

AGENDA

REGULAR MEETING OF RECLAMATION DISTRICT 900

NOVEMBER 17, 2022

Martha Guerrero, President

Norma Alcala, Trustee
Quirina Orozco, Trustee

Chris Ledesma, Trustee
Dawnte Early, Trustee

Blake Johnson, General Manager/Secretary
Greg Fabun, Interim Assistant General Manager
Ralph Nevis, District Attorney

6:00 PM CALL TO ORDER

Pursuant to Government Code section 54953, as amended by Assembly Bill 361 (2021), and due to the State of Emergency declared by the Governor on March 4, 2020, members of Reclamation District 900 Board of Trustees and staff will participate in this meeting via a teleconference. To reduce the spread of COVID-19, members of the public may watch the meeting livestream at <https://youtu.be/X78aJXPbTpQ>. Those members of the public who wish to do so are invited to participate in the meeting via Zoom using the following access information: [Join Zoom meeting](#); or by phone +1 669 900 6833 US (San Jose). Meeting ID: 833 8560 6944; Passcode: 394636

If you need special assistance to participate in this meeting, please contact RD 900 at 916-371-1483. Notification of at least 48 hours prior to the meeting will assist staff in assuring that reasonable arrangements can be made to provide accessibility to the meeting.

GENERAL ADMINISTRATION – PART I

- 1A. PRESENTATIONS BY THE PUBLIC ON MATTERS NOT ON THE AGENDA WITHIN THE JURISDICTION OF THE DISTRICT. THE AGENCY IS PROHIBITED BY LAW FROM DISCUSSING ISSUES NOT ON THE AGENDA BROUGHT TO THEM AT THIS TIME.
- 1B. MONTHLY/YTD REVENUE AND EXPENSES

CONSENT AGENDA – PART II

2. CONSIDERATION OF RESOLUTION 22-11-01 ADOPTING FINDINGS NECESSARY TO CONTINUE CONDUCTING RECLAMATION DISTRICT 900 BOARD MEETINGS VIA TELECONFERENCE PURSUANT TO ASSEMBLY BILL 361
Comment: This item seeks Board approval to continue remote (teleconference/videoconference) Board meetings by finding, pursuant to Assembly Bill 361 (AB 361), that the Board has reconsidered the circumstances of the state of emergency related to the COVID-19 Pandemic and that the Yolo County Public Health Officer continues to recommend measures to promote social distancing.
3. CONSIDERATION OF A CONTRACT WITH CROPPER, AN ACCOUNTANCY CORPORATION TO PROVIDE FINANCIAL AUDITING SERVICES FOR THE 2022-2023 FISCAL YEAR
Comment: This item seeks Board approval of a Letter of Engagement with Cropper to perform financial auditing services for fiscal year 2022-2023.
4. CONSIDERATION OF APPROVAL OF THE OCTOBER 20, 2022 MEETING MINUTES
5. CONSIDERATION OF APPROVAL OF THE OCTOBER 26, 2022 SPECIAL BOARD MEETING MINUTES

REGULAR AGENDA – PART III

6. CONSIDERATION OF THE PURCHASE OF A JOHN DEERE MODEL 5120M TRACTOR WITH BOOM ARM AND MOWER ATTACHMENT.

Comment: This item seeks Board consideration to purchase a John Deere Model 5120M tractor with a Tiger 50-inch flail mower attachment and boom arm through State negotiated contracts with Sourcewell.

7. GENERAL MANAGER UPDATES
8. TRUSTEE COMMENTS
9. ADJOURN

I, Blake Johnson, General Manager/Secretary, declare under penalty of perjury that the foregoing agenda for the November 17, 2022, meeting of Reclamation District 900 was posted on November 14, 2022, in the office of the City Clerk of the City of West Sacramento, 1110 West Capitol Avenue, West Sacramento, CA, and on November 14, 2022 at the office of Reclamation District 900, 889 Drever Street, West Sacramento, CA, and was available for public review.



Blake Johnson, General Manager/Secretary
Reclamation District 900

All public materials related to an item on this agenda submitted to the District after distribution of the agenda packet are available for public inspection on the District's website at: www.rd900.org. Any document provided at the meeting by staff will also be available to the public. Any document provided at the meeting by the public will be available the next business day following the meeting.

Reclamation District 900
July '22 - September '22 Financials

	Current FY as of August 2022	Sep-22	Total
Revenue			
4000 Assessments	140,819	2,454,011	2,594,830
4010 WSAFCA	830,682		830,682
4020 Interest Income	-		-
4100 Funding Agreements		-	-
4111 RD 811 Power Reimbursement	-		-
4200 Miscellaneous		-	-
4300 Retiree Healthcare	1,230		1,230
Total Revenue	972,731	2,454,011	3,426,742
Expenditures			
5000 Administrative	64,645	22,415	87,060
5200 Labor & Related	118,296	77,677	195,973
5400 Operations & Maintenance	31,142	12,503	43,645
6000 Repair Replacements & Rehab	20,970	7,172	28,142
Total Expenditures	235,053	119,767	354,820
Change in Fund Balances	737,678	2,334,244	3,071,922

For Management Use Only - Accrual

MEETING DATE: November 17, 2022

ITEM # 2

**SUBJECT:**

CONSIDERATION OF RESOLUTION 22-11-01 RATIFYING THE PROCLAMATION OF A STATE OF EMERGENCY BY GOVERNOR NEWSOM AS APPLICABLE IN THE DISTRICT AND AUTHORIZING TELECONFERENCE MEETINGS OF LEGISLATIVE BODIES OF RECLAMATION DISTRICT 900 PURSUANT TO THE RALPH M. BROWN ACT

INITIATED OR REQUESTED BY:
 Council Staff

 Other
REPORT COORDINATED OR PREPARED BY:

Blake Johnson, General Manager

 ATTACHMENT Yes No

 Information

 Direction

 Action
OBJECTIVE

The objective of this report is to present sufficient information to the Reclamation District 900 (RD 900/District) Board of Trustees (Board) to continue remote (teleconference/videoconference) board meetings by finding, pursuant to California Government Code Section 54953(e), that there is a proclaimed state of emergency related to COVID-19 and that meeting in person would present imminent risks to the health or safety of attendees.

RECOMMENDED ACTION

Staff respectfully recommends that the Board adopt Resolution 22-11-01 finding that the Board has reconsidered the circumstances of the state of emergency and meeting in person would present imminent risks to the health or safety of attendees.

BACKGROUND

Through the COVID-19 virus pandemic, Gubernatorial executive orders and, later, new legislation (Assembly Bill 361, "AB 361"), the Board has met via modified teleconference procedures in order to protect meeting attendees from the threat of the virus while preserving public access to legislative body meetings.

As modified by AB 361, Government Code section 54953(e) permits local legislative bodies to meet via teleconference if the Governor has proclaimed a state of emergency pursuant to Government Code section 8625 and the legislative body determines by majority vote that, as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees. The determination must be reevaluated at least every 30 days and may be renewed if the Board finds that the state of emergency remains active and the state of emergency continues to directly impact the ability of attendees to meet safely in person.

ANALYSIS

The Governor's Proclamation of State of Emergency related to the COVID-19 virus pandemic remains in effect to this day in Yolo County and statewide. The virus, and its variants, are highly transmissible when in close proximity to an infected person, no matter if the infected person is showing symptoms or not. Further, new variants of varying community impact and transmissibility are revealed each month the pandemic continues, most recently the Omicron/BA.2 subvariant.

Meeting in person imminently risks attendees' health and safety by necessitating attendees – Board officers, staff, and members of the public – be in close proximity to a potentially infected person, no matter if he or she is showing symptoms or not.

The proposed resolution makes requisite findings to allow Board meetings to continue to be held via teleconference pursuant to Government Code section 54953(e). The Board is to make the following findings as part of the resolution:

- The Governor proclaimed a state of emergency on March 4, 2020 related to the COVID-19 virus pandemic and that state of emergency remains active within the jurisdiction of the District.
- The Board has reconsidered the circumstances of the state of emergency.
- The state of emergency continues to directly impact the ability of attendees to safely meet safely in person.
- To decrease the risk to the health and safety of attendees, Board meetings may be conducted via teleconference in accordance with Government Code section 54953(e).

It is recommended that the Board pass the resolution and direct staff to take all actions necessary to effectuate its intent to hold Board meetings in compliance with Section 54953(e).

If the Board does not pass the proposed resolution, the District will be required to meet pursuant to traditional teleconference requirements – e.g., opening teleconference locations to the public, listing addresses on meeting agendas, quorum of members.

Alternatives

The District's primary alternatives are as follows.

1. Adopt Resolution 22-11-01, making the findings required by California Government Code Section 54953(e); or
2. Adopt Resolution 22-11-01, making the findings required by California Government Code Section 54953(e) with directed revisions; or
3. Decline adopt Resolution 22-11-01, making the findings required by California Government Code Section 54953(e).

Staff is prepared to implement Alternative 1. Staff does not recommend any substantive revisions under Alternative 2, as such revisions may not comply with California Government Code Section 54953(e). Staff also does not recommend Alternative 3 as the continued threat of COVID-19 and its variants presents an imminent risk to the health and safety of meeting attendees.

Coordination and Review

This report was prepared in coordination with District counsel.

Budget/Cost Impact

There is no direct budget or cost impact associated with this item.

ATTACHMENT

Resolution 22-11-01

RESOLUTION 22-11-01

A RESOLUTION OF RECLAMATION DISTRICT 900 RATIFYING THE PROCLAMATION OF A STATE OF EMERGENCY BY THE GOVERNOR AS APPLICABLE IN THE DISTRICT AND AUTHORIZING TELECONFERENCE MEETINGS OF LEGISLATIVE BODIES OF THE CITY PURSUANT TO THE RALPH M. BROWN ACT

WHEREAS, Reclamation District 900 ("District") is committed to preserving and nurturing public access and participation at meetings of its Board of Trustees (Board); and

WHEREAS, all meetings of the Board are open and public, as required by the Ralph M. Brown Act, Government Code section 54950 et seq. ("Brown Act"), so that any member of the public may attend, participate, and watch the District conduct its business; and

WHEREAS, Government Code section 54953(e)(1) provides a legislative body may meet via teleconference if the Governor has proclaimed a state of emergency pursuant to Government Code section 8625 and either: (i) state or local officials have imposed or recommended measures to promote social distancing; (ii) the legislative body meets to determine by majority vote that, as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees; or (iii) the legislative body has voted as such and is meeting pursuant to that vote; and

WHEREAS, a legislative body's decision to meet pursuant to Section 54953(e) must be reevaluated and renewed at least every thirty (30) days, or else the body will be required to adopt new initial findings; and

WHEREAS, while a legislative body meets via teleconference pursuant to Section 54953(e), it must take actions to preserve public access and public participation and give notice of the meeting and post agendas as otherwise required, allow members of the public to access the meeting via call-in line or internet-based service line, provide details on the agenda on how to access the meeting and give public comment, give an opportunity to comment pursuant to Government Code section 54954.3 and allow a reasonable amount of time during public comment for a person to register, login, and comment, and monitor the call-in line and internet-based service line to ensure no disruption hinders access or ability to comment, if there is, take no action until public access is restored; and

WHEREAS, on March 4, 2020, Governor Gavin Newsom proclaimed a state of emergency pursuant to Government Code section 8625 pertaining to the threat to human health and safety posed by the COVID-19 virus pandemic and that proclamation remains in effect to this day in Yolo County and statewide; and

WHEREAS, the virus has short- and long-term effects – fever and chills, cough, shortness of breath and difficulty breathing, fatigue, headache, nausea, vomiting, gastrointestinal issues, loss of taste and smell, death – and its prolific spread is severely impacting the health care system, inhibiting access to care for COVID-19 symptoms, and other ailments; and

WHEREAS, while being vaccinated significantly decreases the likelihood of contracting or dying from the virus, vaccinated and unvaccinated people alike can carry, transmit, and be affected by the virus; and

WHEREAS, the COVID-19 virus, and its variants, is spread through the air when a person who is carrying the virus, whether he or she is showing symptoms or not, is in close proximity to another person; and

WHEREAS, while the COVID-19 virus and its variants remain present in the community, meeting in person presents an imminent risk to Board meeting attendee health and safety beyond

the control of District services, personnel, equipment, and facilities due to its transferability through the air; and

WHEREAS, pursuant to Government Code section 8635 et seq., the Board has the authority during a state of emergency to take all actions necessary to perform its functions in the preservation of law and order, preservation of the furnishing of local services, and protection of life and property, which includes the authority to direct meetings of the District to be held via teleconference pursuant to this Resolution; and

WHEREAS, the Board desires to ratify the Governor's March 4, 2020, proclamation of state of emergency related to the COVID-19 virus pandemic as it applies to the jurisdiction of the District and authorize teleconference meetings of the District pursuant to Section 54953(e).

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of Reclamation District 900:

1. The recitals and findings set forth above are true and correct and are incorporated herein by reference as if set forth in full; and
2. The Governor's March 4, 2020 proclamation of state of emergency related to the COVID- 19 virus pandemic applies to the jurisdiction of the District and is ratified by the Board of Trustees; and
3. A state of emergency exists within the jurisdiction of the District related to the COVID-19 virus pandemic and the conditions of that emergency present an imminent risk to the health and safety of attendees at District Board meetings; and
4. In order to decrease the risk to the health and safety of attendees, Board meetings of the District may be conducted via teleconference in accordance with Government Code section 54953(e).
5. This Resolution shall take effect immediately upon its adoption and be effective for thirty (30) days, unless the Board takes action to rescind the Resolution, which may occur before the 30th day following adoption

PASSED AND ADOPTED this 17th day of November 2022, by the following vote:

AYES:

NOES:

ABSENT:

Martha Guerrero, RD 900 President

ATTEST:

Ralph R. Nevis, RD 900 Attorney

MEETING DATE: November 17, 2022		ITEM # 3	
	SUBJECT: CONSIDERATION OF A CONTRACT WITH CROPPER ACCOUNTANCY CORPORATION TO PROVIDE FINANCIAL AUDITING SERVICES FOR THE 2021-2022 FISCAL YEAR		
INITIATED OR REQUESTED BY: <input type="checkbox"/> Board <input checked="" type="checkbox"/> Staff <input type="checkbox"/> Other		REPORT COORDINATED OR PREPARED BY: Greg Fabun, Interim General Manager	
ATTACHMENT <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Information <input type="checkbox"/> Direction <input checked="" type="checkbox"/> Action			

OBJECTIVE

The objective of this report is to present sufficient information to the Reclamation District 900 (RD 900/District) Board of Trustees (Board) to execute a contract with Cropper Accountancy Corporation for financial auditing services for fiscal year 2022-23.

RECOMMENDED ACTION

Staff respectfully recommends that the RD 900 Board approve the Letter of Engagement with Cropper Accountancy Corporation (Attachment 1) in an amount not to exceed \$13,500 in substantially as to the form attached.

BACKGROUND

The District relies on a variety of professional services to support overall District management and operations, especially for services that require special training or certifications. One of these services is auditing of the District financials.

Audits of the District's financial records are required annually. Cropper Accountancy Corporation (Cropper) has been providing financial annual auditing services for the District for the past decade and accordingly is uniquely experienced and positioned to perform an efficient and effective audit for the 2022-23 fiscal year.

ANALYSIS

Due to current capacity issues within the District, staff requested a proposal (Letter of Engagement) from Cropper to continue to perform the services described above. Additionally, Cropper will advise District Management of any required tracking and/or reporting related to the new Operation & Maintenance budgets adopted by the District for FY 2022/23. Her expertise with budget and fund accounting will be relied upon to ensure that all accounting practices and financial management and reporting are appropriate.

Per the proposed Letter of Engagement, the audit will be conducted in accordance with U.S. generally accepted auditing standards, the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the State Controller's Minimum Audit Requirements for California Special Districts, the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance (should the Single Audit threshold be reached necessitating performance of a Single Audit).

The basic audit fee and reports proposed totals \$13,500 and is what is expected for this audit.

Basic Audit	\$10,600
Financial Statement Report	\$1,200
City of West Sacramento Report	\$800
State Controllers Report	\$900
Basic Audit/Report Total:	\$13,500

Alternatives

Staff recommends the Board approve the contract with Cropper as presented in the recommended action. Alternatively, the Board may choose not to execute the contract and direct staff to return with additional proposals. Staff does not recommend these alternatives as Ms. Cropper is uniquely qualified to perform the services requested efficiently given her previous work with the District and the changes in District budgets.

Coordination and Review

This item was coordinated with District counsel and Cropper Accountancy Corporation.

Budget/Cost Impact

The cost of the services requested is included in the O&M budget.

ATTACHMENTS

- 1) Letter of Engagement

October 18, 2022

To the City Council of the
City of West Sacramento
West Sacramento, California

We are pleased to confirm our understanding of the services we are to provide Reclamation District 900 for the year ended June 30, 2022.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities (if applicable), the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Reclamation District 900 (the District) as of and for the year ended June 30, 2022. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Reclamation District 900's 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. As part of our engagement, we will apply certain limited procedures to Reclamation District 900's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist 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 will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:^e

- 1) Management's Discussion and Analysis (should the organization provide one)
- 2) Fund Budget to Actual Comparison Analysis
- 3) Schedule of Changes to the Net OPEB Asset and Related Ratios
- 4) Schedule of the District's OPEB Contributions

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

Government Auditing Standards require that we communicate, during the planning stage of an audit, certain information to officials of the audited entity, and certain other parties. That information follows.

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the State Controller's *Minimum Audit Requirements for California Special Districts*, and will include tests of your accounting records of the District and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories (if applicable), and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Management override of controls

- Revenue recognition
- Implementation of new accounting standards, as required

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of the District in conformity with accounting principles generally accepted in the United States of America based on information provided by you. We will also prepare the State Controllers' Financial Transactions Report. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement

services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Further, you agree to oversee the nonaudit services we provide by designating an individual, Dustin Dumars, CPA, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are

responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP).^j You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Cropper Accountancy Corporation and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to regulators, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Cropper Accountancy Corporation personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.^{mm}

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by regulators. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

John Cropper is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

We expect to begin our audit fieldwork the first week of December 2022 or as soon as the copies of requested documents are available. We will issue our draft financial statements for your review and approval no later than December 31, 2022.

The components of the audit fees (ranging from \$10,600 to \$13,500) is structured as follows:

Basic audit of the financial statements, including audit conducted in accordance with <i>Government Auditing Standards</i>	\$ 10,600
• Preparation of the financial statement report including footnotes*	1,200
• Preparation of City of West Sacramento reporting package*	800
• Preparation of the State Controllers' Financial Transactions Report*	900

*See "Other Services" section

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit and that all schedules described in Attachment I are provided on the first day of fieldwork. The also assumes that management will implement new accounting standards in advance of audit fieldwork. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to management and those charged with governance of Reclamation District 900. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our

audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to Reclamation District 900 and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

Cropper Accountancy Corporation

Cropper Accountancy Corporation

RESPONSE:

This letter correctly sets forth the understanding of Reclamation District 900.

Management signature: _____
Title: _____
Date: _____

Governance signature: _____
Title: _____
Date: _____

RECLAMATION DISTRICT 900
Audit Schedules Needed
Year Ending June 30, 2022

1. Trial balance as of June 30, 2022 (in Excel) (with all post closing adjustments)
2. Preliminary internal QB financial statements
3. Draft Management's Discussion and Analysis (should the organization decide to include)
4. Draft Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget to Actual, including a copy of the initial and/or revised approved budgets for the year (by fund as applicable)
5. Draft Schedule of Operating Expenditures - Budget to Actual
6. Schedule of Changes in the Net OPEB Asset and Related Ratios (actuary report)
7. Schedule of the District's OPEB Contributions (actuary report)
8. Copy of QuickBooks GL transaction register for the year (in Excel)
9. Board minutes for all meetings held during 2021/2022 *and through audit fieldwork*
10. New or revised financial policies and procedures
11. Copies of any letters from regulators and/or grantors or WSAFCA
12. Copy of any new grants or significant contracts entered into during the period
13. Copies of all new lease agreements (includes facilities, equipment, etc.), as applicable
14. Reporting package information including the listing of related parties and any transactions with related parties (such as the City of West Sacramento)
15. Copy of any new agreements/memorandums of understanding/contracts executed during the year and/or after June 30, 2022 through the date of audit fieldwork

ASSETS AND DEFERRED OUTFLOWS

16. Copies of all bank, County Treasury, or other investment account reconciliations and account statements, July 2021 – September 2022
17. Receivables aging analysis as of June 30, 2022 and October 31, 2022
18. QB Report – Listing of all subsequent receipts and disbursements as of October 31, 2022
19. Copy of parcel/assessment study by LWA and analysis of direct bill billings and collections for the fiscal year

20. Analysis of outstanding grants and/or reimbursements receivable including related correspondence from CalOES or FEMA, as applicable
21. Supporting documentation/correspondence related to all capital contributions during the year (or after year end), including any correspondence from WSAFCA or SAFCA, as applicable
22. Detail schedule of prepaid expenses, including supporting documentation, including pension forfeitures statement as of June 30, 2022 and insurance policies/premium statements
23. Fixed asset activity schedule by property type and general ledger account detailing beginning balance, additions, retirements and ending balance – by asset and accumulated depreciation
24. Supporting documentation for all significant property additions with in-service dates, as well as retirements
25. Listing of all construction in progress at year end, with stage of completion analysis of each project

LIABILITIES AND DEFERRED INFLOWS

26. QB Accounts payable aging at June 30, 2022
27. Listing of all checks/disbursements since fiscal year end (June 30) through October 31, 2022
28. Detail schedule of vacation and sick pay
29. Copy of GASB 75 actuarial report for the year ended June 30, 2022

NET POSITION

30. Reconciliation of beginning fund balance to prior year audited financial statements, if different
31. Analysis of fund balance allocations (restricted, committed, non-spendable, assigned and unassigned) as of June 30 (often this is discussed in the final board meeting's review of the draft statements)

REVENUES AND EXPENSES

32. Reconciliation of quarterly payroll summaries to payroll expense for the year ended June 30, 2022
33. Copy of payroll register for last run in fiscal year and first run in subsequent year
34. Copy of all grant agreements, as applicable and grant billings made during the year
35. Listing of any capital contributions received (or promised) during the year and related support, as applicable
36. Source documentation: *Detailed revenue and expense transaction testing selections will be made from the general ledger*

**BOARD MEETING
RECLAMATION DISTRICT 900
October 20, 2022
Minutes**

Pursuant to Government Code section 54953, as amended by Assembly Bill 361 (2021), and due to the State of Emergency declared by the Governor on March 4, 2020, members of the Reclamation District 900 Board of Trustees participated in this Special Meeting using the Zoom meeting platform. To reduce the spread of COVID-19, members of the public were invited to watch the Regular Board meeting livestream at <https://youtu.be/c8ubT259DNq>.

A Closed Board Session was called to order at 5:30pm by President Guerrero. Also in attendance were Trustees Alcalá, Early, Orozco, and Ledesma; General Manager Johnson, and District Counsel Nevis.

The Regular Board meeting was called to order at 6:01 PM by President Guerrero. Also in attendance at the meeting were: Trustees Alcalá, Early, Orozco, and Ledesma; General Manager Johnson, Interim Assistant General Manager Fabun and District Counsel Nevis.

CLOSED BOARD MEETING - Significant exposure to litigation pursuant to paragraph (2) of subdivision (d), and paragraph (d), of Government Code Section 54956.9: One Case (proposed award of contract for Southport Levee Crack Investigation Project).

District Counsel Nevis reported that there was no action taken.

GENERAL ADMINISTRATION – PART I

Entry No. 1

Heard General Administration Functions as follows:

A. None.

B. Monthly/YTD Revenue and Expenses. Final revenue numbers have not yet come in from the County. Should be available by September. Expenses are shown for the first month of the fiscal year (July 2022).

CONSENT AGENDA – PART II

Entry No. 2 - Consideration of Resolution 22-10-01 Adopting Findings Necessary to Continue Conducting Reclamation District 900 Board Meetings Via Teleconference Pursuant to Assembly Bill 361

Entry No. 3 - Consideration of Approval of the September 15, 2022 Meeting Minutes

MOTION: Orozco	SECOND: Alcalá	AYES: Orozco, Alcalá, Early, Ledesma, Guerrero
NOES: None	ABSTAIN: None	ABSENT: None

The consent agenda passed 5-0, by roll call vote.

REGULAR AGENDA – PART III

Entry No. 4 – Consideration Of Awarding a Construction Contract Between Reclamation District No. 900 And the Lowest Responsive, Responsible Bidder For The Southport Levee Crack Investigation Project Dated September 23, 2022

Item removed from agenda for further consideration.

Entry No. 5 - Consideration of Awarding a Construction Contract Between Reclamation District No. 900 And Lowest Responsive, Responsible Bidder For The 889 Drever Street Roof Repair Dated October 6, 2022.

Request for proposals (RFP) were placed in several local building exchanges along with staff calling and sending RFP to several roofing companies. The District received one bid from Garner Roofing in the amount of \$58,104.

MOTION: Ledesma	SECOND: Alcalá	AYES: Ledesma, Alcalá, Early, Orozco, Guerrero
NOES: None	ABSTAIN: None	ABSENT: None

Contract award passed 5-0, by roll call vote.

Entry No. 6 - General Manager Updates

General Manager Johnson reported the following:

The Flood Maintenance Assistance Program (FMAP) Application for 22/23 has been submitted to DWR by District's consultant (MHM). DWR has allocated \$185,000 for the District.

Levee Maintenance

Insurance payment for the burned tractor mower is \$124,000. New tractor mower is approximately \$185,000. Staff will work on preparing a bid package for a new tractor. Not many tractors available at this time, might take until spring before one is available.

Mowing of levee slopes has been completed, spraying weeds in the numerous ponds/canals.

Experiencing levee cracking near the top of the levee just below the aggregate base road. Our geotechnical engineer believes this desiccation cracking (clay material shrinking from this hot summer). Staff and DWR dug up cracks and re-compacted soil. Will monitoring throughout the winter.

Blacker Canal Bank Stabilization Project

The District's environmental consultant (Marcus Bole & Assoc./ECORP) and staff met with the USACE regarding the pre-application permit (Section 404 Clean Water Act). USACE recommends one of two permits, Nationwide Permit 31 or 13. Team is working on the details to decide which permits works best for this project.

District is targeting 2023 construction.

RD900 Office, 889 Drever St.

Office Landscaping

Staff working on a Request for Proposal available in the next few weeks for landscape design.

Office Signage

Staff should have a Request for Proposal available in the next few weeks for office signage.

DWR/USACE

Staff met with DWR inspector for year-end levee inspection (September 30). Preliminary levee inspection performed during the spring. Inspector was pleased with the maintenance activities. Levees are experiencing desiccation cracking, most likely due to this hot summer.

DWR Pre-Flood Meeting

This meeting was held at City Hall. Staff attended the DWR Preseason Flood Coordination meeting on October 4. Another La Nina year is forecast.

DWR Flood Fight Training

Staff (4) attended DWR's flood fight training with RD1000 and American River Flood Control District. Worked on filling sandbags, building rings for boils, and placing plastic sheeting on levee slope.

West Sacramento Area Flood Control Agency

Interim General Manager Greg Fabun discussed Senate Bill 901 – regarding WSAFCA's Federal Project and the Financial aspects within the USACE.

Department of Water Resources

With the signing of SB 901, the District has been given the authority to take over maintenance for Maintenance Area 4 (DWR). Will be meeting with DWR and Central Valley Flood Protection Board to review documentation.

City of West Sacramento

Working with City staff on maintenance costs and responsibilities for the proposed Riverpark project. Maintenance is a major part of the park/drainage facility. Depending on the final layout of this park setting one or both agencies may need to maintain.

Bridgeway Lakes/Main Canal. Water is moving towards Bridgeway Lakes!

Entry No. 6

Trustee Comments: No Comments

Entry No. 7

The meeting adjourned at 6:37 PM.

MOTION: Alcala
NOES: None

SECOND: Early
ABSTAIN: None

AYES: Alcala, Early, Orozco, Ledesma, Guerrero
ABSENT: None

The adjournment passed 5-0, by roll call vote.



Blake Johnson, General Manager/Secretary
Reclamation District 900

**SPECIAL BOARD MEETING
RECLAMATION DISTRICT 900
October 26, 2022
Minutes**

Pursuant to Government Code section 54953, as amended by Assembly Bill 361 (2021), and due to the State of Emergency declared by the Governor on March 4, 2020, members of the Reclamation District 900 Board of Trustees participated in this Special Meeting using the Zoom meeting platform. To reduce the spread of COVID-19, members of the public were invited to watch the Regular Board meeting livestream at <https://youtu.be/c8ubT259DNg>.

The Regular Board meeting was called to order at 6:01 PM by President Guerrero. Also in attendance at the meeting were: Trustees Alcalá, Early, Orozco, and Ledesma; General Manager Johnson, and District Counsel Nevis.

A Closed Board Session was called to order at 6:30pm by President Guerrero. Also in attendance were Trustees Alcalá, Early, Orozco, and Ledesma; General Manager Johnson, and District Counsel Nevis.

GENERAL ADMINISTRATION – PART I

Entry No. 1

Heard General Administration Functions as follows:

- A. Presentations by the public on matters not on the agenda within the jurisdiction of the District. The Agency is prohibited by law from discussing issues not on the agenda brought to them at this time.
No comments by the public.

CONSENT AGENDA – PART II

Nothing on Consent Agenda

REGULAR AGENDA – PART III

Entry No. 2 – Consideration of Awarding a Construction Contract Between Reclamation District No. 900 And Low Bidder, Dragon Demolition. Board Discussion with Thomas Carpenter, Owner of Dragon Demolition and Apparent Low Bidder, Regarding Bidder Responsibility Under Pub. Contract Code, § 1103 and Applicable Law

Plans, specifications and bid package were prepared for the District by MHM, Inc. The project was advertised for bid and bids were opened October 14, 2022. Three bids were received ranging from \$48,525.85 to \$74,325.00 Dragon Demolition is the apparent low, responsible bidder. As summary of the bids is provided below.

Bid Summary

FIRM	BID
Dragon Demolition	\$48,525.85
Dutch Contracting, Inc	\$69,750.00
CES Controlled Environmental Services	\$74,325.00
Engineer's Estimate	\$52,950.00

Staff had prepared a memorandum regarding past discretions by Dragon Demolition. President Guerrero read memorandum out loud. Board members had the opportunity to ask Mr. Thomas Carpenter regarding these issues. Mr. Carpenter answered all questions asked of him.
Memorandum is attached.

Entry No. 3 – Closed Session Significant exposure to litigation pursuant to paragraph (2) of subdivision (d), and paragraph (d), of Government Code Section 54956.9: One Case (proposed award of contract for Southport Levee Crack Investigation Project).

Entry No. 4 – Report out of Closed Board Session District Counsel Nevis stated no reportable action

Motion to come back to Board meeting:

MOTION: Early SECOND: Ledesma AYES: Early, Orozco, Ledesma, Guerrero
NOES: None ABSTAIN: None ABSENT: Alcala

Motion approved 4-0, by roll call vote.

Board continued discussing award of construction contract to Dragon Demolition. Motion to award construction contract to Dragon Construction:

MOTION: Ledesma SECOND: Early AYES: Early, Orozco, Ledesma, Guerrero
NOES: None ABSTAIN: None ABSENT: Alcala

Motion approved to award construction contract to Dragon Demolition 4-0, by roll call vote.

Entry No.5
Meeting adjournment

MOTION: Ledesma SECOND: Early AYES: Early, Orozco, Ledesma, Guerrero
NOES: None ABSTAIN: None ABSENT: Alcala

Motion approved to adjourn 4-0, by roll call vote.



Blake Johnson, General Manager/Secretary
Reclamation District 900

MEETING DATE: November 17, 2022		ITEM # 6	
	SUBJECT: CONSIDERATION OF PURCHASE OF A JOHN DEERE MODEL 5120M TRACTOR WITH BOOM ARM AND MOWER ATTACHMENT		
INITIATED OR REQUESTED BY: <input type="checkbox"/> Council <input checked="" type="checkbox"/> Staff <input type="checkbox"/> Other		REPORT COORDINATED OR PREPARED BY: Blake Johnson, General Manager	
ATTACHMENT <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Information <input type="checkbox"/> Direction <input checked="" type="checkbox"/> Action			

OBJECTIVE

The objective of this report is to obtain the Reclamation District 900 (District) Board of Trustees (Board) approval to purchase a John Deere Model 5120M tractor with a Tiger 50-inch flail mower attachment and boom arm to replace our current 2009 John Deere tractor.

RECOMMENDED ACTION

Staff respectfully recommends that the Board approve this item to purchase a new John Deere tractor with boom arm and mowing attachment in an amount not to exceed \$200,000.

BACKGROUND

The District's current tractor is a 2009 John Deere with a boom arm and mower attachment. This tractor has approximately 7,000 hours which equates to approximately 400,000 miles (diesel industry uses anywhere from 40 to 90 miles per hour use of tractor). The mower attachment is showing significant signs of metal fatigue, staff has welded supporting metal straps to keep the mower from failing. The tractor itself is experiencing transmission problems. The connection between the tractor and the boom arm is also showing signs of fatigue. Staff has had to replace a 2-inch metal pin that supports the boom arm several times. This pin location has started to wear, the pin has too much play causing the mower/arm to bounce, making mowing more difficult.

ANALYSIS

Though the District does not have a life expectancy standard for equipment, other Reclamation Districts (RD 1000 and American River Flood Protection Agency) use a 10-year life expectancy for their equipment. This tractor is almost 14 years old.

The District belongs to a government agency, Sourcewell (www.sourcewell-mn.gov). Sourcewell holds hundreds of competitively solicited cooperative contracts ready for use for State and Local Governments and other non-profit agencies (including the State of California, City of Sacramento, RD 1000, etc.) for acquisition of necessary equipment. Discounts of 18% to 23% are the typical negotiated rates off the manufacturer's suggested retail prices.

Alternatives

Staff recommends the Board approve the purchase of this tractor and mowing equipment. The District does own additional equipment for maintaining levees but this tractor/boom/mower is the primary machine for mowing levees and drainage facilities (ditches, ponds, etc.).

Secondary alternative is to continue to repair this tractor and mowing equipment. This alternative is not recommended. This creates a lot of down time for staff.

Coordination and Review

This report was prepared in coordination with District counsel.

Budget/Cost Impact

This tractor was not included in the District's Operation and Maintenance budget. The District would pay for this out of our savings account.

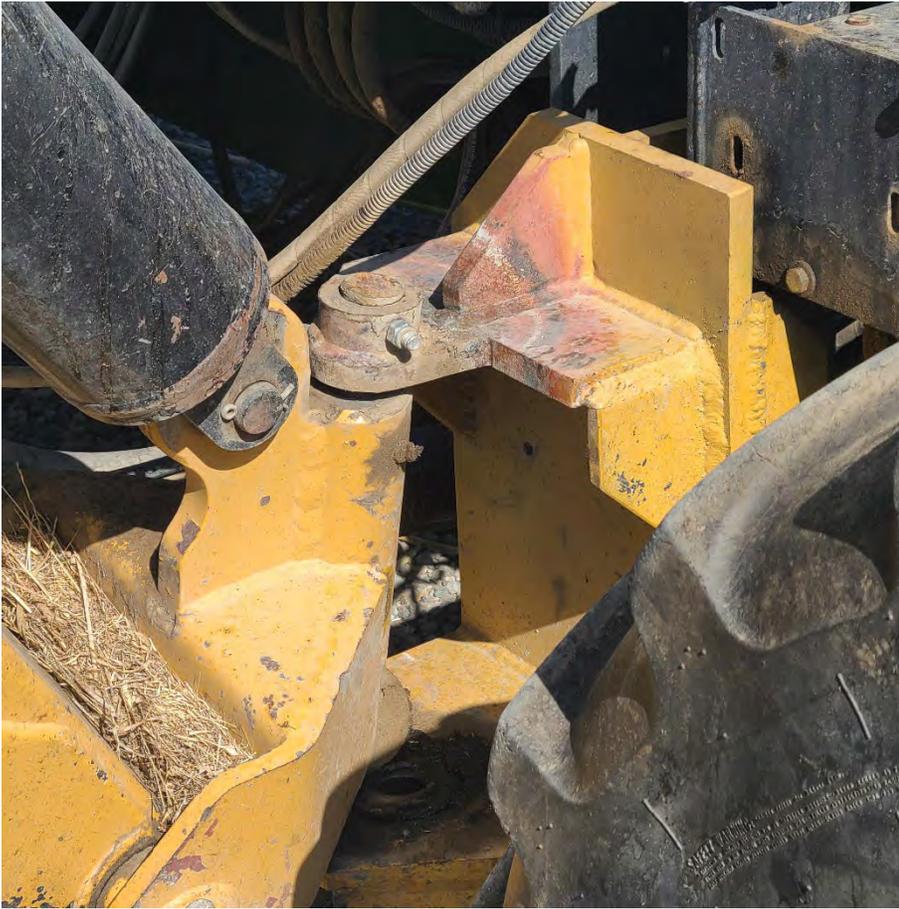
ATTACHMENT

Quote from Municipal Maintenance Equipment (MME) \$191,114.74
 Photos of District's 2009 John Deere Tractor



2009 John Deere Tractor
7,000 Hours





Metal fatigue between boom arm and tractor (orange/red discoloration with additional welds)



Metal fatigue – flail mower. Additional “straps” (non-yellow bars) have been welded over the top of the flail mower to give the mower additional rigidity



CSLB #980409
DIR 1000004282
www.source-mme.com
Toll Free 1-888-484-9968

November 9, 2022

Reclamation District 900
889 Dreaver Street
West Sacramento, CA 95691

Tel: 916-813-7702
Admin@RD900.org
Blrohmer66@gmail.com

Attn: Brian Rohmer

We are pleased to provide the enclosed contract pricing sheet off the Sourcewell program (Contract No. 070821-TGR) for one (1) Tiger Bengal Series Mower factory mounted to a new John Deere 5120M Tractor for your review.

Summary:	Complete Unit per attached Sourcewell price sheet	
	Price F.O.B. West Sacramento, CA	\$166,634.66
	8.25% Estimated Sales Tax (Excludes Labor, PDI & Training)	13,747.36
	Sub-Total	\$180,382.02
	Factory Installation of Complete Boom Mower System	6,925.72
	Dealer Prep & Set Up	2,800.00
	Dealer Operator's Safety Training	1,000.00
	CA Tire Fee (4 @ \$1.75 Each)	7.00
	Total	\$191,114.74

- **District's Purchase Order to be prepared and sent directly to the Sourcewell Contract Holder:** Tiger Mowers Inc. 3301 North Louise Avenue Sioux Falls, SD 57107
Contact: Dave Burkhart (605) 731-0447 Email: orders@tigermowers.com
- Municipal Maintenance Equipment, Inc. is the local dealer and will provide warranty support and future service for the Tiger products.
- Pricing includes delivery and on-site training.
- Sales tax applicable at time of delivery will be shown on invoice.
- Terms: per Sourcewell Program.
- Quotation valid for 15 days.

Thank you for your interest in this fine product. Should you have any questions or need additional information, please let us know. We look forward to being of service.

Sincerely,
Municipal Maintenance Equipment, Inc.

James Wheeler,
General Manager

Enclosure

Bill To:	RD 900		
Ship to:	RD 900, 889 Dreaver St, West Sacramento CA 95691		
End User	Brian Rohmer		
End User Contact	PO#		
Quote#	MME-RD900-11082022SW	Order Date:	
Dealer Contact	Bryce Newell	Quote Date:	11/08/22
DLR Phone / Fax		Requested ship date:	
Dealer Email		State contract order	070821-TGR
		Sourcewell Member #	
		Quote valid for 30 days	



Please direct questions to:

Ph: 800-843-6849 EXT 3
email all quotes in excel format
to: orders@tigermowers.com

Shipping Instruction

BENGAL SERIES

SIDE SHIFT - Rotary or Flail (Boom Reach from 17.5' to 26.3')

HOW TO ORDER: You must select one item from Sections 1, 2, & 3 for a complete Boom Mower.

Qty	Order Code	Description	Approx. (lbs)	List Price	Disc	Sourcewell Price
<u>Add tractor on next line when required</u>						
1	5120M	Cab MFWD 16 x 16 Pwr Rev. Trans. - Air Ride Seat	9185	\$ 114,060	18%	\$ 93,529.20
SECTION 1 - Choose a Base Unit						
	BB-18	Mid-mount Boom Mower (1300 lb wheel weight)	3950	\$ 39,606	18%	\$ -
1	BB-22	Mid-mount Boom Mower (1700 lb wheel weight)	4110	\$ 46,572	18%	\$ 38,189.04
	BB-24	Mid-mount Boom Mower (1700 lb wheel weight)	4250	\$ 51,552	18%	\$ -
INCLUDES: Boom Arms, Mounting system, Wheel Weight, Mower Hydraulic Drive System, Operator Safety Screen/Poly, 3 Pt Open Stow System						
	30S-BB-EXT	30S Boomrest Extension Bracket	22	\$ 597	18%	\$ -
SECTION 2 - Choose a Cutter Head						
ROTARY						
	RT50D	50" Rotary head with Disk/Brush Knives & Hydraulic Door	815	\$ 17,185	18%	\$ -
	RT50B	50" Rotary Head with Blade Bar/Brush Knives & Hydraulic Door	740	\$ 17,009	18%	\$ -
	RT50G	50" Rotary head with Disk/Grass Knives & Hydraulic Door	815	\$ 17,138	18%	\$ -
	RT50D-SW	50" Rotary Swivel Head, Disk/Brush Knives & Hydraulic Door	950	\$ 17,724	18%	\$ -
	RT50B-SW	50" Rotary Swivel Head, Blade Bar/Brush Knives & Hyd Door	950	\$ 17,544	18%	\$ -
	RT60B	60" Rotary Head with Blade Bar/Brush Knives & Hydraulic Door	840	\$ 19,967	18%	\$ -
	RT60B-SW	60" Rotary Swivel Head, Blade Bar/Brush Knives/Hyd Door - BB-22/24 ONLY	950	\$ 20,500	18%	\$ -
	RT60DG	60" Rotary Head with Disk/Grass Knives & Hydraulic Door	915	\$ 20,155	18%	\$ -
FLAIL						
	FL50LGB	50" Flail Head with Light Brush/Grass Knives (LGB)	800	\$ 19,605	18%	\$ -
	FL50MBG	50" Flail Head with Medium Brush/Grass Knives (MBG)	808	\$ 20,637	18%	\$ -
1	FL50HDB	50" Flail Head with Heavy Duty Brush Knives (HDB)	815	\$ 20,685	18%	\$ 16,961.70
	FL63G	63" Flail Head with Grass Knives	855	\$ 20,155	18%	\$ -
MULCHER						
	ML36-BNGCHN	36" Mulcher Head with Quad Cut Teeth - Rear Chain	925	\$ 26,274	18%	\$ -
	ML36-BNGRUB	36" Mulcher Head with Quad Cut Teeth - Rear Rubber Flap	925	\$ 26,233	18%	\$ -
SECTION 3 - Choose a Hydraulic Controls Options						
	CBL	Cable Controls and Lift Valve Kit	78	\$ 7,278	18%	\$ -
1	JSTK	Joystick, Electro-hydraulic and Valve Kit	80	\$ 18,304	18%	\$ 15,009.28
SECTION 4 - Installation Charge						
1	Factory Mnt	Installation of complete boom mower system		\$ 8,446	18%	\$ 6,925.72
	Field Mnt	Installation of complete boom mower system		\$ 8,446	18%	\$ -
SECTION 5 - BOOM MOWER OPTIONS						
		Hydraulic Actuator in lieu of standard swivel - Verify tractor model	450	\$ 6,975	18%	\$ -
		Wheel Weight - up charge from 1300 to 1700 lbs of counter balance.	400	\$ 2,136	18%	\$ -
		Wheel Weight - upcharge from 1700 to 2550 lbs of counter balance.	850	\$ 2,599	18%	\$ -
	AXSTAB HYD	Cylinder Axle Stabilizer Kit - Verify tractor model	55	\$ 1,876	18%	\$ -
	AXSTAB TIMBREN	Timbren Axle Stabilizer Kit - Verify Tractor Model	25	\$ 583	18%	\$ -
1	BPS-BNGL	Electronic Boom Positioning System	12	\$ 1,672	18%	\$ 1,371.04
	P GUARD	Pump Guard	26	\$ 320	18%	\$ -
	P/G GUARD	Pump/Grille Guard	39	\$ 657	18%	\$ -
	06100615	Dogleg Kit, Flail Heads	13	\$ 633	18%	\$ -
	06103017	Dogleg Kit, Rotary & Mulcher Heads	13	\$ 633	18%	\$ -
	06200609	50" Blade Bar Kit (bar,knives,bolts,nuts)	75	\$ 1,142	18%	\$ -
	06200670	60" Blade Bar Kit (bar,knives,bolts,nuts)	85	\$ 1,246	18%	\$ -
	06744050	50" Rotary Disk Kit (knives,bolts,nuts,filter,grease) BRUSH	36	\$ 387	18%	\$ -
	06744051	50" Rotary Disk Kit (knives,bolts,nuts,filter,grease) GRASS	39	\$ 393	18%	\$ -
	06744040	50/60" Rotary Blade Bar Kit (knives,bolts,nuts,filter,grease) BRUSH	36	\$ 334	18%	\$ -
	06744001	60" Rotary Disk Kit (knives,bolts,nuts,filter,grease) GRASS	39	\$ 258	18%	\$ -



General Manager Update

November 17, 2022

ADMINISTRATION/FINANCE

A job announcement for Maintenance Worker will be available in the next several weeks.

The Flood Maintenance Assistance Program (FMAP) Application for 22/23 has been submitted to DWR by District's consultant (MHM). DWR has allocated \$185,000 for the District.

OPERATION AND MAINTENANCE

LEVEE MAINTENANCE

Mowing of levee slopes has been completed, spraying weeds in the numerous ponds/canals.

Staff moving into Drever Street – painting back garage, installed air pressure tank for power tools.

PROJECTS

Blacker Canal Bank Stabilization Project

The District's environmental consultant (Marcus Bole & Assoc./ECORP) and staff met with the USACE again regarding the pre-application permit (Section 404 Clean Water Act). USACE now recommends a letter of permission (LOP). An LOP is a type of individual permit issued through an abbreviated processing procedure which includes coordination with Federal and state fish and wildlife agencies, and a public interest evaluation, but without the publishing of an individual public notice. The District will have to provide an alternatives analysis

District is targeting 2023 construction.

RD900 OFFICE, 889 DREVER ST.

ROOF

Roofing contractor has tested roof for asbestos – roof is clean, no asbestos. Waiting for final building permit from City. Should start roofing the week of November 21.

SOUTHPORT LEVEE CRACK REPAIR PROJECT

Contractor mobilizing equipment this week with repair work starting Wednesday or Thursday (nov. 16/17).

OFFICE LANDSCAPING

Staff working on a Request for Proposal for landscape design.

OFFICE SIGNAGE

Staff should have a Request for Proposal for office signage.

LEVEE SLOPE MOWER

Staff preparing Request for Proposal for the purchase of new slope mower to replace burned mower.

PERIODIC LEVEE INSPECTIONS

DWR/USACE

Staff met with DWR to discuss the District taking over Maintenance Area 4 from the State. Will be meeting with State and doing a levee inspection within the next several weeks.

EMERGENCY PREPAREDNESS

DWR Flood Fight Training

Staff attended DWR's flood fight training with City of West Sacramento Public Works staff. More of a meet and greet meeting – city would help the District in the event of flooding issues.

CALIFORNIA CONSERVATION CORPS

Staff will be engaging with the California Conservation Corps for contracting purposes in the event of flood issues.

COORDINATION WITH OTHER PROJECTS

Nothing at this time

COORDINATION WITH OTHER AGENCIES

WEST SACRAMENTO AREA FLOOD CONTROL AGENCY

working with DWR to certify the real estate for the Yolo Bypass Ease Levee (North) project.

Working with USACE to credit the Southport Project for the West Sacramento Project.

Finalizing the Geotechnical Analysis for Segments 1 & 2 in the Sac River West North Levee reach.

Other investigations are on-going.

FUTURE

December 15, 2022 – WSAFCA Board Meeting (Teleconference), 9 am

December 15, 2022 – RD 900 Board Meeting (Teleconference), 6 pm