

**AGENDA  
BOARD MEETING OF RECLAMATION DISTRICT 900**

**NOVEMBER 15, 2023**

Martha Guerrero, President

Norma Alcala, Trustee  
Quirina Orozco, Trustee

Verna Sulpizio Hull, Trustee  
Dawnte Early, Trustee

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

**The meeting will be held at City Hall, City Council Chambers, 1110 West Capitol Avenue, West Sacramento**

**5:30 PM**      CALL TO ORDER

**GENERAL ADMINISTRATION – PART I**

1.      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.


**CONSENT AGENDA – PART II**

2.      CONSIDERATION OF AN ACCESS EASEMENT AGREEMENT WITH CLEAR CHANNEL OUTDOORS, LLC  
  
**Comment:** This item seeks Board approval for Reclamation District 900 (District) to execute an access easement agreement with Clear Channel Outdoors, LLC (Clear Channel) granting Clear Channel the right to access its property through the District's property near Interstate 80.
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 2022-23.
4.      CONSIDERATION OF APPROVAL OF THE AUGUST 2, 2023 BOARD MEETING MINUTES

**REGULAR AGENDA – PART III**

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


I, Blake Johnson, General Manager/Secretary, declare under penalty of perjury that the foregoing agenda for the November 15, 2023 meeting of Reclamation District 900 was posted on November 9, 2023, at the rear entrance of the City of West Sacramento City Hall, 1110 West Capitol Avenue, West Sacramento, CA and at the office of Reclamation District 900, 889 Drever Street, West Sacramento, CA, and was available for public review.



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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](http://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.***

<b>MEETING DATE:</b> November 15, 2023		<b>ITEM # 2</b>	
<b>SUBJECT:</b>			
 <b>CONSIDERATION OF A CONTRACT WITH CROPPER ACCOUNTANCY CORPORATION TO PROVIDE FINANCIAL AUDITING SERVICES FOR THE 2022-2023 FISCAL YEAR</b>			
<b>INITIATED OR REQUESTED BY:</b>		<b>REPORT COORDINATED OR PREPARED BY:</b>	
<input type="checkbox"/> Board <input checked="" type="checkbox"/> Staff		Blake Johnson, General Manager	
<input type="checkbox"/> Other			
<b>ATTACHMENT</b> <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 (Cropper) for financial auditing services for fiscal year 2023-24.

**RECOMMENDED ACTION**

Staff respectfully recommends that the RD 900 Board approve the Letter of Engagement with Cropper (Attachment 1) in an amount not to exceed \$13,900 in substantially the form as 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 has provided financial annual auditing services for the District in the past and accordingly is uniquely experienced and positioned to perform an efficient and effective audit for the 2023-24 fiscal year. For this audit, John Cropper is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

**ANALYSIS**

Due to current capacity issues within the District, staff requested a proposal (Letter of Engagement) from Cropper 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 2023/24. Cropper’s 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 \$13,900 and is what is expected for this audit.

Basic Audit	\$10,900
Financial Statement Report	\$1,300
City of West Sacramento Report	\$800
State Controllers Report	<u>\$900</u>
Basic Audit/Report Total:	\$13,900

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 Cropper is uniquely qualified to perform the services requested efficiently given the firm's previous work with the District and the changes in District budgets.

Coordination and Review

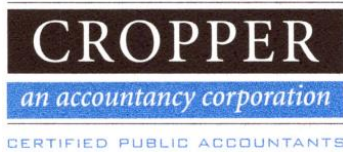
This item was coordinated with District counsel and Cropper Accountancy Corporation.

Budget/Cost Impact

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

**ATTACHMENTS**

- 1) Letter of Engagement



2700 Ygnacio Valley Road, Ste 270  
Walnut Creek, CA 94598

(925) 932-3860 tel  
(925) 476-9930 efax

[www.cropperaccountancy.com](http://www.cropperaccountancy.com)

November 3, 2023

To the Board of Trustees of  
Reclamation District No. 900  
P.O. Box 673  
West Sacramento, California 95691

Attention: Blake Johnson, General Manager

We are pleased to confirm our understanding of the services we are to provide Reclamation District 900 for the year ended June 30, 2023.

### **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, 2023. 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:<sup>e</sup>

- 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).<sup>j</sup> 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.<sup>nn</sup>

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 second week of December 2023, provided the requested documents are available in SuraLink and the County reports have been provided to the District with time to prepare for the audit. We will issue our draft financial statements for your review and approval no later than 30 days after the audit start date.

The components of the audit fees (ranging from \$10,600 to \$13,900) is structured as follows:

Basic audit of the financial statements, including audit conducted in accordance with <i>Government Auditing Standards</i>	\$ 10,900
<ul style="list-style-type: none"> <li>• Preparation of the financial statement report including footnotes*</li> <li>• Preparation of City of West Sacramento reporting package*</li> <li>• Preparation of the State Controllers' Financial Transactions Report*</li> </ul>	<p>1,300</p> <p>800</p> <p>900</p>

\*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**

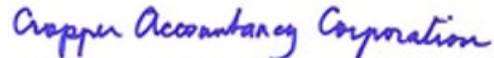
We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to management and those charged with governance of Reclamation District 900. Circumstances may arise in which our report may differ from its expected form and content based 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

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, 2023**

*\*We will utilize SuraLink, a secure portal which tracks all information requested and provides status reporting as well. A link will be sent to all client parties involved in the audit.*

1. Trial balance as of June 30, 2023 (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 2022/2023 *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 applicable during the period and those executed after fiscal year end
13. Copies of all new lease agreements (includes facilities, equipment, etc.), as applicable (and if there are any leases, we will need the new lease standard implemented, reflecting leases as assets and liabilities)
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, 2024 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 2022 – September 2023
17. Receivables aging analysis as of June 30, 2023 and October 31, 2023

18. QB Report – Listing of all subsequent receipts and disbursements as of October 31, 2023
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, 2023 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, 2023
27. Listing of all checks/disbursements since fiscal year end (June 30) through October 31, 2023
28. Detail schedule of vacation and sick pay
29. Copy of GASB 75 actuarial report for the year ended June 30, 2023

#### **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, 2023
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

<b>MEETING DATE:</b> November 15, 2023		<b>ITEM # 3</b>	
<b>SUBJECT:</b>			
 <b>CONSIDERATION OF APPROVAL OF AN ACCESS EASEMENT AGREEMENT TO CLEAR CHANNEL OUTDOOR, LLC</b>			
<b>INITIATED OR REQUESTED BY:</b>		<b>REPORT COORDINATED OR PREPARED BY:</b>	
<input type="checkbox"/> Board <input checked="" type="checkbox"/> Staff		Blake Johnson, General Manager	
<input type="checkbox"/> Other			
<b>ATTACHMENT</b> <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 an access easement agreement to Clear Channel Outdoor, for access to their billboard near Interstate 80.

**RECOMMENDED ACTION**

Staff respectfully recommends that the RD 900 Board:

- 1) Authorize the General Manager to execute the Access Easement Agreement in substantially the form attached hereto as Exhibit A.

**BACKGROUND**

Clear Channel Outdoors, LLC (Clear Channel) has owned, operated, and maintained a billboard along the north side of Interstate 80, near Enterprise Blvd. for many years. As part of the Big Notch Project being carried out by the State of California Department of Water Resources (DWR), Clear Channel intends to convey most of its property at the location of the billboard to DWR but retain the right to own, operate, and maintain the billboard in its present location. The Big Notch project consists of increased water surface elevation in the Tule Canal for salmon spawning that runs along the District’s levee. DWR and Clear Channel have agreed to allow Clear Channel to continue ownership of this Billboard.

To access this billboard, Clear Channel will need to cross the District’s levee near Tule Jake Road and Enterprise Blvd. Clear Channel has used that access route, with the District’s permission, for many decades. Clear Channel now seeks to memorialize its right of access in furtherance of its operation and maintenance of the billboard.

**ANALYSIS**

The District maintains the levee and access road in which Clear Channel would use as access to this Billboard. Over the past years, the District has provided courtesy access to Clear Channel for the maintenance and operation. There have not been any issues with providing access to Clear Channel. The proposed access easement ensures Clear Channel’s right to access its billboard. There is no additional cost or increased risk to the District in granting the access easement.

**RECOMMENDATIONS**

Staff recommends this Access Easement Agreement be approved.

Coordination and Review

This report was prepared in coordination with District counsel and Clear Channel Outdoors, LLC.

Budget/Cost Impact

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

**ATTACHMENT**

- 1) Exhibit A, Access Easement Agreement
- 2) Location Map

## EXHIBIT A

When recorded, return to:

CLEAR CHANNEL OUTDOOR, LLC  
2375 EAST CAMELBACK ROAD, SUITE 250  
PHOENIX, ARIZONA 85016

### ACCESS EASEMENT AGREEMENT

**THIS ACCESS EASEMENT AGREEMENT** is made as of the \_\_\_\_ day of \_\_\_\_\_, 20\_\_, by Reclamation District 900 ("Grantor"), in favor of Clear Channel Outdoor, LLC, a Delaware limited liability Company ("Grantee").

**WHEREAS**, Grantor owns that certain real estate described on Exhibit A attached hereto and made a part hereof (the "Real Estate");

**WHEREAS**, Grantee owns: (i) that certain land adjacent to the Real Estate and known as Assessor's Parcel Number 008-010-013 in the City of West Sacramento, County of Yolo, State of California ("Grantee Parcel"); together with (ii) that certain outdoor advertising structure located on Grantee Parcel (the "Billboard").

**WHEREAS**, Grantee wishes to acquire certain easements over, under, upon and across the Real Estate, which easements will run with the land for the benefit of the Grantee Parcel and the Billboard; and

**WHEREAS**, Grantor is willing to grant such easements to Grantee.

Now, therefore, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

1. Access Easement.

Grantor hereby grants to Grantee and its grantees, successors and assigns a perpetual, non-exclusive easement appurtenant to the Grantee Parcel for vehicular and pedestrian ingress to and egress over, under, upon and across the Real Estate, as is more particularly described in Exhibit B and depicted on Exhibit C attached hereto ("Access Easement"). The Access Easement will be for the benefit of the Grantee Parcel.

2. Additional Terms.

- (a) Notwithstanding anything to the contrary herein, all provisions of this Access Easement shall run with the land and are binding upon and shall inure to the benefit of the heirs, legal representatives, assigns, successors, and tenants of Grantee and Grantor.
- (b) Grantor shall be responsible for maintenance and repair of the Access Easement and the payment of all ad valorem taxes, mechanic's or materialmen's liens assessed against the Real Estate.

- (c) If any portion of the easement granted herein is the subject of an offer of acquisition, is acquired, is taken or is threatened to be taken by condemnation or eminent domain or conveyance in lieu thereof, or a certificate of convenience and necessity is issued by a governmental or quasi-governmental entity or a private party in conjunction with a governmental or quasi-governmental entity, then Grantee shall be entitled to seek compensation from such entity or party, for the value of its total interest in and to the easements under this Access Easement, including the revenues to be earned by Grantee from the easements and the value of its property situated on the easements, and the Grantor shall be entitled to seek compensation from such entity or party for the value of its interest in and to the Real Estate.
- (d) Grantee shall have the right to assign or transfer in whole or in part, and subject to this Access Easement, every feature of Grantee's rights and obligations hereunder and to the easements.
- (e) This Access Easement Agreement shall be governed exclusively by the provisions hereof and by the laws of the state in which the Real Estate is located, as the same may from time to time exist without regard to conflicts of laws provisions.
- (f) If any term or provision of this agreement or the application thereof to any person or circumstance shall to any extent be invalid or unenforceable, the remainder of this agreement, or the application of such term or provision to persons or circumstances other than those to which it is held invalid or unenforceable, shall not be affected thereby, and each term and provision of this agreement shall be valid and enforceable to the fullest extent permitted by law.
- (g) If any legal action or proceeding arising out of or relating to this Access Easement Agreement is brought by either party hereto, the prevailing party shall be entitled to receive from the other party, in addition to any other relief that may be granted, their reasonable attorneys' fees, costs and other expenses incurred in the action or proceeding by the prevailing party.
- (h) This Access Easement Agreement constitutes the entire agreement between Grantor and Grantee relating to the easement described herein, and any prior agreement, promises, negotiations, or representations not expressly set forth in this Access Easement are of no force and effect. Any amendment to Access Easement Agreement shall be of no force and effect unless it is in writing and signed by the Grantor and Grantee.

[Signature Page Follows]



In Witness Whereof, this Access Easement Agreement has been executed as of this  
\_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

**GRANTOR:**  
RECLAMATION DISTRICT 900

By: \_\_\_\_\_  
Its: \_\_\_\_\_

**GRANTEE:**

CLEAR CHANNEL OUTDOOR, LLC, a Delaware  
limited liability company

By: \_\_\_\_\_  
Name: Bryan Parker  
Its: EVP, Real Estate & Public Affairs

**Acknowledgments**

State of \_\_\_\_\_ )  
                                      )  
County of \_\_\_\_\_ )      SS

I, the undersigned, a Notary Public in and for said County, in the State aforesaid, DO HEREBY CERTIFY that \_\_\_\_\_, personally known to me to be the \_\_\_\_\_ of \_\_\_\_\_, a \_\_\_\_\_, and the same person whose name is subscribed to the foregoing instrument, appeared before me this day in person, and acknowledged that he/she signed, sealed and delivered the said instrument in his/her said capacity and as his/her free and voluntary act, for the uses and purposes therein set forth.

Given under my hand and official seal, this \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
Notary Public

My Commission Expires \_\_\_\_\_, 20\_\_.

State of \_\_\_\_\_ )  
                                      )  
County of \_\_\_\_\_ )      SS

I, the undersigned, a Notary Public in and for said County, in the State aforesaid, DO HEREBY CERTIFY that \_\_\_\_\_, personally known to me to be the \_\_\_\_\_ of CLEAR CHANNEL OUTDOOR, LLC, a Delaware limited liability company, and the same person whose name is subscribed to the foregoing instrument, appeared before me this day in person, and acknowledged that he/she signed, sealed and delivered the said instrument in his/her said capacity and as his/her free and voluntary act, for the uses and purposes therein set forth.

Given under my hand and official seal, this \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
Notary Public

My Commission Expires \_\_\_\_\_, 20\_\_.

**EXHIBIT A**

**LEGAL DESCRIPTION OF REAL ESTATE**

**City of West Sacramento, County of Yolo, State of California, being  
APN: 008-010-025 & 026**

## EXHIBIT B

### LEGAL DESCRIPTION OF ACCESS EASEMENT

THE LAND REFERRED TO IS SITUATED IN THE CITY OF WEST SACRAMENTO,  
COUNTY OF YOLO, STATE OF CALIFORNIA.

#### ACCESS EASEMENT:

A PRIVATE EASEMENT FOR ACCESS FOR VEHICULAR AND PEDESTRIAN INGRESS  
AND EGRESS, INCLUDING, BUT NOT LIMITED TO, VEHICLES, EQUIPMENT, AND  
MACHINERY TO A BILLBOARD, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEING A PORTION OF THE LANDS OF RECLAMATION DISTRICT NO. 900, BEING A  
PORTION OF ASSESSOR'S PARCEL NUMBERS 008-010-025 AND 026, YOLO COUNTY  
RECORDS, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

#### SUB PARCEL 1:

BEGINNING AT THE POINT THAT MARKS THE NORTHWEST CORNER OF SECTION  
SIX (6) IN TOWNSHIP EIGHT (8) NORTH, RANGE FOUR (4) EAST, MOUNT DIABLO  
BASE AND MERIDIAN; AND BEING THE NORTHWEST CORNER OF THE LANDS  
DESCRIBED IN THE DEED TO PATRICK REALTY CORP., A DELAWARE  
CORPORATION., RECORDED JUNE 10, 1988, AS DOCUMENT 1988-11410, YOLO  
COUNTY RECORDS; THENCE ALONG THE GENERAL WESTERLY AND SOUTHERLY  
LINES OF THE LANDS PER DOCUMENT 1988-11410 S0°23'27"W 139.94' (S0°06'E 139.95'  
DOCUMENT 1988-11410); THENCE N79°11'33"E 294.18' (N79°29'E DOCUMENT 1988-  
11410); THENCE N74°46'54"E 216.98'; THENCE ALONG THE GENERAL EASTERLY  
LINE OF THE LANDS PER DOCUMENT 1988-11410 N0°44'59"E 7.05' TO THE GENERAL  
SOUTHWEST CORNER OF THE LANDS OF RECLAMATION DISTRICT NO. 900 AND  
BEING THE TRUE POINT OF BEGINNING OF THIS SUBPARCEL 1 AND BEING THE  
CENTERLINE OF A 20' WIDE PRIVATE ACCESS EASEMENT; THENCE N64°03'45"E  
48.33'; THENCE N55°04'07"E 132.48' TO A POINT HEREIN AFTER CALLED POINT "A";  
THENCE N55°33'59"E 660.21'; THENCE S21°59'28"E 199.91'; THENCE S36°19'50"E 37'  
MORE OR LESS TO A POINT ON THE GENERAL SOUTHERLY LINE OF THE LANDS OF  
RECLAMATION DISTRICT NO. 900, BEING THE TERMINUS OF THE CENTERLINE OF  
A 20' WIDE ACCESS EASEMENT.

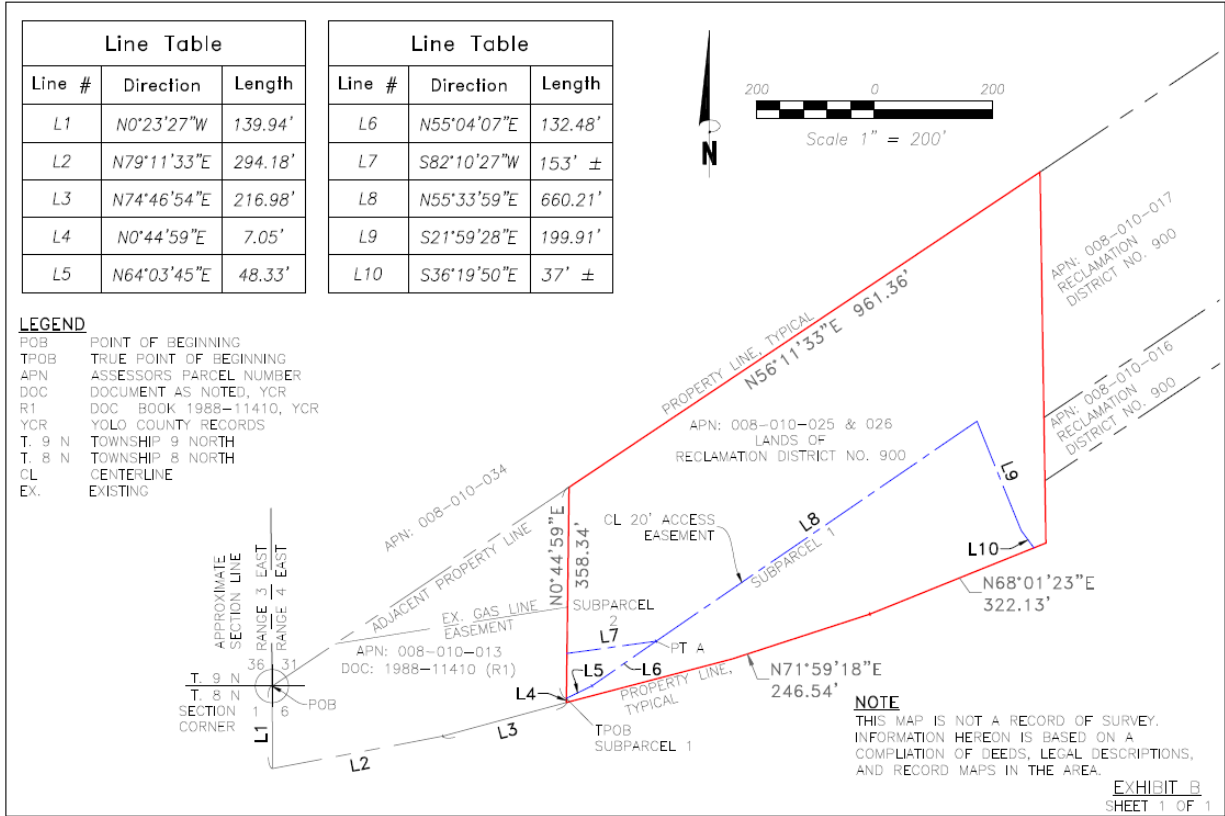
#### SUB PARCEL 2:

BEGINNING AT THE HEREIN BEFORE MENTIONED POINT "A"; THENCE S82°10'27"W  
153' MORE OR LESS TO A POINT ON THE GENERAL WESTERLY LINE OF THE LANDS  
OF RECLAMATION DISTRICT NO. 900, BEING THE TERMINUS OF THIS SUBPARCEL  
2, THE CENTERLINE OF A 20' WIDE ACCESS EASEMENT.

THE BEARINGS OF RECORD DOCUMENT 1988-11410 HAVE BEEN ROTATED TO  
AGREE WITH THE SURVEY BASIS OF RECORD MAP FILED IN BOOK 2008 OF MAPS,  
AT PAGES 125-127, YOLO COUNTY RECORDS.

# EXHIBIT C

## DEPICTION OF ACCESS EASEMENT



**EXHIBIT A**  
**LEGAL DESCRIPTION**  
**FOR ACCESS EASEMENT:**

THE LAND REFERRED TO IS SITUATED IN THE CITY OF WEST SACRAMENTO,  
COUNTY OF YOLO, STATE OF CALIFORNIA.

**ACCESS EASEMENT:**

A PRIVATE EASEMENT FOR ACCESS FOR VEHICULAR AND PEDESTRIAN INGRESS AND EGRESS , INCLUDING, BUT NOT LIMITED TO, VEHICLES, EQUIPMENT, AND MACHINERY TO A BILLBOARD, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEING A PORTION OF THE LANDS OF RECLAMATION DISTRICT NO. 900, BEING A PORTION OF ASSESSOR'S PARCEL NUMBERS 008-010-025 AND 026, YOLO COUNTY RECORDS, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

**SUB PARCEL 1:**

BEGINNING AT THE POINT THAT MARKS THE NORTHWEST CORNER OF SECTION SIX (6) IN TOWNSHIP EIGHT (8) NORTH, RANGE FOUR (4) EAST, MOUNT DIABLO BASE AND MERIDIAN; AND BEING THE NORTHWEST CORNER OF THE LANDS DESCRIBED IN THE DEED TO PATRICK REALTY CORP., A DELAWARE CORPORATION., RECORDED JUNE 10, 1988, AS DOCUMENT 1988-11410, YOLO COUNTY RECORDS; THENCE ALONG THE GENERAL WESTERLY AND SOUTHERLY LINES OF THE LANDS PER DOCUMENT 1988-11410 S0°23'27"W 139.94' (S0°06'E 139.95' DOCUMENT 1988-11410); THENCE N79°11'33"E 294.18' (N79°29'E DOCUMENT 1988-11410); THENCE N74°46'54"E 216.98'; THENCE ALONG THE GENERAL EASTERLY LINE OF THE LANDS PER DOCUMENT 1988-11410 N0°44'59"E 7.05' TO THE GENERAL SOUTHWEST CORNER OF THE LANDS OF RECLAMATION DISTRICT NO. 900 AND BEING THE TRUE POINT OF BEGINNING OF THIS SUBPARCEL 1 AND BEING THE CENTERLINE OF A 20' WIDE PRIVATE ACCESS EASEMENT; THENCE N64°03'45"E 48.33'; THENCE N55°04'07"E 132.48' TO A POINT HEREIN AFTER CALLED POINT "A"; THENCE N55°33'59"E 660.21'; THENCE S21°59'28"E 199.91'; THENCE S36°19'50"E 37' MORE OR LESS TO A POINT ON THE GENERAL SOUTHERLY LINE OF THE LANDS OF RECLAMATION DISTRICT NO. 900, BEING THE TERMINUS OF THE CENTERLINE OF A 20' WIDE ACCESS EASEMENT.

**SUB PARCEL 2:**

BEGINNING AT THE HEREIN BEFORE MENTIONED POINT "A"; THENCE S82°10'27"W 153' MORE OR LESS TO A POINT ON THE GENERAL WESTERLY LINE OF THE LANDS OF RECLAMATION DISTRICT NO. 900, BEING THE TERMINUS OF THIS SUBPARCEL 2, THE CENTERLINE OF A 20' WIDE ACCESS EASEMENT.

THE BEARINGS OF RECORD DOCUMENT 1988-11410 HAVE BEEN ROTATED TO AGREE WITH THE SURVEY BASIS OF RECORD MAP FILED IN BOOK 2008 OF MAPS, AT PAGES 125-127, YOLO COUNTY RECORDS.

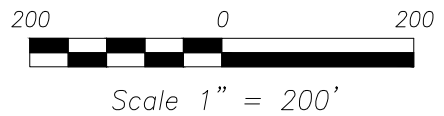
SEE EXHIBIT B, SHEET 1 ATTACHED HERETO AND MADE A PART HEREOF.

*Dan Cullen*



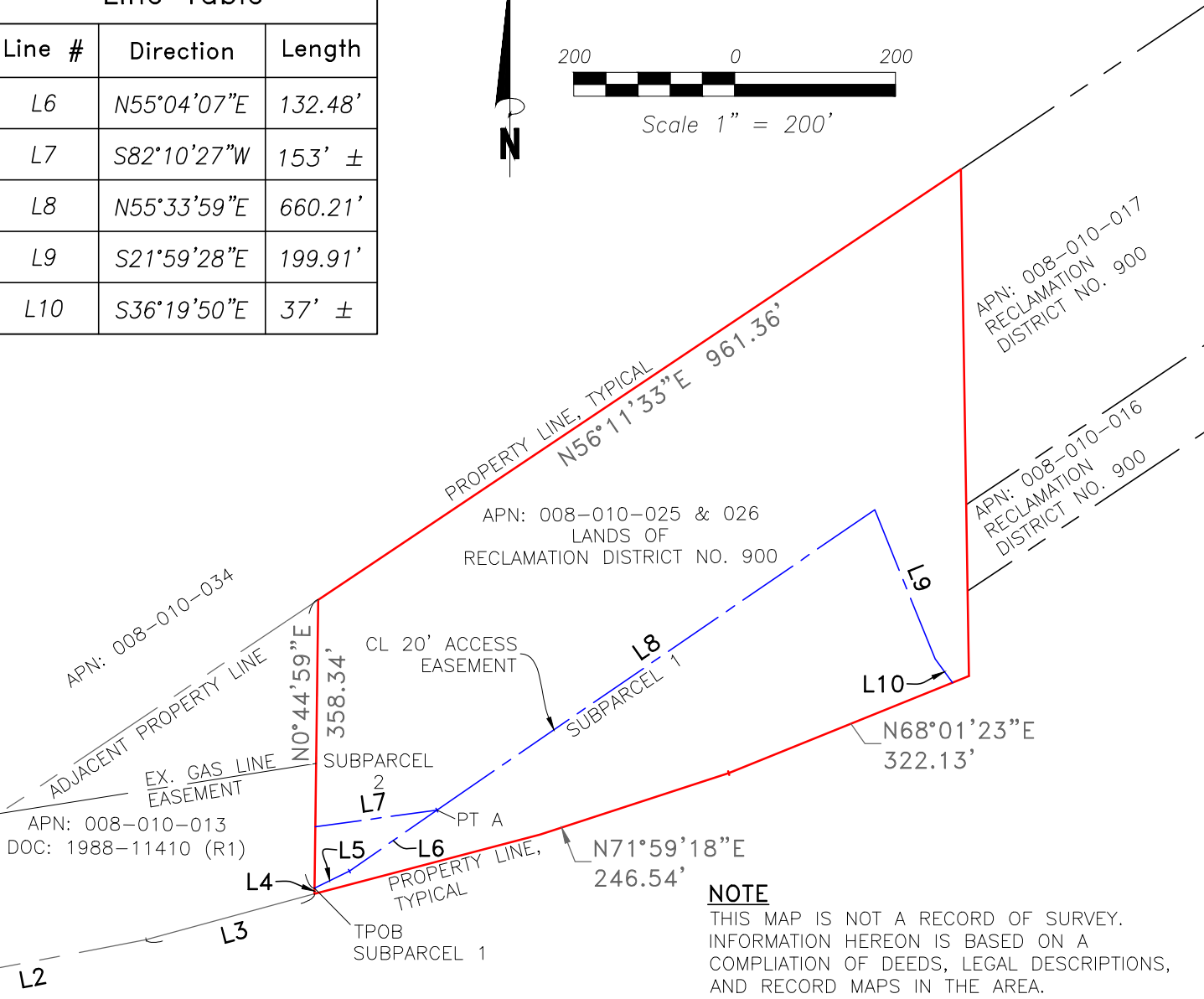
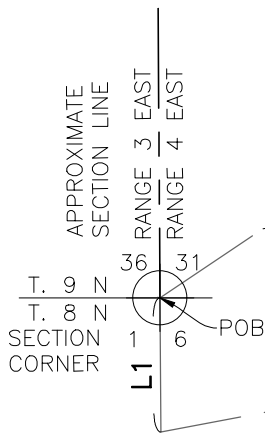
Line Table		
Line #	Direction	Length
L1	N0°23'27"W	139.94'
L2	N79°11'33"E	294.18'
L3	N74°46'54"E	216.98'
L4	N0°44'59"E	7.05'
L5	N64°03'45"E	48.33'

Line Table		
Line #	Direction	Length
L6	N55°04'07"E	132.48'
L7	S82°10'27"W	153' ±
L8	N55°33'59"E	660.21'
L9	S21°59'28"E	199.91'
L10	S36°19'50"E	37' ±



**LEGEND**

- POB POINT OF BEGINNING
- TPOB TRUE POINT OF BEGINNING
- APN ASSESSORS PARCEL NUMBER
- DOC DOCUMENT AS NOTED, YCR
- R1 DOC BOOK 1988-11410, YCR
- YCR YOLO COUNTY RECORDS
- T. 9 N TOWNSHIP 9 NORTH
- T. 8 N TOWNSHIP 8 NORTH
- CL CENTERLINE
- EX. EXISTING



**NOTE**  
 THIS MAP IS NOT A RECORD OF SURVEY.  
 INFORMATION HEREON IS BASED ON A  
 COMPILIATION OF DEEDS, LEGAL DESCRIPTIONS,  
 AND RECORD MAPS IN THE AREA.

EXHIBIT B  
 SHEET 1 OF 1

**NEW ACCESS EASEMENT  
 THROUGH LANDS  
 RECLAMATION DISTRICT NO. 900**

**CSA**  
 Cullen-Sherry  
 & Associates, Inc.  
 Civil Engineering - Surveying  
 1090 Adams Street, Suite A - P.O. Box 591  
 Benicia, California 94510  
 (707) 745-3219 Fax (707) 745-9436 CSA-ENGINEERS.COM

SCALE:	1"=200'
DATE:	6-13-23
DRAWN BY:	LAB
CHECKED BY:	DC
PROJECT NO:	22144



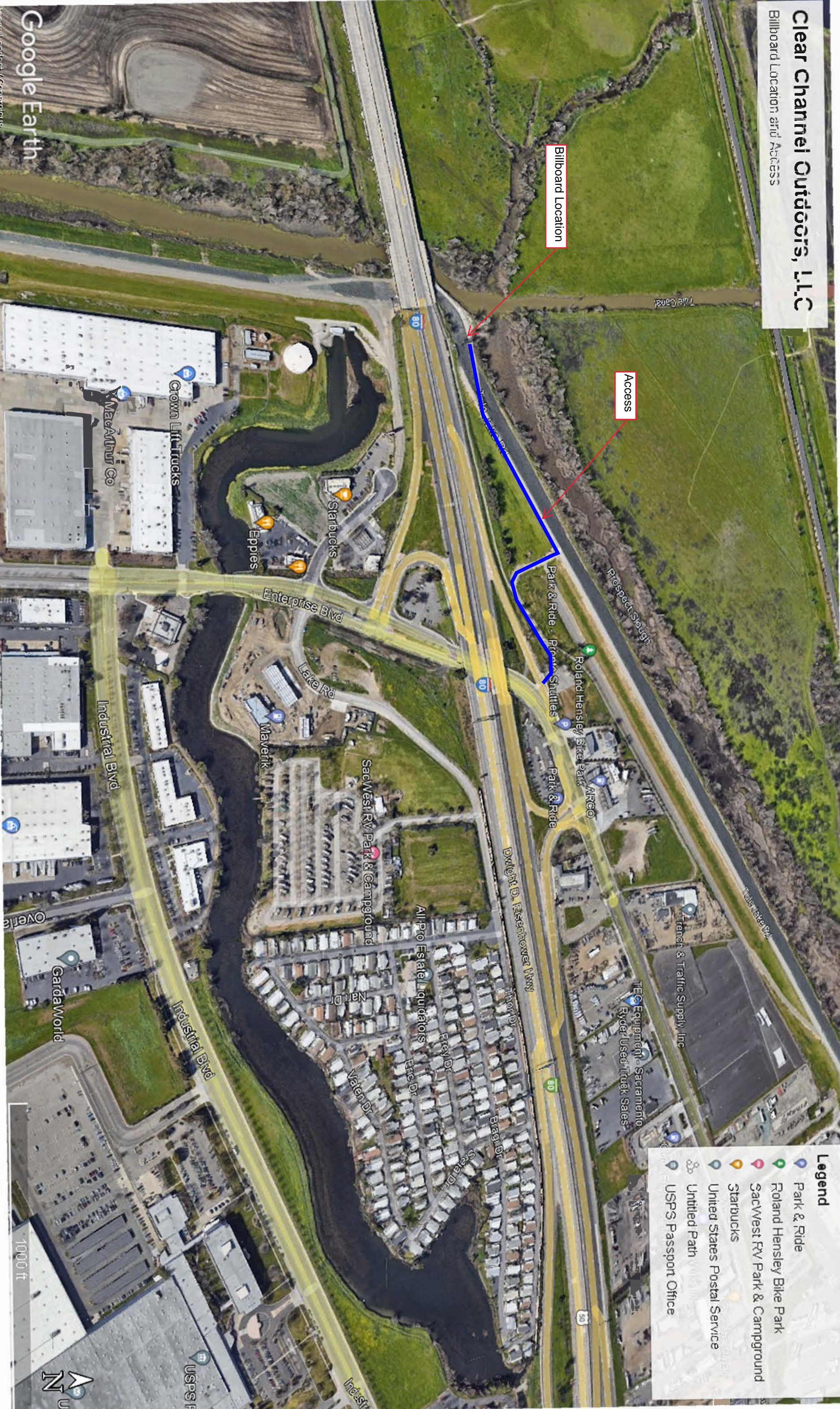
# Clear Channel Outdoors, LLC

Billboard Location and Access

Billboard Location

Access

- Legend**
-  Park & Ride
  -  Roland Hensley Bike Park
  -  SacWest RV Park & Campground
  -  Starbucks
  -  United States Postal Service
  -  Untitled Path
  -  USPS Passport Office



Google Earth

1000 ft





**RD 900 SPECIAL BOARD MEETING  
RECLAMATION DISTRICT 900  
August 2, 2023  
Minutes**

The Regular Board meeting was called to order at 5:34 PM by President Guerrero. Also in attendance at the meeting were: Trustees Alcalá, Orozco, and Sulpizio Hull, 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.

NA

**CONSENT AGENDA – PART II**

Entry No. 2 - Consideration of adoption of Resolutions 2023-08-01 and 2023-08-02 determining RD 900 Drainage Assessments and Assessment Collection through Yolo County secured tax roll for Fiscal Year 2023-24.

Entry No. 3 - Consideration of Resolutions 2023-08-03 and 2023-08-04 determining the 537 Area Drainage Assessments and Assessment Collection through the Yolo County Secured Tax Roll for Fiscal Year 2023-24.

Entry No. 4 - Consideration of a contract with Dustin N. Dumars, CPA for District General Accounting and Financial Management

Entry No. 5 - Consideration Of Resolution 2023-08-05 authorizing the General Manager to sign a project partnership agreement with the State of California Department of Water Resources

Entry No. 6 - Consideration to Endorse SMUD's Emergency Repair Project for the Central Valley Flood Protection Board

Entry No. 7 - Consideration Of Encroachment Permit and Central Valley Flood Protection Board Endorsement – City of West Sacramento

Entry No. 8 - Consideration Of Encroachment Permit for Westfield Village Elementary School

Entry No. 9 - Consideration of authorization and submission of the special districts and other agencies authorization form and signing authority to Yolo County

Entry No. 10 - Consideration of approval of the June 28, 2023 meeting minutes

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

The consent agenda passed 4-0, by roll call vote.

**REGULAR AGENDA – PART III**

Entry No. 11 - Consideration of adopting the Operations and Maintenance Capital Improvement Plan.

GM Johnson presented projects and budget for the Operations and Maintenance Capital Improvement Plan. The projects and budget are as followed:

2023-2024 CAPITAL IMPROVEMENT PROJECTS			
	Item	Cost	Description/Notes
1.	<b>Operations</b>		
	a. Office Building	\$250,000	Roofing repair, water line replacement, Restroom HVAC
	b. Vehicles	\$185,000	One Ford F150, One Ford F250
	c. Professional Fees	\$65,000	Engineering, Environmental, and Divers consulting fees
	Subtotal:	\$500,000	
2.	<b>Maintenance</b>		
	a. Pumps	\$100,000	Rebuild 3 pumps/motors
	b. Culvert Cleaning	\$100,000	Culvert cleaning along Main Canal as it crosses Jefferson Blvd.
	c. Supervisory control and data acquisition (SCADA)	\$250,000	Includes SCADA for Main pump station, MC10 and SIP
	d. Trash Racks	\$175,000	Main Pump station and Causeway
	e. Pipeline Inspection	\$100,000	Main Pump station and Causeway
	Subtotal:	\$725,000	4 Pump station pipelines that discharge through levees
3.	<b>Cost Share Projects</b>		
	a. Blacker Canal, FEMA	\$2,100,000	FEMA Cost Share \$1,019,119.50
	Disaster work (7% of overall costs not reimbursable),		
	b. FEMA	\$1,000,000	Canal repairs, FEMA Cost Share \$930,000
	c. Access Road Repair, DWR	\$300,000	DWR Cost share \$270,000
	Subtotal:	\$3,400,000	
	<b>TOTAL:</b>	<b>\$4,625,000</b>	

The District should be reimbursed approximately \$2.2 million from FEMA/Cal-OES and DWR. The District would have a net capital expenditure of \$2.43 million. It is estimated that the Fund Balance would be approximately \$9.68 million at the end of FY 2023/24.

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

The agenda item passed 4-0, by roll call vote.

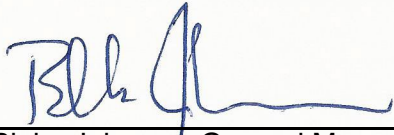
Entry No. 12 - Trustee Comments

Entry No. 13 – Adjourn

The meeting adjourned at 5:50 PM.

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

The agenda item passed 4-0, by roll call vote.

A handwritten signature in blue ink, appearing to read 'Blake Johnson', written over a light yellow rectangular background.

---

Blake Johnson, General Manager/Secretary  
Reclamation District 900



# General Manager Update

**November 2023**

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## ADMINISTRATION/FINANCE

Yolo County changed their accounting software/system and staff turnover. The District has not received our typical financial updates as in the past. Working with the County so that the District receives statements similar to past statements.

---

## OPERATION AND MAINTENANCE

### LEVEE/DRAINAGE/PUMP MAINTENANCE

Mowing has been completed for the year. Ditch cleaning continues to prepare for winter.

Three pumps and motors have been re-built at the Main Pump Station. The structural supports for this pump station had corroded to the point of structural failure. Structural beams are currently being replaced and should be completed by the end of November.

New trash racks have been installed at the Main Pump Station.

A new Ford F250 has been ordered. Should arrive in April 2024. A new Ford F150 has been delivered.

---

## PROJECTS

### Blacker Canal Bank Stabilization Project

Met with Dept. of Fish and Wildlife (DFW) to discuss permit requirements. District Staff and consultants are countering mitigation requirements and have invited DFW to visit the site in person so that they understand the project better. Tree mitigation is one of the major sticking points. DFW wants the District to mitigate non-native trees and the same ratio as native trees.

Construction of Blacker Canal proposed for summer 2024.

### RD900 OFFICE, 889 DREVER ST.

#### WATER LINES

Meeting with contractor to discuss best approach for replacing water lines in office.

#### ROOF

A Request for Proposal has been issued to repair roof over the garage.

#### OFFICE LANDSCAPING

Staff working on a Request for Proposal for landscape design as a capital improvement.

#### OFFICE SIGNAGE

Staff should have a Request for Proposal for office signage as a capital improvement.

---

## PERIODIC LEVEE INSPECTIONS

### DWR/USACE

USACE periodic inspection was originally slated for September. District has not heard from the USACE for an updated schedule.

Damages from this past winter to the levee along the Deep-Water Shipping Channel and the Sacramento River levee near the City's Water Treatment intake have been inspected by the USACE.

These projects will be covered under PL84-99. Repair work will probably not occur until 2025/26. District staff have covered the damaged levee with plastic tarps and will monitor this winter.

DWR performed their inspection with District staff. Levees are in good shape.

---

### EMERGENCY PREPAREDNESS

#### FEMA/Cal-OES

FEMA and District staff have completed analysis for debris cleanup and electrical and fuel overages for the pump stations. Final reimbursement numbers should be available in December. Damages to the Main Canal and the eastern portion of Blacker Canal are now being reviewed.

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### COORDINATION WITH OTHER PROJECTS

DWR/Central Valley Flood Protection Board

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### COORDINATION WITH OTHER AGENCIES

WEST SACRAMENTO AREA FLOOD CONTROL AGENCY

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### FUTURE

December 20, 2023 – RD 900 Board Meeting, 5:30 pm  
December 21, 2023 – WSAFCA Board Meeting 9:30 am



Dredging soil in front of Main Pump Station



New trash racks



New 2023 Ford F150

Corroded steel supports in Main Pump Station  
Steel vertical supports completed rotted