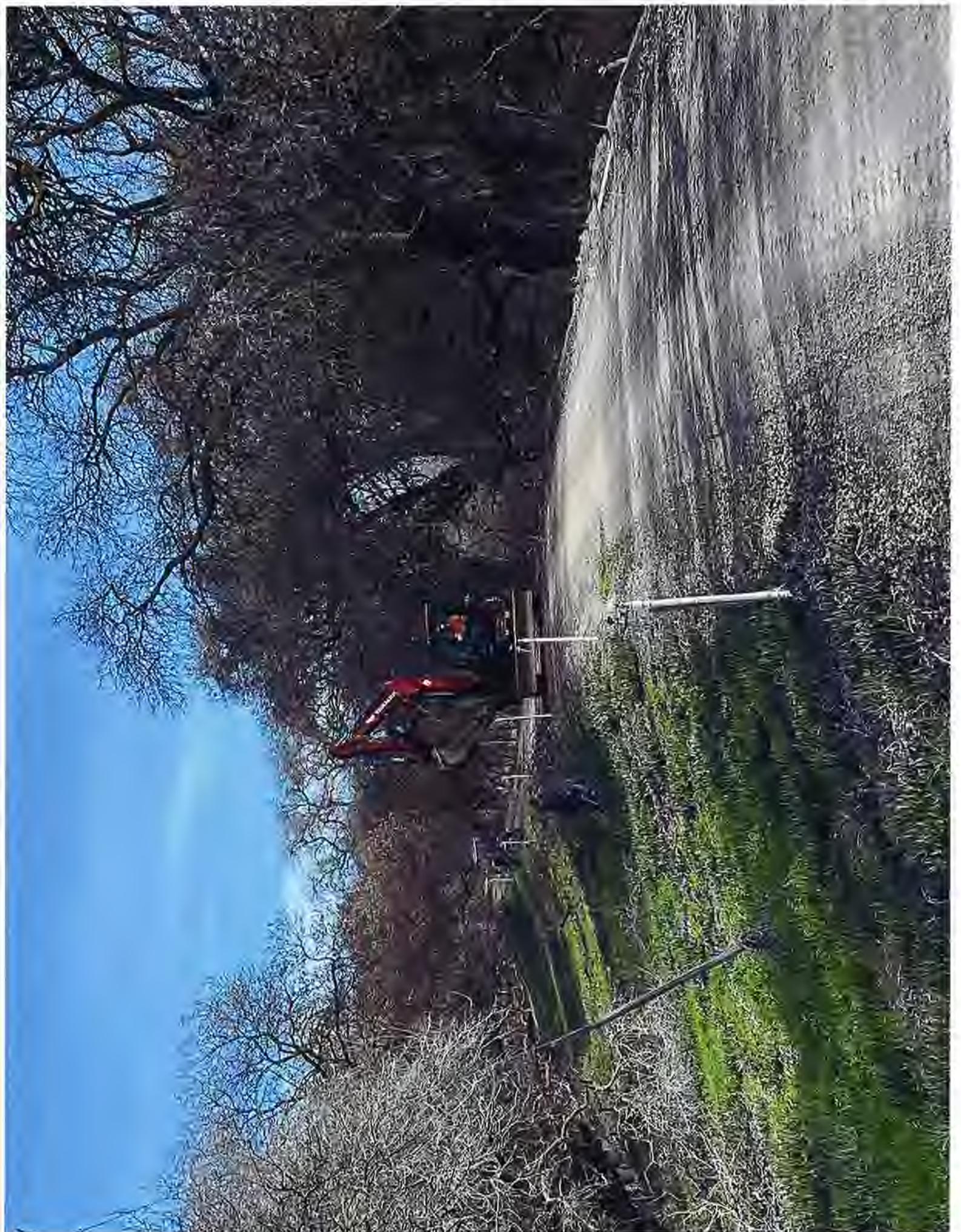
Exhibit A

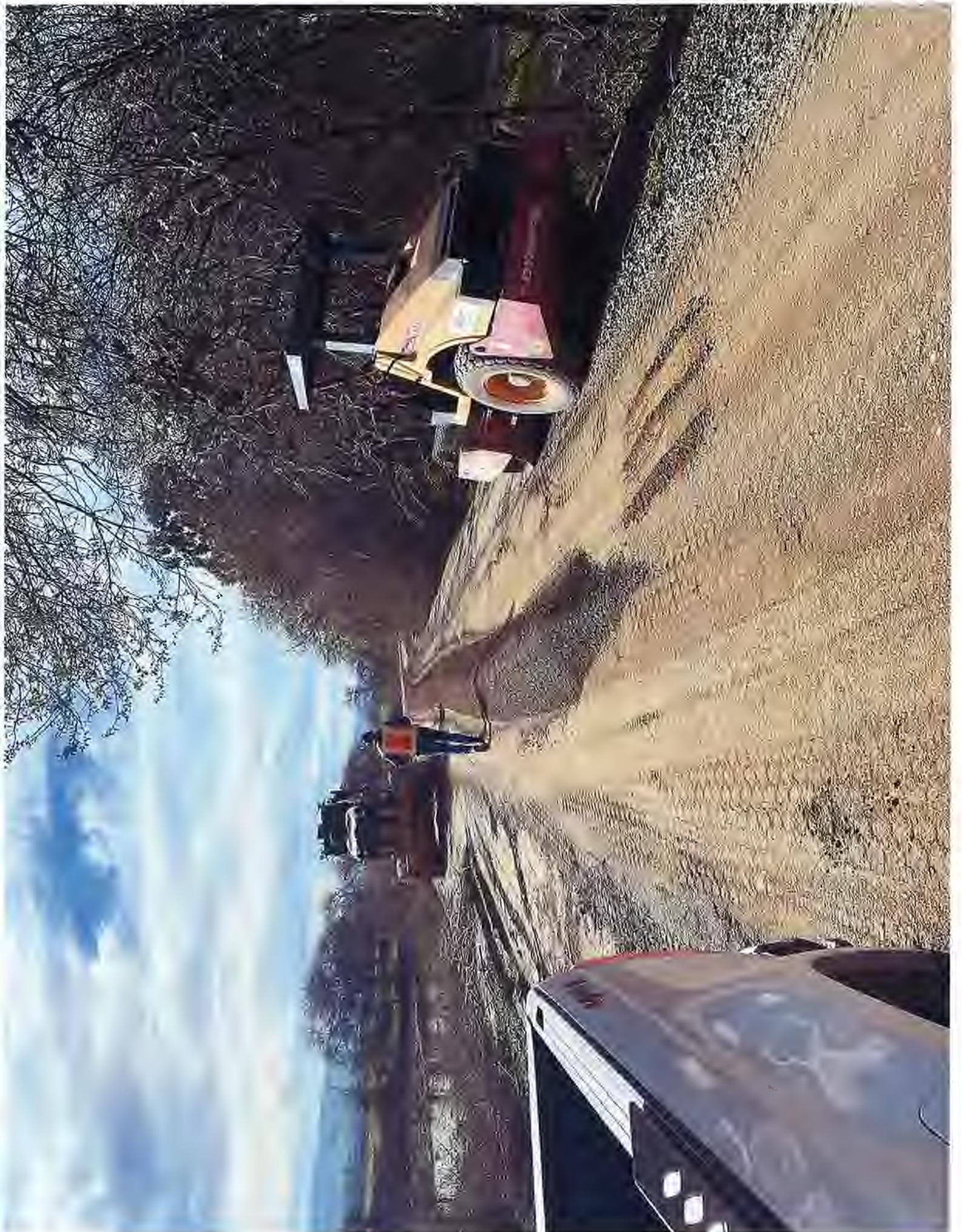


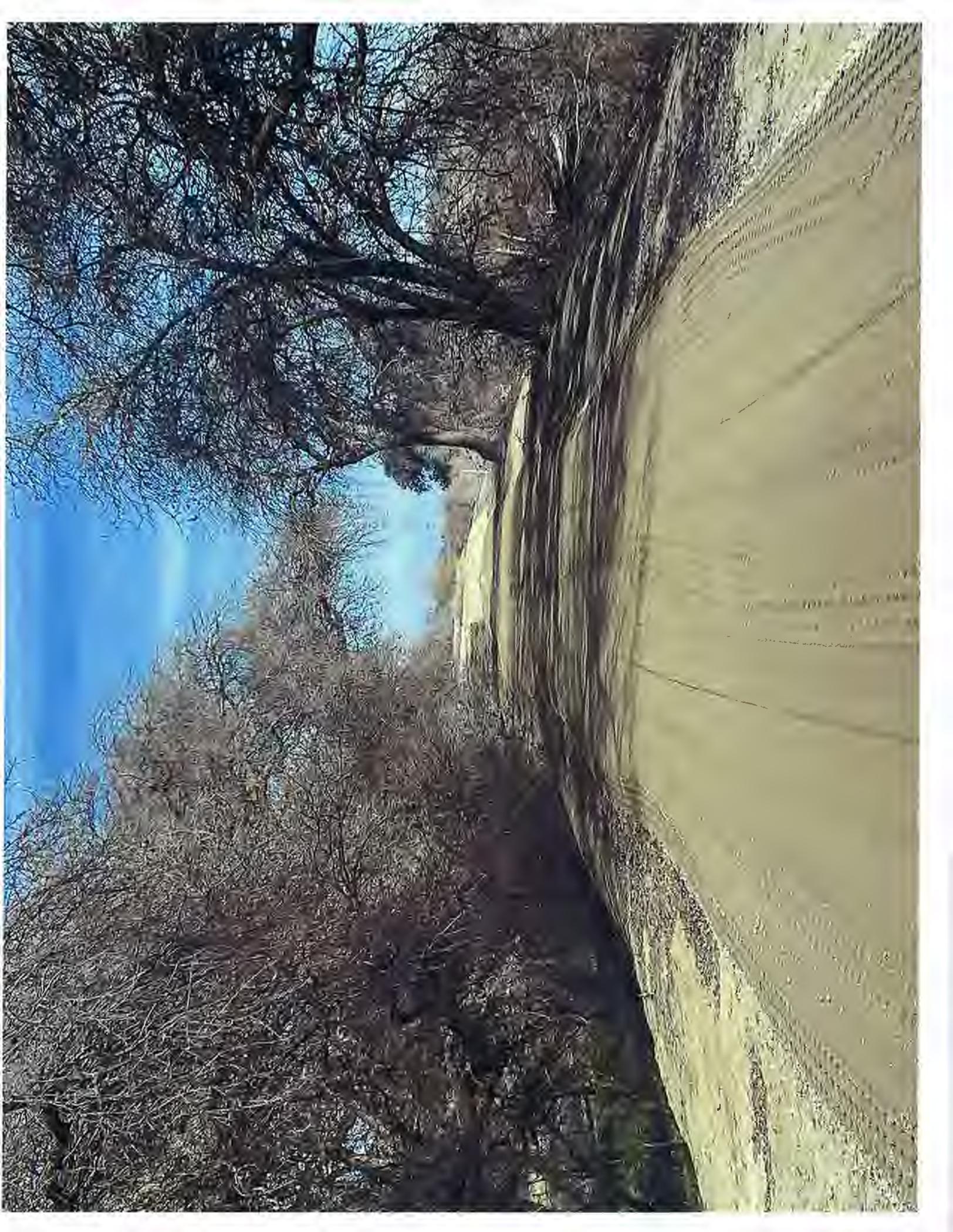


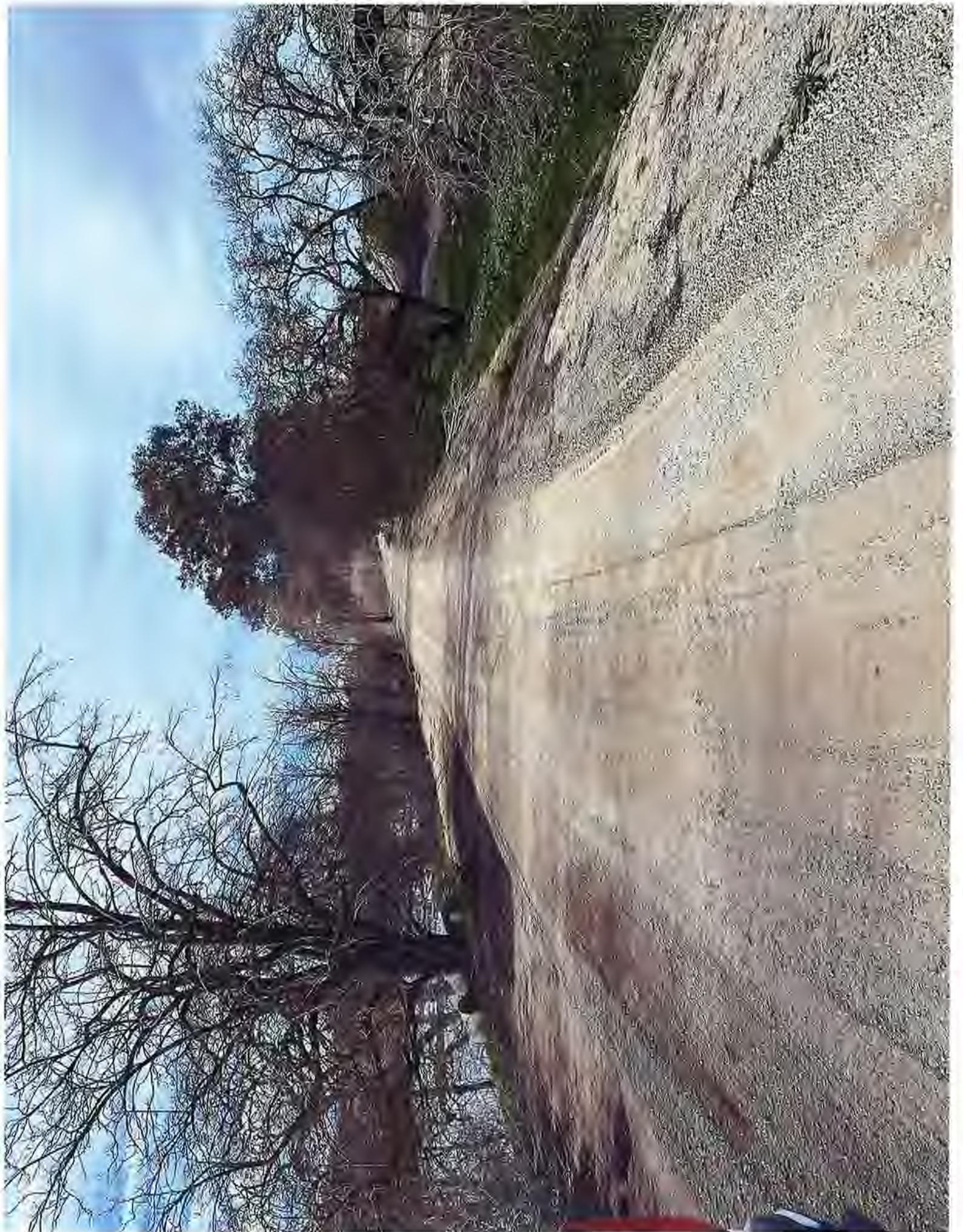


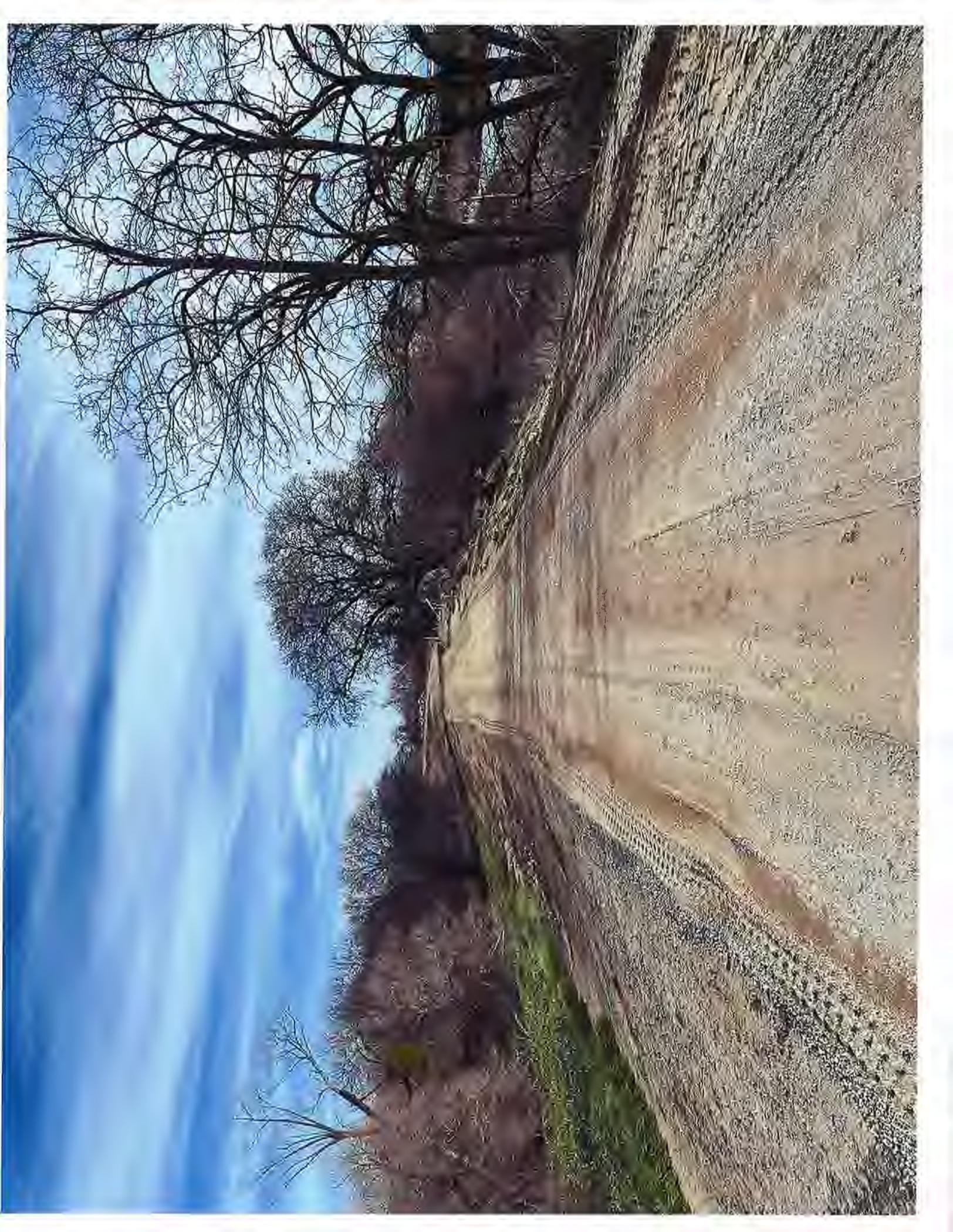


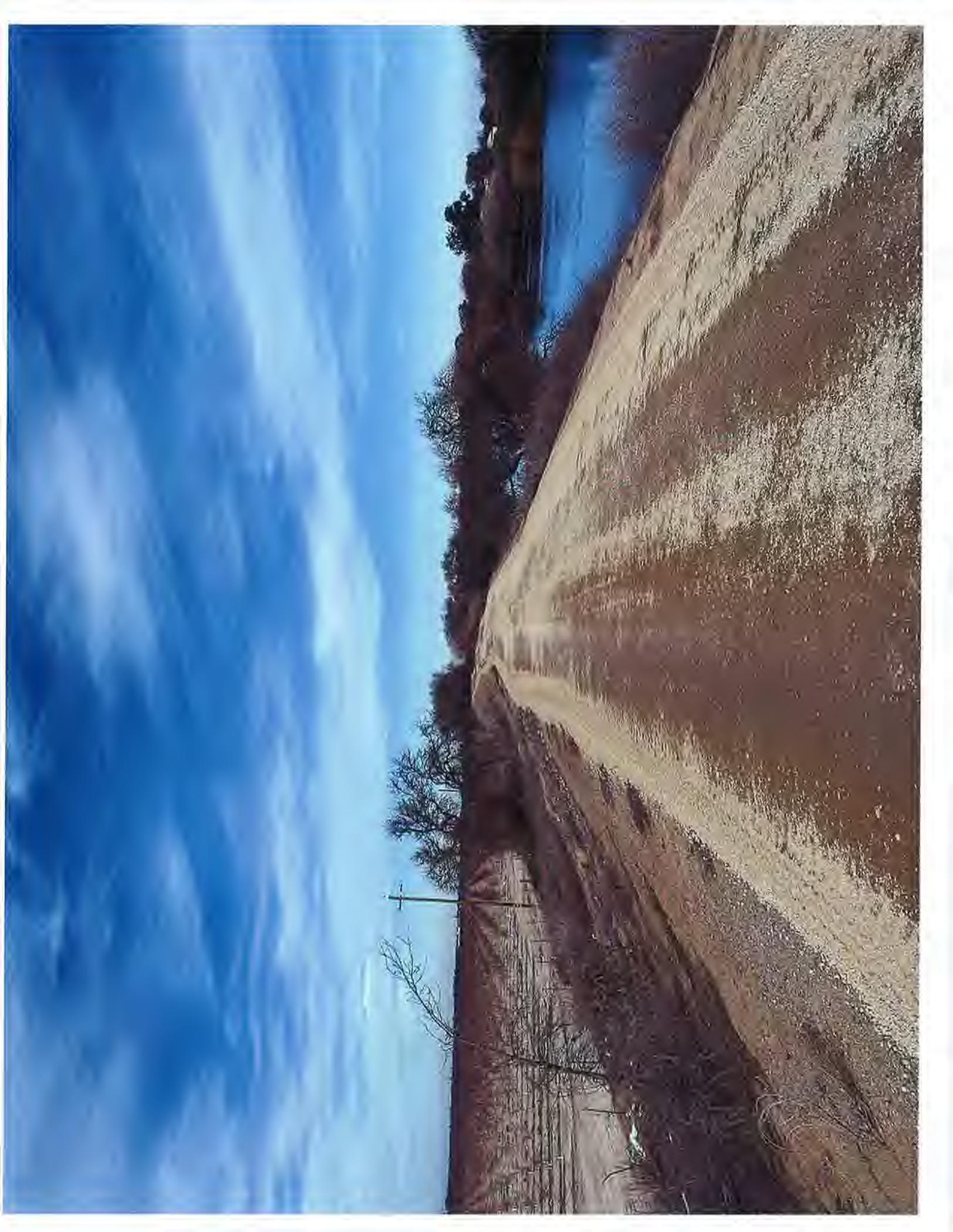


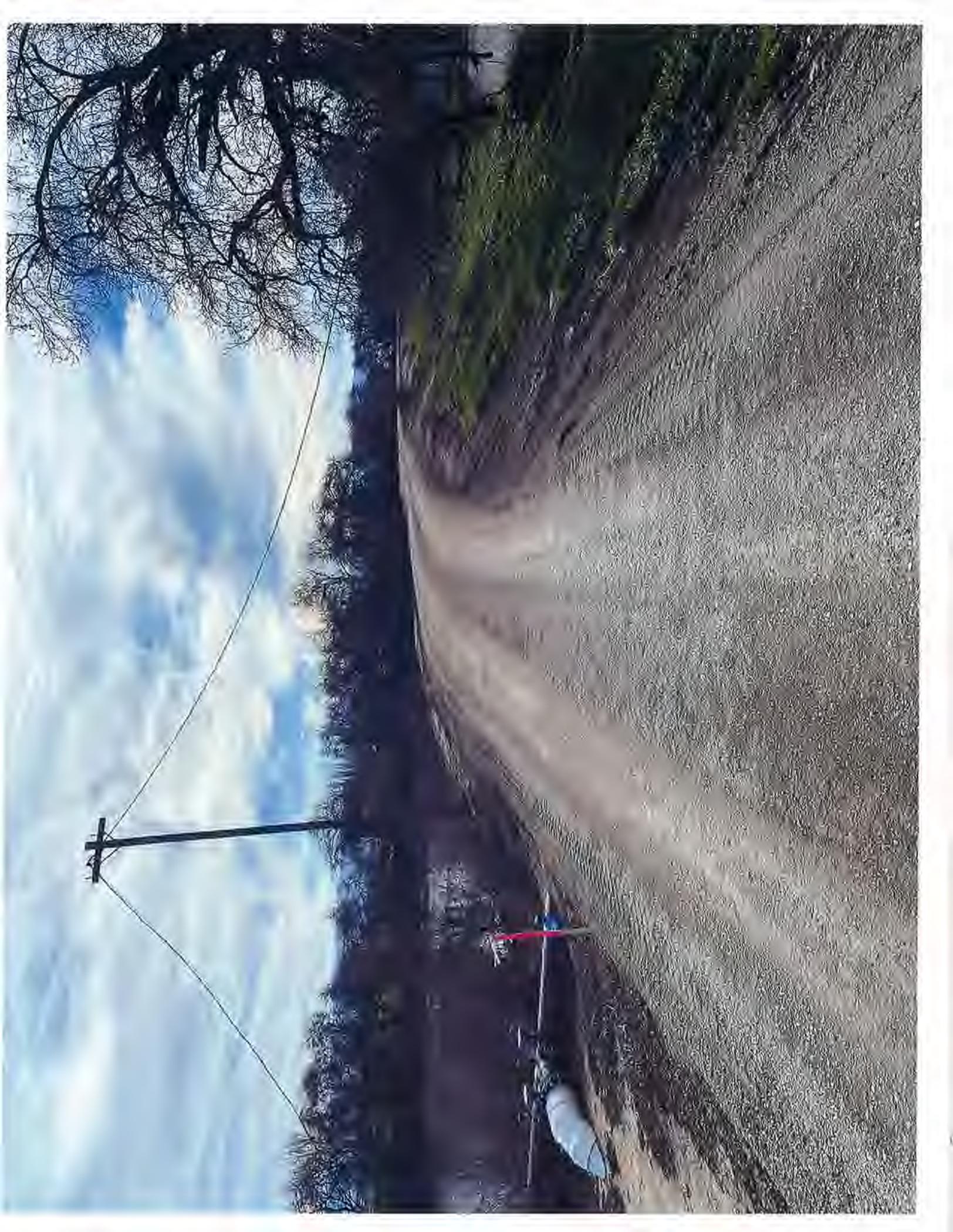




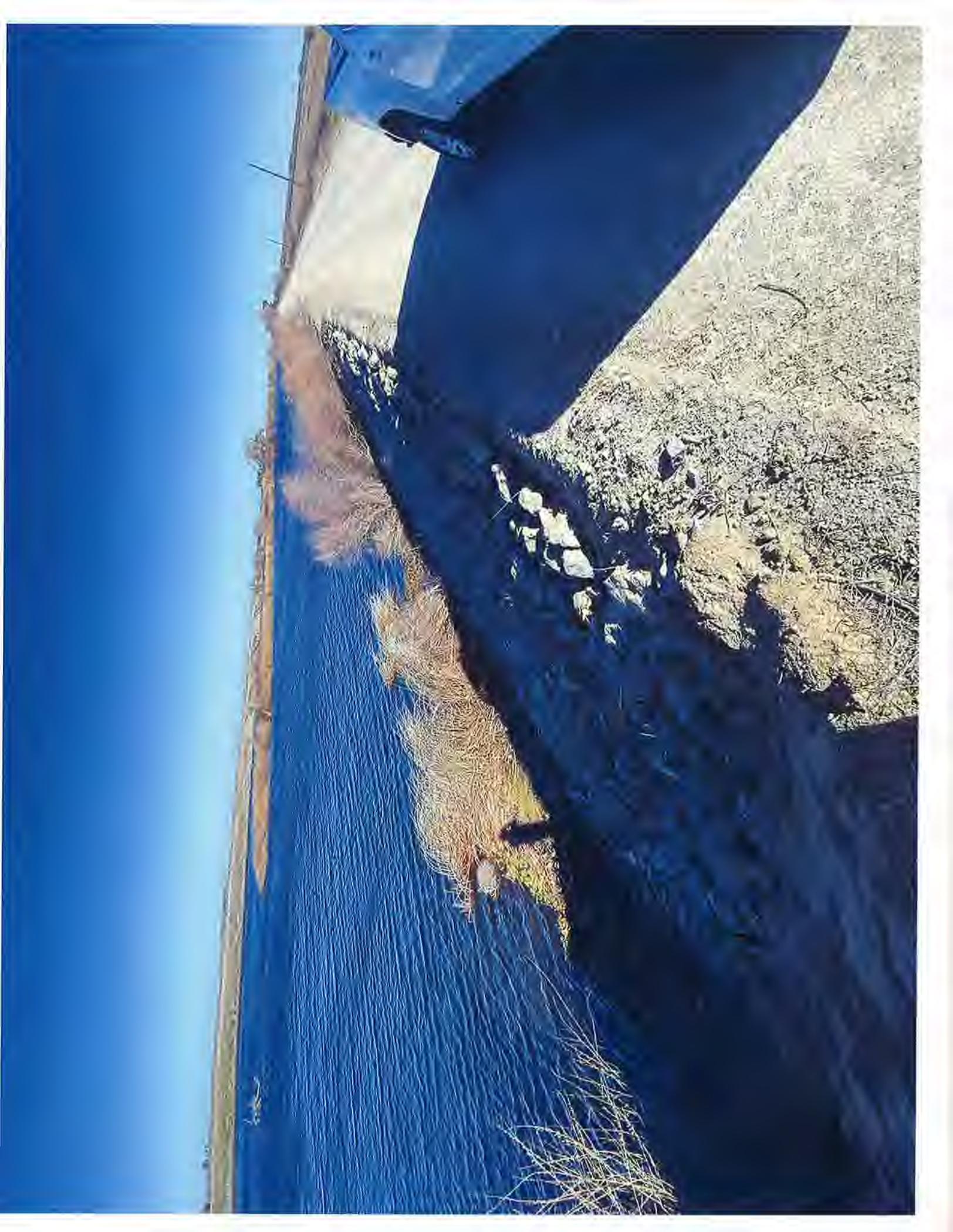




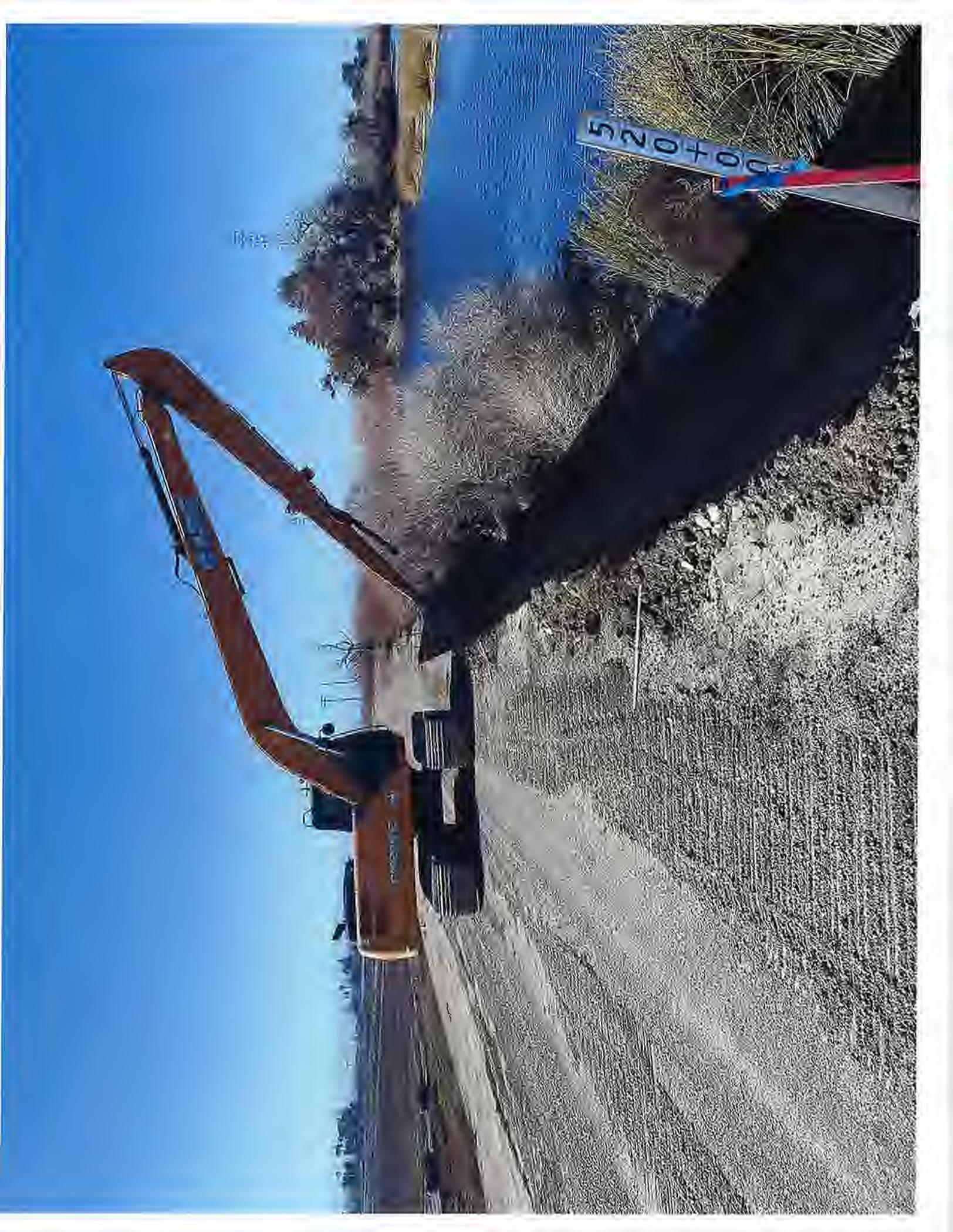


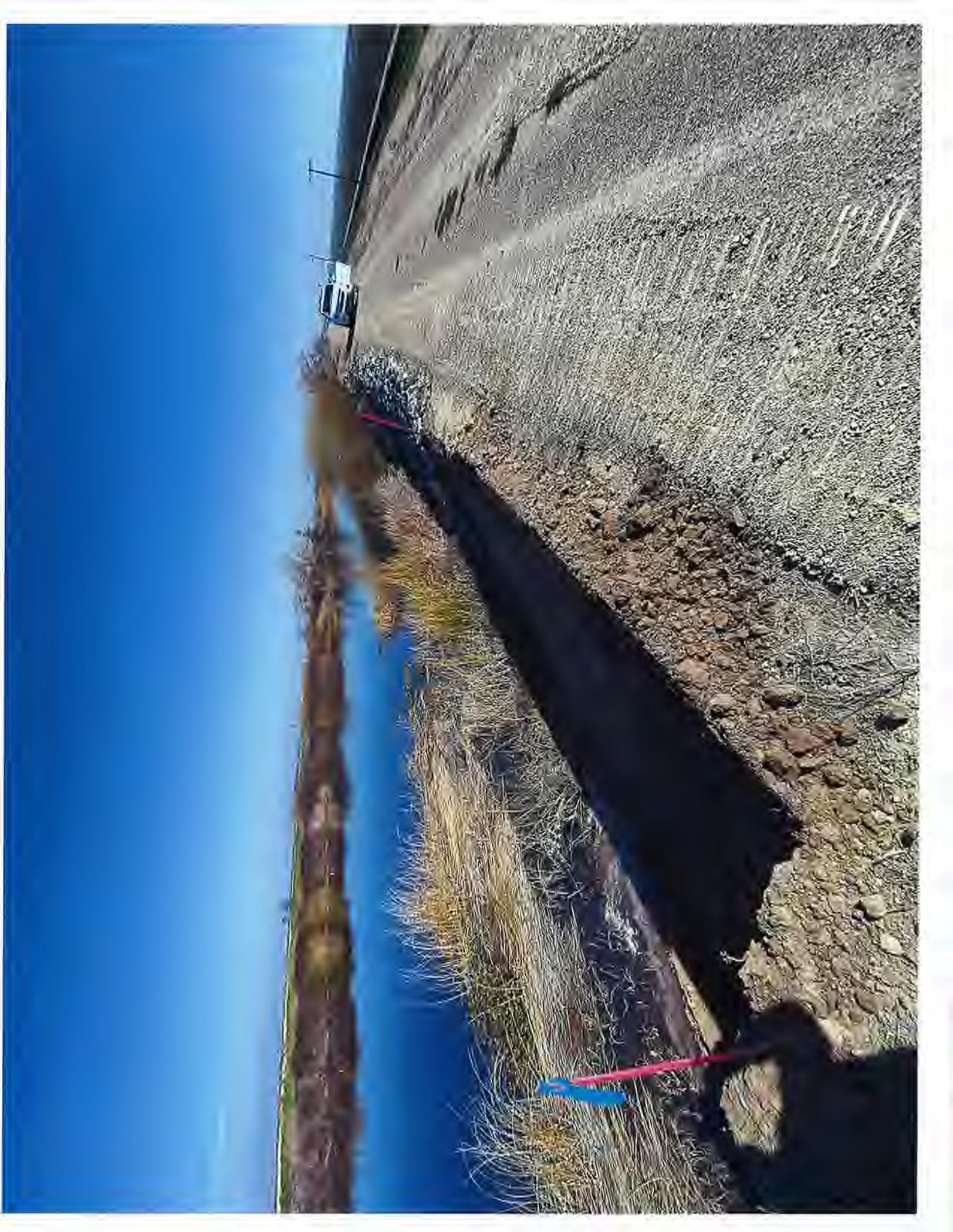


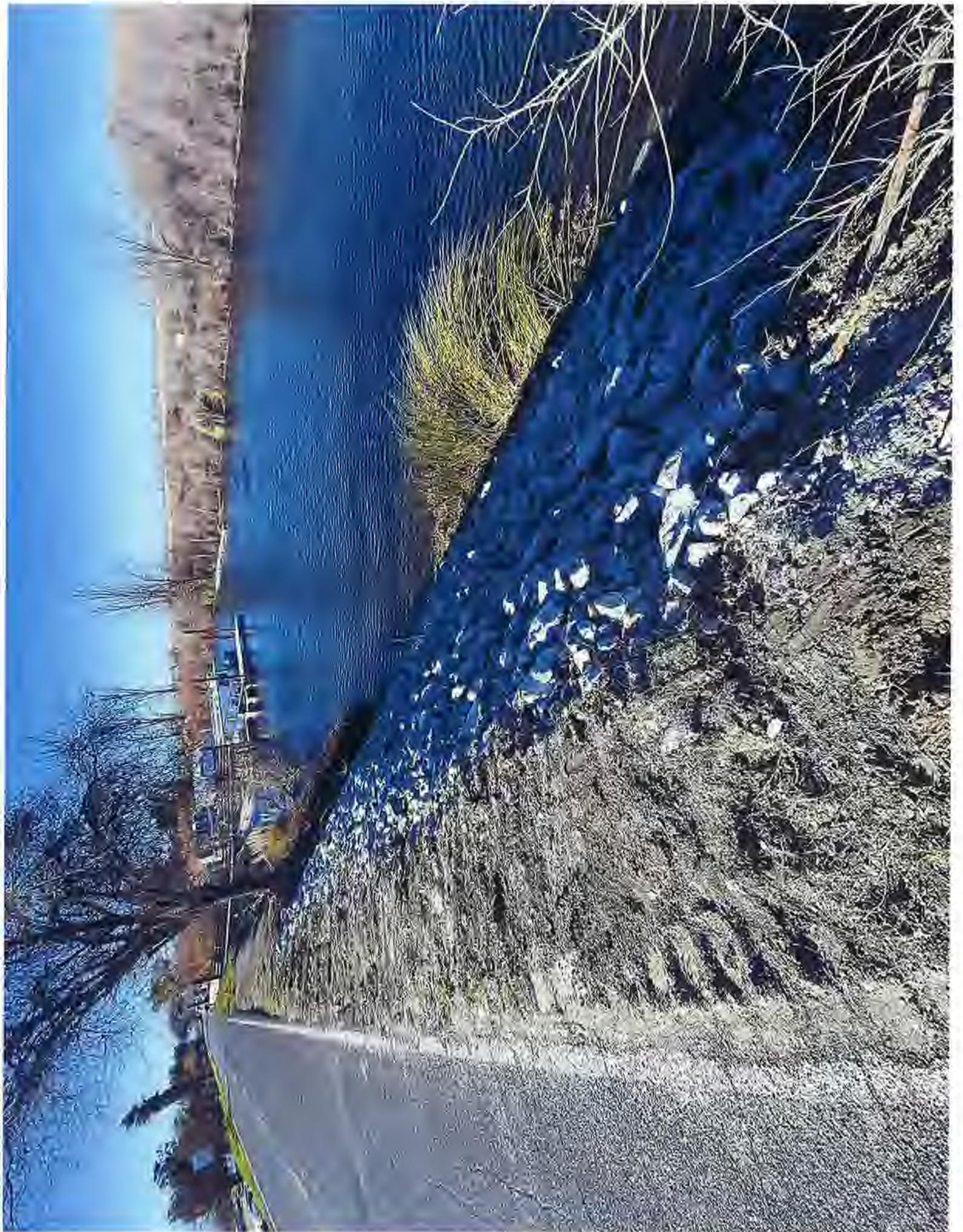


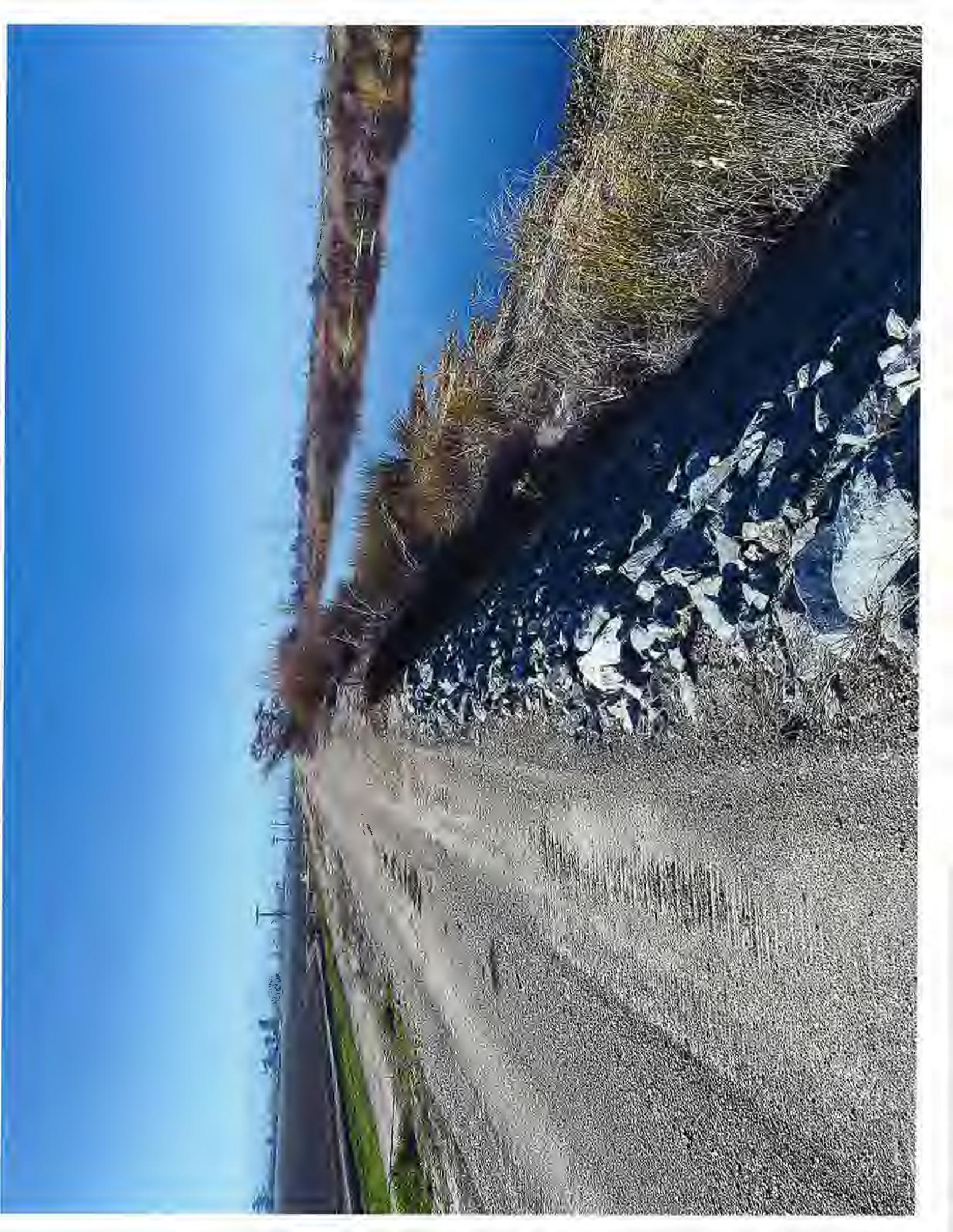












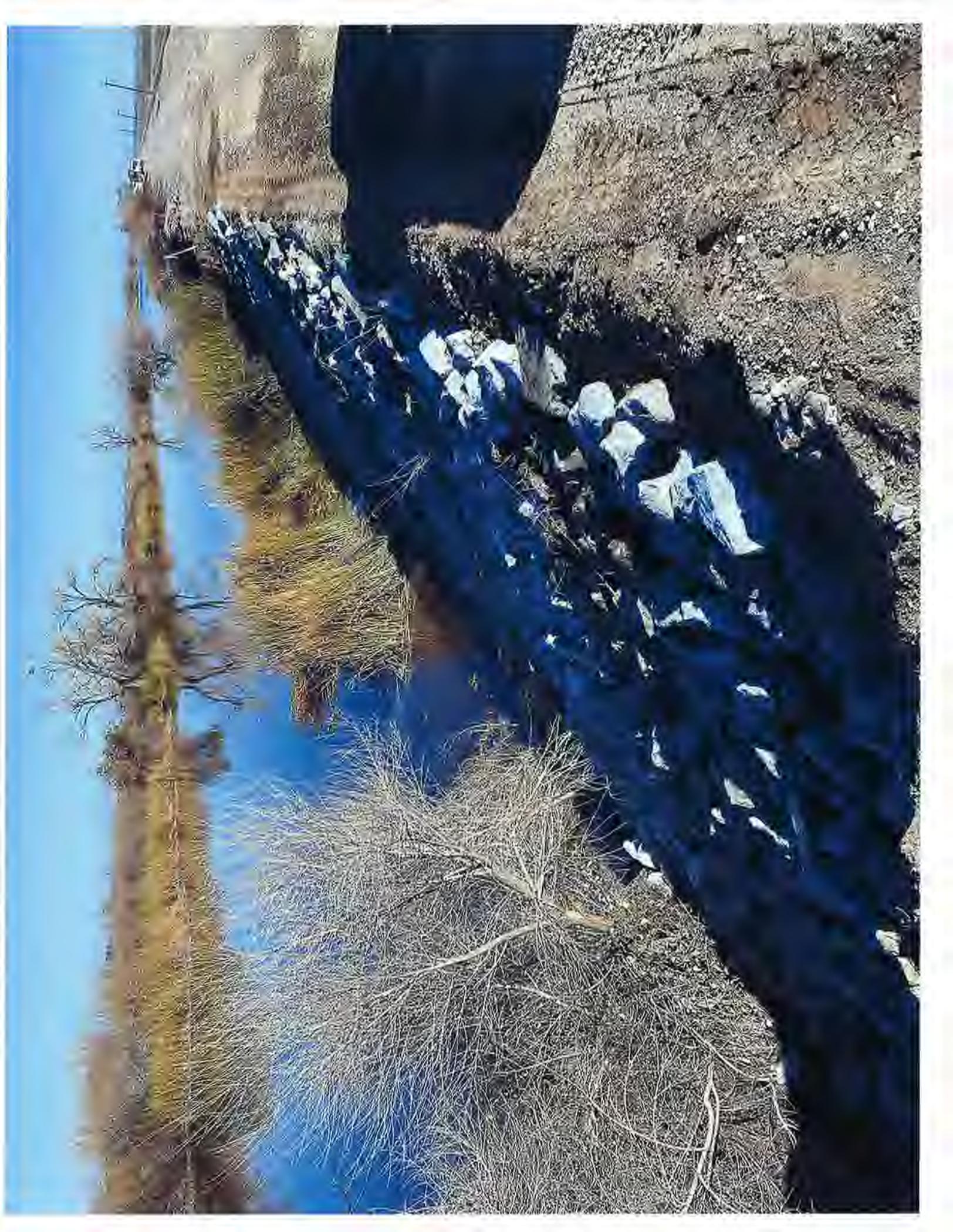


Exhibit B

RECLAMATION DISTRICT NO. 773

FABIAN TRACT

SAN JOAQUIN COUNTY, CALIFORNIA

LEVEE MAINTENANCE PROJECT - FY 2021/2022

AT VARIOUS LOCATIONS

FROM STATION 0+00 TO STATION 975+25



VICINITY MAP

DWG NO.	SHEET NO.	DESCRIPTION
G-001	1	TITLE SHEET
G-002	2	NOTES
C-101	3	BASE MAP
C-201 - C-205	4 - 8	PLAN VIEW
C-501	9	DETAILS
C-601	10	WORK SITE SCHEDULES

SHEET INDEX



PROJECT SITE MAP

FILE SPEC: C:\Users\jwain\OneDrive\Documents\811\Projects\773\773-2021-2022\Drawings\773-001.dwg
 PLOT DATE: 10/11/2021 10:07:33 AM

811
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SUBMITTAL	
%	Date



NO.	DESCRIPTION	DATE	APP.

DESIGNED BY: INOC
 DRAWING SCALE: N.T.S.
 CHECKED BY: JAM
 ORIGINAL DRAWING SCALE: 1" = 100'
 VERTICAL DATUM: NAVD83

KJELSDEN SINNOCK NEUDECK
 CONSULTING ENGINEERS & ARCHITECTS
 711 N. Pershing Avenue
 Stockton, CA 95203
 209-946-0266
 1550 Harbor Blvd., Suite 212
 Stockton, CA 95210
 www.ksninc.com 916-403-6600

RECLAMATION DISTRICT NO. 773
 LEVEE MAINTENANCE PROJECT - FY 2021/2022
 SAN JOAQUIN COUNTY, CA

TITLE SHEET

DATE: OCTOBER 2021
 SHEET IDENTIFICATION: G-001
 SHEET 1 OF 10
 KSN PROJECT FILE NO: 2089-1080

FILE SPEC: P:\2020_Region_Town\0300_Maintenance_Bldg_Project\FY_2021-22\08.dwg (V08_Plan) (CDD_CAD) (Sheets) (0-002.dwg)
 PLOT DATE: Oct 20, 2021 3:30pm

GENERAL NOTES:

- 1 PRIOR TO THE COMMENCEMENT OF WORK, A JOINT INSPECTION BETWEEN THE ENGINEER OR HIS REPRESENTATIVE, AND THE CONTRACTOR, OR HIS REPRESENTATIVE, WILL BE CONDUCTED TO REVIEW THE PRE-CONSTRUCTION CONDITIONS OF THE EXISTING FACILITIES IN THE VICINITY OF THE PROJECT. THE DISTRICT RESERVES THE RIGHT TO SUSPEND CONSTRUCTION AT ANY TIME IN THE EVENT OF EXTREME HIGH OR LOW TIDES, FLOOD EVENTS, OTHER CONDITIONS OR EMERGENCIES THAT MAY JEOPARDIZE THE INTEGRITY OF THE DISTRICT'S LEVEE AND ROAD SYSTEM.
- 2 THE CONTRACTOR SHALL NOTIFY THE ENGINEER AT (209) 946-0268, A MINIMUM OF 48 HOURS PRIOR TO THE COMMENCEMENT OF WORK.
- 3 THE CONTRACTOR SHALL COMPLY WITH ALL APPLICABLE FEDERAL, STATE, COUNTY AND LOCAL REQUIREMENTS, AS REQUIRED FOR TRAFFIC CONTROL AND PUBLIC SAFETY DURING PROJECT CONSTRUCTION.
- 4 THE DISTRICT WILL FURNISH ALL RIGHT-OF-WAYS FOR ALL LEVEE ROADS AND ACCESS ROADS UNDER THE DISTRICT'S JURISDICTION. THE CONTRACTOR WILL SECURE RIGHT-OF-WAYS FOR ALL OTHER AREAS NOT UNDER THE DISTRICT'S JURISDICTION.
- 5 THE CONTRACTOR SHALL BE RESPONSIBLE FOR MAINTAINING ACCESS FOR LOCAL TRAFFIC ALONG THE DISTRICT LEVEE ROADS AND ACCESS ROADS AT ALL TIMES DURING CONSTRUCTION. ANY DAMAGE TO THE LEVEE ROADS AND ACCESS ROADS SHALL BE IMMEDIATELY REPAIRED BY THE CONTRACTOR AT HIS EXPENSE.
- 6 IF DELIVERING MATERIAL OR EQUIPMENT BY TRUCK, ALL TRUCK TRAFFIC SHALL BE LIMITED TO THE DISTRICT LEVEE ROADS AND ACCESS ROADS, UNLESS OTHERWISE APPROVED.
- 7 MAXIMUM SPEED LIMIT ON DISTRICT LEVEE ROADS IS 30 MPH, OR AS POSTED.
- 8 THE ENGINEER WILL PROVIDE THE LOCATION OF THE DESIGNATED PROJECT REPAIR SITES WITH A START AND STOP POINT, AND WILL PROVIDE TEMPORARY BENCHMARKS IN THE VICINITY OF THE PROJECT SITE TO BE UTILIZED BY THE CONTRACTOR FOR SETTING ELEVATIONS.
- 9 THE CONTRACTOR IS RESPONSIBLE FOR SETTING ALL CONSTRUCTION STAKING AND SURVEYING, AS MAY BE REQUIRED FOR CONSTRUCTION ACTIVITIES, INCLUDING, BUT NOT LIMITED TO, SETTING ANY ELEVATIONS AS REQUIRED THROUGHOUT THE PROJECT SITE.
- 10 ANY DEFICIENCIES NOTED DURING INTERIM AND FINAL INSPECTIONS BY THE ENGINEER AND/OR DISTRICT SHALL BE CORRECTED BY THE CONTRACTOR PRIOR TO FINAL ACCEPTANCE BY THE DISTRICT. ANY ADDITIONAL COSTS AND EXPENSES FOR MOBILIZATION AND/OR DEMOBILIZATION, LABOR, EQUIPMENT AND OTHER ASSOCIATED COSTS REQUIRED TO CORRECT THE DEFICIENCIES NOTED, EXCEPT SPECIFIED MATERIAL(S), SHALL BE BORNE BY THE CONTRACTOR.
- 11 ALL IMPROVEMENTS TO BE DONE SHALL BE IN ACCORDANCE WITH THE REQUIREMENTS OF THESE PLANS AND SPECIFICATIONS.
- 12 THE INTENT OF THESE PLANS ARE TO SERVE AS A GUIDE AND TO PROVIDE THE CONTRACTOR WITH INFORMATION AND DETAILS NECESSARY TO CONSTRUCT THE PROJECT AND FURNISH THE NECESSARY LABOR, MATERIALS, AND EQUIPMENT TO PERFORM THE WORK IN ACCORDANCE WITH THEIR TRUE INTENT AND PURPOSE. THE CONTRACTOR SHALL NOTIFY THE ENGINEER IMMEDIATELY REGARDING ANY DISCREPANCIES AND AMBIGUITIES WHICH MAY EXIST IN THE PLANS OR SPECIFICATIONS. IF THE PLANS DESCRIBE PORTION OF THE WORK IN GENERAL TERMS BUT NOT IN COMPLETE DETAIL, IT IS UNDERSTOOD THAT ONLY THE BEST GENERAL PRACTICE IS TO PREVAIL AND THAT ONLY MATERIALS AND WORKMANSHIP OF THE FINEST QUALITY ARE TO BE USED.
- 13 SHOULD IT BE NECESSARY THAT THE WORK TO BE DONE OR ANY MATERIALS BE LABELED, SUCH INFORMATION IS OBTAINED OR EVALUATED ON THE JOB. THE QUANTITY SHALL BE THE ENGINEER'S DETERMINATION FOR SUCH PURPOSES. EXPLANATIONS AS MAY BE REQUIRED.
- 14 THE CONTRACTOR SHALL OBTAIN THE ENGINEER'S PERMISSION BEFORE THESE CHANGES BECOME CONDITIONS OR AN ADJUSTMENT TO BE MADE IN WORK REQUIREMENTS.
- 15 THE CONTRACTOR SHALL BE HELD RESPONSIBLE FOR ANY FIELD CHANGES MADE WITHOUT WRITTEN AUTHORIZATION FROM THE ENGINEER.
- 16 ALL WORK SHALL BE PERFORMED IN ACCORDANCE WITH APPLICABLE OSHA REGULATIONS.
- 17 THE CONTRACTOR AGREES THAT IN ACCORDANCE WITH GENERALLY ACCEPTED CONSTRUCTION PRACTICES, THE CONTRACTOR WILL BE REQUIRED TO ASSUME SOLE AND COMPLETE RESPONSIBILITY FOR JOB SITE CONDITIONS DURING THE COURSE OF CONSTRUCTION OF THE PROJECT, INCLUDING SAFETY OF ALL PERSONS AND PROPERTY; THAT THIS REQUIREMENT SHALL BE MADE TO APPLY CONTINUOUSLY AND NOT BE LIMITED TO NORMAL WORKING HOURS, AND THE CONTRACTOR FURTHER AGREES TO DEFEND, INDEMNIFY AND HOLD THE DISTRICT AND THE ENGINEER HARMLESS FROM ANY AND ALL LIABILITY, REAL OR ALLEGED, IN CONNECTION WITH THE PERFORMANCE OF WORK ON THIS PROJECT, EXCEPTING LIABILITY ARISING FROM THE SOLE NEGLIGENCE OF THE ENGINEER.
- 18 THE CONTRACTOR SHALL AT ALL TIMES BE RESPONSIBLE FOR THE SECURITY OF HIS PLANT AND EQUIPMENT. THE DISTRICT WILL NOT TAKE ANY RESPONSIBILITY FOR MISSING OR DAMAGED EQUIPMENT, TOOLS, OR PERSONAL BELONGINGS.
- 19 UNLESS NOTED OTHERWISE, THE CONTRACTOR SHALL NOT CLOSE ANY ROAD, STREET, OR HIGHWAY TO THE PUBLIC EXCEPT WITH THE PERMISSION OF THE ENGINEER AND THE PROPER GOVERNMENTAL AUTHORITY. TEMPORARY PROVISIONS SHALL BE MADE BY THE CONTRACTOR TO ENSURE CONTINUOUS ACCESS TO PUBLIC AND PRIVATE DRIVEWAYS, AND PROPER FUNCTIONING OF DRAINAGE INLETS, GUTTERS, CULVERTS, DRAINAGE AND IRRIGATION DITCHES, AND NATURAL WATER COURSES.

ENVIRONMENTAL NOTES:

- 1 THE CONTRACTOR SHALL MAINTAIN AIR POLLUTION CONTROLS BY NOT DISCHARGING SMOKE, DUST OR ANY OTHER AIR CONTAMINANTS INTO THE ATMOSPHERE IN SUCH QUANTITY AS WILL VIOLATE THE REGULATIONS OF ANY LEGALLY CONSTITUTED AUTHORITY. THE CONTRACTOR SHALL ALSO ABATE DUST NUISANCE BY CLEANING, SWEEPING AND SPRINKLING WITH WATER, OR OTHER MEANS AS NECESSARY. THE USE OF WATER IN AN AMOUNT WHICH RESULTS IN MUD ON PUBLIC ROADS IS NOT ACCEPTABLE AS A MEANS OF DUST CONTROL.
- 2 THE CONTRACTOR SHALL EXERCISE EVERY REASONABLE PRECAUTION AND COMPLY WITH ALL PERMITS TO PROTECT STREAMS, WATERWAYS AND OTHER BODIES OF WATER FROM POLLUTION WITH FUELS, OIL, BITUMENS, CALCIUM CHLORIDE AND OTHER HARMFUL MATERIALS AND SHALL CONDUCT AND SCHEDULE HIS OPERATIONS SO AS TO AVOID OR MINIMIZE MUDDING AND SILTING OF SAID WATERS. CARE SHALL BE EXERCISED TO PRESERVE ROADSIDE VEGETATION BEYOND THE LIMITS OF CONSTRUCTION.
- 3 THROUGHOUT ALL PHASES OF CONSTRUCTION, INCLUDING SUSPENSION OF WORK, AND UNTIL FINAL ACCEPTANCE OF THE PROJECT, THE CONTRACTOR SHALL KEEP THE WORK SITE CONDITIONS CLEAN AND FREE FROM RUBBISH AND DEBRIS.

DUST AND MUD CONTROL:

- 1 DURING THE COURSE OF CONSTRUCTION, THE CONTRACTOR SHALL KEEP ALL CONSTRUCTION AREAS, EXCAVATION AND LEVEE CROWN FILL AREAS, ACCESS ROADS, OTHER ROADWAYS, AND OTHER USE AREAS WHERE DUST IS GENERATED WELL WATERED, AND DURING WET CONDITIONS, AREAS USED BY LOCAL TRAFFIC, FREE AND CLEAR FROM MUD.
- 2 A CROP DAMAGE: THE CONTRACTOR IS RESPONSIBLE FOR DUST CONTROL TO PREVENT CROP DAMAGE AND FOR ANY AREAS IN ADDITION TO THOSE MENTIONED THAT GENERATE DUST AND/OR OTHER CONDITIONS WHICH MIGHT DAMAGE CROPS.
- 3 B NON-WORK DAYS: THE CONTRACTOR IS RESPONSIBLE FOR DUST CONTROL IN ANY PROJECT AREAS, ACCESS ROADS OR CROP AREAS WHICH ARE USED BY THE CONTRACTOR, UNLESS OTHERWISE APPROVED BY THE ENGINEER.
- 4 WATER WILL BE MADE AVAILABLE FOR THE CONSTRUCTION OPERATIONS FROM THE DISTRICT DRAINAGE CANALS OR FROM THE SURROUNDING WATERWAY. THE PUMPING FACILITY SHALL BE LOCATED IN AN AREA THAT WILL NOT CREATE A TRAFFIC OR MUD HAZARD ON THE LEVEE ROADS USED BY THE PUBLIC LOCAL TRAFFIC, OR CONSTRUCTION ACTIVITIES.

UTILITY NOTES:

- 1 THE CONTRACTOR SHALL VERIFY THE LOCATION OF ALL EXISTING UNDERGROUND UTILITIES AND SHALL CONTACT THE RESPECTIVE UTILITY COMPANIES PRIOR TO COMMENCEMENT OF WORK. THE CONTRACTOR SHALL BE RESPONSIBLE FOR THE PRESERVATION OF ALL SUCH FACILITIES.
- 2 THE APPROXIMATE LOCATION OF KNOWN UTILITIES, SUBMARINE CABLES, SIPHONS, FERRY CABLES, DISCHARGE PIPES, ETC., MAY BE SHOWN ON THE PLANS FOR THE INFORMATION OF THE CONTRACTOR. THE DISTRICT ASSUMES NO RESPONSIBILITY FOR THE ACCURACY OR RELIABILITY OF THIS INFORMATION. IT IS THE RESPONSIBILITY OF THE CONTRACTOR TO DETERMINE THE ACTUAL LOCATION OF ALL UNDERGROUND, SURFACE, OVERHEAD, AND SUBMARINE IMPROVEMENTS, OR FACILITIES WHICH MAY BE SUBJECT TO DAMAGE BY REASON OF HIS OPERATIONS.
- 3 THE CONTRACTOR SHALL PRESERVE AND PROTECT ALL EXISTING IRRIGATION AND DRAINAGE FACILITIES INCLUDING, BUT NOT LIMITED TO, SIPHONS, DITCHES, CROSSINGS, DISTRIBUTION BOXES, SLIDE GATES, ETC., DURING THE TERM OF THE CONTRACT. THE EXISTING IRRIGATION AND DRAINAGE FACILITIES MUST REMAIN FULLY OPERATIONAL DURING THE PERIOD OF CONSTRUCTION.
- 4 CONTRACTOR SHALL COORDINATE THE RECONSTRUCTION OF EXISTING SIPHON PIPES WITH THE LANDOWNERS' IRRIGATION SCHEDULE.

POWER LINES:

- 1 THE CONTRACTOR SHALL TAKE NOTE OF POWER LINES WITHIN THE CONSTRUCTION ZONE. EXTREME CAUTION IS ADVISED WHILE WORKING AROUND AND NEAR THESE LIVE LINES.

CLEANUP:

- 1 THROUGHOUT ALL PHASES OF CONSTRUCTION, INCLUDING SUSPENSION OF WORK AND UNTIL FINAL ACCEPTANCE OF THE PROJECT, THE CONTRACTOR SHALL KEEP THE PREMISES OCCUPIED BY HIM IN A CLEAN AND ORDERLY CONDITION, DISPOSING OF REFUSE IN A MANNER SATISFACTORY TO THE ENGINEER.
- 2 THE CONTRACTOR, UPON COMPLETION OF ALL WORK, SHALL RESTORE ALL LEVEE AND ACCESS ROADS, HAUL ROADS, PROJECT SITES, AND ANY OTHER DISTURBED AREAS IN A MANNER SATISFACTORY TO THE ENGINEER, DISTRICT, AND LANDOWNERS.

CONTROL OF EROSION:

- 1 THE CONTRACTOR SHALL MAINTAIN EARTHWORK SURFACES TRUE AND SMOOTH AND PROTECTED FROM EROSION. WHERE EROSION OCCURS, THE CONTRACTOR SHALL PROVIDE FILL OR SHALL EXCAVATE AS NECESSARY TO RETURN EARTHWORK SURFACES TO THE GRADE AND FINISH SPECIFIED.

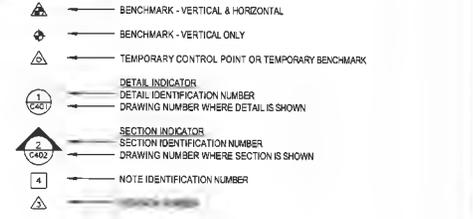
ODFW ROUTINE MAINTENANCE AGREEMENT

ALL WORK SHALL BE IN ACCORDANCE WITH THE ROUTINE MAINTENANCE AGREEMENT (RMA) AS ISSUED BY THE CALIFORNIA DEPARTMENT OF FISH AND WILDLIFE (CDFW) THAT IS MADE PART OF THE CONTRACT DOCUMENTS. THE INTENT OF THIS PROJECT IS TO CONTROL AND/OR REDUCE WHERE APPLICABLE THE AMOUNT OF VEGETATION THAT IS HINDERING VISUAL INSPECTION OF THE LEVEE CROWN, WATERSIDE SLOPE, AND LANDSIDE SLOPE AND TO PROVIDE SAFE AND UNOBSTRUCTED ACCESS TO THE LEVEE FOR MAINTENANCE AND INSPECTION.

ABBREVIATIONS:

AS	AGGREGATE BASE	LF	LINEAR FEET
AC	ASPHALTIC CONCRETE	LP	LOW POINT
BC	BEGINNING OF CURVE	L ^T	LEFT
BFE	BASE FLOOD ELEVATION	MAX	MAXIMUM
BM	BENCHMARK	MIN	MINIMUM
CC	CENTER TO CENTER	MHHW	MEAN HIGHER HIGH WATER
CL	CONTROL POINT	MLLW	MEAN LOWER LOW WATER
CLSM	CONTROLLED LOW STRENGTH MATERIAL	N	NORTH, NORTHING
CY	CUBIC YARD	(N)	NEW
DIAM	DIAMETER	NIC	NOT IN CONTRACT
DM	DIMENSION	NO	NUMBER
DWSE	DESIGN WATER SURFACE ELEVATION	NTS	NOT TO SCALE
E	EAST, EASTING	OC	ON CENTER
(E)	EXISTING	OD	OUTSIDE DIAMETER
EA	END OF CURVE	PL	PROPERTY LINE
EG	EXISTING GROUND	PRC	POINT OF REVERSE CURVATURE
EL, ELEV	ELEVATION	R	RADIUS
EP	EDGE OF PAVEMENT	RC	RELATIVE COMPACTION
EW	EACH WAY	ROW	RIGHT-OF-WAY
EX	EXISTING	RT	RIGHT
FG	FINISH GRADE	SPEC	SPECIFICATION
FL	FLOWLINE	SF	SQUARE FEET
FT	FOOT, FEET	STA	STATION
GS	GRADE BREAK	STD	STANDARD
HDPE	HIGH DENSITY POLYETHYLENE	SY	SQUARE YARD
HORIZ	HORIZONTAL	TEMP	TEMPORARY
HP	HIGH POINT	TN	TYP
ID	INSIDE DIAMETER	UNO	UNLESS NOTED OTHERWISE
IN	INCH, INCHES	VERT	VERTICAL
INV	INVERT	YR	YEAR

CONVENTIONS:



8	SUBMITTAL	

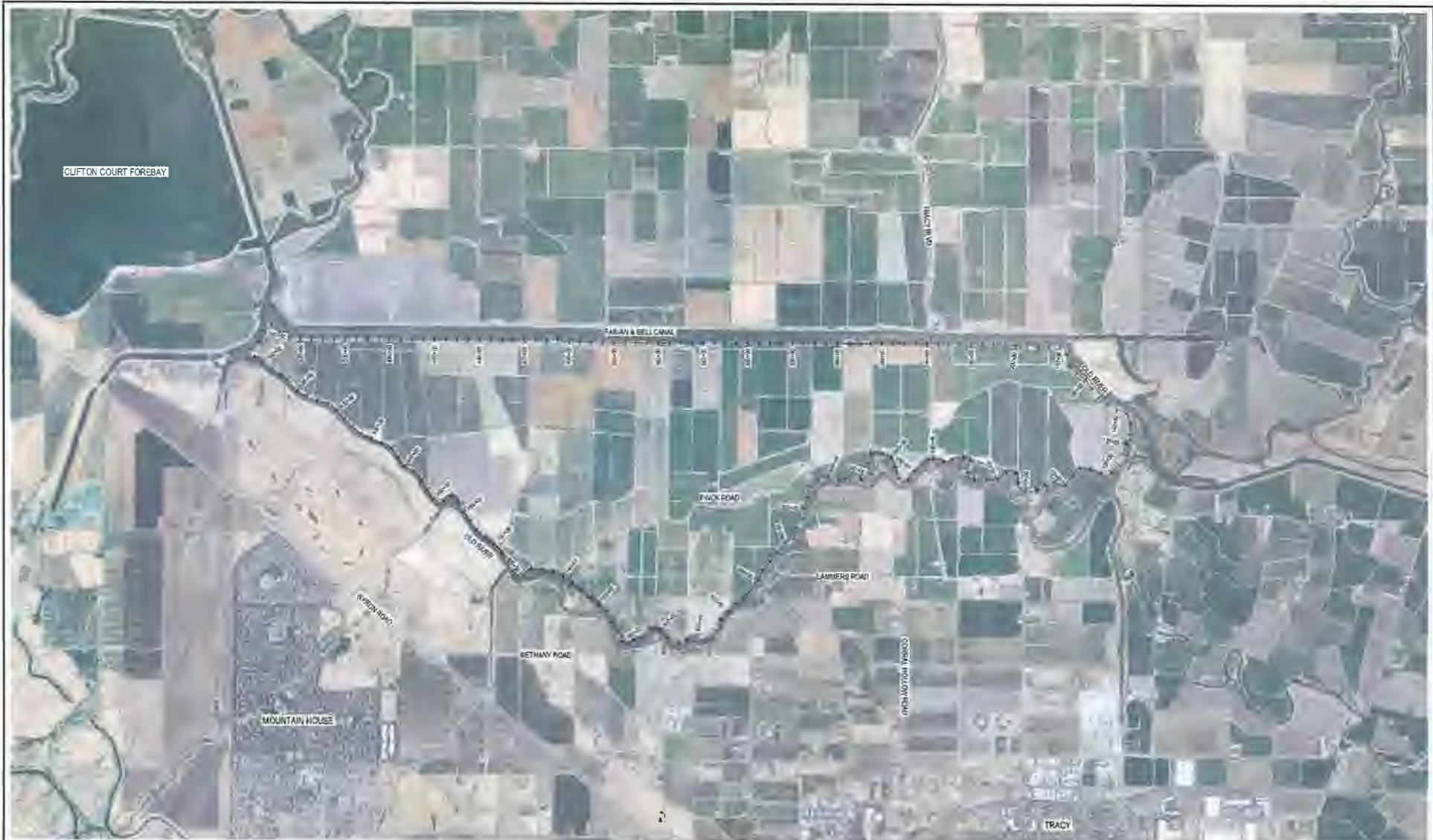
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DRAWN BY	NGC		
CHECK BY	JAM	N.T.S.	
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VERTICAL DATUM	NAVD88		

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 WEST SACRAMENTO, CA 95791
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RECLAMATION DISTRICT NO 773 LEVEE MAINTENANCE PROJECT - FY 2021/2022 SAN JOAQUIN COUNTY, CA	DATE OCTOBER 2021 SHEET IDENTIFICATION G-002 SHEET 2 OF 10 KSN PROJECT FILE NO 2069-0380
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NOTES

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 PLOT DATE: Oct 20, 2021 10:38pm



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DRAWING SCALE
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RECLAMATION DISTRICT NO 773
 LEVEE MAINTENANCE PROJECT - FY 2021/2022
 SAN JOAQUIN COUNTY, CA

BASE MAP

DATE
 OCTOBER 2021
 SHEET IDENTIFIER
C-101
 SHEET 3 OF 10
 KSN PROJECT FILE NO
 2089-0390

FILE PATH: P:\0300 - Fishes, Trees\0300 - Maintenance - Bid - Project_FY_2021-22\03 - Old River\03 - Plans\0300_CAD\Sheet\0 - 201.dwg
 PLOT DATE: Oct 20, 2021 3:28pm



LEGEND		
COLOR	WORK DESCRIPTION	DETAIL
	SUPPLEMENTAL AGGREGATE BASE	1 C-207
	SELECTIVE TREE & SHRUB REMOVAL & TRIMMING	2 C-207
	ROCK SLOPE PROTECTION	3 C-207
	MISCELLANEOUS GRADING	4 C-207
	OTHER GENERAL MAINTENANCE	5 C-207

NOTES:
 1 WORK SITE LIMITS SHOWN ON THIS SHEET AND ON SHEET C-801 ARE APPROXIMATE AND SHALL BE FIELD VERIFIED.

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NO.	DESCRIPTION	DATE	APPR.

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		VERTICAL DATUM	NAVD88

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 Stockton, CA 95203
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RECLAMATION DISTRICT NO 773
 LEVEE MAINTENANCE PROJECT - FY 2021/2022
 SAN JOAQUIN COUNTY, CA

DATE: OCTOBER 2021
 SHEET IDENTIFICATION:
C-201
 SHEET 4 OF 10
 KSN PROJECT FILE NO.
 2089-0380

PLAN VIEW
 STA. 8+00 TO STA. 26+00

FILE SPEC: P:\2089_Fishin_Trest\0300_Maintenance_Bldg_Project_Plan_22\08_Split\400_Plan\030_CAD\Sheet\C-201.dwg
 PLOT DATE: Oct 20, 2021 3:56pm



LEGEND		
COLOR	WORK DESCRIPTION	DETAIL
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	SELECTIVE TREE & SHRUB REMOVAL & TRIMMING	
	ROCK SLOPE PROTECTION	
	MISCELLANEOUS GRADING	
	OTHER GENERAL MAINTENANCE	

NOTES
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	SUBMITTAL
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NO	DESCRIPTION	DATE	APPR

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		VERTICAL DATUM	NAVD83

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 Stockton, CA 95203
 209-945-0268
 1550 Harbor Blvd., Suite 210
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RECLAMATION DISTRICT NO. 773
 LEVEE MAINTENANCE PROJECT - FY 2021/2022
 SAN JOAQUIN COUNTY, CA

DATE: OCTOBER 2021
 SHEET IDENTIFICATION: **C-202**
 SHEET 6 OF 10
 KSN PROJECT FILE NO: 2089-0380

PLAN VIEW
 STA 260+00 TO STA 400+00

FILE SPEC: P:\2089_Fabian_Tony\2089_Maintenance_Bid_Project_FY_2021-22\08_CNA\400_Plan\020_CNA\400_Sheet\C-201.dwg
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LEGEND		
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	SELECTIVE TREE & SHRUB REMOVAL & TRIMMING	
	ROCK SLOPE PROTECTION	
	MISCELLANEOUS GRADING	
	OTHER GENERAL MAINTENANCE	

NOTES
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	SUBMITTAL	
	%	Date



NO.	DESCRIPTION	DATE	APPR.

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HORIZONTAL DATUM CCS83, ZONE 3	0 1/2" 1"
VERTICAL DATUM NAVD83	

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RECLAMATION DISTRICT NO 773
 LEVEE MAINTENANCE PROJECT - FY 2021/2022
 SAN JOAQUIN COUNTY, CA

PLAN VIEW
 STA 400+00 TO STA 640+00

DATE
 OCTOBER 2021

SHEET IDENTIFICATION
C-203
 SHEET 6 OF 10
 RSN PROJECT FILE NO
 2089-0360

FILE SPEC: P:\WORK\Projects\102000_LeveeMaintenance_Bld_Proj\FY_2021-22\08_CNV\400_Plan\020_CAD\Sheet\0-201.dwg
 PLOT DATE: Oct 20, 2021 3:27pm



LEGEND		
COLOR	WORK DESCRIPTION	DETAIL
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	SELECTIVE TREE & SHRUB REMOVAL & TRIMMING	2 1/2" = 50'
	ROCK SLOPE PROTECTION	3 1/2" = 50'
	MISCELLANEOUS GRADING	4 1/2" = 50'
	OTHER GENERAL MAINTENANCE	5 1/2" = 50'

NOTES:
 1 WORK SITE LIMITS SHOWN ON THIS SHEET AND ON SHEET C-601 ARE APPROXIMATE AND SHALL BE FIELD VERIFIED

811
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SUBMITTAL	
%	Date



NO.	DESCRIPTION	DATE	APPR.

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 CHECK BY: JAM
 HORIZONTAL DATUM: CCS83, ZONE 3
 VERTICAL DATUM: NAVD83

DRAWING SCALE: 1" = 50'
 ORIGINAL DRAWING SCALE: 0 1/2" 1"

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RECLAMATION DISTRICT NO 773
 LEVEE MAINTENANCE PROJECT - FY 2021/2022
 SAN JOAQUIN COUNTY, CA

DATE: OCTOBER 2021
 SHEET IDENTIFICATION: **C-204**
 SHEET 7 OF 10
 (KSN PROJECT FILE NO 2089-0380)

PLAN VIEW
 STA 840+00 TO STA 800+00

FILE SPEC: P:\0300\0300_Maintenance_0300\Project_FY_2021-22\08_GWA\00_Plan\020_CAD\Sheet\0-C-201.dwg
 PLOT DATE: Oct 30, 2021 3:27pm



LEGEND		
COLOR	WORK DESCRIPTION	DETAIL
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	ROCK SLOPE PROTECTION	
	MISCELLANEOUS DRAINING	
	OTHER GENERAL MAINTENANCE	

NOTE:
 WORK SITE LIMITS SHOWN ON THIS SHEET AND ON SHEET C-201 ARE APPROXIMATE AND SHALL BE FIELD VERIFIED

	SUBMITTAL	
	%	Date



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 HORIZONTAL DATUM
 CCS83 ZONE 3
 VERTICAL DATUM
 NAVD83

DRAWING SCALE
 1" = 50'
 ORIGINAL DRAWING SCALE
 0 1/2" 1"

KJELSDEN SINNOCK NEUDECK
 CIVIL ENGINEERS & LAND SURVEYORS
 www.ksninc.com
 711 N. Pershing Avenue
 Stockton, CA 95205
 209-946-0268
 1550 Harbor Blvd., Suite 212
 West Sacramento, CA 95691
 916-403-6900

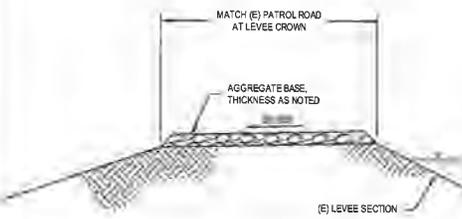
RECLAMATION DISTRICT NO 773
 LEVEE MAINTENANCE PROJECT - FY 2021/2022
 SAN JOAQUIN COUNTY, CA
 PLAN VIEW
 STA 800+00 TO STA 990+08

DATE
 OCTOBER 2021
 SHEET IDENTIFICATION
C-205
 SHEET 2 OF 10
 KSN PROJECT FILE NO.
 2089-0360

FILE: C:\GIS\Projects\2021\2021-22\08_08_2021\08_08_2021\Drawings\020_C40_Sheet\A-C-501.dwg
 PLOT DATE: 10/11/2021 3:27pm
 User: ksninc

NOTES:

- 1 VEGETATION MANAGEMENT ZONE
 - A TREES SHALL BE TRIMMED 5' ABOVE GROUND LEVEL AND THINNED AS NOTED
 - B BRUSH AND WEEDS SHALL NOT BE OVER 12" HIGH AND SHALL BE TRIMMED, MOWED, THINNED, OR REMOVED FOR VISIBILITY AND ACCESS AS NOTED
 - C REMOVE SAPPLINGS LESS THAN 2" IN DIAMETER AT BREST HEIGHT AS NOTED, LEAVING THE ROOT SYSTEM UNDISTURBED
- 2 SHADED RIVERINE AQUATIC (SRA) ZONE:
 - A SRA ZONE SHALL GENERALLY BE DEFINED AS THE FIRST ROW OF MATURE TREES ALONG THE EDGE OF WATER.
 - B ALL VEGETATION SHALL REMAIN UNDISTURBED, LND
- 3 REMOVE DEAD AND DOWNED TREES AND LIMBS AS NOTED.
- 4 ABSOLUTELY NO ELDERBERRY SHRUBS SHALL BE REMOVED AND/OR TRIMMED
- 5 REFER TO SHEET C-401 FOR WORK SCHEDULE.

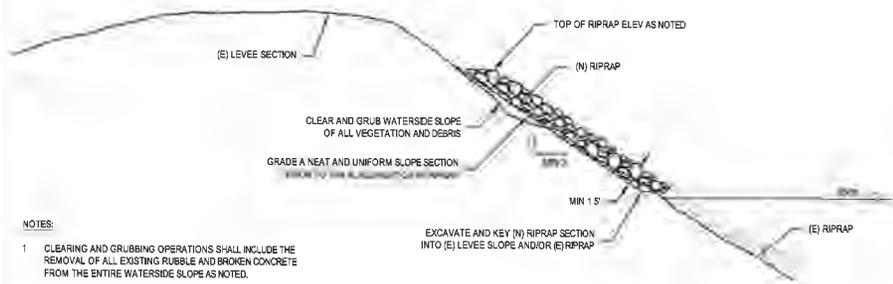


NOTES:
 (E) LEVEE SECTION SHALL BE KEPT CLEAR

1 SUPPLEMENTAL AGGREGATE BASE
 SCALE: NTS



2 SELECTIVE TREE & SHRUB REMOVAL & TRIMMING
 SCALE: NTS



- NOTES:
- 1 CLEARING AND GRUBBING OPERATIONS SHALL INCLUDE THE REMOVAL OF ALL EXISTING RUBBLE AND BROKEN CONCRETE FROM THE ENTIRE WATERSIDE SLOPE AS NOTED.
 - 2 REARRANGE AND/OR RESTACK EXISTING RIPRAP AS NOTED
 - 3 REFER TO SHEET C-601 FOR WORK SCHEDULE.

3 ROCK SLOPE PROTECTION
 SCALE: NTS

- NOTES:
- 1 REGRADE AND COMPACT THE GROUND SURFACE AS NOTED TO REPAIR RILLS, DUGOUT STEPS, TIRE RUTS, AND OTHER SURFACE IRREGULARITIES
 - 2 REFER TO SHEET C-601 FOR WORK SCHEDULE.

4 MISCELLANEOUS GRADING
 SCALE: NTS

- NOTES:
- 1 REMOVE EXISTING GARBAGE, DEBRIS, AND OTHER MISCELLANEOUS FACILITIES AS NOTED
 - 2 REPAIR EXISTING FENCES AND/OR GATES AS NOTED
 - 3 REFER TO SHEET C-601 FOR WORK SCHEDULE.

5 OTHER GENERAL MAINTENANCE
 SCALE: NTS

811
 Call before you dig.
 1-800-4-A-DIG

NO.	DATE	DESCRIPTION

	DESIGNER: NHC	DRAWING SCALE: AS SHOWN
	DRAWN BY: NHC	
	CHECK BY: JAM	
	DATE: 10/11/2021	

DESIGNER: NHC	DRAWING SCALE: AS SHOWN
DRAWN BY: NHC	
CHECK BY: JAM	
DATE: 10/11/2021	

KJELDOEN SINNOCK NEUDECK
 INC. CONSULTING & LAND SURVEYING
 1714 KENNEDY AVENUE
 SUITE 200
 SAN JOAQUIN COUNTY, CA 95232
 (916) 486-1100
 www.ksninc.com

RECLAMATION DISTRICT NO. 773
 LEVEE MAINTENANCE PROJECT - FY 2021/2022
 SAN JOAQUIN COUNTY, CA

DATE: OCTOBER 2021
 SHEET: 38 OF 40
C-501
 SHEET 3 OF 10
 2089-4380

DETAILS

SCHEDULE 1 SUPPLEMENTAL AGGREGATE BASE				
STATION START	STATION END	LENGTH (FEET)	APPROX NEW AB (TONS)	THICKNESS (INCHES)
440+00	480+00	400	78	MIN 3
451+25	480+00	2 875	1300	MIN 2
782+00	800+00	1 800	682	MIN 1
809+00	810+00	100	38	MIN 3
820+00	841+00	200	455	MIN 3
874+00	874+25	125	47	MIN 3

SCHEDULE 2 VEGETATION MANAGEMENT SELECTIVE TREE & SHRUB REMOVAL & TRIMMING				
STATION START	STATION END	LENGTH (FEET)	LOCATION	DESCRIPTION
0+00	95+00	95	WATERSIDE AND A-VEGE SLOPES	TRIMMING TREES

SCHEDULE 3 ROCK SLOPE PROTECTION REPAIR & SUPPLEMENT RIPRAP					
STATION START	STATION END	LENGTH (FEET)	APPROX NEW RIPRAP (TONS)	TOP OF RIPRAP ELEV (FEET NAVD88)	DESCRIPTION
263+75	264+20	45	97	12.1	REPLACE AND/OR SUPPLEMENT RIPRAP
384+00	385+20	70	150	11.9	REPLACE AND/OR SUPPLEMENT RIPRAP
427+00	428+00	13	32	11.8	REPLACE AND/OR SUPPLEMENT RIPRAP
447+60	447+72	12	38	11.7	REPLACE AND/OR SUPPLEMENT RIPRAP
469+25	469+50	25	50	11.8	REPLACE AND/OR SUPPLEMENT RIPRAP
471+75	472+00	25	54	11.8	REPLACE AND/OR SUPPLEMENT RIPRAP
479+00	479+00	20	43	11.3	REPLACE AND/OR SUPPLEMENT RIPRAP
484+00	484+10	10	64	11.5	REPLACE AND/OR SUPPLEMENT RIPRAP
496+80	496+92	12	38	11.5	REPLACE AND/OR SUPPLEMENT RIPRAP
519+70	520+08	38	50	11.4	REPLACE AND/OR SUPPLEMENT RIPRAP
520+15	520+30	15	32	11.2	REPLACE AND/OR SUPPLEMENT RIPRAP
520+40	520+85	45	97	11.1	REPLACE AND/OR SUPPLEMENT RIPRAP
569+00	569+75	20	43	11.5	REPLACE AND/OR SUPPLEMENT RIPRAP
607+10	611+40	40	2	11.6	REPLACE AND/OR SUPPLEMENT RIPRAP
667+00	667+15	15	33	11.7	REPLACE AND/OR SUPPLEMENT RIPRAP

SCHEDULE 4 MISCELLANEOUS GRADING				
STATION START	STATION END	LENGTH (FEET)	LOCATION	DESCRIPTION
956+20			LARGE SLOPE	REPAIR LARGE HOLE IN ROAD AND PATCH

SCHEDULE 5 OTHER GENERAL MAINTENANCE				
STATION START	STATION END	LENGTH (FEET)	LOCATION	DESCRIPTION
240+20	242+50	230	WATERSIDE SLOPE	REMOVE BROKEN CONCRETE AND DEBRIS
248+50			WATERSIDE SLOPE	REMOVE CONCRETE VESSEL

FILE SPEC: P:\0800 - Public - Trn\0800 - Maintenance - Bid - Project_FY_2021-22\08_08\08\400 - Plans\020 - C601\Sheet\C-601.dwg
 PLOT DATE: Oct 20, 2021 3:27pm



811
 Call before you dig

SUBMITTAL	
NO.	DATE



NO.	DESCRIPTION	DATE	INITIALS

DESIGNED BY: NGC	DRAWING SCALE: N.T.S.
DRAWN BY: NGC	ORIGINAL DRAWING SCALE: 0 1/2" = 1'
CHECK BY: JAM	HORIZONTAL DATUM: CCS83 ZONE 3
	VERT. CAL. DATUM: NAVD88



K. J. NELSON
S. J. SINNER
NEUDECK
 Civil Engineers & Surveyors, Inc.
 1100 American Blvd., Suite 200
 Jacksonville, Florida 32218
 www.kjnelson.com 916-403-5800

RECLAMATION DISTRICT NO. 77 LEVEE MAINTENANCE PROJECT - FY 2021/2022 SAN JOHNS COUNTY, FL	DATE: OCTOBER 2021 SHEET IDENTIFICATION: C-601 SHEET NO. OF 10 (SEE PROJECT FILE IN 1089-002)
WORK SITE SCHEDULES	

**RECLAMATION DISTRICT 773
RESOLUTION 2022-01**

**RESOLUTION DETERMINING THAT A HARDSHIP EXISTS THAT
PREVENTS THE DISTRICT FROM ESTABLISHING OR MAINTAINING AN
INTERNET WEB SITE**

WHEREAS, beginning on January 1, 2020, Government Code section 53087.8 requires every independent special district to maintain an Internet Web site; and

WHEREAS, independent special districts are exempt from the Government Code requirement to maintain an Internet Web Site upon adopting by a majority vote of its governing body at a regular meeting a resolution declaring a determination that a hardship exists preventing the district from establishing or maintaining an Internet Web site; and

WHEREAS, the Reclamation District 773 (the "District") Board of Trustees (the "Board") desires to make a determination that hardships prevent the District from establishing or maintaining an Internet Web site; and

WHEREAS, the District Board shall provide detailed findings, based upon evidence set forth in the minutes of the meeting, supporting the District Board of Trustees' determination that a hardship prevents the District from establishing or maintaining an Internet Web site; and

WHEREAS, this Resolution 2022-01 shall be valid through December 31, 2022.

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. The District Board determines that a hardship prevents the District from establishing or maintaining an Internet Web site as required by Government Code section 53087.8.
2. The District Board finds that the District has significantly limited financial resources. The District does not collect an assessment, nor does the District receive any ad valorem tax income. The District is a single landowner reclamation district, meaning all revenue is derived from the single landowner. The District's landowner refuses to make funds available to establish or maintain an Internet Web site. The only other source of revenue to the District is through its Delta Levee Maintenance Subventions Program Work Agreement, which does not provide reimbursement or assistance for the District's efforts to establish or maintain an Internet Web site.
3. The District Board finds that the District has insufficient staff resources. The District has no employees or staff.
4. This Resolution 2022-01 shall be valid through December 31, 2022.

PASSED AND ADOPTED by the Board of Trustees of Reclamation District 773, at a meeting thereof, held on April 5, 2022, by the following vote:

AYES:
NOES:
ABSENT:
ABSTENTION:

RECLAMATION DISTRICT 773
A Political Subdivision of the
State of California

By: _____
JOSEPH BACCHETTI, PRESIDENT

ATTEST:

ANDREW PINASCO, SECRETARY

CERTIFICATION

I, ANDREW PINASCO, Secretary of Reclamation District 773, do hereby certify that the foregoing is a full, true and correct copy of a resolution of Reclamation District 773 duly passed and adopted at a meeting of the Board of Trustees thereof held on the 5th day of April, 2022.

Dated: _____, 20__

ANDREW PINASCO, SECRETARY,
Reclamation District 773

ITEM 8

**RECLAMATION DISTRICT 773
RESOLUTION 2022-02**

**RESOLUTION APPROVING AND AUTHORIZING EXECUTION
OF DELTA LEVEE MAINTENANCE SUBVENTIONS PROGRAM
WORK AGREEMENTS FOR FISCAL YEAR 2022-2023**

WHEREAS, the Board of Trustees (“Board”) of Reclamation District 773 (“District”) has reviewed, and desires to enter into, that certain Delta Levee Maintenance Subventions Program Work Agreements for Fiscal Year 2022-2023, (“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 773 at a meeting thereof held on April 5, 2022, by the following vote:

AYES: _____
NOES: _____
ABSENT: _____
ABSTENTION: _____

Trustee, Board of Trustees

ATTEST:

Secretary, Board of Trustees

CERTIFICATION

I ANDY PINASCO, Secretary of Reclamation District 773, do hereby certify that the foregoing is a full, true and correct copy of a resolution of Reclamation District 773, duly passed and adopted at a meeting of the Board of Trustees thereof held on the 5th day of April, 2022.

Dated: _____, 20__

ANDY PINASCO, Secretary
Reclamation District 773

ITEM 9

RECLAMATION DISTRICT 773

RESOLUTION 2022-03

RESOLUTION AUTHORIZING AND DIRECTING FILING OF NOTICE OF EXEMPTION FOR ROUTINE MAINTENANCE, FOR FISCAL YEAR 2022-2023

WHEREAS, the Board of Trustees (“Board”) of Reclamation District 773 (“District”), in conjunction with, but not limited to, that certain anticipated Delta Levee Maintenance Subventions Program Work Agreement Fiscal Year 2022-2023 (“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;

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 2022-2023 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 773, at a meeting thereof, held on April 5, 2022, by the following vote:

AYES:

NOES:

ABSENT:

ABSTENTION:

RECLAMATION DISTRICT 773
A Political Subdivision of the
State of California

By: _____
TRUSTEE

ATTEST:

SECRETARY

CERTIFICATION

I, _____, Secretary of Reclamation District 773, do hereby certify that the foregoing is a full, true and correct copy of a resolution of Reclamation District 773 duly passed and adopted at a meeting of the Board of Trustees thereof held on the 5th day of April, 2022.

Dated: _____, 201_

SECRETARY, Reclamation District 773

ITEM 11

RD 773: MASTER CALENDAR

JANUARY

FEBRUARY

- Send out Form 700s, remind Trustees of April 1 filing date
- Board Meeting
- Insurance renewal. Policy renews April.

MARCH

- Hire Employees for Seasonal Levee Work.

APRIL

- April 1: Form 700s due
- Board Meeting

MAY

- Draft Budget

JUNE

- Approve Audit Contract for expiring fiscal year
- Adopted Annual Budget
- Board Meeting
- Adopt Resolution for setting Assessments and submit to County Assessor's Office
- Adopt Annual CEQA Exemption for levee maintenance.

JULY

AUGUST

- August 1: Deadline to certify assessments for tax-roll and deliver to County (duration of current assessment: Indefinite).
- Send handbills for collection of assessments for public entity-owned properties
- In election years, opening of period for secretary to receive petitions for nomination of Trustees (75 days from date of election.) (*Cal. Wat. Code §50731.5*)
- Board Meeting

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*).

- Insurance Renewal

OCTOBER

- Publish Notice of Election, odd numbered years (once per week, 4 times, commencing at least 1 month prior to election).
- Board Meeting

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.
- Board Meeting

Term of Current Board Members:

Name	Term Commenced	Term Ends
Joseph P. Bacchetti	First Friday 12/2017	First Friday of 12/2021
Joe Enos	First Friday 12/2019	First Friday of 12/2023
Mark R. Bacchetti	First Friday 12/2019	First Friday of 12/2023

No Expiration on Assessment

ITEM 12

**RECLAMATION DISTRICT 773
BILLS TO BE PAID
April 5, 2022**

NAME	INVOICE DATE	INVOICE #	AMOUNT	TOTAL \$	WARRANT #	CHECK #	RATIFICATION
Calif Assoc of Mutual Water Companies	1/27/2022	2098	\$100.00				
				\$100.00			
Custom Spraying, Inc.	2/21/2022	142386	\$12,999.00				
				\$12,999.00			
ARES General Engineering	3/9/2022	1035	\$24,999.00				
				\$24,999.00			
Neumiller & Beardslee	2/7/2022	324352	\$754.28				
	3/8/2022	324936	\$1,194.09				
				\$1,948.37			
Kjeldsen, Sinnock & Neudeck	2/28/2022	32284	\$1,163.54				
	2/28/2022	32285	\$431.25				
	2/28/2022	32286	\$45.00				
	2/28/2022	32287	\$465.00				
	2/28/2022	32288	\$20.00				
	2/28/2022	32289	\$25.00				
	2/28/2022	32290	\$4,770.00				
	2/28/2022	32291	\$279.08				
	2/28/2022	32292	\$908.75				
	2/28/2022	32293	\$82.50				
	3/25/2022	32483	\$23.75				
	3/25/2022	32484	\$547.50				
	3/25/2022	32485	\$655.00				
	3/25/2022	32486	\$240.00				
	3/25/2022	32487	\$165.00				
	3/25/2022	32488	\$218.75				
	3/25/2022	32489	\$2,037.22				
	3/25/2022	32490	\$102.50				
				\$12,179.84			
AM Stepehens	2/17/2022	9118-1	\$9,389.07				
				\$9,389.07			
State Compensation Insurance Fund	2/18/2022	1000366739	\$1,153.25				
				\$1,153.25		370	
NOTES:							
			Warrant Total	\$61,615.28			
			Check Total	\$1,153.25			
				\$62,768.53			
Fund Balance as of February 28, 2022		\$586,845.94					
Less Submitted Warrants for Payment:		\$61,615.28					
Total:		\$525,230.66					
Bank of Stockton Balance as of 2/28/22		\$34,137.64					
				\$559,368.30			

**RECLAMATION DISTRICT 773
BILLS TO BE PAID
February 1, 2022**

NAME	INVOICE DATE	INVOICE #	AMOUNT	TOTAL \$	WARRANT #	CHECK #	RATIFICATION
Kjeldsen, Sinnock & Neudeck	12/20/2021	31889	\$1,335.00				
	12/20/2021	31890	\$226.25				
	12/20/2021	31891	\$1,248.14				
				\$2,809.39	2036		
Neumiller & Beardslee	1/13/2022	323327	\$2,280.27				
				\$2,280.27	2037		
Kjeldsen, Sinnock & Neudeck	1/28/2022	32081	\$23.75				
	1/28/2022	32082	\$651.25				
	1/28/2022	32083	\$41.25				
	1/28/2022	32084	\$36.75				
	1/28/2022	32085	\$3,647.50				
	1/28/2022	32086	\$605.00				
	1/28/2022	32087	\$1,096.25				
	1/28/2022	32088	\$206.25				
				\$6,308.00	2038		
NOTES:							
			Warrant Total	\$11,397.66			