

AGENDA

REGULAR MEETING OF RECLAMATION DISTRICT 900

OCTOBER 21, 2021

Martha Guerrero, President

Norma Alcala, Trustee
Quirina Orozco, Trustee

Chris Ledesma, Trustee

Greg Fabun, Interim General Manager/Secretary
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/l-nDDFhMTNk>. 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 by Zoom](#); or by phone +1 669 900 6833 US (San Jose). Meeting ID: 987 5494 7842; Passcode: 787137

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/YEAR-TO-DATE BUDGET REPORT

CONSENT AGENDA – PART II

2. CONSIDERATION OF RESOLUTION 21-10-01 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 Board meetings by finding, pursuant to Assembly Bill 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 APPROVAL OF A QUITCLAIM DEED TO TRANSFER A RECLAMATION DISTRICT 900 EASEMENT TO PARELLA ESTATES, LLC
Comment: This item seeks Board approval to execute a quitclaim deed to Parella Estates, LLC for an unused and unneeded District easement.
4. CONSIDERATION OF A CONTRACT WITH CROPPER ACCOUNTANCY CORPORATION TO PROVIDE FINANCIAL AUDITING SERVICES FOR THE 2021-2022 FISCAL YEAR
Comment: This item seeks Board approval of a Letter of Engagement with Cropper Accountancy Corporation to perform financial auditing services for fiscal year 2021-22.

5. CONSIDERATION OF AUTHORIZATION AND SUBMISSION OF THE SPECIAL DISTRICTS AND OTHER AGENCIES AUTHORIZATION FORM TO YOLO COUNTY TO REFLECT CHANGES IN DISTRICT MANAGEMENT AND SIGNING AUTHORITY

Comment: This item seeks Board approval for the Interim General Manager to file a form with Yolo County to reflect recent management changes at the District in order to maintain uninterrupted financial service as typically provided the District by the County.

6. CONSIDERATION OF APPROVAL OF THE SEPTEMBER 16, 2021, MEETING MINUTES

REGULAR AGENDA – PART III

7. DISTRICT PROJECT UPDATES
8. TRUSTEE COMMENTS
9. ADJOURN

I, Greg Fabun, Interim General Manager/Secretary, declare under penalty of perjury that the foregoing agenda for the October 21, 2021, meeting of Reclamation District 900 was posted on October 15, 2021, in the office of the City Clerk of the City of West Sacramento, 1110 West Capitol Avenue, West Sacramento, CA, and at the office of Reclamation District 900, 1420 Merkley Ave., Suite #4, West Sacramento, CA, and was available for public review.



Greg Fabun, Interim 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
900 Drainage
Statement of Revenues and Expenditures
August 31, 2021

	Year to Date FY 2021/22	July	August
REVENUES			
4000 Drainage Assessment	2,450,010		2,450,010
4300 Retiree Healthcare	489	489	
4501 Transfer In(shared cost RD537)	3,195	1,323	1,872
4502 Transfer In (shared costs Levee)	28,315	11,907	16,408
TOTAL REVENUES	2,482,009	13,719	2,468,290
EXPENDITURES			
Administrative and Overhead			
5010 Permits and Fees	(1,485)	(1,764)	279
5020 Memberships	636	318	318
5030 Liability/Auto Insurance	9,958	4,979	4,979
5040 Professional Fees	29,706	11,135	18,571
5050 Office	6,451	2,369	4,082
Subtotal	45,266	17,037	28,229
Labor and Related			
5210 Compensation	51,304	19,229	32,075
5220 Benefits	23,819	12,480	11,339
5260 Workers Compensation	2,938	1,469	1,469
5270 Uniforms	323	153	170
5280 Training and Licensing	584	59	525
Subtotal	78,968	33,390	45,578
Operation and Maintenance			
5410 Facilities	8,483	4,286	4,197
5420 Herbicides	3,357	3,357	
5440 Debris and Trash Removal	2,519	2,054	465
5450 Professional Fees	3,241	3,241	
5451 Pesticide	1,890	-	1,890
5460 Equipment	10,877	5,976	4,901
Subtotal	30,367	18,914	11,453
Transfer Out			
6000 Transfer Out CIP	284,740	130,249	154,491
TOTAL EXPENDITURES	439,341	199,590	239,751
CHANGE IN FUND BALANCE	2,042,668	(185,871)	2,228,539
BEGINNING FUND BALANCE	6,164,717	6,164,717	5,978,846
ENDING FUND BALANCE	8,207,386	5,978,846	8,207,386

FOR MANAGEMENT USE ONLY

RECLAMATION DISTRICT 900
Levee Maintenance
Statement of Revenues and Expenditures
August 31, 2021

	Year to Date FY 2021/22	July	August
REVENUES			
for RD 900	760,190	760,190	
for RD 537 former area	62,604	62,604	
TOTAL REVENUES	822,794	822,794	
EXPENDITURES			
Operation and Maintenance			
5450 Professional Fees	1,226	1,226	
Subtotal	1,226	1,226	
Transfer Out			
5300 Transfer Out for Shared Costs	28,315	11,907	16,408
5500 Transfer Out CIP	85,422	39,075	46,347
Subtotal	113,737	50,982	62,755
TOTAL EXPENDITURES	114,963	52,208	62,755
CHANGE IN FUND BALANCE	707,831	770,586	(62,755)
BEGINNING FUND BALANCE	1,789,757	1,789,757	2,560,343
ENDING FUND BALANCE	2,497,588	2,560,343	2,497,588

FOR MANAGEMENT USE ONLY

RECLAMATION DISTRICT 900
537 Drainage
Statement of Revenues and Expenditures
August 31, 2021

	Year to Date		August
	FY 2021/22	July	
REVENUES			
4000 Drainage Assessment	48,308		48,308
TOTAL REVENUES	48,308	-	48,308
EXPENDITURES			
Administrative and Overhead			
5010 Permits and Fees	1,314	1,314	-
Subtotal	1,314	1,314	-
(b) Operation and Maintenance			
5411 Power	500	-	500
5460 Equipment	13	-	13
Subtotal	513	-	513
Transfer Out			
5300 Transfer Out for Shared Costs	3,195	1,323	1,872
6000 Transfer Out CIP	9,491	4,342	5,150
Subtotal	12,686	5,665	7,022
TOTAL EXPENDITURES	14,513	6,979	7,535
CHANGE IN FUND BALANCE	33,795	(6,979)	40,773
BEGINNING FUND BALANCE	838,086	838,086	831,107
ENDING FUND BALANCE	871,881	831,107	871,881

FOR MANAGEMENT USE ONLY

RECLAMATION DISTRICT 900
Combined Financial Position
Statement of Revenues and Expenditures
August 31, 2021

	i	ii	iii	Σi,iii
Beginning Fund Balance 7/31/21	5,978,846	2,560,343	831,107	9,370,297
TOTAL REVENUE	2,468,290	-	48,308	836,513
TOTAL EXPENDITURES	239,751	62,755	7,535	258,777
CHANGE IN FUND BALANCE	2,228,539	(62,755)	40,773	577,737
ENDING FUND BALANCE 8/31/21	8,207,386	2,497,588	871,881	9,948,033

FOR MANAGEMENT USE ONLY

MEETING DATE: October 21, 2021		ITEM # 2	
	SUBJECT: CONSIDERATION OF RESOLUTION 21-10-01 ADOPTING FINDINGS NECESSARY TO CONTINUE CONDUCTING RECLAMATION DISTRICT 900 BOARD MEETINGS VIA TELECONFERENCE PURSUANT TO ASSEMBLY BILL 361		
INITIATED OR REQUESTED BY: <input type="checkbox"/> Council <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 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.

RECOMMENDED ACTION

Staff respectfully recommends that the Board adopt Resolution 21-10-01 finding that the Board has reconsidered the circumstances of the state of emergency and that the Yolo County Public Health Officer continues to recommend measures to promote social distancing.

BACKGROUND

Prior to the outbreak of the COVID-19 Pandemic (pandemic), the Ralph M. Brown Act (Brown Act) had numerous requirements for local government bodies wishing to meet remotely via teleconference or videoconference. These requirements are outlined in greater detail later in the report, but can generally be described as burdensome and, as a result, few bodies regularly met remotely.

In response to the outbreak of the pandemic, on March 4, 2020, Governor Gavin Newsom proclaimed a state of emergency related to the pandemic. That proclamation applies statewide and remains valid. On March 17, 2020, Governor Newsom issued Executive Order N-29-20 (Executive Order), which temporarily suspended certain Brown Act requirements. Namely, the Executive Order suspended requirements that:

- local bodies notice each teleconference location from which a member participates in a public meeting;
- each teleconference location be accessible to the public;
- members of the public be allowed to address the body at each teleconference conference location;
- the local body post agendas at all teleconference locations; and,
- at least a quorum of the members of the local body participate from locations within the boundaries of the territory over which the local body exercises jurisdiction.

Since that time, the Board has been conducting meetings via videoconference under the provisions of the Executive Order. On June 11, 2021—before the delta variant of COVID-19 was widespread in California—the Governor declared that the emergency Brown Act teleconferencing provisions would expire on September 30, 2021.

In light of the surge of COVID-19 spread since that time and recognizing a need for flexibility during future states of emergency, the Legislature passed, and the Governor signed AB 361. This legislation went into effect immediately upon the Governor's signing, September 16, 2021, and amended the Brown Act to add simplified procedures to make it easier to hold remote meetings during a state of emergency proclaimed by the Governor so long as certain other requirements are met.

In summary, the benefits of conducting remote meetings pursuant to AB 361 versus the alternative Brown Act procedure are as follows:

Brown Act Requirements (“Old Rules”)	AB 361 Rules
<ul style="list-style-type: none"> Agendas must be posted at each teleconference location All teleconference locations must be listed on the agenda 	<ul style="list-style-type: none"> Agendas do not need to be posted at each teleconference location
<ul style="list-style-type: none"> Each teleconference location must be accessible to the public, and the public must be allowed to offer comments from each location 	<ul style="list-style-type: none"> Local agencies do not need to allow public participation at each (or any) teleconference location, but instead must “clearly advertise” how members of the public can participate on the agenda Public participation must allow for either a call-in option or an internet-based service option to directly address the body in real-time during public comment In the event the meeting broadcast is disrupted, the meeting must pause until it is restored
<ul style="list-style-type: none"> At least a quorum of the legislative body must be present within the agency’s territory 	<ul style="list-style-type: none"> Legislative body members may participate from anywhere

The Board’s last meeting was held remotely pursuant to the Governor’s Executive Order. The Board has not previously met under the new rules set forth in AB 361. The Board is allowed to meet in October under these new rules because the requirements of the new law are satisfied: 1) the Governor’s declared state of emergency related to the pandemic remained in effect; and, 2) local officials (in this case, the Yolo County Health Officer) continued to recommend measures to promote social distancing.

ANALYSIS

AB 361 requires that legislative bodies make the following findings by majority vote within 30 days of their first meeting under the AB 361 exemptions to the Brown Act in order to continue conducting meetings remotely:

- a) The legislative body has reconsidered the circumstances of the state of emergency; and,
- b) Either: 1) the state of emergency continues to directly impact the ability of the members to meet safely in person; or 2) state or local officials continue to impose or recommend measures to promote social distancing.

The recommendation before the Board is to adopt Resolution 21-10-01 making these findings so that the District’s public meetings may continue via teleconference pursuant to AB 361 after the October 2021 meeting. Staff recommends adopting Resolution 21-10-01 at this time so that the Board may continue to meet via teleconference at its November 18, 2021 meeting. The conditions set forth by AB 361 allowing the continuation of meetings under certain exemptions from the Brown Act remain in place as both the Governor’s proclamation of state of emergency and the Yolo County Health Officer’s recommended measures to support social distancing are in effect.

Alternatives

The District’s primary alternatives are as follows.

1. Adopt Resolution 21-10-01, making the findings required by AB 361; or
2. Adopt Resolution 21-10-01, making the findings required by AB 361 with directed revisions; or
3. Decline to adopt Resolution 21-10-01, thereby not making the findings required by AB 361.

Staff is prepared to implement Alternative 1. Staff would discourage any substantive revisions under Alternative 2, as such revisions may not comply with AB 361. Staff would also discourage Alternative 3 as the Yolo County Health Officer’s guidance is to avoid large in person gatherings due to the COVID-19 pandemic.

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

1. Yolo County Health Officer's Memorandum Recommending Continuation of Remote Public Meetings
2. Resolution 21-10-01

Attachment 1



COUNTY OF YOLO

Health and Human Services Agency

Karen Larsen, LMFT
Director

Aimee Sisson, MD, MPH
Health Officer

MAILING ADDRESS
137 N. Cottonwood Street • Woodland, CA 95695
www.yolocounty.org

Date: September 22, 2021

To: All Yolo County Boards and Commissions

From: Dr. Aimee Sisson, Health Officer

Subject: Remote Public Meetings

In light of the ongoing public health emergency related to COVID-19 and the high level of community transmission of the virus that causes COVID-19, the Yolo County Public Health Officer recommends that public bodies continue to meet remotely to the extent possible. Board and Commissions can utilize the provisions of newly-enacted AB 361 to maintain remote meetings under the Ralph M. Brown Act and similar laws.

Among other reasons, the grounds for the remote meeting recommendation include:

- The continued threat of COVID-19 to the community. As of September 22, 2021, the current case rate is 24.1 cases per 100,000 residents per day. This case rate is considered “high” under the Centers for Disease Control and Prevention’s (CDC) framework for assessing community COVID-19 transmission; and
- The unique characteristics of public governmental meetings, including the increased mixing associated with bringing together people from across the community, the need to enable those who are immunocompromised or unvaccinated to be able to safely continue to fully participate in public governmental meetings, and the challenges of ensuring compliance with safety requirements and recommendations at such meetings.

Meetings that cannot feasibly be held virtually should be held outdoors when possible, or indoors only in small groups with face coverings, maximal physical distance between participants, use of a portable HEPA filter (unless comparable filtration is provided through facility HVAC systems), and shortened meeting times.

This recommendation is based upon current conditions and available protective measures. The Public Health Officer will continue to evaluate this recommendation on an ongoing basis and will communicate when there is no longer such a recommendation with respect to meetings for public bodies.

Davis

600 A Street
Davis, CA 95616
Mental Health (530) 757-5530

West Sacramento

500 Jefferson Boulevard
West Sacramento, CA 95605
Service Center (916) 375-6200
Mental Health (916) 375-6350
Public Health (916) 375-6380

Winters

111 East Grant Avenue
Winters, CA 95694
Service Center (530) 406-4444

Woodland

25 & 137 N. Cottonwood Street
Woodland, CA 95695
Service Center (530) 661-2750
Mental Health (530) 666-8630
Public Health (530) 666-8645

Attachment 2

RESOLUTION 21-10-01

A RESOLUTION OF RECLAMATION DISTRICT 900 ADOPTING FINDINGS NECESSARY TO CONTINUE CONDUCTING BOARD MEETINGS VIA TELECONFERENCE PURSUANT TO ASSEMBLY BILL 361

WHEREAS, since March 17, 2020, the Reclamation District 900 Board of Trustees (Board) has been meeting via video conference under certain exemptions from the Brown Act pursuant to Executive Order N-29-20; and

WHEREAS, on September 16, 2021, the Governor signed into law Assembly Bill (AB) 361 which created exemptions from some of the Brown Act requirements regarding teleconference or videoconference public meetings during declared states of emergency so long as certain other conditions are met (Government Code Section (54953(e))); and

WHEREAS, the Board met for the first time pursuant to AB 361 for its October 2021, regular meeting as allowed by AB 361; and

WHEREAS, the law requires legislative bodies to make findings no later than thirty (30) days after teleconferencing for the first time pursuant to AB 361 in order to continue meeting via teleconference under the same exemptions; 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 to be held via teleconference pursuant to this Resolution; and

WHEREAS, the Governor's proclaimed state of emergency due to the COVID-19 pandemic dated March 4, 2020, applies statewide and remains in place; and

WHEREAS, the Yolo County Health Officer continues to recommend social distancing measures in the interest of public health.

NOW, THEREFORE, IT IS HEREBY PROCLAIMED AND ORDERED that:

1. A state of emergency proclaimed by the Governor remains in effect related to the COVID-19 pandemic; and
2. The Reclamation District 900 Board of Trustees has reconsidered the circumstances of the state of emergency; and
3. Local officials (the Yolo County Health Officer) continue to recommend measures to promote social distancing; and
4. The Reclamation District Board of Trustees may continue to meet via teleconference pursuant to Government Code Section (54953(e)).

PASSED AND ADOPTED this 21st day of October 2021 by the following vote:

AYES:

NOES:

ABSENT:

Martha Guerrero, RD 900 President

ATTEST:

Ralph R. Nevis, RD 900 Attorney

MEETING DATE: October 21, 2021		ITEM # 3	
	SUBJECT:		
CONSIDERATION OF APPROVAL OF A QUITCLAIM DEED TO TRANSFER A RECLAMATION DISTRICT EASEMENT TO PARELLA ESTATES, LLC			
INITIATED OR REQUESTED BY:		REPORT COORDINATED OR PREPARED BY:	
<input type="checkbox"/> Board <input checked="" type="checkbox"/> Staff <input type="checkbox"/> Other		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 quitclaim deed to Parella Estates, LLC for an unused and unneeded District easement.

RECOMMENDED ACTION

Staff respectfully recommends that the RD 900 Board:

- 1) Find that the easement over that portion of land in the City of West Sacramento as described in Exhibit A of Attachment 1 is not needed for District use; and
- 2) Authorize the Board President to execute the Quitclaim Deed in substantially the form attached hereto as Exhibit A.

BACKGROUND

The RD 900 easement over the property is located within the City of West Sacramento, approximately 75 feet north of and parallel to the Blacker Drainage Canal. The District acquired the easement in 1913 as recorded in the Assessor’s Book 2 of Maps, Page 85, Yolo County.

In the early 1900’s the District provided both irrigation and drainage in this area of Yolo County. Many easements were reserved in favor of RD 900 for possible future need/use for either irrigation or drainage purposes. The physical landscape and land use has changed significantly in Southport since 1913. The District no longer provides irrigation in the City and instead serves to provide drainage facilities only, primarily in the Southport area of the City. The subject RD 900 easement is not part of RD 900’s current irrigation or drainage facilities.

ANALYSIS

The District owns and operates the Blacker Drainage Canal, which serves as the main drainage feature for this area of the City and is nearby the easement in question. The Blacker Drainage Canal is an arterial drainage facility that connects to the Main Drain Canal just east of Jefferson Boulevard. The development under construction (Parella Estates, LLC) owns the land burdened by the subject RD 900 easement. Parella Estates, LLC’s project is currently under construction and includes installation of drainage facilities that will ultimately connect to the Blacker Drainage Canal. Accordingly, there is no need for RD 900 to retain the drainage easement for any current or future use.

Alternatives

Staff recommends the transfer of easement rights by quitclaim as outlined in the recommended actions. Alternatively, the Board may choose not to transfer rights and retain for possible future use by the District. This alternative is not recommended as the District already possesses the necessary rights and facilities that provide more than adequate drainage for this area.

Coordination and Review

This report was prepared in coordination with District counsel and Parella Estates, LLC.

Budget/Cost Impact

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

ATTACHMENT

- 1) Quitclaim Deed
- 2) Assessor’s Map Book 2, pg. 85, Yolo County

Attachment 1

RECORDING REQUESTED BY

Placer Title Company

WHEN RECORDED MAIL TO:

Parella Estates, LLC, a California limited liability company
419 Main Street
Woodland, CA 95695

Escrow No. P-489546

A.P.N.: 046-120-013-000 (portion)

Space Above This Line for Recorder's Use

QUITCLAIM DEED

The undersigned grantor(s) declare(s):

Documentary Transfer Tax is _____

(_____)

Computed on full value of property conveyed, or

(_____)

Computed on full value less value of liens and encumbrances
remaining at time of sale.

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged,

Reclamation District No. 900, a California reclamation district

does hereby remise, release and forever quitclaim to

Parella Estates, LLC, a California limited liability company

the following described Real Property:

The land described herein is situated in the State of California, County of Yolo, City of West Sacramento, described as follows:

SEE EXHIBIT "A" ATTACHED HERETO AND MADE A PART HEREOF FOR FULL LEGAL DESCRIPTION

Grantor is quitclaiming and terminating any rights it may have in a drainage ditch on, over and across said property as reserved on said map of Jefferson Subdivision of West Sacramento Co. Properties.

Dated: September 7, 2021

Reclamation District No. 900, a California reclamation district

Authorized signer

MAIL TAX STATEMENTS TO PARTY SHOWN ON FOLLOWING LINE; IF NO PARTY SHOWN, MAIL AS DIRECTED ABOVE

SAME AS ABOVE

Name

Street Address

City & State

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California)
County of Yolo) ss.

On _____ before me,

Notary Public personally appeared _____

_____, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct. WITNESS my hand and official seal.

SIGNATURE _____

MAIL TAX STATEMENTS TO PARTY SHOWN ON FOLLOWING LINE; IF NO PARTY SHOWN, MAIL AS DIRECTED ABOVE

SAME AS ABOVE

Name Street Address City & State

EXHIBIT "A"
LEGAL DESCRIPTION

The land described herein is situated in the State of California, County of Yolo, City of West Sacramento, described as follows:

Lots 367, 368, 417 and 418, Jefferson Subdivision of West Sacramento Co. Properties, filed August 8, 1913, in Book 2 of Maps, Page 85, Yolo County Records.

APN: 046-120-013-000 (portion)

Attachment 2

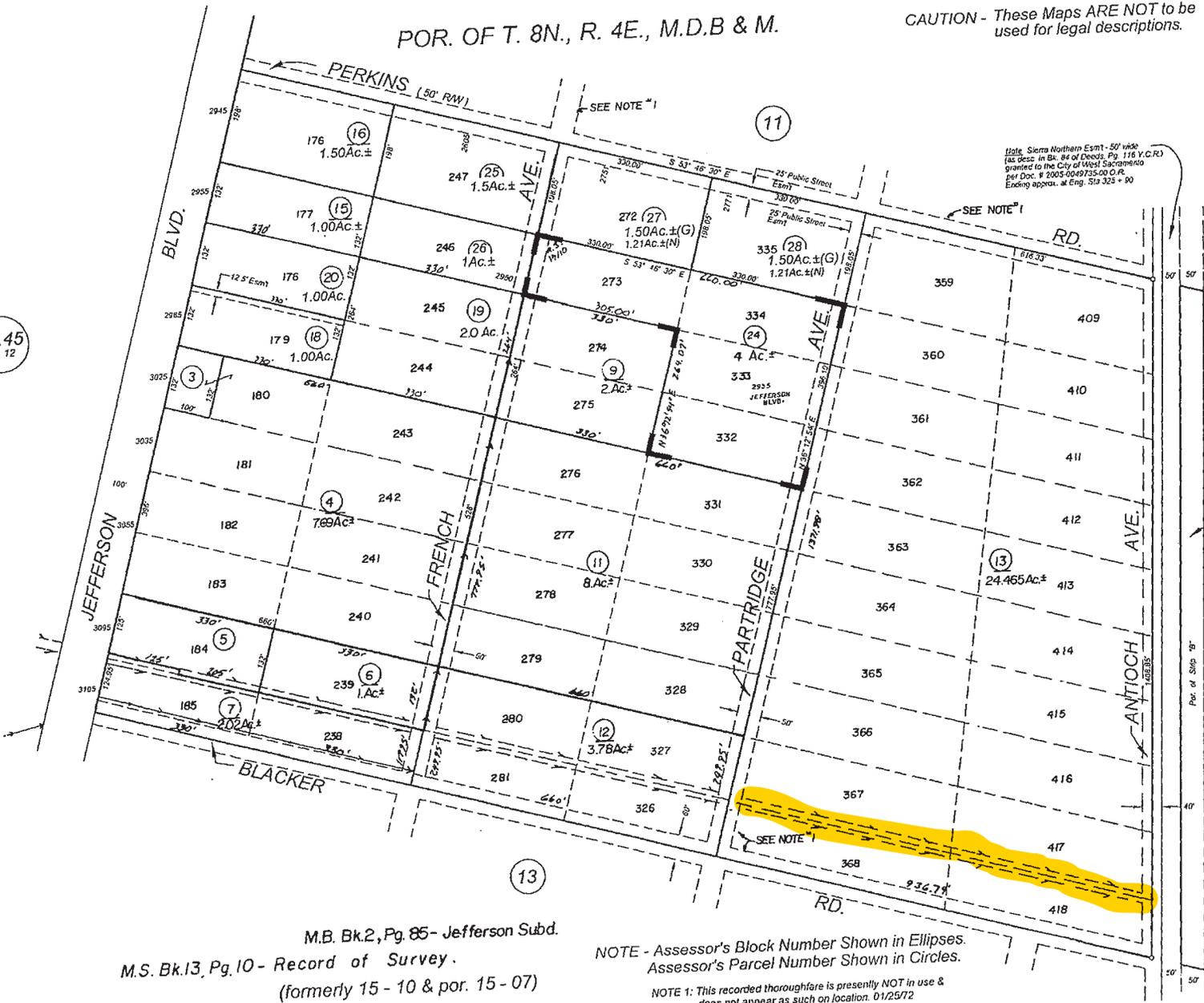
46 - 12

POR. OF T. 8N., R. 4E., M.D.B & M.

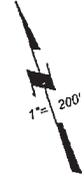
CAUTION - These Maps ARE NOT to be used for legal descriptions.

Description: Yolo, CA Assessor Map 46.12 Page: 1 of 1
Order: thurs20 Comment:

Bk. 45
Pg. 12



Note: Sierra Northern Esmt - 50' wide (as desc. in Bk. 46 of Deeds, Pg. 116 V.C.R.) granted to the City of West Sacramento per Doc. # 2005-0949735-00 O.R. Ending approx. at Eng. 312-325 + 90



City of West Sacramento
29
1.64Ac.±

W/O 2130741H	10/17/12
W/O 211153E	10/22/10
W/O 206140N	10/4/05
W/O 206137E	10/31/05
W/O 9437 C	12/17/92
W/O 7073 L	2/21/87
W/O 6980 D	5/10/86
W/O 6960 D	4/15/86
W/O 4442 D	12/31/72
W/O 3174 L	7/18/75
W/O 2080	8/20/74

- REVISIONS -

10

CITY OF WEST SACRAMENTO
Assessor's Map Bk. 46, Pg. 12
County of Yolo, Calif.

13/14

M.B. Bk.2, Pg. 85- Jefferson Subd.
M.S. Bk.13, Pg. 10- Record of Survey.
(formerly 15 - 10 & por. 15 - 07)

NOTE - Assessor's Block Number Shown in Ellipses.
Assessor's Parcel Number Shown in Circles.
NOTE 1: This recorded thoroughfare is presently NOT in use & does not appear as such on location. 01/25/72

MEETING DATE: October 21, 2021		ITEM # 4	
	SUBJECT:		
CONSIDERATION OF A CONTRACT WITH CROPPER ACCOUNTANCY CORPORATION TO PROVIDE FINANCIAL AUDITING SERVICES FOR THE 2021-2022 FISCAL YEAR			
INITIATED OR REQUESTED BY:		REPORT COORDINATED OR PREPARED BY:	
<input type="checkbox"/> Board <input checked="" type="checkbox"/> Staff <input type="checkbox"/> Other		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 2021-22.

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 \$22,300 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 2021-22 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 2021/22. 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 \$14,300 and is what is expected for this audit. As mentioned above, if during the course of the audit the Single Audit Threshold is reached, then the Single Audit fee would be applied, and the total would be \$22,300.

Basic Audit	\$8,900
Disaggregation Report	\$2,500
Financial Statement Report	\$1,200
City of West Sacramento Report	\$800
State Controllers Report	<u>\$900</u>
Basic Audit/Report Total:	\$14,300
Single Audit	<u>\$8,000</u>
Total Including Single Audit	\$22,300

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.

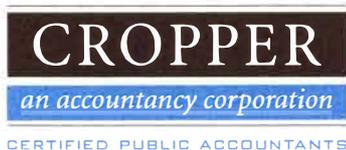
Budget/Cost Impact

The cost of the services requested is included in the O&M budgets for 900 Drainage, 537 Drainage and Levee O&M.

ATTACHMENTS

- 1) Letter of Engagement

Attachment 1



2700 Ygnacio Valley Road, Ste 270
Walnut Creek, CA 94598
(925) 932-3860 tel
(925) 476-9930 efax
www.cropperaccountancy.com

October 11, 2021

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, 2021. We will audit the financial statements of the governmental activities, the business-type activities (if applicable), each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements of Reclamation District 900 as of and for the year ending June 30, 2021. Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to accompany Reclamation District 900's basic financial statements. As part of our engagement, we will apply certain limited procedures to Reclamation District 900's RSI. These limited procedures will consist principally of inquiries of management regarding the methods of measurement and presentation, which management is responsible for affirming to us in its representation letter. Unless we encounter problems with the presentation of the RSI or with procedures relating to it, we will disclaim an opinion on it. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis (should the organization provide one)
- 2) Fund Budget to Actual Comparison Analyses
- 3) Schedule of Changes in the Net OPEB Asset and Related Ratios
- 4) Schedule of the District's OPEB Contributions
- 5) Schedule of expenditures of federal awards (if a Single Audit is deemed necessary)
- 6) Schedule of findings and questioned costs (if a Single Audit is deemed necessary)

AUDIT OBJECTIVES

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the additional information referred to in the first paragraph when considered in relation to the basic financial statements taken as a whole.

Our 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),

and will include tests of the accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such an opinion and to render the required reports. If our opinion on the financial statements or the Uniform Guidance compliance opinion is other than unqualified, we will discuss the reasons with the management in advance. If, for any reason the Contractor is unable to complete the audit or is unable to form or have not formed an opinion, we may decline to express an opinion or to issue a report as a result of 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 applicable laws, regulations, contracts, agreements, and grants, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and compliance will include a statement that the report is intended solely for the information and use of the audit committee, management, and specific legislative or regulatory bodies and is not intended to be and should not be used by anyone other than these specified parties. If during our audit we become aware that Reclamation District 900 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.

The objective of our audit is also to report on the fairness of the schedule of expenditures of federal awards when considered in relation to the financial statements taken as a whole.

That objective also includes reporting on:

- Internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The reports on internal control and compliance will each include a statement that the report is intended for the information and use of the audit committee, management, specific legislative or regulatory bodies, federal awarding agencies, and if applicable, pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

AUDIT PROCEDURES — GENERAL

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, the audit will involve judgment about the number of transactions to

be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute 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 organization or to acts by management or employees acting on behalf of the organization. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting 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 a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards 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 or on major programs. However, we will inform the appropriate level of management of any material errors and any fraudulent financial reporting or misappropriation of assets that come 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, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which it is not engaged as auditors.

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 other assets and liabilities by correspondence with selected funding sources, creditors, and financial institutions. We will also request written representations from the organization's attorneys as part of the engagement, and they may bill the organization for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

AUDIT PROCEDURES — INTERNAL CONTROL

Our audit will include obtaining an understanding of the District and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. 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 the report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion

on those controls and, accordingly, no opinion will be expressed in the report on internal control issued pursuant to the Uniform Guidance.

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, *Government Auditing Standards*, and the Uniform Guidance.

AUDIT PROCEDURES — COMPLIANCE

As part of obtaining reasonableness assurance about whether the financial statements are free of material misstatement, we will perform tests of Reclamation District 900, Inc.'s compliance with applicable laws and regulations and the provisions of contracts and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in its report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of the applicable procedures described in the "OMB Compliance Supplement" for the types of compliance requirements that could have a direct and material effect on each of the organization's major programs. The purpose of these procedures will be to express an opinion on Reclamation District 900's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance, should such an audit be deemed necessary.

OTHER SERVICES

We will prepare the California State Controller's Financial Transactions Report for the year ended June 30, 2021 based on information provided by you. We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes to the District in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These non-attest services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

These other services are limited to the financial statements, schedule of expenditures of federal awards, related notes, and SCO report preparation as 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.

MANAGEMENT RESPONSIBILITIES

Management is responsible for (1) 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, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals

and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) 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 statement, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the completeness and accuracy of that information. 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; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the organization from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the management 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 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 entity complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy any fraud and noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reporting audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on the first day of fieldwork, as applicable.

You are also responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of

expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written management representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (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 schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. 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. 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 Objectives of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendation resulting from those audits, attestation engagements, performance audits, or 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.

You agree to assume all management responsibilities related to the financial statements, schedule of expenditures of federal awards, and related notes, SCO financial transactions report preparation, and any other non-audit services we may provide. You will be required to acknowledge in the management representation letter the services provided and our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and some related notes and that you have evaluated the adequacy of our services and have reviewed and approved the results of the services, the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the non-audit 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.

AUDIT ADMINISTRATION, FEES, AND OTHER

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 to the sharing of your confidential information with the third-party service provider. Furthermore, we will maintain responsible for the work provided by any such third-party service provider.

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

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior year audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the designated federal clearinghouse. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the organization; 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, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to certain cognizant agencies, or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for 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 our 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.

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 a cognizant agency. If we are aware that a federal awarding agency, pass-through entity, 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.

We expect to begin our audit fieldwork the first week of November 2021 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 15, 2021. The Uniform Guidance reports will be submitted for your approval no later than January 31, 2022.

The components of the audit fees (ranging from \$8,900 to \$22,300) is structured as follows:

Basic audit of the financial statements, including audit conducted in accordance with <i>Government Auditing Standards</i>	\$ 8,900
<ul style="list-style-type: none"> • Preparation of the financial statement report including footnotes* • Disaggregation of separate funds, if desired by the district • Preparation of City of West Sacramento reporting package • Preparation of the State Controllers' Financial Transactions Report 	<p>1,200</p> <p>2,500</p> <p>800</p> <p>900</p>
Single Audit performed in accordance with Uniform Guidance, if federal expenditure threshold is exceeded	8,000

*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. 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.

The fees set by this Agreement are based upon the following assumptions: management will respond promptly to all requests for basic information and/or documentation; the books will have been posted through the year; all adjustments will have been posted; and that year-end schedules supporting the account balances will be provided as listed in Attachment I. 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. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

Government Auditing Standards requires that we provide you with a copy of our most recent peer review report and any letter of comment, and any subsequent peer review reports and letters of

comment received during the period of the contract. Our 2019 peer review letter is available and accompanies this letter.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of this 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 enclosed 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.

Officer signature

Title

Date

RECLAMATION DISTRICT 900
Audit Schedules Needed
Year Ending June 30, 2021

1. Trial balance as of June 30, 2021 (with all post closing adjustments)
2. Preliminary internal QB financial statements (including SEFA if a single audit is performed)
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
5. Draft Schedule of Operating Expenditures - Budget to Actual
6. Copy of the initial and revised approved budgets for the year (by fund)
7. Schedule of Changes in the Net OPEB Asset and Related Ratios (actuary report)
8. Schedule of the District's OPEB Contributions (actuary report)
9. Preliminary draft of the Schedule of Expenditures of Federal Awards, if single audit is performed
10. Preliminary Schedule of Findings and Questioned Costs, if single audit is performed
11. Copy of QuickBooks GL transaction register for the year
12. Board minutes for all meetings held during 2020/2021 and through audit fieldwork (hard copy)
13. New or revised financial policies and procedures –* including compliance policies
14. Copies of any letters from regulators and/or grantors or WSAFCA
15. Copy of any new grants or significant contracts entered into during the period
16. Copies of all new lease agreements (includes facilities, equipment, etc.), as applicable
17. Reporting package information including the listing of related parties and any transactions with related parties (such as the City of West Sacramento)
18. Copy of any new agreements/memorandums of understanding/contracts executed during the year and/or after June 30, 2021 through the date of audit fieldwork

ASSETS AND DEFERRED OUTFLOWS

19. Copies of all bank, County Treasury, or other investment account reconciliations and account statements, July 2020 – September 2021
 20. Receivables aging analysis as of June 30, 2021 and October 31, 2021
 21. QB Report – Listing of all subsequent receipts and disbursements as of October 31, 2020
-

22. Copy of parcel/assessment study by LWA and analysis of direct bill billings and collections for the fiscal year
23. Analysis of outstanding grants and/or reimbursements receivable including related correspondence from CalOES or FEMA, as applicable
24. Supporting documentation/correspondence related to all capital contributions during the year (or after year end), including any correspondence from WSAFCA or SAFCA, as applicable
25. Detail schedule of prepaid expenses, including supporting documentation, including pension forfeitures statement as of June 30, 2021 and insurance policies/premium statements
26. Fixed asset activity schedule by property type and general ledger account detailing beginning balance, additions, retirements and ending balance – by asset and accumulated depreciation
27. Supporting documentation for all significant property additions with in-service dates, as well as retirements
28. Listing of all construction in progress at year end, with stage of completion analysis of each project

LIABILITIES AND DEFERRED INFLOWS

29. QB Accounts payable aging at June 30, 2021
30. Listing of all checks/disbursements since fiscal year end (June 30) through October 31, 2021
31. Detail schedule of vacation and sick pay
32. Copy of GASB 75 actuarial report for the year ended June 30, 2021

NET POSITION

33. Reconciliation of beginning fund balance to prior year audited financial statements, if different
34. 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

35. Reconciliation of quarterly payroll summaries to payroll expense for the year ended June 30, 2021
 36. Copy of payroll register for last run in fiscal year and first run in subsequent year
 37. Copy of all grant agreements, as applicable and grant billings made during the year
 38. Listing of any capital contributions received (or promised) during the year and related support, as applicable
-

SINGLE AUDIT RELATED (if applicable)

39. Copy of District's compliance policies (particularly those compliance requirements under Federal grants)
40. Copy of monthly/quarterly grant reporting including grant close out report
41. Analysis of revenues and expenses related to Federal award from accounting system (or alternatively, a spreadsheet)
42. Copy of grant award and any subsequent modifications, as applicable
43. Copy of correspondence from Federal granting (or pass through) agencies

MEETING DATE: October 21, 2021		ITEM # 5	
	SUBJECT:		
CONSIDERATION OF AUTHORIZATION AND SUBMISSION OF THE SPECIAL DISTRICTS AND OTHER AGENCIES AUTHORIZATION FORM TO YOLO COUNTY TO REFLECT CHANGES IN DISTRICT MANAGEMENT AND SIGNING AUTHORITY			
INITIATED OR REQUESTED BY:		REPORT COORDINATED OR PREPARED BY:	
<input type="checkbox"/> Board <input checked="" type="checkbox"/> Staff		Greg Fabun, Interim General Manager	
<input type="checkbox"/> Other			
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 for the Interim General Manager to file a form with Yolo County to reflect recent management changes at the District in order to maintain uninterrupted financial service as typically provided the District by the County.

RECOMMENDED ACTION

Staff respectfully recommends that the Board authorize execution of the “Special Districts and Other Agencies Authorization Form” included as Attachment 1 and authorize the Interim General Manager to submit the Form to Yolo County.

BACKGROUND

The District maintains the majority of its funds in an account with the Yolo County Treasury Department (County Fund). The District deposits funds to the County Fund upon receipt. Transfers from the County Fund are made to a District account at First Northern Bank to cover the District’s routine operating expenses. The District typically makes large expenditures directly from the County Fund by warrant upon written request from the District.

ANALYSIS

With the departure of the Assistant General Manager, a new Special Districts and Other Agencies Authorization Form (Form) needs to be submitted to Yolo County to reflect current management staff and signing authority to maintain continued financial operations by the District. In the absence of two layers of management (Asst. General Manager, General Manager), staff recommends adding Board President, Marth Guerrero, to the Form with similar authorities as the Assistant General Manager to allow for uninterrupted financial services when the Interim General Manager is unavailable, on an as-needed basis only, subject to the Interim General Manager’s direction.

The Form requires the Board to identify authorized individuals to perform the necessary functions by name. The authorized individuals must sign the Form and the authorization must be recorded in the minutes of a regular meeting of the Board. Individual Trustees must also sign and date the Form prior to submission to the County.

ALTERNATIVES

The recommendation is that the Board authorize the Form as presented in Attachment 1 and direct the Interim General Manager to submit the Form to Yolo County. The Board may decide to take no action or postpone this item until both management positions are filled. These alternatives are not recommended as the former Assistant General Manager currently has signing authority that should be rescinded and adding the Board President will help to ensure continuity of District financial services.

COORDINATION AND REVIEW

This item was coordinated with District Counsel.

BUDGET/COST IMPACT

This action has no direct budget or cost impact and allows for continued financial operations of the District.

ATTACHMENTS

Special Districts and Other Agencies Authorization Form

Special Districts and Other Agencies Authorization Form - FY 2021-22

COUNTY OF YOLO
 DEPARTMENT OF FINANCIAL SERVICES
 P.O. BOX 1268
 WOODLAND, CA 95776
 (530) 666-8190

Fund: 6425
 District Name: Reclamation District 900
 Address: 1420 Merkley Ave Suite 4
 Phone number: 916-371-1483
 Contact: Linda Massaro

1	2	3	4	5	6	7	8	9	AUTHORIZED SIGNATURE OF EMPLOYEE
PICK UP GENERAL CHECKS	GENERAL CLAIMS APPRVL	DEPOSIT APPRVL	JETS/ DOC. APPRVL	BUDGET MOD. APPRVL					
x	x	x	x	x					Signature:  Print: GREG FABUN
x		x							Signature:  Print: LINDA MASSARO
x	x	x	x	x					Print: MARTHA GUERRERO Signature:
									Print:
									Signature:
									Print:
									Signature:
									Print:
									Signature:
									Print:

The persons listed above are authorized to perform the above duties on behalf of our governing board as approved in our Minutes recorded at a regular district meeting.

Board Chairman Signature _____	Date _____	Board Member Signature _____	Date _____
Print Name: _____		Print Name: _____	
Board Member Signature: _____	Date _____	Board Member Signature: _____	Date _____
Print Name: _____		Print Name: _____	
Board Member Signature: _____	Date _____	Board Member Signature: _____	Date _____
Print Name: _____		Print Name: _____	
Board Member Signature: _____	Date _____	Board Member Signature: _____	Date _____
Print Name: _____		Print Name: _____	

**REGULAR MEETING OF THE
RECLAMATION DISTRICT 900
September 16, 2021
Minutes**

Pursuant to the Governor's Executive Order N-29-20, members of the Reclamation District 900 Board of Trustees participated in this regular meeting using the Zoom meeting platform. To reduce the spread of COVID-19, members of the public were invited to watch the meeting via livestream on YouTube at https://youtu.be/B_p_ixTpMbc.

The meeting was called to order at 6:04 PM by President Guerrero. Also in attendance at the meeting were: Trustees Ledesma and Orozco; Interim General Manager Fabun and District Counsel Nevis. Trustee Alcalá was absent.

GENERAL ADMINISTRATION – PART I

Entry No. 1

Heard General Administration Functions as follows:

A. Presentations by the public on matters not on the agenda.

Gary Frederickson, West Sacramento resident, spoke regarding the District's drainage facility and easement that fronts his property on Tapley Rd. Over the past year, the culvert pipe in the ditch under his driveway has collapsed and he is concerned with drainage/possible flooding in the coming winter. Mr. Frederickson stated he sent a letter to RD 900 offering to partner with the District to repair the culvert and requested to work with the General Manager to find a solution in advance of the coming winter and rainy season.

B. District Financial Update

Interim General Manager Fabun reported on the monthly revenue and expenses for July 2021. The 900 drainage fund's starting balance was \$6.22M. Revenue was \$13.72k and expenditures were \$199.27k, leaving the ending balance at \$6.03M. The Levee fund's starting balance was approximately \$1.81M. There was no revenue and expenditures totaled \$52.2k, resulting in an ending fund balance of \$1.75M. The 537 Drainage fund's starting balance was \$838k. There was no revenue and expenditures totaled \$7k leaving the ending balance at \$831k. The Agency's combined cash position at the end of July was \$8.62M.

CONSENT AGENDA – PART II

Entry No. 2

Consideration of a Contract with Larson Wurzel and Associates (LWA) to Provide Project and Administrative Support Services for the 2021 and 2022 Flood Maintenance Assistance Program.

Entry No. 3

Consideration of a Contract Amendment with Triamid Construction for the Drever Street Corporation Yard Remodel.

Entry No. 4

Grant of a Temporary Work Area Easement to the West Sacramento Area Flood Control Agency for the Yolo Bypass East Levee Project and Delegation of Authority to the District General Manager or Designee to Issue Rights of Entry onto District Property for Investigations in Support of the Federal West Sacramento Project.

Entry No. 5

Consideration of approval of the August 19, 2021, meeting minutes.

MOTION: Orozco
NOES: None

SECOND: Ledesma
ABSTAIN: None

AYES: Guerrero, Ledesma, Orozco
ABSENT: Alcalá

The Consent Agenda passed 3-0, by roll call vote.

REGULAR AGENDA – PART III

Entry No. 6

District Project Updates:

Interim General Manager Fabun reported out on the following.

The Blacker Canal Project has received concurrence from US Fish & Wildlife Service on the proposed mitigation measures for Giant Garter Snake so we can now move forward to complete the state and federal environmental processes. For the Drever Project, all interior/exterior painting is complete; all interior improvements are complete with the exception of the doors/frames, restroom flooring & fixtures. Storefront, windows and site improvements are the other remaining items to complete. If all goes well, staff may start the move to the new facility in November.

The South Cross Levee Road Rehab Project, Notice to Proceed was issued Sep 16, letters to adjacent properties expected to be sent following submittal of the work schedule by the contractor. The project is expected to take no more than two weeks and should be complete by mid-October.

The US Army Corps requested to inspect the South Cross Levee, currently scheduled for Oct 21.

Regarding the water level concern at Bridgeway Lakes, Mr. Fabun reported that per the Public Works Director, the City does not have the ability/rights to pump water from the ship channel to fill the lake; and per the Parks Director, they are working through location, size and permitting of a well for a permanent solution.

President Guerrero asked if there would ever be enough rain to fill the lake. Mr. Fabun reported that the original design was based on the assumption that runoff and groundwater levels would be sufficient to maintain lake levels. With the current drought and subsiding groundwater levels, the original design may no longer be valid.

Entry No. 9

No Trustee comments were made.

Entry No. 9

Adjourned at 6:22 PM.

MOTION: Ledesma

SECOND: Orozco

AYES: Guerrero, Ledesma, Orozco

NOES: None

ABSTAIN: None

ABSENT: Alcalá

The adjournment passed 3-0, by roll call vote.



Greg Fabun, Interim General Manager/Secretary
Reclamation District 900



Progress Report

October 21, 2021

ADMINISTRATION/FINANCE

ASSESSMENT ADMINISTRATION

900 Drainage: Handbills totaling \$137,920 for the unsecured portion of the 2021/22 assessment have been mailed. No payments have been received as of 10/15/21. The final 2020/21 assessment distribution has not yet been received from Yolo County.

537 Drainage: Handbills totaling \$31,026 for the unsecured portion of the 2021/22 assessment have been mailed and the district has received \$2,350 as of 10/15/21. The final 2020/21 assessment distribution has not yet been received from Yolo County.

Levee O&M: WSAFCA transmitted the final distribution of the levee maintenance portion of the flood assessment in October. The final distribution was \$107,544, bringing the total revenue received for 2020/21 to \$795,142 – approximately 10% over what the District projected (\$723,786).

CORRECTIVE ACTION PLAN

The Board adopted a Corrective Action Plan (CAP) at a Special Board Meeting on March 25, that addresses the findings from the 2019/20 District Single audit. The following table shows progress for each of the planned actions as stated in the CAP:

Finding	Recommendation	Target Date	Complete Date
2020-1	Institute internal controls for review and approvals to ensure separation of functions, oversight, and internal controls.	6/30/21	6/11/2021
2020-2	Accrue receivables for reimbursable costs during the monthly accounting close.	6/30/21	4/2/2021
2020-3	Written policies and procedures to comply with "Uniform Guidance" for federal awards	12/31/21	In progress

SHARED SERVICES AGREEMENT

No updates to report.

RECRUITMENTS

One of the 2 vacant Maintenance Worker positions has been filled – Rogelio Yerena Cornejo joined the District on September 30. He brings several years of experience performing vehicle and equipment maintenance and is a great addition to the team. Staff is looking to fill the remaining vacancy before the end of the calendar year. The GM recruitment is expected to go out for advertisement the week of 10/18. Interviews are expected in December.

COMPUTER/IT ASSESSMENT

An evaluation of the District's computer/IT systems was completed on April 12. Recommendations include computer upgrades, installation/use of Office 365, and creating a OneDrive account for the District for file sharing. A CIP budget request was approved by the Board in June with the adoption of FY 2021/22 budget. Staff is working with the City's IT division to recommend and spec the new equipment. It is expected to have the new equipment on board and operational for the transition to the new Drever Corp Yard facility later this fiscal year.

OPERATION AND MAINTENANCE

LEVEE MAINTENANCE

This past month staff completed mowing/maintenance of levee slopes in preparation for flood season and fall inspections. Tree trimming will occur in the fall once additional manpower is on board. It is expected to be fairly light this year due to the extensive tree trimming completed last year.

DRAINAGE

Pump Station Maintenance: We are still waiting on PG&E to make the connection of the new underground electrical service at Southport Industrial Park (SIP) pump station. All underground conduit work has been completed by the contractor for the Northpoint Development.

Canal/Detention Facilities Maintenance: Now that levee slope mowing/maintenance is complete, staff is focusing on general maintenance of the canal systems to prepare for the coming rainy season.

SYSTEMWIDE INVESTMENT FRAMEWORK (SWIF)

WSAFCA is still waiting for a response/approval from the USACE on the final SWIF. Of particular importance for the USACE for approval is demonstrating progress towards correcting deficiencies.

Staff is identifying a number of projects to use the State's Flood Maintenance Assistance Program (FMAP) funding in both this and next calendar year. The projects being considered will address both District concerns as well as periodic/annual inspection concerns to fulfill progress requirements contained in the SWIF.

PROJECTS

BLACKER CANAL STABILITY PROJECT

Following completion of the environmental process and NEPA certification, staff will work with CalOES and FEMA to finalize and execute the cost share agreement for construction. Additional funds were requested and approved that cover the additional costs to have a biologist on site during construction and to account for design modifications for the dewatering requirement and to account for increase cost of construction as it has been roughly 3 years since the original grant application. Construction is expected for the 2022 season.

Environmental: USFWS approved the suggested mitigation measures proposed by the District team. Accordingly, staff was able to sign the Endangered Species Act Review Form that will allow the USFWS to cover the project under an existing Programmatic Biological Opinion issued from the Sacramento office. Once completed, no further consultation with USAFWS will be required and FEMA can move towards certifying NEPA. Meanwhile, staff is working with your environmental consultant to complete the CEQA process and expects to bring an item to the Board this fall to certify the project.

Plans and Specifications: Once the environmental review and certification process is complete, the plans will be updated to include the dewatering requirement and related specifications. The construction cost estimate will also be updated.

DREVER CORP YARD PROJECT

Work completed this past month includes underground utility connections, concrete and masonry, perimeter fencing, roll up doors, drop ceiling, plumbing, electrical, fire sprinklers, painting (interior and exterior) and office flooring. Work remaining includes interior doors/frames, restroom flooring, storefront and windows, site work and punch list items. The single biggest item remaining is the site work that includes all asphalt, driveways, curb, gutter and drainage.

CalTrans Trash Capture Project

Caltrans is in the process of preparing design for a project along Highway 50 next to an existing RD 900 canal. The project proposes to install a Gross Solid Removal Devices (GSRD) to filter debris from the water down to a few microns. Caltrans is proposing to install the GSRD in the RD 900 canal

on the south side of Hwy 50 between the I-80 interchange and Harbor Blvd. Although the project meets stormwater best management practices for Caltrans, it has the added benefit of removing debris from the District facility before flows enter Lake Washington. Staff sees no downside and is generally supportive of the project so long as the design allows for uninterrupted flow of stormwater through the District's collection system. Staff is coordinating with Caltrans as they advance the design and anticipates bringing a formal informational item and an encroachment permit for the Board to consider some time in late 2022. Caltrans anticipates construction to occur in 2023.

SOUTH CROSS LEVEE

The South Cross Levee Road Rehab Project started October 11 and was completed by end of the same week (October 15). Letters were sent to adjacent properties the week of October 4. The project was ahead of schedule and brings the levee crown maintenance road up to current standards. Food Maintenance Assistance Funding (FMAP) is expected to reimburse the District for the entire cost of the project, including construction management.

PERIODIC LEVEE INSPECTIONS

DWR

The fall inspection was completed on October 8, 2021. DWR staff commented that maintenance activities appeared to be appropriate and effective and that generally speaking the levees looked to be in great shape. Staff also noted that some deficiencies noted on previous inspections were corrected and no new deficiencies were observed.

USACE

USACE staff completed an inspection of the South Cross Levee on September 21. No new deficiencies were noted, and staff informed the inspector of the plans to improve the patrol road in October as well as the impending levee project and SWIF

EMERGENCY PREPAREDNESS

2021 EMERGENCY PREPARATION/FLOOD SEASON COORDINATION

Staff will attend DWR flood fight training w/ American River Flood Control District in November.

Staff met with City staff for our regular flood/emergency management meeting. Of note was the desire to incorporate a small tabletop training exercise in conjunction with the regular pre-flood season coordinating meeting this fall.

COORDINATION WITH OTHER AGENCIES

CENTRAL VALLEY FLOOD PROTECTION BOARD (CVFPB)

No updates to report.

CITY OF WEST SACRAMENTO

There are no updates to provide on the City Corp yard, the Linden Trailhead project, or the Bridgeway Lakes water level solution.

WEST SACRAMENTO AREA FLOOD CONTROL AGENCY WSAFCA)

The environmental process is ongoing and expected to be completed in November, with certification by the WSAFCA Board in December. The construction New Start and \$17.8 M in construction funding expected to be approved with the E&WD Bill, hopefully by the end of the Continuing Resolution (21/3). Possibility of additional federal funding for the West Sac Project in the Bipartisan Infrastructure Bill, scheduled to be voted on by end of October.

FUTURE

November 18, 2021 – WSAFCA Board Meeting
November 18, 2021 – RD 900 Board Meeting