



Yuba County, California



BOARD MEETING AGENDA

Reclamation District 784
1594 Broadway Street
Arboga, CA 95961-8821

Meeting Description:

Reclamation District No. 784 Board of Trustee's Board Meeting

Date: August 4, 2026 Time: 10:00 a.m. Location: Reclamation District 784 Office

This Meeting will be accessible to the Public, in Person, or Via Zoom Meeting

Join Zoom Meeting (Copy and paste link into search field of an internet browser)

<https://us02web.zoom.us/j/81038854262?pwd=OTQwRDRvdFI5akVwcEdRK3RLSUJCUT09>

Meeting ID: 810 3885 4262

Passcode: 7842020

To participate via the audio only teleconference, dial into the meeting by calling:

1-253-215-8782 US

OR

1-301-715-8592 US

Enter Meeting ID: 810 3885 4262

Enter Passcode: 7842020 (You may be prompted to enter this twice)

1. Call to Order: Welcome to the Reclamation District 784 Board of Trustees Meeting.

Roll Call: Sarbdeep Atwal – RD784 Board President, David Read – RD784 Board Vice President, Joe Danna – RD784 Trustee, Jared Hastey – RD784 Trustee, Brent Hastey – RD784 Trustee, Kimberly Ford – RD784 Deputy Secretary of the Board, Patrick Meagher – RD784 Secretary of the Board, Tina Moore – RD784 Field Superintendent, Sean Minard – RD784 Engineer, and Jesse Barton - RD784 Attorney.

2. Open Session:

3. Public Communication: Any person may speak on any topic provided it is within the jurisdiction of the Reclamation District 784. If a person wishes to speak on any agenda item in particular, that person may speak now, or if that person wishes to withhold comment until Board consideration of the item, please inform the Board at this time what agenda item the speaker wishes to address, and the Board will solicit additional comment when that agenda item is called. The time allotted for receiving public comment will be limited to no more than five minutes per each individual or group.

Consent Items

4. Approve Meeting Minutes –

5. Approve Checks and Warrants –
6. Board to Consider Approving the 2026 Local Agency Biennial Notice –
7. Board to Consider Quitclaiming an Unneeded Easement back to River Oaks Plumas Lake L.P. in Exchange for a New Easement in a New Location to Accommodate the New River Oaks commercial Center –
8. Board Consideration of Endorsement for a CVFPB Encroachment Permit Application Submitted by PG&E –
Discussion Items
9. Board to Receive an Informational Presentation on the RD784 Fiscal Year 2024-2025 Audit and Consider Adoption of the Audit Report –
10. Board to Consider Approving an Amended Final Budget for FY Ending 2025-2026 –
11. Board to Receive and Consider Adopting the 2026-2027 FY Budget –
12. Field Manager's Report –
13. Office Manager's Report –
14. General Manager's Report –
15. Board Reports –
16. Closed Session – 16.1 Conference with Real Property Negotiators Property: APN's 014-340-012-000 and 014-350-068-000 Negotiating Party: RD784/General Manager Under Negotiation: Price and Terms of Sale
17. Meeting Reconvened – 17.1 Announcement of Reportable Actions Taken in Closed Session.
18. Adjournment –
The complete Board Agenda Meeting Material is available at the Reclamation District 784 Office, located at 1594 Broadway, Arboga, CA 95961. Any disclosable public record related to an open session item on the agenda and has been distributed to all or a majority of the Board Members less than 72 hours prior to the meeting and is available for public inspection during normal business hours.
If you have a disability and need disability-related modifications or accommodations to participate in this meeting, please contact the Office Manager of the Reclamation District 784 at (530) 742-0520 or fax (530) 742-3021. All requests should be made at least 24 hours prior to the start of the meeting. This follows compliance with Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12132) and the federal rules and regulations adopted in implementation thereof.

Reclamation District 784
Regular Board Meeting Agenda Briefing
August 4, 2026

This Meeting Will Be Accessible To The Public In Person or Via Zoom Meeting

Join Zoom Meeting (Copy and paste link into search field of an internet browser)

<https://us02web.zoom.us/j/81038854262?pwd=OTQwRDRvdFI5akVwcEdRK3RLSUJCUT09>

Meeting ID: 810 3885 4262

Passcode: 7842020

1. Call to Order:
2. Open Session:
3. Public Comment:

Consent Items:

4. Approve Minutes:
5. Approve Checks and Warrants:
6. Board to Consider Approving the 2026 Local Agency Biennial Notice:

Background:

The Political Reform Act requires state and local government agencies to adopt and maintain conflict of interest codes applicable to that agency that identify designated positions required to file Statements of Economic Interests and establish the applicable disclosure categories. Pursuant to the biennial review process, local agencies must review their conflict-of-interest codes every even-numbered year and notify the code reviewing body (i.e. the County) whether amendments are necessary.

The District's current Conflict of Interest Code was adopted by Resolution No. 2013-06-01 on June 4, 2013. The designated positions identified in the District's code include the Board of Trustees, General Manager, Secretary of the Board, Assistant Secretary of the Board, Field Superintendent, District Engineer, and District Counsel.

Staff has reviewed the District's Conflict of Interest Code and determined that no amendments are necessary at this time.

Recommended Action:

Adopt the 2026 Local Agency Biennial Notice and authorize its submission to the

Yuba County Board of Supervisors, certifying that no amendments to the District's Conflict of Interest Code are required. (See Handout)

7. Board to Consider Quitclaiming an Unneeded Easement back to River Oaks Plumas Lake L.P. in Exchange for a New Easement in a New Location to Accommodate the New the River Oaks Commercial Center:

Background:

The District currently owns an access easement to operate and maintain the Algodon Canal area (also known as Lateral 15 South), but this easement needs to be relocated due to the configuration of buildings comprising the new River Oaks Center in Plumas Lake. The Easement Quitclaim will be giving back an existing access easement that is no longer useable due to the configuration of the new buildings. In exchange for quitclaiming this easement back to River Oaks Plumas Lake L.P. (the owner of the property), River Oaks Plumas Lake L.P. will grant a new replacement easement to the District allowing the District to access, operate and maintain the Algodon Canal. (See Handout)

Recommendation:

Staff recommends authorizing the General Manager to execute the Easement Quitclaim Deed. In addition, staff recommends approval of the new Easement and adoption of Resolution 2026-08-01.

8. Board Consideration of Endorsement for a CVFPB Encroachment Permit Application Submitted by PG & E:

Background:

In May 2025, Pacific Gas and Electric Company (PG&E) received a Notice to Comply (Case No. 2025-15603) from the Central Valley Flood Protection Board (CVFPB) regarding three non-compliant encroachment areas located along the Feather River East Levee. These encroachments have also been identified by the U.S. Army Corps of Engineers (USACE) as unacceptable.

The encroachments consist of utility poles located on both the waterside and landside levee slopes, as well as overhead utility lines crossing the levee.

One of these facilities is shown on the USACE As-Built Drawings and is recognized by the U.S. Army Corps of Engineers (USACE); however, it does not have the required authorization from the Central Valley Flood Protection Board (CVFPB). The other two facilities are not authorized by the USACE because they are not shown on the USACE As-Built Drawings. To remain within the State's adopted Plan of Flood Control, these facilities will require both a CVFPB encroachment permit and USACE authorization.

Accordingly, a CVFPB encroachment permit is required for all of the identified facilities to remain within the State's adopted Plan of Flood Control. (See Handout)

Recommended Action:

Staff recommends that the Board endorse PG&E's CVFPB Encroachment Permit Application, subject to the District's standard conditions of approval.

Discussion Items:

9. Board to Receive an Informational Presentation on the RD784 Fiscal Year 2024/2025 Audit and Consider Adoption of the Audit Report:

In collaboration with Horton, McNulty & Saeteurn, LLP, Jensen Smith, Certified Public Accountants, Inc. has completed the RD784 audit for Fiscal Year 2024/2025. The auditors have examined the financial statements of the governmental activities and major funds of the District as of and for the fiscal year ended June 30, 2025, including the related notes to the financial statements, which collectively comprise the District's basic financial statements as presented in the audit report. Jennifer Jensen, CPA, will present the audit report and findings to the Board.

Recommended Action:

Receive the presentation and adopt the RD784 Audit Report for Fiscal Year 2024/2025.

10. Board to Consider Approving an Amended Final Budget for F.Y. Ending 2025-2026:

When the FY 2025/26 Budget was approved at the August 5, 2025 Board meeting, projected assessment revenue was estimated at \$3,894,105 based on the initial assessment forecast available at that time. In May 2026, LWA provided an updated assessment revenue forecast of \$3,944,905, reflecting higher-than-anticipated development activity. The revised forecast includes actual FY 2025/26 assessment revenues collected from July 1, 2025, through April 30, 2026, as well as projected assessment revenues for the remainder of the fiscal year through June 30, 2026. In addition, revenue associated with the YWA Pump Station 10 River Outfall Grant has been removed from the budget due to the postponement of the project. (See Handout – Presentation by Staff)

Recommended Action:

Approval of the Amended Final Budget for F.Y. Ending 2025-2026.

11. Board to Receive and Consider Adopting the 2026/2027 F.Y. Budget:

The proposed FY 2026/27 Budget includes line-item expenditures within each major budget category, including direct expenses, insurance, professional services, pump station maintenance and repairs, urban levee maintenance and repairs, drainage lateral maintenance and repairs, and other miscellaneous District support costs. (See Handout – Presentation by Staff.)

Recommended Action:

Staff recommends adopting the 2026/2027 F.Y. Budget as Presented.

12. Field Manager's Report

13. Office Manager's Report

14. General Manager's Report

15. Board Reports

16. Closed Session

- 16.1 Conference with Real Property Negotiators
Property: APN's 014-340-012-000 and 014-350-068-000
Negotiating Party: RD784/General Manager.
Under Negotiation: Price and terms of sale

17. Meeting Reconvened

- 17.1 Announcement of reportable actions taken in closed session:

2026 Local Agency Biennial Notice

Name of Agency: Reclamation District 784
Mailing Address: 1594 BROADWAY ST. ARBOGA, CA 95961
Contact Person: Kimberly FORD Phone No. 530-742-0520
Email: Kim@rd784.org Alternate Email: patrick@rd784.org

Accurate disclosure is essential to monitor whether officials have conflicts of interest and to help ensure public trust in government. The biennial review examines current programs to ensure that the agency's code includes disclosure by those agency officials who make or participate in making governmental decisions.

This agency has reviewed its conflict of interest code and has determined that (check one BOX):

☐ An amendment is required. The following amendments are necessary:

(Check all that apply.)

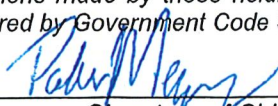
- ☐ Include new positions
- ☐ Revise disclosure categories
- ☐ Revise the titles of existing positions
- ☐ Delete titles of positions that have been abolished and/or positions that no longer make or participate in making governmental decisions
- ☐ Other (describe) _____

☐ The code is currently under review by the code reviewing body.

☒ No amendment is required. (If your code is over five years old, amendments may be necessary.)

Verification (to be completed if no amendment is required)

This agency's code accurately designates all positions that make or participate in the making of governmental decisions. The disclosure assigned to those positions accurately requires that all investments, business positions, interests in real property, and sources of income that may foreseeably be affected materially by the decisions made by those holding designated positions are reported. The code includes all other provisions required by Government Code Section 87302.


Signature of Chief Executive Officer

7-2-2026
Date

All agencies must complete and return this notice regardless of how recently your code was approved or amended. Please return this notice no later than **October 1, 2026**, or by the date specified by your agency, if earlier, to:

(PLACE RETURN ADDRESS OF CODE REVIEWING BODY HERE)

PLEASE DO NOT RETURN THIS FORM TO THE FPPC.



Yuba County, California

June 4, 2013

Donna Stottlemeyer
Yuba County Clerk of the Board of Supervisors
915 8th Street, Suite 109
Marysville, CA 95901

RE: Conflict of Interest Code

Dear Ms. Stottlemeyer,

I have enclosed the newly adopted Conflict of Interest Code Resolution with the attached Appendices containing the Disclosure Categories and Designated Positions. Please let me know if this is sufficient.

Sincerely,

A handwritten signature in blue ink that reads "Kimberly Ford".

Kimberly Ford, Office Manager
Reclamation District 784
1594 Broadway Street
Arboga, CA 95961
Office-530-742-0520
Fax-530-742-3021
kim@rd784.org

APPENDIX A

<u>Designated Positions</u>	<u>Assigned Disclosure Categories</u>
Board Trustee	(1)
General Manager	(1)
Secretary of the Board	(2)
Asst. Secretary of the Board	(2)
Field Superintendent	(1)
District Engineer	(1)
District Counsel	(2)

APPENDIX B

DISCLOSURE CATEGORIES

**Disclosure
Category**

- (1) All investments and business positions in business entities, sources of income and interests in real property within the Reclamation District 784 and within two miles of the exterior boundaries of Reclamation District 784.

- (2) Investments and business positions in business entities, and sources of income from entities providing supplies, services, equipment or machinery of the type used in the designated employee's department.

RESOLUTION NO 2013-06-01

RESOLUTION OF THE BOARD OF TRUSTEES, RECLAMATION DISTRICT NO. 784
CONFLICT OF INTEREST CODE

At regular meeting of the Board of Trustees of the Reclamation District No. 784 held on the 4th day of June, 2013.

WHEREAS, Government Code Sections 873000 et seq. require each local agency to adopt and promulgate a Conflict of Interest Code and to periodically update the code to reflect changes that occur within the organization.

WHEREAS, an agency's conflict of interest code is not effective until after approval by the code reviewing body; and

WHEREAS, the Yuba County Board of Supervisors is the code reviewing body for local agencies whose boundaries are within the County of Yuba; and

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. The terms of title 2 of the California Code of Regulations, Section 18730 Commission, along with attached Appendices in which officials and employees are designated and disclosure categories are set forth, are hereby incorporated by reference and constitute the Conflict of Interest Codes of the employees set forth in the Appendices.
2. Pursuant to Section 4 of the Code, all designated employees shall file their statements with the Secretary of the Board of Trustees, hereby delegates the authority to carry out the duties of filing officer.

I HEREBY CERTIFY that the foregoing Resolution was introduced at a public meeting, of the District's Board of Trustees, duly held on the 4th of June, 2013 by Trustee Dave Gohrow which motion was seconded by Trustee Joe Danna and was approved and enacted by the Board of Trustees on this same date by following vote:

AYES: 4
NOES: 0
ABSENT: 1
ABSTAINED: 0

WITNESS my hand this 4th day of June, 2013.



Rick Brown, President of Board of Trustees

ATTEST: Steve Fordice
Secretary of the Board of Trustees



Approved as to form:
Carl R. Lindmark, District Counsel



CONFLICT OF INTEREST CODE FOR
THE RECLAMATION DISTRICT 784
(2013)

The Political Reform Act, Government Code Sections 81000, et seq., requires state and local government agencies to adopt and promulgate conflict of interest codes. The Fair Political Practices Commission has adopted a regulation, 2 California Code of regulations, Section 18730, which contains the terms of a standard conflict of interest code. The regulation can be incorporated by reference and may be amended by the Fair Political Practices Commission, after public notice hearings, to conform to amendments to the Political Reform Act. Therefore, the terms of 2 California Code of Regulations, Section 18730, and any amendments thereto duly adopted by the Fair Political Practices Commission, are hereby incorporated by reference and, along with the attached Appendices in which officers, employees and consultants are designated and disclosure categories are set forth, constitute the conflict of interest code of the Reclamation District 784.

Recognizing that different positions have different levels of power and responsibility, this Conflict of Interest Code establishes categories of disclosure to which positions are assigned based on the scope of their decision making authority. Positions with no significant decision making responsibility are classified as exempt and are not required to file statements under this Code.

The job titles of the officers, employees, and consultants of this governmental entity and the categories to which they are assigned are set forth in **Appendix A** attached hereto and incorporated herein by reference. The specific disclosure and reporting requirements of each category are set forth in **Appendix B** attached hereto and incorporated herein by reference.

Consultants are also subject to the disclosure requirements of this conflict of interest code if they are in a position to make decisions or influence decisions that could have an effect on their financial interest.

Designated employees shall file statements of economic interest with the Reclamation District 784 Board Secretary before April first of each year. The Reclamation District 784 Board Secretary shall make the statements available for public inspection and reproduction when appropriate pursuant to Government Code Section 81008.

In any event, all District trustees, employees and agents are disqualified and shall not make, participate in making or in any way attempt to use his or her official position to influence the making of any governmental decisions which he or she knows or has reason to know will have a reasonably foreseeable material financial effect, distinguishable from its effect on the public generally, upon such trustee, employee or agent, or a member of his or her immediate family.

A copy of the California Code of Regulations shall be available for review at the Yuba County Library.

APPENDIX A

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APPENDIX B

DISCLOSURE CATEGORIES

**Disclosure
Category**

- (1) All investments and business positions in business entities, sources of income and interests in real property within the Reclamation District 784 and within two miles of the exterior boundaries of Reclamation District 784.

- (2) Investments and business positions in business entities, and sources of income from entities providing supplies, services, equipment or machinery of the type used in the designated employee's department.

A.P. No. 16-632-005, 016-632-006, and 016-632-007

Recorded at the Request of and:
When Recorded Return To:

Reclamation District 784
1594 Broadway Rd
Olivehurst, CA 95961

Exempt from recording fees pursuant
to Gov't Code § 6103
and R&T Code § 11922

EASEMENT QUITCLAIM DEED

RECLAMATION DISTRICT 784, a Public Entity, hereby quitclaims to RIVER OAKS PLUMAS LAKE LP, a California Limited Partnership, all rights, title, and interest in and to the easement, situated in the County of Yuba, State of California, described as follows: Owner Statement Offer of dedication Item E. - An easement for the purpose of ingress, egress and maintenance to Reclamation District No. 784 over that certain real property shown hereon and designated "RD 784 ACCESS EASEMENT.", and shown as "RD 784 ACCESS EASEMENT TO BE RESERVED IN DEEDS" on the map of Plumas Lake Town Center and Commons, Parcel Map No. 2007-0022, filed for record in the office of the County Recorder March 31, 2008 in Book 89 of Maps, at pages 35 thru 39, inclusive, Yuba County Records

The Easement hereby quitclaimed is no longer necessary or useful to RECLAMATION DISTRICT 784 in the performance by it of its duties to the public.

Dated this _____ day of _____, 2026

RECLAMATION DISTRICT 784, a Public Entity:

Patrick Meagher
RD 784 General Manager

(Signatures must be notarized)

A.P. No. 16-632-005, 016-632-006, and 016-632-007

Recorded at the Request of and:
When Recorded Return To:

Reclamation District 784
1594 Broadway Rd
Olivehurst, CA 95961

Exempt from recording fees pursuant
to Gov't Code § 6103
and R&T Code § 11922

GRANT OF EASEMENT

For value received

RIVER OAKS PLUMAS LAKE LP,
a California Limited Partnership (Grantor)

GRANT(s) to the Reclamation District 784,
a Public Entity (Grantee)

An easement for the purpose of Grantee's ingress and egress over and across a paved road to be constructed and maintained by the Grantor over all that real property situate in the unincorporated area of the County of Yuba, State of California, described as follows:

Legal Description - EXHIBIT "A"
attached hereto and made a part of by this reference

Plat - EXHIBIT "B"
attached hereto and made a part of by this reference

Dated this _____ day of _____, 2026

RIVER OAKS PLUMAS LAKE LP,
a California Limited Partnership:

(Signatures must be notarized)

By: _____
Kurt Hilbers, 3H Property Management, Inc., Owner

Date: _____

By: _____
Larry Hilbers, 2H Property Management, Inc., Owner

Date: _____

By: _____
Glenn Hilbers, 2H Property Management, Inc., Owner

Date: _____

By: _____
Jens Karlshoej, Rio Del Oro Farms #4, LLC, Owner

Date: _____

By: _____
Poul Karlshoej, Rio Del Oro Farms #4, LLC, Owner

Date: _____

By: _____
Kurt G. Hilbers, Trustee of The Hilbers Family Trust 1996, Owner

Date: _____

By: _____
Mary Ann Hilbers, Trustee of The Hilbers Family Trust 1996, Owner

Date: _____

By: _____
Glenn Hilbers, Trustee of The Hilbers Family Trust, Owner

Date: _____

By: _____
Larry Hilbers, Trustee of The Hilbers Family Trust 1997, Owner

Date: _____

By: _____
Joan I. Hilbers, Trustee of The Hilbers Family Trust 1997, Owner

Date: _____

EXHIBIT A
Easement for Reclamation District 784

All that certain real property situate in the County of Yuba, State of California, being a portion of Section 32, Township 14 North, Range 4 East, M.D.B. & M., also being a portion of Parcels A, B, and C of Lot Line Adjustment LLA 25-0013, recorded in document number 2026-001053, Yuba County Records, also being a portion Parcels 22, 23, 24 and 25 as shown on Parcel Map No. 2007-0022, filed in Book 89 of Maps, at Page 35, Yuba County Records, being an Easement for access purposes, more particularly described as follows:

Commencing at the southwest corner of said Parcel 24; thence along a curve, concave southwesterly, having a radius of 1556.5.00 feet, through a central angle of 00°30'28", an arc distance of 13.80 feet to the end of said curve and the beginning of a non-tangent curve; thence along said non-tangent curve, concave southeasterly, having a radius of 29.00 feet, through a central angle of 17°52'37", an arc distance of 9.05 feet to the end of said non-tangent curve; thence North 71°15'45" East, 4.50 feet; thence North 18°44'15" West, 20.83 feet to the **True Point of Beginning** and being 15.00 feet in width lying 7.50 feet left and 7.50 feet right of the following described line:

Thence from said point of beginning, North 72°01'50" East, 216.41 feet to the beginning of a tangent curve; thence along the arc of said tangent curve, concave southwesterly, having a radius of 40.00 feet, through a central angle of 38°38'54", an arc distance of 26.98 feet to the end of said tangent curve; thence South 69°19'16" East, 21.70 feet to the beginning of a tangent curve; thence along the arc of said tangent curve, concave northeasterly, having a radius of 65.00 feet, through a central angle of 29°15'02", an arc distance of 33.18 feet to the end of said tangent curve; thence North 81°25'43" East, 357.24 feet to the beginning of a tangent curve; thence along the arc of said tangent curve, concave northwesterly, having a radius of 65.00 feet, through a central angle of 10°04'37", an arc distance of 11.43 feet; thence North 71°21'05" East, 256.81 feet to the east line of said Parcel 22 and there terminating.

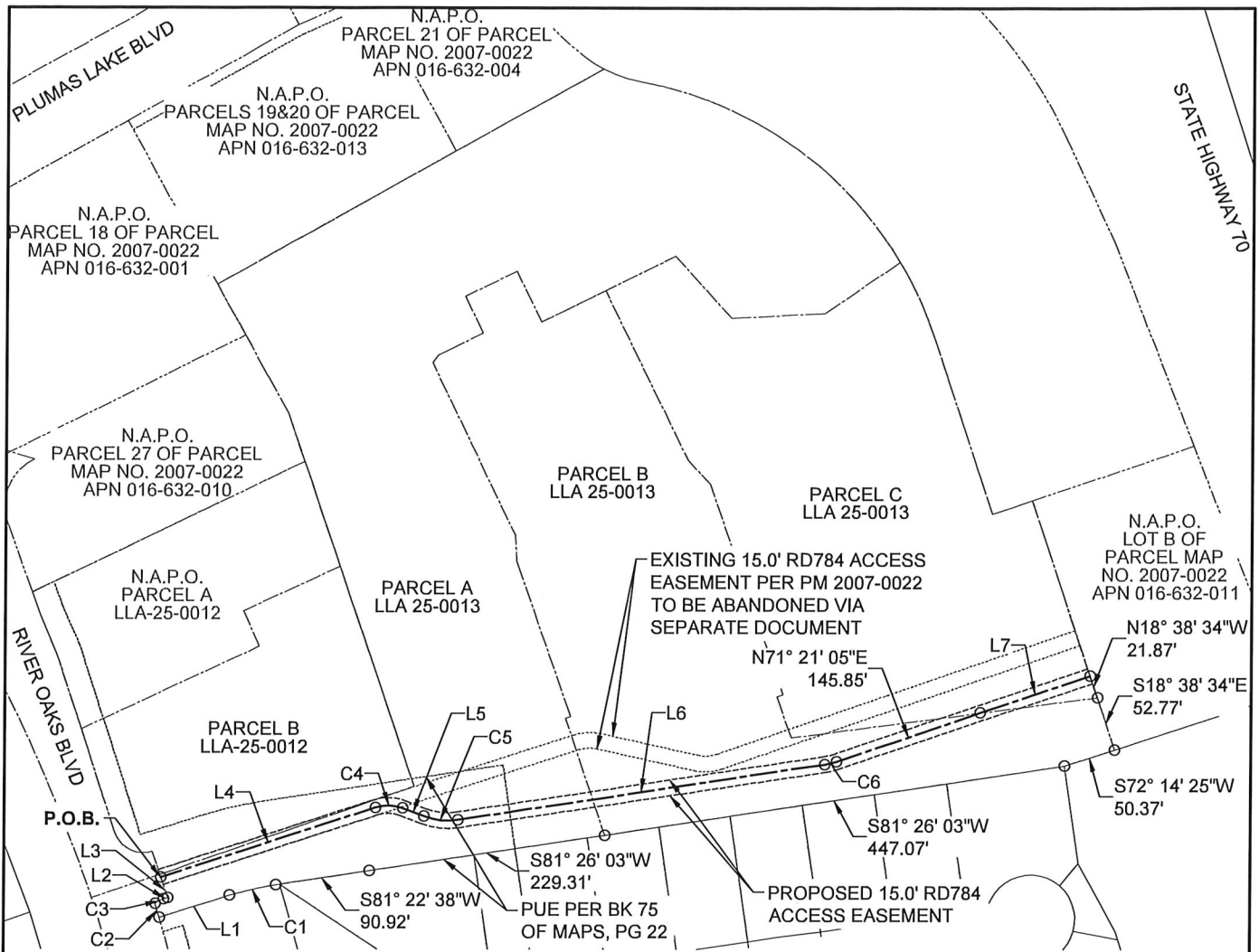
This easement description area contains 13,857 square feet, more or less.

See Exhibit B attached hereto and made a part of this description.

The bearings contained herein are based upon the boundary lines of Parcel Map No. 2007-0022 as shown upon the map filed for record in Book 89 of Maps at Page 35, Yuba County Records.

END OF DESCRIPTION





Curve Table			
Curve #	Length	Radius	Delta
C1	45.46'	300.00'	8°40'56"
C2	13.80'	1556.50'	0°30'28"
C3	9.05'	29.00'	17°52'37"
C4	26.98'	40.00'	38°38'54"
C5	33.18'	65.00'	29°15'02"
C6	11.43'	65.00'	10°04'37"

Line Table		
Line #	Length	Direction
L1	70.45'	S72° 41' 42"W
L2	4.50'	N71° 15' 45"E
L3	20.83'	S18° 44' 15"E
L4	216.41'	N72° 01' 50"E
L5	21.70'	S69° 19' 16"E
L6	357.24'	N81° 25' 43"E
L7	110.96'	N71° 21' 05"E

BASIS OF BEARINGS

THE BEARING N 81°26'03" E WAS ASSIGNED TO THE SOUTHERLY LINE OF PARCELS 22 AND 23. THE BEARING FOR THIS LINE IS THE SAME AS SHOWN ON THAT MAP "PARCEL MAP NO. 2007-0022" FILED IN BOOK 89 OF MAPS AT PAGE 35, YUBA COUNTY RECORDS. THE DISTANCES SHOWN ARE GROUND, MULTIPLY BY 0.999917 TO OBTAIN GRID DISTANCES.

RECORD REFERENCES

- (R1) LOT LINE ADJUSTMENT LLA 25-0013, DOUCMENT # 2026-001053
- (R2) LOT LINE ADJUSTMENT LLA 25-0012, DOUCMENT # 2026-001050
- (R3) BOOK 89 OF MAPS, PAGE 35 - PM 2007-0022
- (R4) BOOK 75 OF MAPS, PAGE 22 - TRACT MAP NO. 98-578 RIO DEL ORO LARGE LOT FINAL MAP

LEGEND

- CALCULATED POINT ONLY
- (E) EXISTING
- N.A.P.O. NOT A PART OF

DATE: 06/23/2026
JOB NO: 23-175

DRAWN: STM
23175mast

CHECKED: JSM



NORTH

SCALE: 1"= 160'

TITLE:

EXHIBIT "B"

RIVER OAKS PLUMAS LAKE LP, A CALIFORNIA LIMITED PARTNERSHIP
RECLAMATION DISTRICT 784 ACCESS EASEMENT

BEING WITHIN SECTION 32, T14N, R4E, M.D.M., ALSO EFFECTING PARCELS 22, 23, 24 AND 25 OF PARCEL MAP NO. 2007-0022 RECORDED IN BOOK 89 OF MAPS AT PAGES 35-39.

PREPARED BY: MHM INC., 1204 E STREET, MARYSVILLE CA 95901 SHEET 1 OF 1



**BEFORE THE BOARD OF TRUSTEES
OF RECLAMATION DISTRICT 784
Resolution No. 2026 – 08 - 01**

Resolution of Acceptance of a Grant of Easement

WHEREAS, Reclamation District 784 (the "District") is a California reclamation district organized and existing pursuant to Water Code Sections 50000 et seq.; and,

WHEREAS, Water Code Section 50930 authorizes the District to acquire, by purchase, condemnation, gift, lease or other legal means, such real or personal property as is needed for the purposes of the District; and,

WHEREAS, Government Code Section 27281 requires that public agencies accepting an interest in real property consent to the conveyance by executing a certificate or resolution of acceptance.

NOW, THEREFORE, BE IT RESOLVED AND ORDERED by the Board of Trustees of Reclamation District 784 as follows:

1. The Board authorizes its President, Sarbdeep Atwal, to execute any and all agreements necessary to accept a grant of easement from River Oaks Plumas Lake, LP, A California Limited Partnership within Yuba County, also known as 13,857 square feet of APNS 016-632-005, 016-632-006 and 016-632-007, as described in the attached.
2. The Board certifies that the real property conveyed by River Oaks Plumas Lake, LP, A California Limited Partnership to Reclamation District 784, a public agency of the State of California, is hereby accepted by the order of the Board of Trustees of Reclamation District 784 and the grantee hereby consents to the recordation thereof by its duly authorized officer.

AYES: Directors:

NOES: Directors:

ABSENT: Directors:

ABSTAIN: Directors:

By _____
Sarbdeep Atwal
President, Reclamation District 784

* * * * *

I hereby certify that the foregoing is a full, true, and correct copy of a resolution passed and adopted by the Board of Trustees of Reclamation District 784 at a meeting held on _____, 20____, and that this Resolution has not been revoked and is now in full force and effect.

District's Secretary

Date: _____

**APPLICATION FOR A CENTRAL VALLEY FLOOD PROTECTION BOARD
ENCROACHMENT PERMIT**Application No. _____
(For Office Use Only)

1. Description of proposed work being specific to include all items that will be covered under the issued permit.

Board permit is required for poles to remain within the adopted plan of flood control.

Pole Locations: 39.1255, -121.5884; 39.1249, -121.5891; 39.1125, -121.5834; 39.1125, -121.5845; 39.1125, -121.5835;
39.0085, -121.5783.

2. Project

Location: Island Ave and Levee Rd. County, in Section Yuba
(N) (E)
Township: Olivehurst (S), Range: _____ (W), M. D. B. & M.
Latitude: 39.1126° Longitude: -121.5837°
Stream: Three rivers levee, Levee: yes, for drainage Designated
Floodway: _____
APN: 020-201-013; 016-060-04

3. PG&E of 300 Lakeside Dr.
Name of Applicant / Land Owner Address
Oakland CA 94612 (877)-660-6789
City State Zip Code Telephone Number
F2RP@pge.com
E-mail

4. Feodor Rogachev of PG&E
Name of Applicant's Representative Company
300 Lakeside Dr. Oakland CA 94612 (707)-213-0583
City State Zip Code Telephone Number
F2RP@pge.com
E-mail

5. Endorsement of the proposed project from the Local Maintaining Agency (LMA):

We, the Trustees of Reclamation District No. 784 approve this plan, subject to the following conditions:
Name of LMA☐ Conditions listed on back of this form ☒ Conditions Attached ☐ No Conditions

_____ Trustee	_____ Date	_____ Trustee	_____ Date
_____ Trustee	_____ Date	_____ Trustee	_____ Date

**APPLICATION FOR A CENTRAL VALLEY FLOOD PROTECTION BOARD
ENCROACHMENT PERMIT**

6. Names and addresses of adjacent property owners sharing a common boundary with the land upon which the contents of this application apply. If additional space is required, list names and addresses on back of the application form or an attached sheet.

Name	Address	Zip Code
RODNEY SMITH	APN: 020-010-025	
LANGLEY MARIA N LIVING TRUST	020-341-001	
RICHARD G WILBUR	020-010-027	
Semi adjacent:		
SALVATION ARMY	020-091-048	
HECKERS SERVICES ASSOCIATION	020-201-011	

7. Has an environmental determination been made of the proposed work under the California Environmental Quality Act of 1970? ☐ Yes ☒ No ☐ Pending

If yes or pending, give the name and address of the lead agency and State Clearinghouse Number:

SCH No. _____

8. When is the project scheduled for construction? N/A Pre-existing facilities.

9. Please check exhibits accompanying this application.

- A. ☒ Regional and vicinity maps showing the location of the proposed work.
- B. ☐ Drawings showing plan view(s) of the proposed work to include map scale.
- C. ☒ Drawings showing the cross section dimensions and elevations (vertical datum?) of levees, berms, stream banks, flood plain,
- D. ☐ Drawings showing the profile elevations (vertical datum?) of levees, berms, flood plain, low flow, etc.
- E. ☒ A minimum of four photographs depicting the project site.

Signature of Applicant

Date

Date

Include any additional information:

These are existing poles, applying for an encroachment permit to maintain power in area.

NOTICE TO COMPLY

Central Valley Flood Protection Board

NC2025- 15603

DATE 05/28/2025	RESPONSIBLE PARTY Pacific Gas & Electric	
STREAM Feather River	LM/RM 0.03 (0.06), 0.95 (N/A), 9.07 (17.03)	PHONE NO.
LOCATION RD 784 - Plumas Lake	MAILING ADDRESS (IF DIFFERENT THAN LOCATION) 29 4th St. Marysville, CA 95901	

The Central Valley Flood Protection Board (CVFPB) is the regulatory agency responsible for ensuring that the State-federal levees and other facilities of the State Plan of Flood Control are operated and maintained in a manner that reduces the risk of catastrophic flooding for the people and property in the California Central Valley.

The following listed activities or encroachments have been determined to be in violation of California Water Code, Division 5, Part 4, Title 23 of the California Code of Regulations, and/or federal regulations that protect floodways and flood control structures. The above-named parties have been identified as parties responsible for the unauthorized activity or encroachment. Any active work associated with this activity must be stopped immediately.

Corrective action must be taken no later than 30 days from the issuance of this notice or further enforcement actions will be initiated. Corrective action requires that all violations on a levee, within the levee, within 10-feet of the levee toes, or located in an easement held by the Sacramento-San Joaquin Drainage District to be removed, modified, or abated, which includes repairing all damage caused by the violations.

Violations that can be modified to comply with State and federal laws will require a CVFPB encroachment permit. Violations within the floodway that cannot be modified to comply with State and federal laws and cannot be permitted must be removed or abated by the party responsible for the violations.

A Compliance Plan and Schedule (Plan) for the removal of the listed encroachments must be submitted to CVFPB Enforcement Section staff for review by 5:00 PM no later than 30 days from the issuance of this Notice to Comply. After your Plan has been reviewed and approved, you will receive a NOTICE TO PROCEED to conduct the work. NO corrective action shall begin without prior written approval from CVFPB.

If any Responsible Party identified above has information that indicates that the encroachment or activity is authorized under existing law or that the party is not responsible for the violation(s), that information should be provided as soon as possible and in no later than 30 days from the issuance of this Notice to Comply.

LIST OF UNAUTHORIZED ENCROACHMENTS:

See attached cover letter for violations and required corrective actions.

Please contact the CVFPB Enforcement Section staff for further information at (916) 837-3597.

Issued by (Print Name): Jeremiah Peek	Agency: CVFPB, Deferred Encroachment Compliance Section
Signature: <i>Jeremiah Peek</i>	Date: 5/28/2025

For Internal Purposes Only	NOTES:
CVFPB RECEIVED DATE:	Enforcement Case No. 2025-15603

CENTRAL VALLEY FLOOD PROTECTION BOARD

3310 El Camino Ave., Ste. 170
SACRAMENTO, CA 95821
(916) 574-0609 FAX: (916) 574-0682



Sent Via Email and U.S. Certified Mail Return Receipt Requested

YOUR RESPONSE IS REQUIRED BY: June 30, 2025

May 28, 2025

Brent Drawver
Pacific Gas & Electric (PG&E)
29 4th St.
Marysville, CA 95901
b1d0@pge.com

Subject: **NOTICE TO COMPLY – Noncompliant Encroachments or Activity**
Case No. 2025-15603 (Reclamation District No. 784, Yuba County)

Dear Brent Drawver,

A recent inspection by the U.S. Army Corps of Engineers (USACE) revealed the following noncompliant encroachments identified below, located along the Yuba River federal levee that must be addressed.

NONCOMPLIANT ENCROACHMENTS AND ACTIVITIES:

1. **Unpermitted PG&E power poles on waterside and landside levee slopes and an overhead utility line crossing the levee.** Located at Levee Mile: 0.03. Property APN: 020-201-013-000. Landside pole located at Lat/Long: (39.1255, -121.5884). Waterside pole located at Lat/Long: (39.1249, -121.5891). USACE inspection ID: USACE_CESPK_PLU2_2019_a_0004 (**Attachment 1**).

The poles are authorized by USACE since they are shown in the USACE as-built 08-04-0666, page 666/5.1 (**Attachment 2**). However, a Board permit is required to remain within the adopted plan of flood control.

2. **Unpermitted PG&E power poles on landside, crown, and waterside; and overhead utility line crossing the levee.** Located at Levee Mile: 0.95. Property APN: 020-010-022-000. Landslide pole located at Lat/Long: (39.1125, -121.5834). Crown pole located at Lat/Long: (39.1125, -121.5835). Waterside pole located at Lat/Long: (39.1125, -121.5845). USACE inspection ID: USACE_CESPK_PLU2_2019_a_0018 (**Attachment 1**).

The landside pole and overhead utility crossing are not authorized by USACE since they are not shown on the USACE as-built 08-04-0666 (**Attachment 2**). They require a Board permit and USACE authorization to remain within the adopted plan of flood control. According to USACE inspection notes, the power lines have sufficient overhead clearance, but the pole is a potential seepage path that may negatively impact integrity.

3. **Unpermitted PG&E power pole and guy wire on the landside levee slope.** Located at Levee Mile: 9.07. Property APN: 001001001207. Lat/long: (39.0085, -121.5783). USACE inspection ID: USACE_CESPK_PLU2_2019_a_0204 (**Attachment 1**).

The landside pole and guy wire are not authorized by USACE since they are not shown on the USACE as-built 08-04-0666 (**Attachment 2**). They require a Board permit and USACE authorization to remain within the adopted plan of flood control. According to USACE inspection notes, the pole is a potential seepage path that may negatively impact levee integrity.

CORRECTIVE ACTION NEEDED:

To retain the facilities, submit a Board permit application using forms [3615](#) and [3615a](#) by response date above. The application shall include the following:

- Plan must include a cross-section showing the overhead clearance crossing, levee embankment penetration depth, vertical datums, design water surface elevations, and appropriate references to applicable California Code of Regulations, Title 23, Waters, Division 1 standards.
- Local Maintaining Agency Endorsement – Please contact Patrick Meagher at Reclamation District (RD) 784: Phone (530) 742-0520; Email: patrick@rd784.org
- Maps and Photos (listed in Form 3615 under #9)
- Submit a permit [fee](#) of \$3,000 (\$2,500 fee for permit and a \$500 construction inspection fee) for Item #2.
- One application may be used for Items #1 – #3.

Note USACE's authorization is required for a Board permit. As the non-federal sponsor, the Board will transmit the application to the USACE to obtain approval on behalf of the applicant.

Alternatively, if you wish to remove or relocate the facilities outside of the adopted plan of flood control, a Board permit is not needed; however, you must submit a Compliance Plan and Schedule to the Board for approval before removal.

No excavation shall commence until Board staff approval has been granted.

Notice to Comply Case #2025-15603

Page 3

If you possess any documentation authorizing these encroachments or other information for the Board to consider, please submit it to the Board for review. If you have questions about this Notice to Comply, please contact me by e-mail at jeremiah.peek@cvflood.ca.gov or by phone at 916-837-3597.

Sincerely,

Jeremiah Peek
Jeremiah Peek

Attachment 1 – Location and Noncompliant Encroachment Exhibits

Attachment 2 – USACE As-Built 08-04-0666

Attachment 3 – USACE As-Built 04-04-0236

cc: (Via electronic copy)

PG&E: Peyton Steinbacher

RD 784: Patrick Meagher

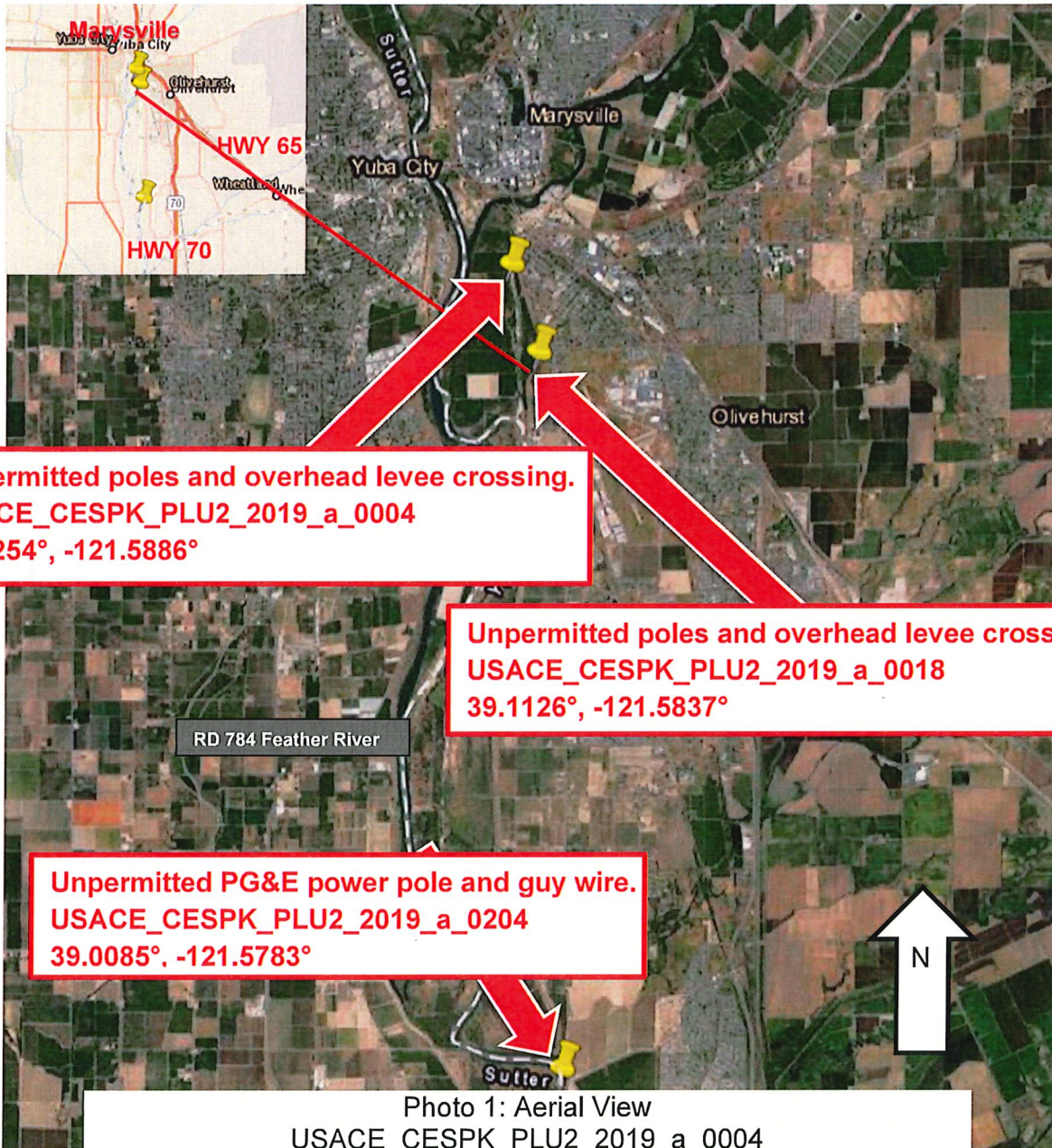
MHM Inc.: Kyle Sanchez

AT&T: Lee Nieto, Lisa Marano

DWR: George 'Wade' Wiley; Michael Engelmann; Marvin Marshall; Brooks Weisser

DWR OGC: Peter Thyberg, Jennifer Schieck

USACE: Juan Gonzalez



Unpermitted poles and overhead levee crossing.
USACE_CESPK_PLU2_2019_a_0004
39.1254°, -121.5886°

Unpermitted poles and overhead levee crossing.
USACE_CESPK_PLU2_2019_a_0018
39.1126°, -121.5837°

Unpermitted PG&E power pole and guy wire.
USACE_CESPK_PLU2_2019_a_0204
39.0085°, -121.5783°

Photo 1: Aerial View
USACE_CESPK_PLU2_2019_a_0004
USACE_CESPK_PLU2_2019_a_0018
USACE_CESPK_PLU2_2019_a_0204



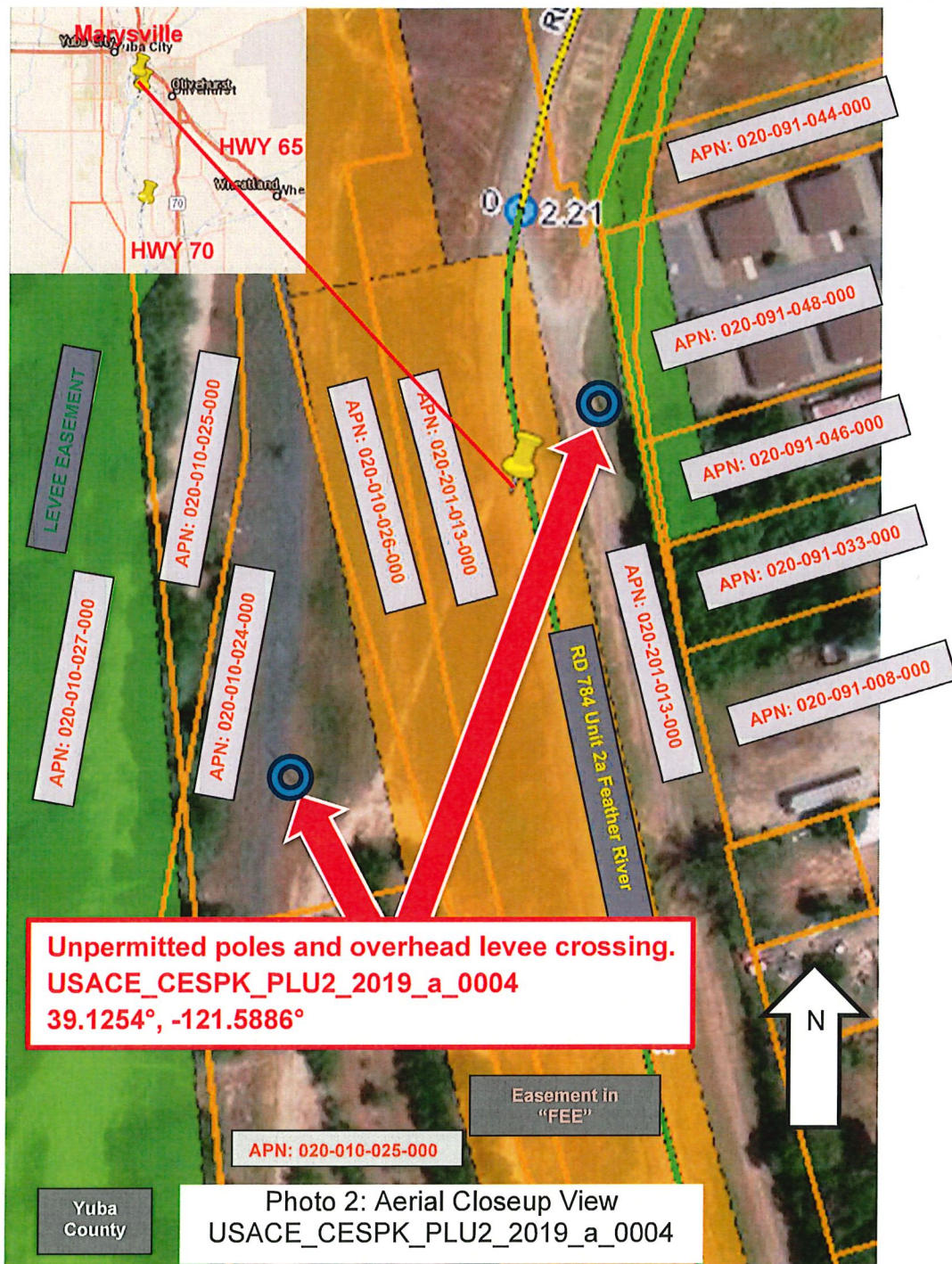
CENTRAL VALLEY FLOOD
PROTECTION BOARD

Attachment 1

Source: Board Viewer, 3/13/2025

Location Exhibit
Page 1 of 7

Notice to Comply Case # 2025-15603



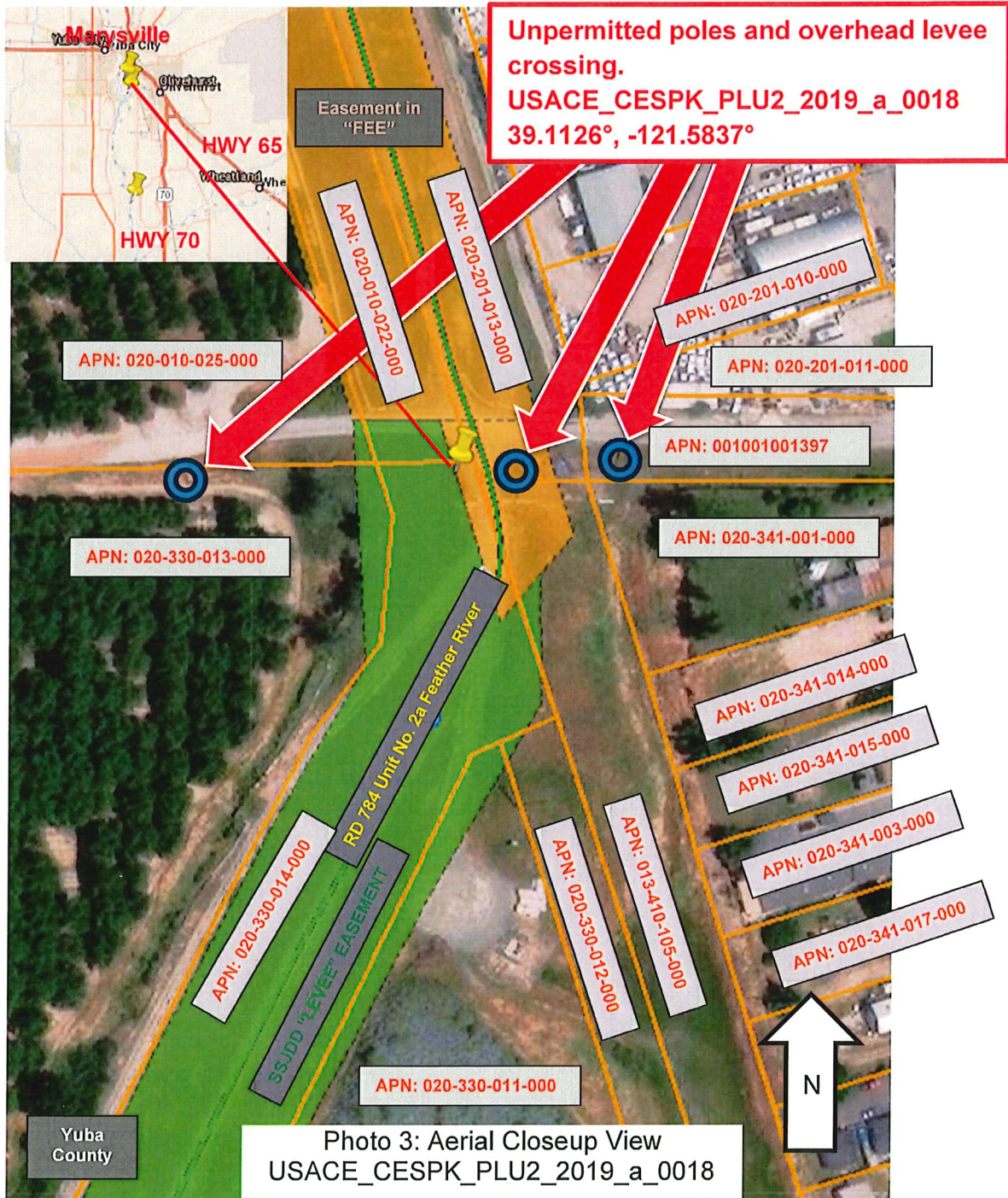
CENTRAL VALLEY FLOOD PROTECTION BOARD

Attachment 1

Source: Board Viewer, 3/13/2025

Noncompliant
Encroachment
Exhibit
Page 2 of 7

Notice to Comply Case # 2025-15603



**CENTRAL VALLEY FLOOD
 PROTECTION BOARD**

Attachment 1

Source: CVFPB Viewer, 3/13/2025

**Noncompliant
 Encroachment
 Exhibit
 Page 3 of 7**

Notice to Comply Case # 2025-15603

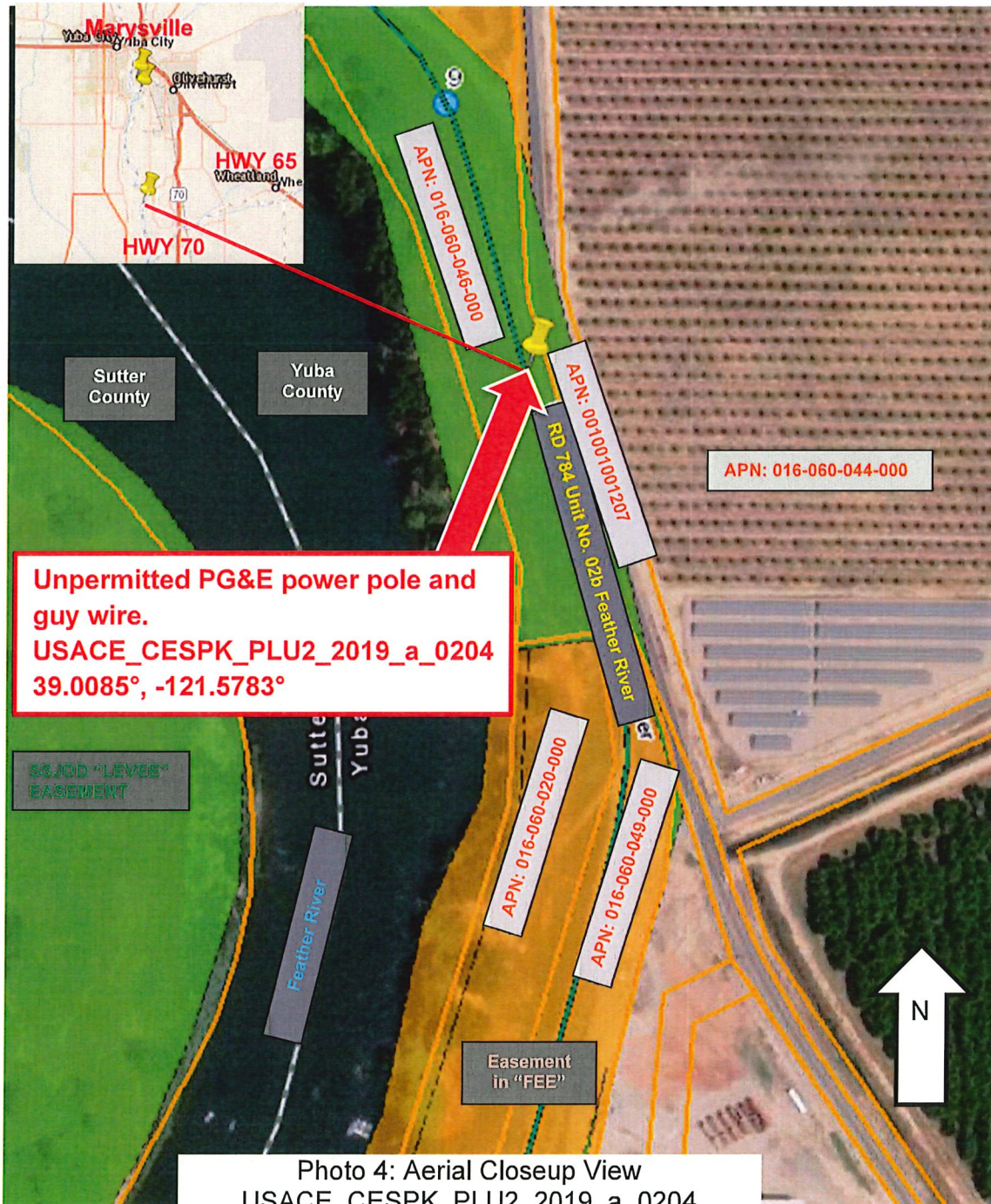


Photo 4: Aerial Closeup View
USACE_CESPK_PLU2_2019_a_0204



**CENTRAL VALLEY FLOOD
PROTECTION BOARD**

Attachment 1

Source: Board Viewer, 3/13/2025

**Noncompliant
Encroachment
Exhibit
Page 4 of 7**

Notice to Comply Case # 2025-15603

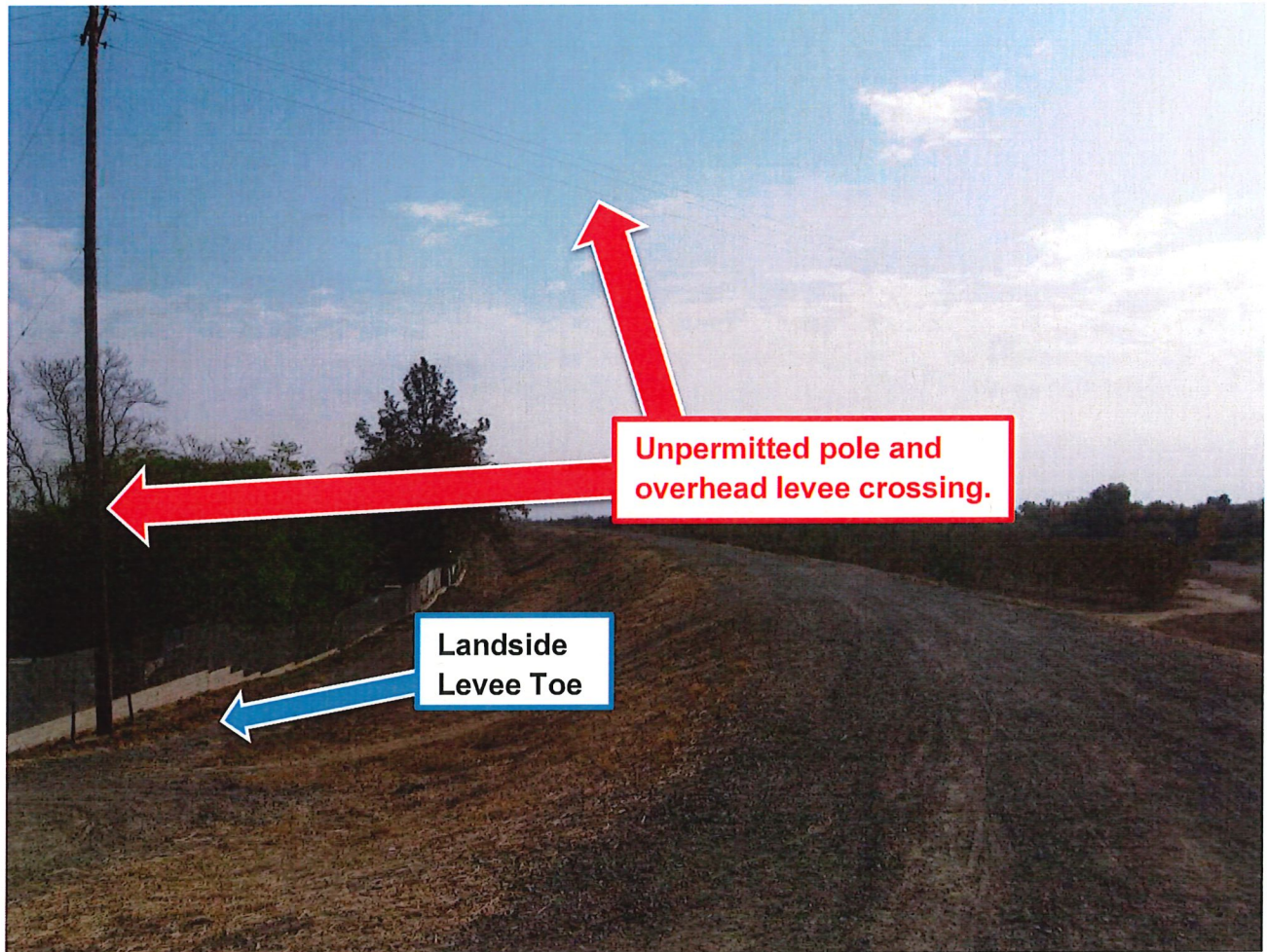


Photo 5: View of Unpermitted PG&E power poles on waterside and landside levee slopes and an overhead utility line crossing the levee.
USACE_CESPK_PLU2_2019_a_0004



**CENTRAL VALLEY FLOOD
PROTECTION BOARD**

Attachment 1

Source: USACE Photo 2019

Noncompliant
Encroachment
Exhibit
Page 5 of 7

Notice to Comply Case # 2025-15603

Sep 1, 2021 at 11:27:03 AM
Island Ave
Olivehurst CA 95961
United States



Unpermitted poles and
overhead levee crossing.

Landside
Levee Toe

Photo 6: View of Unpermitted PG&E power poles and overhead utility
line crossing the levee.

USACE_CESPK_PLU2_2019_a_0018



CENTRAL VALLEY FLOOD
PROTECTION BOARD

Attachment 1

Source: Board staff, 9/1/2021

Noncompliant
Encroachment
Exhibit
Page 6 of 7

Notice to Comply Case #2025-15603

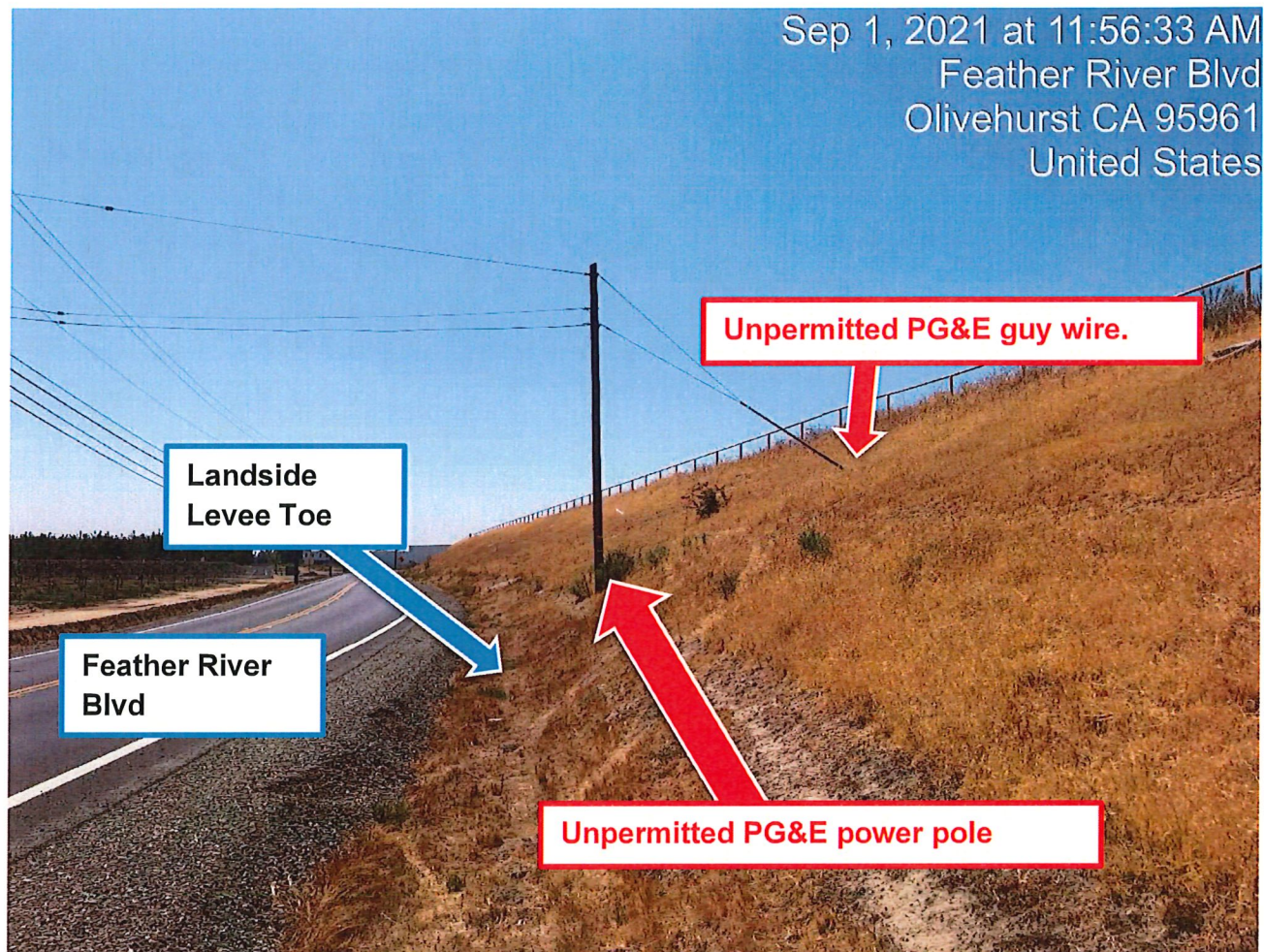


Photo 7: View of 3. Unpermitted PG&E power pole and guy wire.
USACE_CESPK_PLU2_2019_a_0204



**CENTRAL VALLEY FLOOD
PROTECTION BOARD**

Attachment 1

Source: Board staff, 9/1/2021

Noncompliant
Encroachment
Exhibit
Page 7 of 7

Notice to Comply Case #2025-15603

**RECLAMATION DISTRICT NO. 784
FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED
JUNE 30, 2025**

RECLAMATION DISTRICT NO. 784
FOR THE YEAR ENDED JUNE 30, 2025
TABLE OF CONTENTS

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Statement of Revenues, Expenses and Change in Fund Balance Budget to Actual – General Fund	26

P.O. Box 160
Lincoln, CA 95648
Office (916) 434-1662
Fax (916) 434-1090

INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Directors
Reclamation District No. 784
Arboga, California

Opinions

We have audited the accompanying financial statements of the governmental activities, and the major funds of Reclamation District No. 784 (the District), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District, as of June 30, 2025, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's

ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. 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 generally accepted auditing standards will always detect a material misstatement when it exists. 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, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4 through 8 and 24 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational,

economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

A handwritten signature in black ink that reads "Jensen Smith". The signature is written in a cursive, flowing style.

Jensen Smith
Certified Public Accountants, Inc.
Lincoln, California
July 27, 2026

RECLAMATION DISTRICT NO. 784 MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Reclamation District No. 784's financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2025. Please read it in conjunction with the District's financial statements, which begin on page 8.

FINANCIAL HIGHLIGHTS – 2025

The District's net position includes land, infrastructure (pump stations, ditches, and canals), equipment and cash operating and reserve funds. The District's net position in the government-wide financial statements increased by \$3,958,584 or 15.62%. During the year, the District's revenue was \$7,944,158 and expenses were \$4,038,617.

The governmental fund activity reflected an increase in the overall fund balances of \$2,480,209. The District's combined governmental fund revenue was \$7,294,633 and expenditures were \$4,814,424.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Governmental Funds Balance Sheet/Statement of Net Position and the Statement of Revenues, Expenditures and Changes in Fund Balances/Statement of Activities (on pages 8 and 9) provide information about the activities of the District as a whole and present a long-term view of the District's finances and most significant funds.

Reporting the District as a Whole

The Statement of Net Position and the Statement of Activities report information about the District as a whole and about its activities. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenue and expenses are taken into account regardless of when cash is received or paid.

These two statements report the District's net position and the changes in it. You can think of the District's net position – the difference between assets and liabilities – as one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position are an indicator of whether its financial health is improving or deteriorating.

Reporting the District's Funds

Governmental funds – The District's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can easily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's operation. We describe the relationship (or differences) between governmental funds in reconciliation at the bottom of the fund financial statements. The statements have been combined for presentation purposes.

THE DISTRICT AS A WHOLE

The following analysis focuses on the net position (Table 1) and changes in net position (Table 2) on the District's governmental activities.

Table 1
Net Position
(in Thousands)

	<u>Governmental</u>	
	<u>Activities</u>	
	<u>2025</u>	<u>2024</u>
Current and other assets	\$ 20,804	\$ 17,899
Capital assets	<u>27,119</u>	<u>26,266</u>
Total Assets	<u>47,923</u>	<u>44,165</u>
Current liabilities	790	790
Long-term debt outstanding	4,517	4,559
Other Liabilities - Deferred Inflows	<u>13,457</u>	<u>*13,563</u>
Total Liabilities and Deferred Inflows	<u>18,764</u>	<u>*18,912</u>
Net position:		
Invested in capital assets, net of debt	22,601	21,707
Unrestricted	<u>6,558</u>	<u>*3,546</u>
Total Net Position	<u>\$ 29,159</u>	<u>*\$ 25,253</u>

*As restated

Table 2
Changes in Net Position
(in Thousands)

	<u>Governmental Activities</u>	
	<u>2025</u>	<u>2024</u>
Revenue:		
Property assessments	\$ 4,214	\$ 3,546
Plan check review fees	9	16
Miscellaneous revenue	54	108
Interest	668	417
Impact fees	228	216
State and local grants	2,233	1,421
Unrealized gains (losses)	<u>538</u>	<u>-34</u>
Total Revenue	<u>7,944</u>	<u>5,690</u>
Expenses:		
Salaries and benefits	1,092	772
Insurance	62	74
Professional fees	148	206
Services & supplies	336	339
Maintenance and repair	1,630	2,035
Other	115	312
Depreciation	<u>656</u>	<u>652</u>
Total Expenses	<u>4,039</u>	<u>4,390</u>
Increase in Net Position	<u>\$ 3,905</u>	<u>\$ 1,300</u>

Governmental Activities

The revenues for the District's governmental activities as described in the Statement of Activities, increased by 39.62% (\$2,254,208) while total expenses decreased by 8.00% (\$351,255). The increase in revenue was due to state and local grants.

GENERAL FUND BUDGETARY HIGHLIGHTS

Income

Actual benefit assessments and CSA 66 Drainage Special Tax revenues exceeded the amounts originally budgeted.

Several projects funded by grants were not started or completed during the fiscal year, as a result, related funding will be carried forward into the next fiscal year. Additionally, the District did not receive the anticipated DWR Urban & Rural Flood Maintenance Assistance Program (FMAP) 2024-2025 grant of \$850,000 due to statewide budget reductions.

Certain revenue sources, including miscellaneous revenues grants (excluding assessments), plan check fees, and drainage basin impact fees are variable and therefore not budgeted. Interest income fluctuates based on available cash balances.

Expenditures

Relief well repair and rehabilitation costs remain significant during the year, as this work is required on a recurring five-year cycle.

As discussed above, actual expenditures were less than budgeted, primarily due to grant-funded projects that were not started or completed during the fiscal year. As a result, the related expenditures will be recognized in the subsequent fiscal year when the projects are completed.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

On June 30, 2025, the District had \$27,117,749 invested in capital assets (see Table 3).

Table 3
Capital Assets at Year-End
(Net of Depreciation, in Thousands)

	<u>Government Activities</u>	
	<u>2025</u>	<u>2024</u>
Work in progress	\$ 1,229	\$ 0
Equipment	419	205
Pumping plants	7,521	7,864
Building	38	42
Detention ponds	<u>17,911</u>	<u>18,155</u>
Total	<u>\$ 27,118</u>	<u>\$ 26,266</u>

Debt

At the end of fiscal year 2024-25, the District had liabilities of \$5,306,854 outstanding versus \$5,349,400 in 2023-24, a decrease of .001%. Accounts payable decreased due to the timing of expenditures on grant projects. The increase in accrued expenses is from an increase in compensated absences payable due to the implementation of GASB Statement No. 101 as described in note 1. Notes payable decreased due to payments made and no annual escalation fees for the year.

Table 4
Outstanding Debt at Year-End
(in Thousands)

		<u>Governmental Activities</u>	
		<u>2024</u>	<u>2024</u>
Accounts payable	\$	589	\$ 727
Accrued expenses		201	63
Notes payable		<u>4,517</u>	<u>4,559</u>
Total		<u>\$ 5,307</u>	<u>\$ 5,349</u>

MANAGEMENT ANALYSIS

Management adopted expense strategies to conserve operating funds to create reserves for future operating needs including engineering, legal, permitting, repairs, emergency power bills, equipment purchases, maintenance, and testing. Occasional use of leased workers allowed management to utilize a fulltime workforce while minimizing taxes, insurance, regulatory and benefit costs.

Except as noted above, next year’s budget categories are very similar to this year’s budget. The District anticipates increased residential growth in the near term.

CONTACTING THE DISTRICT’S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the District’s finances and to show the District’s accountability for the money it receives. If you have questions about this report or need additional financial information, contact the District office at 1594 Broadway, Arboga, California.

RECLAMATION DISTRICT NO. 784
Governmental Funds Balance Sheet/Statement of Net Position
June 30, 2025

	Governmental Funds Balance Sheet			Statement of Net Position	
	General Fund	Capital Fund	Total	Adjustments	Total
ASSETS					
CURRENT ASSETS					
Cash	\$ 452,653	\$ -	\$ 452,653	\$ -	\$ 452,653
Cash in County Investment Pool	8,683,598	9,366,532	18,050,130	-	18,050,130
Accounts Receivable	520,915	-	520,915	-	520,915
Grants Receivable	53,958	-	53,958	1,345,229 a	1,399,187
Interest Receivable	195,563	-	195,563	-	195,563
Prepaid Insurance	-	-	-	-	-
Total Current Assets	9,906,687	9,366,532	19,273,219	1,345,229	20,618,448
NON-CURRENT ASSETS					
Investment in Flood Fight Coalition Assets	-	-	-	186,218 b	186,218
Capital Assets- net	-	-	-	27,117,749 b	27,117,749
Total Non-Current Assets	-	-	-	27,303,967	27,303,967
Total Assets	\$ 9,906,687	\$ 9,366,532	\$ 19,273,219	28,649,196	47,922,415
LIABILITIES AND FUND BALANCES					
CURRENT LIABILITIES					
Personnel Costs Payable	\$ 28,837	\$ -	\$ 28,837	-	28,837
Accounts Payable	588,675	-	588,675	-	588,675
Compensated Absences	-	-	-	172,454 c	172,454
Total Current Liabilities	617,512	-	617,512	172,454	789,966
LONG-TERM LIABILITIES					
Reimbursements Payable	-	-	-	4,516,888 d	4,516,888
Total Long-Term Liabilities	-	-	-	4,516,888	4,516,888
Total Liabilities	617,512	-	617,512	4,689,342	5,306,854
DEFERRED INFLOWS OF RESOURCES					
Deferred Development Fees	-	-	-	13,456,663 d	13,456,663
Total Deferred Inflows of Resources	-	-	-	13,456,663	13,456,663
FUND BALANCES					
Restricted	-	9,366,532	9,366,532	(9,366,532)	-
Unassigned	9,289,175	-	9,289,175	(9,289,175)	-
Total Fund Balances	9,289,175	9,366,532	18,655,707	(18,655,707)	-
Total Liabilities and Fund Balances	\$ 9,906,687	\$ 9,366,532	\$ 19,273,219		
NET POSITION					
Invested in capital assets, net of related debt and accumulated depreciation				22,600,861	22,600,861
Unrestricted				6,558,037	6,558,037
Total Net Position				\$ 29,158,898	\$ 29,158,898

a - Revenues received more than sixty days after the fiscal year end are not considered currently available resources and therefore are not reported as revenues in the governmental funds activities.

b - Capital assets used in the governmental activities are not financial resources and, therefore, are not reported in the funds.

c - Compensated absences payable applicable to the District's governmental activities are not due and payable in the current period and, accordingly, are not reported as a fund liability

d - Loans Payable and Deferred Development Fees applicable to the District's governmental activities are not due and payable in the current period and, accordingly, are not reported as a fund liability.

See the accompanying notes to financial statements

RECLAMATION DISTRICT NO. 784
Statement of Revenues, Expenditures, and Changes in Fund Balances/Statement of Activities
For the Year Ended June 30, 2025

	General Fund				Statement of
	Unrestricted	Capital	Total	Adjustments	Activities
	Fund	Fund			Total
Revenues					
Property Assessments- Direct & Indirect	\$ 4,212,696	\$ -	\$ 4,212,696	\$ -	\$ 4,212,696
Impact Fees	-	228,173	228,173	-	228,173
State and Local Grants	1,583,135	-	1,583,135	649,525 a	2,232,660
Miscellaneous Revenue	55,146	-	55,146	-	55,146
Plan Check Review Fees	8,900	-	8,900	-	8,900
Interest Income	337,026	331,013	668,039	-	668,039
Unrealized Gains (Losses)	538,544	-	538,544	-	538,544
Total Revenue	6,735,447	559,186	7,294,633	649,525	7,944,158
Expenditures					
Salaries, Wages, and Benefits	1,041,027	-	1,041,027	50,813 b	1,091,840
Engineering	116,154	-	116,154	-	116,154
Professional Fees	33,214	-	33,214	-	33,214
Insurance	62,091	-	62,091	-	62,091
Telecommunications	35,358	-	35,358	-	35,358
Utilities	144,928	-	144,928	-	144,928
Office Supplies & Costs	37,102	-	37,102	-	37,102
Supplies & Tools	46,245	-	46,245	-	46,245
Fuel & Oil	48,250	-	48,250	-	48,250
Equipment Maintenance & Repair	56,656	-	56,656	-	56,656
Pump Maintenance & Repair	131,866	-	131,866	-	131,866
Levee Maintenance & Repair	1,112,708	-	1,112,708	14,011 c	1,126,719
Ditch & Canals Repairs	58,639	-	58,639	-	58,639
Vehicle Maintenance & Repair	29,088	-	29,088	-	29,088
Safety Equipment & Training	6,813	-	6,813	-	6,813
Flood Fight Training & Supplies	2,705	-	2,705	-	2,705
Security	2,847	-	2,847	-	2,847
Contract Services	249,906	-	249,906	-	249,906
Meetings and Memberships	25,968	-	25,968	-	25,968
Permits & Fees	11,774	-	11,774	-	11,774
Miscellaneous	11,616	-	11,616	53,058 c	64,674
Debt Service					
Principal	42,141	-	42,141	(42,141) d	-
Interest and Other Charges	-	-	-	-	-
Capital Outlay	1,229,037	278,291	1,507,328	(1,507,328) e	-
Depreciation Expense	-	-	-	655,780 f	655,780
Total Expenditures	4,536,133	278,291	4,814,424	(775,807)	4,038,617
Excess (Deficiency) of Revenues Over Expenditures:	2,199,314	280,895	2,480,209	1,425,332	
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses:	2,199,314	280,895	2,480,209	1,425,332	
Change in Net Position					3,905,541
Fund Balances/Net Position, June 30, 2024					
As Previously Reported	7,089,861	9,085,637	16,175,498	9,164,509	25,340,007
Cumulative Effect of Change in Accounting Principles	-	-	-	(86,650)	(86,650)
Fund Balances/Net Position, June 30, 2024 - As Restated	7,089,861	9,085,637	16,175,498	9,077,859	25,253,357
Fund Balances/Net Position, June 30, 2025	<u>\$ 9,289,175</u>	<u>\$ 9,366,532</u>	<u>\$ 18,655,707</u>	<u>\$ 10,503,191</u>	<u>\$ 29,158,898</u>

a Receivables collected more than sixty days after fiscal year end are not considered currently available and, therefore, are not reported as a fund

b & f Some expenses reported in the statement of activities do not require the use of current financial resources, and therefore are not reported as expenditures in governmental funds: b) Change in Compensated Absences, f) Depreciation

c Adjustments to prior year estimated grants receivable

d Governmental funds report debt service payments as expenditures. However, in the statement of activities, the liability is reduced.

e Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is capitalized as fixed assets.

See the accompanying notes to financial statements

RECLAMATION DISTRICT NO. 784
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

Reclamation District No. 784 is a special district within the County of Yuba governed by an elected, independent five-member Board of Directors. Reclamation District No. 784 was established May 6, 1908, under the General Reclamation District Law.

The District accounts for its financial transactions in accordance with accounting principles generally accepted in the United States of America (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB). GASB is the accepted standard setting body for establishing governmental accounting and financial reporting principles for state and local governments through its pronouncements (Statements and Interpretations). The significant accounting policies established and used by the District are described below.

Reporting for a component unit can be blended or discretely presented. Blended component units, although legally separate entities, are in substance, part of the District's operations. Blended component units are an extension of the District, so data from these units is combined with data of the District. Discretely presented component units are reported in a separate column in the combined financial statements to emphasize that they are legally separate from the District.

There are no component units of the District which meet the criteria of either the blended or discrete presentation.

Implementation of New Accounting Standards

The District adopted the provisions of GASB Statement No. 101, *Compensated Absences*, as of July 1, 2024. This statement outlines a unified recognition and measurement model that results in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. The model can be applied consistently to any type of compensated absences and eliminates potential comparability issues between governments that offer different types of leave. The model also results in a more robust estimate of the amount of compensated absences that a government will pay or settle, which enhances the relevance and reliability of information about the liability for compensated absences. This statement has been applied as of the beginning of the period of implementation. Upon analysis of the District's compensated absences accruals and policies, the District determined that compensated absences liability increased by \$86,650.

Further, as a result of the implementation of GASB Statement No. 101, compensated absences for the fiscal year ended June 30, 2025, increased \$50,813.

RECLAMATION DISTRICT NO. 784
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

The District adopted the provisions of GASB Statement No. 102, Certain Risk Disclosures, as of July 1, 2024. This statement requires a government to assess whether a concentration or constraint makes the government vulnerable to the risk of a substantial impact. Additionally, this statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financials are issued. If certain criteria are met, the government must disclose information in the notes to the financial statements to enable users of the financial statements to understand the nature of the circumstances disclosed and the government's vulnerability to the risk of a substantial impact. As a result of the statement, the District has presented additional disclosures in note 8.

Basis of Presentation

Government-Wide Financial Statements The statement of net position and statement of activities display information about the reporting entity as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed, in whole or in part, by fees charged to external parties for goods or services.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function; and, therefore, are clearly identifiable to a particular function. Program revenues include: (a) fees, fines, and charges paid by recipients of goods or services offered by the major programs; and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes and unrestricted grants and contributions, are presented as general revenues.

Fund Financial Statements Fund financial statements are organized by funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute assets, liabilities, fund equity, revenues, and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the District or meets the following criteria:

Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 10% of the corresponding total for all funds of that category or type; and total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5% of the corresponding total for all governmental and enterprise funds combined.

RECLAMATION DISTRICT NO. 784
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

The funds of the District are described below.

Major Governmental Funds

General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

Measurement Focus On the government-wide statement of net position and the statement of activities, both governmental and business-like activities are presented using the “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets, deferred inflows of resources, liabilities, and deferred outflows of resources (whether current or noncurrent) associated with their activities are reported. Fund equity is classified as net position.

In the fund financial statements, governmental funds utilize a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

Basis of Accounting In the government-wide statement of net position and statement of activities, both governmental and business-like activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds and agency funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within one year. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are reported when due.

RECLAMATION DISTRICT NO. 784
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Budgets and Budgetary Accounting

The District operates under the general laws of the State of California and annually adopts a budget to be effective July 1 for the ensuing fiscal year.

Unused appropriations for all annually budgeted funds lapse at the end of the year.

Budgeted amounts are the final authorized amounts as revised during the year. Budgeted amounts are adopted on a basis substantially consistent with accounting principles generally accepted in the United States of America. Accordingly, actual revenues and expenditures can be compared with related budgeted amounts without any significant reconciling items.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those amounts.

Cash and Investments

For financial statement purposes “cash and cash equivalents” includes all demand, savings accounts, certificates of deposit, or short-term investments with an original maturity of three months or less.

Interest Receivable

Interest receivable represent amounts due from Yuba County that the District has earned or been allocated, but has not received, as of June 30, 2025.

Other Receivables

Receivables consist of all revenues earned at year-end and not received. Management believes all amounts are collectible.

RECLAMATION DISTRICT NO. 784
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Investment in Flood Fight Coalition Assets

In 2014, the District purchased inventory of flood fight assets as part of the Yuba-Sutter Regional Flood Fight Coalition. At June 30, 2025, inventory of \$186,218 shown on the statement of net position as a noncurrent asset represents those assets held in storage until needed in event of a flood emergency.

Capital Assets

The accounting treatment over property, plant, and equipment (fixed assets) depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

Government-Wide Statements Capital assets purchased or acquired with an original cost of \$1,000 or more are reported at historical cost or estimated historical cost if actual historical cost is not available. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized.

Capital assets are depreciated over their estimated useful lives. The purpose of depreciation is to spread the cost of capital assets equitably over the estimated useful lives of these assets. Depreciation is provided using the straight-line method. The District has assigned the estimated useful lives listed below to capital assets.

Buildings and Land Improvements	50 years
Pump Stations	30 years
Machinery	7 years

Fund Financial Statements In the fund financial statements, fixed assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

Compensated Absences

The District accrues a liability for compensated absences when the benefits are attributable to services already rendered, the obligation has been earned but not yet used, and are more likely than not to be used or paid. The estimated liability is based on the District's leave policies and historical usage patterns. The estimated liability is recorded as long-term debt for compensated absences in the government-wide statements. The current portion of this debt is estimated based on historical trends. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financials resources.

RECLAMATION DISTRICT NO. 784
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Deferred Inflows

In addition to liabilities, the statement of net position includes a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and would only be recognized as an inflow of resources (revenue) at that time.

Equity Classifications

Government-Wide Statements Equity is classified as net position and displayed in three components:

Invested in Capital Assets, Net of Related Debt – This category groups all the capital assets into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduce the balance in this category.

Restricted Net Position – This category represents net position with external restrictions imposed by creditors, grantors, contributors, or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Position – This category represents net position of the District, not restricted for any project or other purpose.

Fund Statements Governmental fund equity is classified as fund balance. Fund balance is further classified and displayed in five components:

Nonspendable – This category includes elements of the fund balance that cannot be spent because of their form, or because they must be maintained intact. For example:

Assets that will never convert to cash, such as prepaid items and inventories of supplies;

Assets that will not convert to cash soon enough to affect the current period, such as non-financial assets held for resale; or

Resources that must be held intact pursuant to legal or contractual requirements, such as revolving loan fund capital or the principal of an endowment.

Restricted – This category includes resources that are subject to constraints that are externally enforceable legal restrictions.

RECLAMATION DISTRICT NO. 784
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Committed – Two criteria determine the committed fund balance:

First, use of funds is constrained by limits imposed by the government's highest level of decision making. The highest level of decision making for the District is the Board of Directors.

Second, removal or modification of use of funds can be accomplished only by formal action of the authority (i.e., Board of Directors) that established the constraints.

Both commitments and modifications or removal must occur prior to the end of the reporting period; that is, the fiscal year being reported upon.

Assigned – The assigned portion of the fund balance reflects the District's intended use of resources, which is established either by the Board of Directors, a body created by the District, such as a District finance committee, or an official designated by the District (e.g., a general manager). The "assigned" component is similar to the "committed" component, with two essential differences, shown in the following table:

Key Differences Between Committed and Assigned Fund Balance		
	Committed	Assigned
A decision to use funds for a specific purpose requires action of the Board of Directors.	Yes	No
Formal action of the Board is necessary to impose, remove or modify this constraint and formal action has taken place before the end of the reporting period.	Yes	No

The Board of Directors can assign amounts under this category, and may also authorize the General Manager to assign amounts under this category when that decision is consistent with the approved long-term financial plan.

Unassigned – This category includes the fund balance that cannot be classified into any of the other categories.

If situations arise where there is a possibility of assignment into more than one category, the committed amount will be reduced first, followed by assigned or restricted amounts, and then unassigned or unrestricted amounts.

RECLAMATION DISTRICT NO. 784
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Revenues – Exchange and Non-exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and available. “Available” means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to pay liabilities of the current fiscal year. For the District, “available” means collectible within the period or within 60 days after year-end.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes and assessments, grants, and entitlements. Revenue from grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the District must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Special Assessments

In June 1978, the District’s portion of the Yuba County property taxes collected was reduced due to the passage of Proposition 13 to a level which was well below the funding needs of the District. Therefore, a resolution was passed removing the District from the tax rolls and levying a special assessment directly on the residents of the District. Collection and payment to the District of the total amount assessed is guaranteed by the County of Yuba. The collection of any delinquent assessments and any applicable interest or penalties is retained by the County of Yuba.

Expenditures and Expenses

On the accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds.

RECLAMATION DISTRICT NO. 784
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 2: CREDIT RISK, CARRYING AMOUNT, AND MARKET VALUE OF INVESTMENTS

Most cash at June 30, 2025, is pooled for investment purposes and held by Yuba County. Interest is apportioned quarterly to the District based on the average daily balances on deposit with the County. The Yuba County Treasury is an external investment pool for the District and the District is considered an involuntary participant. The District does not own any specific identifiable investments in the pool.

The investments made by the Treasurer are regulated by Article 6, Section 27131, of the California Government Code and by the County's investment policy. Investments are monitored annually by the Treasury Oversight Committee established by the County and by the Board of Supervisors.

The difference between the carrying value and the fair value of cash and investments was considered material to the District's financial statements; therefore, an adjustment to fair value was made for GASB No. 31, Accounting and Financial Reporting for Certain Investments and for External Investment Pools compliance. The change in fair market value from the prior year is recorded as Unrealized Gain or Loss.

The carrying amount and fair value of pooled investments as of June 30, 2025, are as follows:

<u>Pooled Investments:</u>	<u>Carrying Amount</u>	<u>Fair Value</u>	<u>Difference</u>
Yuba County	\$ 17,960,990	\$ 18,050,130	\$ 89,140

Fair Value Measurements

Investments of the District are summarized below. The investments that are presented by specific identifiable investment securities are classified as a credit risk by three categories as follows:

Category 1: Includes investments that are insured or registered or for which securities are held by the District or its agent in the District's name.

Category 2: Includes uninsured and unregistered investments for which the securities are held by the broker's or dealer's trust department or agent in the District's name.

Category 3: Includes uninsured and unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the District's name.

RECLAMATION DISTRICT NO. 784
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 2: CREDIT RISK, CARRYING AMOUNT, AND MARKET VALUE OF INVESTMENTS - Continued

Credit Risk – Investments

California Government Code authorizes the District to invest in obligations, participations, or other investments of the U.S. Government or its agencies, state and municipal bonds, commercial paper of “prime” quality of the highest ranking or of the highest letter and numerical rating as provided by Standard & Poor’s Corporation or Moody’s Investment Service, Inc., banker’s acceptances, repurchase agreements, and the State Treasurer’s Investment Pool (LAIF). The District’s investment in the County investment pool is unrated.

Concentration of Credit Risk

California Government Code, Section 53635, places the following concentration limits on the County investment pool:

No more than 40% may be invested in eligible commercial paper and no more than 10% may be invested in the outstanding commercial paper of any single issuer.

California Government Code, Section 53601, places the following concentration limits on the District’s investments:

No more than 10% may be invested in the securities of any one issuer, except the obligations of the U.S. government, U.S. government agencies, and U.S. government-sponsored enterprises and where otherwise noted; no more than 10% may be invested in any one mutual fund; no more than 25% may be invested in commercial paper; no more than 40% may be invested in bankers’ acceptances and no more than 30% may be invested in bankers’ acceptances of any one commercial bank; no more than 30% may be invested in negotiable certificates of deposit; no more than 20% may be invested in reverse repurchase agreements; no more than 30% may be invested in medium-term notes; no more than 20% may be invested in mortgage passthrough and related securities; and no more than 30% may be invested in certain unsecured, unsubordinated obligations.

RECLAMATION DISTRICT NO. 784
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 3: CAPITAL ASSETS

The following is a summary of changes in capital assets of the District at June 30, 2025:

	Balances <u>June 30, 2024</u>	<u>Additions</u>	Retirements and <u>Adjustments</u>	Balances <u>June 30, 2025</u>
Work in Progress	\$ -	\$ 1,229,037	\$ -	\$ 1,229,037
Equipment	1,033,662	278,291	(31,098)	1,280,855
Pumping Plants	12,952,600	-	-	12,952,600
Buildings	175,681	-	-	175,681
Detention Ponds	<u>21,467,415</u>	<u>-</u>	<u>-</u>	<u>21,467,415</u>
Total Assets at Historical or Estimated Cost	35,629,358	1,507,328	(31,098)	37,105,588
Less Accumulated Depreciation				
Equipment	(828,252)	(64,413)	31,098	(861,567)
Pumping Plants	(5,088,845)	(342,634)	-	(5,431,479)
Buildings	(133,471)	(4,240)	-	(137,711)
Detention Ponds	<u>(3,312,589)</u>	<u>(244,493)</u>	<u>-</u>	<u>(3,557,082)</u>
Total Accumulated Depreciation	<u>(9,363,157)</u>	<u>(655,780)</u>	<u>31,098</u>	<u>(9,987,839)</u>
Governmental Activities Capital Assets, Net	<u>\$ 26,266,201</u>	<u>\$ 851,548</u>	<u>\$ -</u>	<u>\$ 27,117,749</u>

Depreciation expense for the year ended June 30, 2025, was \$655,780.

RECLAMATION DISTRICT NO. 784
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 4: CHANGES IN GENERAL LONG-TERM DEBT

At June 30, 2025, general long-term debt consisted of the following:

	Balance June 30, 2024	Additions	Retirements	Balance June 30, 2025
TRLIA Pump #3	\$ 70,108	\$ -	\$ 3,535	\$ 66,573
TRLIA Pump #6	1,320,369	-	15,459	1,304,910
TRLIA Pump #10	87,135	-	4,407	82,728
Offsite Linear Detention	381,815	-	9,370	372,445
Drainage Facilities	2,317,787	-	-	2,317,787
Offsite Linear Detention	381,815	-	9,370	372,445
Total	<u>\$ 4,559,029</u>	<u>\$ -</u>	<u>\$ 42,141</u>	<u>\$ 4,516,888</u>

Maturities of long-term debt are as follows for the year ending June 30:

2026	\$ -
2027	-
2028	-
2029	-
2030	-
Thereafter	<u>4,516,888</u>
Total	<u>\$4,516,888</u>

- 1) On November 7, 2007, the District signed an agreement with the Three Rivers Levee Improvement Authority (TRLIA) to provide for payments in recognition of TRLIA's reconstruction of Pump Station No. 6. On February 7, 2023, the District approved an amended agreement to confirm no automatic escalation rate. Payments will be made from drainage impact fees collected until the total of such payments is \$1,583,125. At June 30, 2025, \$278,215 has been paid on this agreement.
- 2) On December 4, 2007, the District signed an agreement with the TRLIA to provide funds in recognition of TRLIA's relocation of Pump Station No. 3. On April 2, 2013, the District approved an amended agreement based on the State of California funding more of the cost share. On February 7, 2023, the District approved an amended agreement to confirm no automatic escalation rate. Payments will be made from drainage impact fees collected until the total of such payments is \$191,680. At June 30, 2025, \$125,107 has been paid on this agreement.
- 3) On January 29, 2008, the District signed an agreement with the TRLIA to provide funds in recognition of TRLIA's construction of Pump Station No. 10 discharge pipe crossing of the Feather Setback Levee. On February 7, 2023, the District approved an amended agreement to confirm no automatic escalation rate. Payments will be made from drainage impact fees collected until the total of such payments is \$407,823. At June 30, 2025, \$325,095 has been paid on this agreement.
- 4) On February 5, 2008, the District signed an agreement with a developer to provide funds in recognition of the developer's construction of drainage facilities in the amount of \$1,517,706, subject to accrual of annual escalation fees outlined in the 2011 Nexus study. Payments will be made from drainage impact fees collected until repaid.

RECLAMATION DISTRICT NO. 784
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 4: CHANGES IN GENERAL LONG-TERM DEBT – Continued

- 5) On September 14, 2010 the District signed an agreement with a developer to provide funds in recognition of the developer's construction of an offsite linear detention pond in the amount of \$1,975,832, subject to accrual of annual escalation fees outlined in the 2011 Nexus study. Payments will be made from drainage impact fees collected until repaid. At June 30, 2025, \$1,603,387 has been paid on this agreement.
- 6) On September 14, 2010, the District signed a separate agreement with a developer to provide funds in recognition of the developer's construction of an offsite linear detention pond in the amount of \$1,975,832, subject to accrual of annual escalation fees outlined in the 2011 Nexus study. Payments will be made from drainage impact fees collected until repaid. At June 30, 2025, \$1,603,387 has been paid on this agreement.

NOTE 5: DEFINED CONTRIBUTION PENSION PLAN

Plan Description

The District's Board has adopted a Defined Contribution Pension Plan which provides retirement and benefits to plan members and beneficiaries. The name of the plan is Reclamation District No. 784 Defined Contribution Plan. The plan is administered by an independent trustee, Lincoln National Life Insurance Company.

The Plan's effective date is April 1, 2019. The Plan year is defined as a calendar year.

Eligibility

To become a participant in the plan, an eligible employee must be employed a minimum of six (6) months, but not exceeding 24 months. If more than 12 months, 100% vesting is required. Service need not be continuous (no minimum hours of service required; mere passage of time is sufficient.)

Plan Contributions

The District's monthly contribution is 12% of the base salary for each eligible employee.

RECLAMATION DISTRICT NO. 784
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 5: DEFINED CONTRIBUTION PENSION PLAN – Continued

Annual Pension Cost

The District's annual pension costs were as follows:

<u>Fiscal Year</u>	<u>Amount</u>
2024-2025	\$79,768
2023-2024	\$65,074
2022-2023	\$61,118
2021-2022	\$50,975
2020-2021	\$41,095
2019-2020	\$42,761
2018-2019	\$31,015
2017-2018	\$27,928
2016-2017	\$29,022
2015-2016	\$28,852

The District reserves the right to change retirement plans without prior notice.

NOTE 6: RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; damage to, and theft or destruction of assets; errors and omissions; injuries to employees; and natural disaster.

The District participates in the Association of California Water Agencies Joint Powers Insurance Authority (ACWA JPIA), a public entity risk pool, to obtain coverage for general liability, property, workers' compensation, employer's liability, and crime risks. The policy limit is \$55,000,000 per occurrence for general liability. Property liability is provided on an all-risk replacement cost basis and includes buildings, personal property, equipment, and vehicles up to \$500,000,000. Cyber liability is covered up to 5,000,000.

Workers' compensation coverage is provided through the risk pool in accordance with statutory requirements.

The District's group health insurance program is through Anthem Blue Shield.

RECLAMATION DISTRICT NO. 784
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 7: DEVELOPERS' DEPOSITS AND REIMBURSEMENTS

The District acts as a fiduciary for various developers in Reclamation District No. 784. The funds are deposited by various developers to meet their obligation under the Reclamation District No. 784 Master Drainage Plan to ensure that the drainage systems are fully funded and built.

At June 30, 2025, the District was holding the following developers' fees, deferred fee credits and funds for administration, engineering and contingencies:

Developer Fees	\$4,486,039
Construction Improvements and Deferred Credits	\$8,970,625

The construction improvements and deferred credits are subject to accrual of annual escalation fees outlined in the 2011 Nexus study.

The District has been collecting developer deposits for the Master Drainage Plan since fiscal year 2003-2004. During this period of time various developers have transferred their interests in various developments to other developers. The records of which deposits have been utilized are kept by the District but the subsequent developers must rely upon the District's accounting for these deposits, as previous developers have not shared that information with them. Accordingly, subsequent developers cannot provide third-party verification of the District's accounting for deposits.

NOTE 8: COMMITMENTS AND CONTINGENCIES

Construction Project Commitment

The District is replacing drainage pipes at Horseshoe Levee. The total estimated cost to complete the construction is \$2,937,236. At June 30, 2025, payments of \$1,159,951 have been made on the contract.

Risk and Uncertainties

In accordance with GASB Statement No. 102, *Certain Risk Disclosures*, the District is required to disclose concentrations or vulnerabilities that are more than likely than not to have a substantial impact on the District within 12 months of the date the financial statements are issued. Management has reviewed the District's operations, funding sources, contractual obligations, and other potential exposures, and determined that no concentrations or vulnerabilities currently meet criteria for disclosure. The District continues to monitor potential risks as part of its ongoing financial management process.

RECLAMATION DISTRICT NO. 784
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 9: SUBSEQUENT EVENTS

On September 26, 2025, the Central Valley Flood Protection Board adopted Resolution No. 2025-04 establishing State Maintenance Area No. 20 for the Horseshoe Levee System (Units 3B, 5, and 6) in Yuba County, California. The resolution transfers responsibility for the operation and maintenance of the Horseshoe from Reclamation Districts 784 and 817 to the newly established state maintenance area.

Events subsequent to June 30, 2025 have been evaluated through July 27, 2026, the date at which the District's audited financial statements were available to be issued.

NOTE 10: FUTURE GASB IMPLEMENTATION

In April 2024, GASB issued Statement No. 103, *Financial Reporting Model Improvements*. This statement establishes accounting and financial reporting requirements, or modifies existing requirements relating to management's discussion and analysis; unusual or infrequent items; presentation of proprietary fund information; major component units; budgetary comparison information; and financial trends information. The District's management has not yet determined the impact that the implementation of this standard, which is required on July 1, 2025, will have on the District's financial statements, if any.

In September 2024, GASB issues Statement No. 104, *Disclosure of certain Capital Assets*. The objective of this statement is to provide users of governmental financial statements with essential information about certain types of capital assets. The statement requires that lease assets and subscription assets be separately disclosed. The statement also requires additional disclosures for capital assets held for sale. The District's management has not yet determined the impact that the implementation of this standard, which is required on July 1, 2025, will have on the District's financial statements, if any.

SUPPLEMENTARY INFORMATION

RECLAMATION DISTRICT NO. 784
Statement of Revenues, Expenses, and Change in Fund Balance, Budgeted to Actual
General Fund
For the Year Ended June 30, 2025

	Final Amended Budget	Actual	Variance Over (Under) Budget
<u>Revenues</u>			
Property Assessments- Direct & Indirect	\$ 4,036,244	\$ 4,212,696	\$ 176,452
State and Local Grants	10,548,103	1,583,135	(8,964,968)
Miscellaneous Revenue	-	55,146	55,146
Plan Check Review Fees	15,000	8,900	(6,100)
Interest Income	-	337,026	337,026
Unrealized Gains (Losses)	-	538,544	538,544
Total Revenue	<u>14,599,347</u>	<u>6,735,447</u>	<u>(7,863,900)</u>
<u>Expenditures</u>			
Salaries and Benefits	1,283,000	1,041,027	(241,973)
Engineering	240,000	116,154	(123,846)
Professional Fees	110,000	33,214	(76,786)
Insurance	68,500	62,091	(6,409)
Telecommunications	50,000	35,358	(14,642)
Utilities	171,500	144,928	(26,572)
Office Supplies & Costs	20,289	37,102	16,813
Shop Supplies & Costs	20,000	46,245	26,245
Fuel & Oil	45,000	48,250	3,250
Equipment Maintenance & Repair	25,000	56,656	31,656
Pump Maintenance & Repair	345,500	131,866	(213,634)
Levee Maintenance & Repair	905,000	1,112,708	207,708
Ditch & Canal Repairs	215,700	58,639	(157,061)
Vehicle Maintenance & Repair	25,000	29,088	4,088
Safety Equipment & Training	55,000	6,813	(48,187)
Flood Fight Training & Supplies	5,000	2,705	(2,295)
Security	70,000	2,847	(67,153)
Fixed Asset Acquisition	24,000	-	(24,000)
Contract Services	115,000	249,906	134,906
Meetings & Memberships	59,000	25,968	(33,032)
Permits & Fees	15,000	11,774	(3,226)
Miscellaneous/Capital Outlay	10,548,103	1,240,653	(9,307,450)
Debt Service			
Principal	-	42,141	42,141
Total Expenditures	<u>14,415,592</u>	<u>4,536,133</u>	<u>(9,879,459)</u>
Change in Net Position	183,755	2,199,314	<u>\$ 2,015,559</u>
Fund Balance, June 30, 2024-As Restated	<u>7,089,861</u>	<u>7,089,861</u>	
Fund Balance, June 30, 2025	<u>\$ 7,273,616</u>	<u>\$ 9,289,175</u>	

See the accompanying notes to financial statements

2025-2026 RD784 Final Amended Budget		
REVENUE SOURCES		
RD784 Urban Levee & Internal Drainage Assessment	\$	3,944,905.00
CSA 66 Drainage Special Tax	\$	206,000.00
RD784 Horseshoe Levee Assessment	\$	-
YWA Grant Boundary Adjustment - Rural Grant	\$	20,000.00
YWA Levee Storm Drain Replacement Grant - Remaining Funds	\$	3,204,894.24
YWA Pump Station 10 River Outfall Grant - Remaining Funds	\$	-
YWA Cenedella Risk Analysis Grant - Remaining Funds	\$	94,154.70
YWA Bear River Relief Well Abandon & Repace Grant	\$	87,500.00
Yuba County Olivehurst PS O&M Contract Services	\$	15,000.00
Total Revenue	\$	7,572,453.94
Total Budget	\$	7,521,654.05
Deficit/Surplus	\$	50,799.89

Final Amended
Budget June 2026

Chart of Accounts	Direct Expenses Employee Salaries & Fringe	BUDGET	Actual Expenses	DIFFERENCE
1498 Payroll Clearing	Net Salary Employees & Board Members & (Payroll Processing Fee)	\$ 640,000.00	\$ 486,998.88	\$ 153,001.12
7020 Payroll Taxes	Payroll Taxes - All Inclusive	\$ 190,000.00	\$ 198,478.37	\$ (8,478.37)
1555 Prepaid Expense	State Workers Compensation	\$ 35,000.00	\$ 36,565.41	\$ (1,565.41)
2070 Liab. Acct	Health & (HSA)	\$ 300,000.00	\$ 254,835.84	\$ 45,164.16
2080 Liab. Acct	Dental	\$ 26,000.00	\$ 15,657.22	\$ 10,342.78
2090 Liab. Acct	Vision	\$ 7,000.00	\$ 3,200.64	\$ 3,799.36
2060 Liab. Acct	Pension & Administrative Fees	\$ 100,000.00	\$ 75,558.34	\$ 24,441.66
	Benefit Contingency	\$ 20,000.00	\$ 20,000.00	\$ -
	Direct Expenses Insurance			
1555 Prepaid Expense	Liability, Auto, Flood, Cyber and Property Insurance	\$ 70,000.00	\$ 95,468.87	\$ (25,468.87)
	Insurance Deductibles/Losses	\$ 7,500.00	\$ -	\$ 7,500.00
	Professional Fees			
7076	YWA Levee Storm Drain Replacement Grant - Remaining Funds	\$ 3,204,894.24	\$ 2,358,324.32	\$ 846,569.92
7075	YWA Pump Station 10 River Outfall Grant - Remaining Funds	\$ -	\$ -	\$ -
7053	YWA Cenedella Risk Analysis Grant - Remaining Funds	\$ 94,154.70	\$ 66,857.32	\$ 27,297.38
7087	YWA Boundary Adjustment Grant - Rural	\$ 20,000.00	\$ 8,633.00	\$ 11,367.00
7047	YWA Bear River Relief Well Abandonment & Replacement Grant	\$ 87,500.00	\$ 10,222.50	\$ 77,277.50
7040	Accounting Fees	\$ 30,000.00	\$ 19,350.00	\$ 10,650.00
7050	Engineering Fees	\$ 130,000.00	\$ 131,949.31	\$ (1,949.31)
7060	Legal Fees	\$ 60,000.00	\$ 12,393.83	\$ 47,606.17
7065	Assessment Consulting Fees - LWA/EPS	\$ 75,000.00	\$ 53,049.77	\$ 21,950.23
7083	Cal Trans Delinquency Legal Fees & Misc.	\$ 10,000.00	\$ 6,464.40	\$ 3,535.60
7233	Misc. Consulting Fees	\$ 11,500.00	\$ 11,430.16	\$ 69.84
7090	Telecommunications / Computer Software & Hardware	\$ 50,000.00	\$ 49,334.54	\$ 665.46
5210 Pump #	PG & E Utility Pumps	\$ 150,000.00	\$ 125,653.67	\$ 24,346.33
5215	PG & E Utility Shop & Office	\$ 10,000.00	\$ 5,475.83	\$ 4,524.17
(7220) (7221)	Garbage & Chemical Dump Service	\$ 5,000.00	\$ 7,571.63	\$ (2,571.63)
(7150) (7145)	Office Supplies & Office Exp. Including Postage	\$ 5,000.00	\$ 1,861.41	\$ 3,138.59
(7230) (7225)	Safety Equipment /Safety Training	\$ 10,000.00	\$ 9,217.49	\$ 782.51
7195	Uniforms	\$ 5,000.00	\$ 4,833.07	\$ 166.93
5255 Job #	Security Patrol	\$ 10,000.00	\$ -	\$ 10,000.00

* \$20,000.00 Balance

5473 Pump #	Sontrol Security Monitoring	\$	30,000.00	\$	24,437.52	\$	5,562.48
7180	Water Service	\$	5,000.00	\$	2,510.31	\$	2,489.69
7160	Office Repairs	\$	15,000.00	\$	905.65	\$	14,094.35
7190	Legal Ads/Notices	\$	5,000.00	\$	3,863.44	\$	1,136.56
5221	Shop Temp Labor	\$	10,000.00	\$	643.50	\$	9,356.50
7235	Newspaper Service	\$	300.00	\$	200.00	\$	100.00
7155	Shop Materials, Supplies, Tools, & Misc. Expenses	\$	15,000.00	\$	7,261.03	\$	7,738.97
6001 6002	Vehicle & Equipment Maintenance & Repairs	\$	75,000.00	\$	94,278.68	\$	(19,278.68)
6003	Vehicle & Equipment Fuel & Oil	\$	40,000.00	\$	42,216.36	\$	(2,216.36)
Pump Station Maintenance and Repairs							
5270/Pump #	Annual Pump Maint. Contracts & Repairs & SCADA	\$	300,000.00	\$	330,495.93	\$	(30,495.93)
5272/Pump #	Additional Contract Labor - Leased Labor	\$	20,000.00	\$	1,128.73	\$	18,871.27
5271/Pump #	Fuel and Oil - Pumps & Generators	\$	15,000.00	\$	-	\$	15,000.00
(5273/Job) (5274/Job)	Materials and Supplies & Equipment Rental	\$	10,000.00	\$	884.01	\$	9,115.99
5280/Pump #	Chemicals	\$	1,000.00	\$	1,196.18	\$	(196.18)
5281/Pump #	Pump Station Capital Replacement Fund	\$	94,000.00	\$	94,000.00	\$	-
5282/Pump #	Rental - Back Up Generator	\$	40,000.00	\$	22,025.91	\$	17,974.09
Urban Levee Maintenance and Repair							
5410/Job	Contract Services-Goats	\$	90,000.00	\$	105,094.00	\$	(15,094.00)
(5251/Job) (5470/Job)	Outside Labor Contract - Leased Labor/CDF Labor	\$	50,000.00	\$	23,624.16	\$	26,375.84
(5250/Job) (5426/Job)	Contract Maint. Services & Emergency Repairs or Cleanup	\$	100,000.00	\$	33,482.35	\$	66,517.65
5253/Job	Contract Services- Material & Hauling	\$	60,000.00	\$	30,657.50	\$	29,342.50
5420/Job	Piezometer & Inclinator Monitoring / Replacement	\$	300,000.00	\$	62,232.83	\$	237,767.17
(5254) (5256)	Materials and Supplies & Equipment Rental	\$	50,000.00	\$	23,084.04	\$	26,915.96
5435/Job	Contract Welding Services & Fencing Repairs	\$	10,000.00	\$	3,782.42	\$	6,217.58
5425/Job	Barriers	\$	15,000.00	\$	-	\$	15,000.00
5460	Contract Relief Well Services	\$	100,000.00	\$	100,000.00	\$	-
6020	Equipment Purchases (Including Vehicles)	\$	75,000.00	\$	329,113.73	\$	(254,113.73)
7111	Flood Fight Equipment & Storage	\$	17,500.00	\$	10,622.91	\$	6,877.09
5291/Job	Chemicals	\$	10,000.00	\$	5,861.10	\$	4,138.90
Rural Levee Maintenance and Repair							
5410/Job	Goats & Sheep Contract	\$	-	\$	-	\$	-
(5261/Job) (5470/Job)	Outside Labor - Leased Labor / CDF Labor	\$	-	\$	-	\$	-
(5260/Job) (5266/Job)	Contract Maint. Services - Emergency Repairs and Cleanup	\$	-	\$	-	\$	-
(5262/Job) (5263/Job)	Materials and Supplies & Equipment Rental	\$	-	\$	-	\$	-
5264/Job	Chemicals	\$	-	\$	-	\$	-
Ditches & Canals Maintenance & Repairs							
5410/Job	Goats & Sheep Contract	\$	84,893.00	\$	84,842.00	\$	51.00
(5481/5470)(5265) All/Job	Outside Labor Contract - Leased Labor / CDF and Supplies	\$	40,000.00	\$	20,283.28	\$	19,716.72
(5480/Job) (5484/Job)	Contract Maint. Services & Emergency Repairs and Cleanup	\$	17,000.00	\$	6,149.20	\$	10,850.80
(5483/Job) (5482/Job)	Materials and Supplies & Equipment Rental	\$	10,000.00	\$	-	\$	10,000.00
5488	Contract Services Material & Hauling	\$	20,000.00	\$	11,436.57	\$	8,563.43
5485/Job	Concrete Lined Ditch Replacement	\$	30,000.00	\$	30,000.00	\$	-
5275/Job	Chemicals	\$	5,000.00	\$	5,000.00	\$	-
5487/Job	Ditches & Canals Capital Replacement Fund	\$	20,000.00	\$	20,000.00	\$	-
District Support							
7120	Chemical Training	\$	1,500.00	\$	315.00	\$	1,185.00
7100	Training Seminars	\$	10,000.00	\$	1,361.24	\$	8,638.76

*\$100,000.00 Balance

*\$39,724.00 Balance

*\$30,000.00 Balance

*\$20,000.00 Balance

7130	Trustee Expenses/Gen Election Costs	\$ 20,000.00	\$ 190.00	\$ 19,810.00
(7061-Gen) (5061/Job)	Licenses & Permits	\$ 15,000.00	\$ 7,830.31	\$ 7,169.69
7140	Emp Screening and Drug Testing/Physicals	\$ 1,000.00	\$ -	\$ 1,000.00
7999	Misc. Reimb. & Expenses - Mileage, Meals, Emp. App.	\$ 7,000.00	\$ 3,690.42	\$ 3,309.58
7200	Membership Dues & Association Dues	\$ 35,000.00	\$ 26,333.51	\$ 8,666.49
5510	Building/Shop Replacement	\$ 24,000.00	\$ 24,000.00	\$ -
	Overhead Contingency	\$ 4,912.11	\$ -	\$ 4,912.11
7240	TRLA Allocations	\$ 260,000.00	\$ 25,700.93	\$ 234,299.07
	TOTAL	\$7,521,654.05	\$5,690,120.57	\$ 1,831,533.48

* \$24,000.00 Balance

Footnotes

Property Insurance Cost Code #1555 is over due to ACWA/JPIA changing their policy period to April through March as it was July through June previously.

Equipment Purchases Cost Code 6020 is over due to the purchase of the Mower Max.

Garbage Dump Services Cost Code#7220-7221 is over due to clean up in back of the office.

Revenue for Urban Levee & Internal Drainage Assessments increased by \$50,799.89. Originally \$3,894,105.11 to \$3,944,905.00

Pump Station #10 Outfall Grant was put on hold, therefore we removed it from the budget. Costs already incurred were applied to #5281 (Pump Station Capital Replacement Fund)

Cost Code #52270 (Annual Pump Maintenance & Repairs) is over (\$30,495.93) due to expenses included for the Olivehurst PS, which will be reimbursed.

Goats & Sheep Contract is consistently over due to his Contract is based on multiple Calendar Years and we estimate for a Fiscal Year.

All *Balances are funds that were moved to the Reserve Accounts. A total of \$229,852.16



Reclamation District 784

Fiscal Year 2026-2027 Recommended Adopted Budget

2026-2027 Operating Budget

- The recommended Operating Budget for the FY 2026-2027 is \$4,688,806.21.
- This budget includes Levee & Internal Drainage Assessments of \$4,155,950.21, CSA66 Drainage Special Tax Revenues of \$220,000.00, and Grant Revenues of \$92,856.00. It also includes a Yuba County O&M Olivehurst Pump Station Contract of \$20,000.00 annually, plus an Additional \$200,000.00 for Pump Rehabilitation annually.
- Grant Revenues for the FY 2026-2027 are listed below:
 - * YWA Boundary Adjustment Grant Balance of \$11,367.00
 - * YWA Bear River Relief Well Abandonment & Replacement Grant Balance of \$81,489.00.
- Engineering Fees have been increased to compensate for the Nexus Study.
- Annual Pump Maintenance Contract & Repairs have been increased to compensate for Pump Rehabilitation.

2026-2027 RD784 Budget

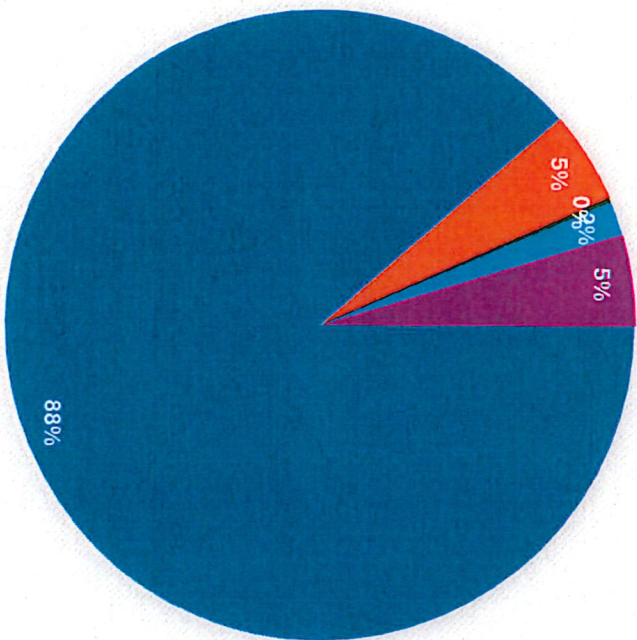
REVENUE SOURCES		
RD784 Urban Levee & Internal Drainage Assessment		\$ 4,155,950.21
CSA 66 Drainage Special Tax		\$ 220,000.00
YWA Grant Boundary Adjustment - Remaining Funds		\$ 11,367.00
YWA Bear River Relief Well Abandon & Replace - Remaining Funds		\$ 81,489.00
Yuba County Olivehurst PS O&M Contract & Pump Rehabilitation		\$ 220,000.00
Total Revenue		\$ 4,688,806.21
Total Budget		\$ 4,688,806.21
Deficit/Surplus		\$ -

Chart of Accounts	Employee Salaries, Taxes, & Fringe	BUDGET	Actual Expenses	DIFFERENCE
1498 Payroll Clearing	Net Salary Employees & Board Members & (Payroll Processing Fee)	\$ 600,000.00		\$ 600,000.00
7020 Payroll Taxes	Payroll Taxes - All Inclusive	\$ 210,000.00		\$ 210,000.00
2060 Liab. Acct	Pension & Administrative Fees	\$ 130,000.00		\$ 130,000.00
	Benefit Contingency	\$ 4,000.00		\$ 4,000.00
	All Insurances			
2070 Liab. Acct	Health Insurance & (HSA)	\$ 300,000.00		\$ 300,000.00
2080 Liab. Acct	Dental Insurance	\$ 20,000.00		\$ 20,000.00
2090 Liab. Acct	Vision Insurance	\$ 5,000.00		\$ 5,000.00
7015	Liability, Auto, Flood, Cyber and Property Insurance	\$ 110,000.00		\$ 110,000.00
7014	State Worker's Compensation	\$ 40,000.00		\$ 40,000.00
	Insurance Deductibles/Losses	\$ 7,500.00		\$ 7,500.00
	YWA Grants & Contract Services			
7045	Yuba County Olivehurst PS O&M Contract & Pump Rehabilitation Addendum	\$ 220,000.00		\$ 220,000.00
7087	YWA Boundary Adjustment Grant	\$ 11,367.00		\$ 11,367.00
7047	YWA Bear River Relief Well Abandonment & Replacement Grant	\$ 81,489.00		\$ 81,489.00
	District Support & Overhead Expenses			
7040	Accounting Fees	\$ 30,000.00		\$ 30,000.00
7050	Engineering Fees	\$ 398,000.00		\$ 398,000.00
7060	Legal Fees	\$ 35,000.00		\$ 35,000.00
7065	Assessment/Impact Fees Consulting	\$ 100,000.00		\$ 100,000.00
7233	Misc. Consulting Fees	\$ 10,000.00		\$ 10,000.00
7090	Telecommunications / Computer Software & Hardware	\$ 55,000.00		\$ 55,000.00
5210 Pump #	PG & E Utility Pumps	\$ 140,000.00		\$ 140,000.00
5215	PG & E Utility Shop & Office	\$ 10,000.00		\$ 10,000.00
(7220) (7221)	Garbage/Dump Service	\$ 7,000.00		\$ 7,000.00
(7150) (7145)	Office Supplies & Office Expense	\$ 5,000.00		\$ 5,000.00
(7230) (7225)	Safety Equipment/Safety Training	\$ 12,000.00		\$ 12,000.00
7111	Flood Fight Training, Equipment & Storage	\$ 9,000.00		\$ 9,000.00
7195	Uniforms	\$ 6,000.00		\$ 6,000.00
5255 (Job #)	Security Patrol	\$ 5,000.00		\$ 5,000.00
5473 (Pump #)	Sonitrol Security Monitoring	\$ 30,000.00		\$ 30,000.00
7180	Water Service	\$ 4,000.00		\$ 4,000.00
7160	Office Repairs	\$ 4,000.00		\$ 4,000.00
7190	Legal Ads/Notices	\$ 5,000.00		\$ 5,000.00
5221	Shop Temp Labor	\$ 5,000.00		\$ 5,000.00

*

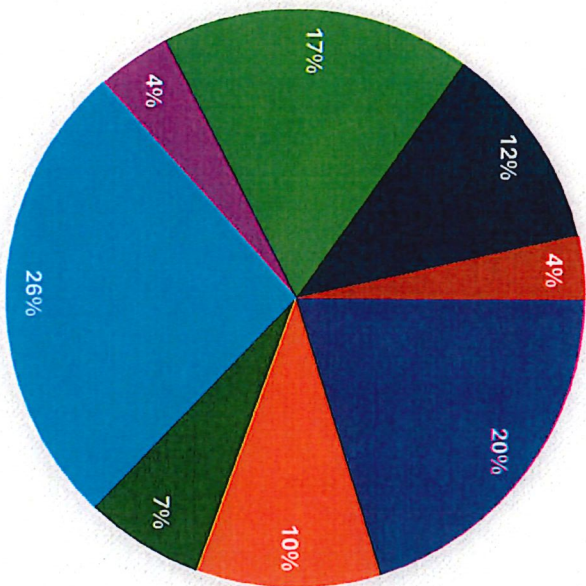
7235	Newspaper Service	\$	310.93		\$	310.93
7155	Shop Materials, Supplies, Tools, & Misc. Expenses	\$	15,000.00		\$	15,000.00
7140	Emp Screening and Drug Testing & Physicals	\$	1,000.00		\$	1,000.00
7120	Chemical Training	\$	1,000.00		\$	1,000.00
7100	Training Seminars (Staff)	\$	10,000.00		\$	10,000.00
(7999) (7800)	Misc. Expenses/Emp App.	\$	5,000.00		\$	5,000.00
7200	Membership Dues & Association Dues	\$	35,000.00		\$	35,000.00
(7061-Gen) (5061/job)	Licenses & Permits	\$	10,000.00		\$	10,000.00
7130	Trustee Expenses/Gen Election Costs	\$	12,000.00		\$	12,000.00
5510	Building & Shop Replacement	\$	-		\$	-
7240	TRIA Allocations	\$	270,000.00		\$	270,000.00
	Vehicles & Equipment					
6001, 6002	Vehicle & Equipment Maintenance & Repairs	\$	80,000.00		\$	80,000.00
6020	Vehicle & Equipment Purchases	\$	75,000.00		\$	75,000.00
6003	Vehicle & Equipment Fuel & Oil	\$	40,000.00		\$	40,000.00
	Pump Stations					
5270 (Pump #)	Annual Pump Maintenance Contracts & Repairs	\$	600,000.00		\$	600,000.00
5276 (Pump #)	SCADA Maintenance and Repairs	\$	163,000.00		\$	163,000.00
5272 (Pump #)	Additional Contract Labor - Leased Labor	\$	5,000.00		\$	5,000.00
5271 (Pump #)	Fuel and Oil - Pumps & Generators	\$	10,000.00		\$	10,000.00
(5273) (5274)(job#)	Materials and Supplies & Equipment Rental	\$	5,000.00		\$	5,000.00
5280 (Pump #)	Chemicals	\$	1,000.00		\$	1,000.00
5281 (Pump #)	Pump Station Capital Replacement Fund	\$	-		\$	-
5282 (Pump #)	Rental - Back Up Generator	\$	30,000.00		\$	30,000.00
	Urban Levees					
5410 (Levee#)	Contract Services-Goats	\$	91,350.00		\$	91,350.00
(5251) (5470) (Levee #)	Outside Labor Contract - Leased Labor/CDF Labor	\$	40,000.00		\$	40,000.00
(5250) (5426) (Levee#)	Contract Maint. Services & Emergency Repairs	\$	50,000.00		\$	50,000.00
5253 (Levee #)	Contract Services- Material & Hauling	\$	50,000.00		\$	50,000.00
5420 (Levee#)	Piezometer & Inclinator Monitoring / Replacement	\$	100,000.00		\$	100,000.00
(5254) (5256) (Levee #)	Materials and Supplies & Equipment Rental	\$	50,000.00		\$	50,000.00
5435 (Levee #)	Contract Welding Services & Fencing Repairs	\$	10,000.00		\$	10,000.00
5425 (Levee#)	Barriers	\$	5,000.00		\$	5,000.00
5460 (Levee#)	Contract Relief Well Services	\$	140,000.00		\$	140,000.00
5291 9(Levee#)	Chemicals	\$	10,000.00		\$	10,000.00
	Ditches & Canals					
5410 (Ditch/Canal#)	Goats & Sheep Contract	\$	88,789.28		\$	88,789.28
(5481)(5470) (Ditch/Canal#)	Outside Labor Contract - Leased Labor / CDF	\$	40,000.00		\$	40,000.00
(5480) (Ditch/Canal #)	Contract Maintenance Services & Emergency Repairs	\$	10,000.00		\$	10,000.00
(5483)(5482) (Ditch/Canal#)	Materials and Supplies & Equipment Rental	\$	5,000.00		\$	5,000.00
5488 (Ditch/Canal #)	Contract Material & Hauling	\$	15,000.00		\$	15,000.00
5485	Concrete Lined Ditch Replacement	\$	-		\$	-
5275 (Ditch/Canal#)	Chemicals	\$	6,000.00		\$	6,000.00
5487 (Ditch/Canal#)	Ditches & Canals Capital Replacement Fund	\$	-		\$	-
	TOTAL	\$4,688,806.21		\$0.00	\$	4,688,806.21

RD 784 Revenue Report



- RD784 Urban Levee & Internal Drainage Assessment
- CSA 66 Drainage Special Tax
- YWA Boundary Adjustment Grant
- YWA Bear River Relief Well Abandon & Replace Grant
- Yuba County Olivenhurst PS & O&M Contract Services

RD 784 Expense Report



- Employee Salaries, Taxes & Fringe
- WVA Grants & Contract Services
- Vehicles & Equipment
- Urban Levees
- All Insurances
- District Support & Overhead Expenses
- Pump Stations
- Ditches & Canals

Maintenance and Projects Completed in March

Unit 1

1. Vegetation abatement around gate structures.
2. Debris removal.
3. Livestock grazing.
4. Vegetation abatement cleanup after grazing (Aebi slope mower/Mower Max & hand crew).

Unit 2A

1. Vegetation abatement around gate structures.
2. Debris removal.
3. Livestock grazing.

Unit 2B

1. Vegetation abatement around gate structures.
2. Pump Station #2 backup generator exercised on 6.18, 6.22, 7.7 & 7.20.
3. Livestock grazing.
4. Vegetation abatement cleanup after grazing (Aebi slope mower & New Holland Tractor).

Unit 3A

1. Vegetation abatement around gate structures.
2. Pump Station #6 backup generator exercised on 6.18, 6.22, 7.7 & 7.20.
3. Livestock grazing.
4. Vegetation abatement cleanup after grazing (Aebi slope mower).

Unit 4

1. Vegetation abatement around gate structures.
2. Mow levee crown, ramps, and LS service road.
3. Livestock grazing.
4. Control burn LS - LM 4.85 - 5.83 & WS - LM 4.85 – 5.20 (Wheatland Fire Department).

Unit 7

1. Vegetation abatement around gate structures.
2. Livestock grazing.
3. Vegetation abatement cleanup after grazing (Aebi slope mower/Mower Max & hand crew).

Unit 8

1. Vegetation abatement around gate structures.
2. Livestock grazing.
3. Vegetation abatement cleanup after grazing (Aebi slope mower).

Unit 9

1. Pump Station #3 Backup generator exercised on 6.18, 6.22, 7.7 & 7.20.
2. Vegetation abatement around gate structures.
3. Livestock grazing.

Goldfields 200-year Levee

1. Vegetation abatement around gate structures.
2. Livestock grazing.

Drainage Laterals and Detention Basins

1. Vegetation abatement lateral 5, 8, 9, 10, 12, 13 (N & S) 14, 15 (N) Bingham, 17 & Pond 18 service road.
2. Vegetation abatement/sucker tree removal pond 16, pond 20 Chestnut basin (Mower Max, CDF & hand crew).
3. Monitor beaver activity pond 16, pump station 2 outfall and Olivehurst pump station trash rack.
4. Vegetation abatement/sucker tree removal, debris clean-up Cal-Trans basin.
5. Vegetation abatement River Oaks detention pond service road.

Shop, Office, Fleet Vehicles, and Equipment

1. The shop generator exercised on 6.18, 6.22, 7.7 & 7.20.
2. Clean and exercise equipment weekly.

Safety / Training

1. Administered weekly safety meetings.
2. Equipment training for employees.
3. Jacob, Shane & James First Aid/CPR recertification (American Red Cross).

Miscellaneous

1. Regularly checked for damage or issues around the District including all RD784 Pump Stations, Olivehurst Pump Station, and Yuba College Flood Fight Coalition supplies storage site.
2. Repaint electrical cabinets PS 2, 3, 6, 9 & OPS (Mason Painting).

Field Superintendent - Administrative

1. Submitted monthly spray report.
2. Attended monthly Staff meeting.
3. Office of Emergency Services EOC training.
4. Attended LMA coordinating meeting (Zoom).
5. Hired a seasonal Field Worker I.

Office Manager's Monthly Report

August 4, 2026

Accounting:

1. Budgets and Budget Updates
2. Account Reconciliations
3. AP Reports, Invoicing, and Check Processing for Vendors & Clients
4. Payroll, Timecards, Calculations, Job Costing, and Submittal to Paychex
5. Checks, Warrants and Deposits
6. Impact Fee Payments with County CDSA – Ongoing
7. Reimbursement Program for Developers and TRLIA - Tracking and Meetings
8. QuickBooks Benefit Assessment Tracking Transition – Ongoing
9. Receiving & Entering Benefit Assessment Payments in Master Builder & Online QuickBooks Portal.
10. Preparing and Proofing Misc. Letters for Patrick.
11. Reconciles Activity Sheets from the County for funds held at the County.
12. Submitting Worker's Comp., General Liability, Property, and Cyber Liability Payroll and accruals Quarterly and Annually on the ACWA Portal.
13. Worked with Jennifer Jensen, our CPA, and completed the FYE June 2025 Audit.

Clerical/Office:

1. Impact Fees & Plan Check Fees
 - A. Marysville Gateway – Grading Plans – AS90 Chestnut LLC
 - B. 1789 & 1791 Hile Ave – Manjit Dulai
 - C. 1756 North Beale Rd 2 – Tariq Chechi
 - D. 5478 Feather River Blvd. – Chris Goldsmith
2. Permit Clearance Request Sign Offs
 - A. Lennar – Rio Del Oro 17-19 and 20
 - B. Cresleigh Homes – Woodside Village 3A
 - C. Lennar – North Pointe Village 3
 - D. Cresleigh Homes – The Grove Village 6
4. Maintains and Updates District Website Regularly.

Human Resources:

1. Lincoln Financial Retirement Updates & Managing Accounts.
2. Tracks all Training Classes for Employees and Board Members and sends out invites with links.
3. Conducted Seasonal Employee Interviews with Patrick and Tina.
4. New Hire Paperwork for Seasonal Employee – Joseph Moretto.
5. Attended a Company Nurse Procedures meeting on June 4, 2026 with Staff.
6. Attended a Lincoln Financial meeting with Tim Vas Dias at Atteberry Searle with staff to discuss retirement options and planning.

Contract Management:

1. YWA Boundary Grant - Grant Extended to December 31, 2026 – Ongoing
2. Olivehurst Pump Station - Ongoing
3. YWA Grant – Pump Station 10 River Outfall – Put on Hold
4. YWA Grant Levee Storm Drain Replacement Unit 5 – Received Final Payment of \$37,897.69
5. YWA Bear River Unit 8 Relief Well Abandonment & Replacement Grant– Ongoing
6. YWA Cenedella Risk Analysis Grant – Received Final Payment of \$115,282.62

Regulatory Compliance:

1. Managing PWC-Certified Payroll Projects online with DIR – Ongoing.

2. Completed Office WPV Inspections twice monthly.
3. Board Packets – Monthly Board Meeting – Assembling, Attendance & Recordings
4. Attended Safety Meetings and Staff Meetings.
5. Attended a Department of Industrial Relations/Public Works Workshop on June 12, 2026 – Topic Prevailing Wage Updates, Apprenticeship Compliance, and PWCR Requirements

Meeting Attendance:**Board & Governance**

- 06/02 RD784 Board Meeting
- 06/02 TRLIA Board Meeting
- 06/23 Yuba County BOS Meeting
- 06/26 Central Valley Flood Protection Board Meeting
- 07/07 YWA Board Meeting
- 07/21 Central Valley Flood Protection Board Coordinating Committee

Interagency & Coordination

- 06/10 East Linda Drainage capacities discussion with Yuba County Public Works
- 06/11 California Levee Maintenance Interagency Workshop with DWR, CVFPB, and the USACE
- 06/17 California Central Valley Flood Control Association quarterly meeting
- 06/25 Parcel assessment meeting with Yuba County CDSA
- 07/09 Chestnut Pond & East Linda Gateway Project Drainage Review
- 07/13 Feather River Region Flood Management Program Steering Committee meeting
- 07/23 Yuba County OES Emergency Operations Center (EOC) training

Project & Internal Meetings

- 05/28 MHM Misc. Project Follow-Up Discussions
- 07/09 Pre-Construction Meeting – AT&T Manhole Encroachment, Levee Unit 1, Enf. Case #2021-15573
- 06/11 Drainage Impact Fee Nexus Study Updates Kick-Off Meeting
- 06/12 Staff Meeting
- 06/22 Retirement plan annual review
- 07/15 Impact Fee Nexus Study Update monthly progress meeting

Workshops & Professional Organizations

- 06/11 Yuba County Plumas Lake Specific Plan Updates Public Workshop @ *Riverside Meadows Intermediate School*
- 07/14 Public Workshop – Yuba County East Linda Gateway Lindhurst Corridor Revitalization Project

Other

- Weekly Rotary Meetings

Administration

1. GM applied for and was accepted into the ACWA JPIA Leadership for the Water Industry Program
2. RD784 Encroachment Permit 05262026 Issued to the City of Yuba City for Sewer Pond equipment transport in Unit 2A

3. 5-Year Warranty Bond 9328371 release letter sent to Lennar Homes for the River Oaks Detention Basin South Outfall Pipe
4. Signed a Linda County Water District Letter of Consent to annex District parcel 020-160-001 (PS 5) into LCWD to allow cleanup of unnecessary "islands" in their updated service boundary map. The letter of consent has no effect on the District.
5. RD784 Encroachment Permit No. 06082026 issued to YWA for Geophysical Surveying at Linear Pond 16
6. April – June YWA Grant Quarterly Progress Reports submitted for the Rural levee pipe replacements, District Boundary adjustments, PS 10 River Outfall, and the Bear River Relief Well #11 Abandonment/Replacement
7. Sherriff's Community Improvement Program (SCIP) – Program active, ongoing
8. Reimbursement Agreement Program – *Active, ongoing*
9. Applicant Interviews for Seasonal Field Position
10. Land inquiries for future shop/office relocation:
11. Plan Reviews/Impact Fee Program:
 - A. Tentative Parcel Map 26-0002 at 5661 Arboga Rd. *District Conditions of Approval Submitted*
 - B. Parcel Map 2024-0004 Property Split at APN 014-840-001 @ *Ella Ave. and Feather River Blvd.*
 - C. Plumas Lake Middle School – *River Oaks Blvd.*
 - D. Feather River Cold Storage Building Addition – *3792 Feather River Blvd.*
 - E. Duplex and Parcel Split Map - *6225 Farrel Way*
 - F. Accessory Dwelling Unit – *5478 Feather River Blvd.*
 - G. County Application Routing – Early Consultation for TPM26-0008 Property Subdivide
 - H. Duplexes and ADU's at 1789 & 1791 Hile Avenue, Linda

Projects:

1. *Nexus Study Drainage Impact Fee Updates*
2. *Pump & Motor Rehabilitations - Pump Stations 2, 3, 6, and Olivehurst Pump Station*
3. *Urban Levee Design Criteria (ULDC) Certification 5-Year Review – Lead by County of Yuba*
4. *Relief Well #11 repairs in Unit 8 - Abandonment phase completed*
5. *Plumas Lake Interchange – County plans in 95% complete stages*
6. *USACE Utility encroachment correction coordination continues:*
 - *The CVFPB issued NTC Case #15592 to PG&E on 02/25/2025 for unpermitted power lines in Unit. PG & E submitted an Encroachment Permit Application is in review with the CVFPB*
 - *The CVFPB issued NTC Case #15603 to PG&E on 05/28/2025 for unpermitted power lines at 2 locations in Unit 2A and 1 location in Unit 2B. PG & E has started the CVFPB permitting process.*
 - *Utility Poles at Garden Avenue location (NTC Case #15573). The CVFPB has issued Notice to Proceed Letters to PG & E and AT & T. RD784 Encroachment Permit No. 1023205 issued to PG & E and 06262026 to AT&T. Schedule Update: Estimated to begin in late Summer/Fall 2026*
7. *Levee Piezometer Replacements - In design stages*

Regulatory Compliance/Training:

1. Attended the 06/09 Pesticide Applicators Professional Association continuing education seminar in Lincoln
2. Weekly Safety Meetings
3. Monthly spray use report submitted to County of Yuba

Announcements:

1. GM will be attending a Levee Owners Workshop hosted by the USACE on September 23/24 in Sausalito, CA
2. SB 827 Board Fiscal and Financial Training is Scheduled for October 6 immediately following the Board meeting
3. District employee Shane Taylor-Toon has been promoted to Field Worker II.
4. District Encroachment Permit issued to the Linda Fireman's Association for the 10/31 Halloween 5K/10K Fun Run Event along the Bear River West Levee and county bike path in south Plumas Lake
5. The new Yuba County Parks & Recreation Map Guide link is now posted on the District's website
<https://yubacountyparks.org>
6. Next regular Board meeting: Tuesday, September 1, 2026

BOARD MEETING MINUTES			RECLAMATION DISTRICT 784		
			1594 Broadway Street		
			Arboga, CA 95961-8821		
Meeting Description: Reclamation District No. 784 Board of Trustee’s Board Meeting					
Date: June 2, 2026 Time: 10:00am Location: Reclamation District 784 Office					
Scheduled Time			Actual Time		
Start	Stop	Total Hours	Start	Stop	Total Hours
10:00am	12:30pm	2.5 Hrs.	10:04am	10:55am	51 Min.
1. Call to Order					
A. Roll Call: Board President – Sarbdeep Atwal- Present, Trustee - Joe Danna - Present, Board Vice-President - David Read – (Remote Not Participating), Trustee - Jared Hastey - Present, Trustee – Brent Hastey – Present, Board Secretary - Patrick Meagher - Present, Deputy Board Secretary - Kimberly Ford, Present, Field Superintendent – Tina Moore - Present, Attorney - Jesse Barton, Present and Engineer - Sean Minard -Present.					
2. Open Session:					
3. Public Communication: Any person may speak on any topic provided it is within the jurisdiction of the Reclamation District 784. If a person wishes to speak on any agenda item in particular, that person may speak now, or if that person wishes to withhold comment until Board consideration of the item, please inform the Board at this time what agenda item the speaker wishes to address and the Board will solicit additional comment when that agenda item is called. The time allotted for receiving public comment will be limited to no more than five minutes per each individual or group.					
Consent Items:					
4. Approve Board Meeting Minutes – Brent Hastey moved to approve the Board Meeting Minutes. Jared Hastey seconded the motion. Motion Carried. Vote: 4 Ayes (Atwal, Danna, J. Hastey, and B. Hastey), 0 Nays, 1 Absent (Read), and 0 Abstain.					
5. Approve Checks and Warrants – Brent Hastey moved to approve the Checks and Warrants. Jared Hastey seconded the motion. Motion Carried. Vote: 4 Ayes (Atwal, Danna, J. Hastey, and B. Hastey), 0 Nays, 1 Absent (Read), and 0 Abstain.					
6. Ratify the General Manager’s Signature Approval for a CEQA Notice of Exemption for the Pump Station 10 River Outfall Connection Project – To facilitate project implementation and address plan review comments from the Central Valley Flood Protection Board (CVFPB), a Notice of Exemption (NOE) under the California Environmental Quality Act (CEQA) was required. To avoid project delays, the General Manager executed and filed the NOE with Yuba County and the California Governor’s Office of Planning and Research prior to Board ratification. Brent Hastey moved to ratify and approve the General Manager’s signature on a CEQA Notice of Exemption for the Pump Station 10 River Outfall Connection Project. Jared Hastey					

seconded the motion. Motion Carried. **Vote: 4 Ayes (Atwal, Danna, J. Hastey, and B. Hastey), 0 Nays, 1 Absent (Read), and 0 Abstain.**

7. Board to Consider Adopting Resolution No. 2026-06-01 Supporting the Association of California Water Agencies' (ACWA) Vision for Our Water Future Initiative, Which Identifies Statewide Priorities for Water Reliability, Affordability, Infrastructure, and Long-Term Resilience –

The resolution would formally express Reclamation District 784's support for ACWA's recommendations and reaffirm the District's commitment to collaborative, science-based water management policies that support reliable and resilient water supplies throughout California.

Brent Hastey moved to adopt Resolution 2026-06-01 which supports the Association of California Water Agencies' (ACWA) Vision for Our Water Future Initiative which identifies Statewide Priorities for Water Reliability, Affordability, Infrastructure, and Long -Term Resilience. Jared Hastey seconded the motion. Motion Carried. **Vote: 4 Ayes (Atwal, Danna, J. Hastey, and B. Hastey), 0 Nays, 1 Absent (Read), and 0 Abstain.**

8. Board to Consider Adopting the Cal OES Form 130 – Designation of Applicant's Agent Resolution –

A Designation of Applicant's Agent Resolution for Non-State Agencies is required for all applicants to be eligible to receive funding. This universal resolution remains effective for all open and future disasters/grants declared for up to three years following the date of approval. The current resolution was adopted by the Board in November 2023 and is now due for renewal.

Brent Hastey moved to approve the renewal of the Cal OES Form 130. Jared Hastey seconded the motion. Motion Carried. **Vote: 4 Ayes (Atwal, Danna, J. Hastey, and B. Hastey), 0 Nays, 1 Absent (Read), and 0 Abstain.**

9. Board to Consider Adopting Resolution 2026-06-04 for Accepting a 35' Public Service Easement Over APN 014-840-001 From BH-NV Yuba County Investments, and Authorize the GM to sign the Final Map –

Condition No. 24 of the County of Yuba Final Conditions of Approval requires the applicant, BH-NV Yuba County Investments, to submit a copy of the Final Map to the District for review and determination of conformance. Parcel Map 2024-0004 proposes to subdivide approximately 74.68 acres into two parcels: Parcel 1, consisting of approximately 30.83 acres, and Parcel 2, consisting of approximately 43.85 acres. The property is located at the corner of Ella Avenue and Feather River Boulevard and is currently designated as Vacant Agriculture. Land underlying the drainage facilities will be dedicated to Reclamation District 784 on the Final Map.

Drainage Lateral 13 runs along the entire eastern boundary of the property, with the property line generally located along the centerline of the lateral. To ensure adequate District operations and maintenance access, the District requires a 35-foot-wide Public Service Easement measured from the centerline of the lateral, including approximately 20 feet extending west from the top of the embankment to accommodate District vehicle access and maintenance activities.

Recommended Action:

Adopt Resolution No. 2026-06-04 accepting a 35-foot Public Service Easement from BH-NV Yuba County Investments and authorizing the General Manager to execute the Final Map.

Brent Hastey moved to adopt Resolution 2026-06-04. Jared Hastey seconded the motion. Motion Carried. **Vote: 4 Ayes (Atwal, Danna, J. Hastey, and B. Hastey), 0 Nays, 1 Absent (Read), and 0 Abstain.**

Persons Attending

- 1. Sarbdeep Atwal – RD784 President of the Board**
- 2. David Read – RD784 Vice-President of the Board - (Remote Not Participating)**
- 3. Joe Danna – RD784 Board Trustee**
- 4. Jared Hastey – RD784 Board Trustee**
- 5. Brent Hastey – RD784 Board Trustee**
- 6. Patrick Meagher – RD784 Secretary of the Board**
- 7. Kimberly Ford – RD784 Deputy Secretary of the Board**
- 8. Tina Moore – RD784 Field Superintendent**
- 9. Jesse Barton – RD784 Attorney**
- 10. Sean Minard – RD784 Engineer**
- 11. Michael Miller –**
- 12. Jen Kerr – VPCS (PLESD)**
- 13. Jeff Roberts – PLESD**

Items for Discussion and Possible Actions:

10. Board to Consider Authorizing an Amendment to the 2013 Drainage Impact MOU/Deferral Agreement for the Plumas Lake Middle School –

Background:

In October 2025, the District became aware that construction activities had commenced on the new Plumas Lake Middle School project in Plumas Lake. Under District policy, all drainage impact fees for an entire parcel are typically collected at the time of grading permit issuance or prior to recordation of a final map, whichever occurs first. This process is generally coordinated through the county permit clearance routing process. However, because the project is proceeding through the Division of the State Architect (DSA), the District was not aware that construction had commenced.

The project includes development of a new middle school on Lot 1 of Parcel Map 2012-0002. The total drainage impact fees due at the 2025/2026 rate are \$558,714.16, which includes the 25.04-acre Lot 1 parcel and approximately one acre associated with the Kensington Way extension crossing Lot 2, owned by OPUD.

In May 2013, a Memorandum of Understanding (MOU) regarding the deferral of drainage impact fees was executed between the County of Yuba and the District to facilitate recordation of Parcel Map 2012-0002. The agreement applied to approximately 75.05 developable acres designated for two future school sites, including Lot 1 (25.04 acres) and Lot 3 (50.01 acres). The remaining parcels consist of Lot 2 (25.70 acres), intended for a future community park, and Lot 4 (17.40 acres), designated as open space/linear parkway. Since execution of the original agreement, ownership of Lot 1 has been transferred to the

Plumas Lake Elementary School District, identified in the agreement as the “Future Owner.” The agreement further provides that drainage impact fees are payable on an individual parcel basis at the fee rate in effect at the time payment becomes due.

The Plumas Lake Elementary School District is requesting an amendment to the original MOU to allow for the phased payment of drainage impact fees. Specifically, PLESD is requesting to pay the fees associated with approximately 8.53 developable acres needed for the initial phase of the project at this time, with the remaining fees for the approximately 17.68 developable acres to be paid when funding becomes available for future phases of development, which may not occur for several years.

Staff is requesting authorization to negotiate and execute an amended Drainage Impact Fee MOU/Deferral Agreement to allow phased payment of drainage impact fees consistent with the PLESD’s request.

Brent Hastey moved to authorize the negotiation and execute an amended Drainage Impact Fee MOU/Deferral Agreement allowing phased payment of drainage impact fees consistent with the PLESD’s request. Jared Hastey seconded the motion. Motion Carried. **Vote: 4 Ayes (Atwal, Danna, J. Hastey, and B. Hastey), 0 Nays, 1 Absent (Read), and 0 Abstain.**

11. Board to Consider Authorizing the General Manager to Award a Contract for the Pump Station 10 River Outfall Connection Project –

Background:

In December 2023, the District was awarded a cost-share grant from YWA for the Pump Station 10 River Outfall Connection Project. Although a substantial portion of Pump Station 10 was constructed in 2014, several critical components were deferred at that time due to budget constraints. Deferred improvements included the main discharge pipeline to the Feather River, permanent outfall structure, installation of a third pump and associated motor controls, and a backup diesel generator.

As an interim solution, a temporary outfall pipeline was installed east of the pump station to convey stormwater from Ella Basin into Lateral 15 North, which ultimately discharges through Pump Station 6. The proposed project will complete the original facility design by constructing a permanent outfall pipeline west of the pump station beneath Murphy Road, as well as installing the third stormwater pump and backup diesel generator.

The original Engineer’s Estimate for the project was \$6,141,000. Under the executed grant agreement, YWA will fund up to \$4,605,750 (75%) of eligible project costs, with the remaining \$1,535,250 (25%) funded through District-collected Basin C impact fees.

The project was originally scheduled to bid on June 1, 2026; however, the bid opening has been rescheduled to June 24, 2026, to allow the District’s engineer additional time to

complete value engineering efforts and revise the plans and specifications to reduce project costs.

Staff provided an update to the Board regarding recent discussions with YWA staff, which resulted in a recommendation to terminate the bid process, not award a contract, and postpone the project indefinitely. The recommendation was made to allow YWA to maximize its financial resources and prioritize the penstock recovery process. Joe Danna moved to cancel a contract award. Brent Hastey seconded the motion. Motion Carried.

Vote: 4 Ayes (Atwal, Danna, J. Hastey, and B. Hastey), 0 Nays, 1 Absent (Read), and 0 Abstain.

12. Board to Consider the Annual Drainage Impact Fee Inflator for FY 2026-2027

Economic & Planning Systems (EPS) has calculated the annual inflator for the District's drainage impact fee program. Consistent with the methodology established in the 2013 RD 784 Nexus Study Addendum and the 2015 Basin C-2 Nexus Study, EPS adjusted the improvement cost estimates using the average change in the San Francisco Construction Cost Index (CCI) and the 20-City CCI, as published by Engineering News-Record.

The average increase from May 2025 to May 2026 was 1.37%. If approved by the Board, the technical memorandum will be forwarded to the Yuba County Board of Supervisors for formal adoption.

Staff acknowledges that the Board authorized commencement of an updated drainage impact fee Nexus Study at the May 7, 2026 Special Board meeting. Until the updated study is completed, staff recommends continuing application of the annual inflator adjustments. (See Handout)

Recommended Action:

Approve the 1.37% drainage impact fee inflator for FY 2026/2027.

Brent Hastey moved to approve the 1.37% drainage impact fee inflator for FY 2026-2027.

Jared Hastey seconded the motion. Motion Carried. **Vote: 4 Ayes (Atwal, Danna, J.**

Hastey, and B. Hastey), 0 Nays, 1 Absent (Read), and 0 Abstain.

13. Board to Receive the FY 2026-2027 RD784 Assessment Escalation Evaluation and Consider Adoption of Resolutions 2026-06-02 and 2026-06-03 Establishing a New Assessment Rate and Authorizing Collection on the County Tax Roll –

Annual Escalation – (Ref: July 10, 2019 LWA Final Engineer's Report for RD784)
During the Proposition 218 process, the assessment engineer determined that an appropriate annual escalation factor should reflect changes in construction labor and material costs associated with the services provided. Accordingly, the maximum authorized assessment rate for FY 2026–27 is subject to an annual inflationary adjustment pursuant to Government Code Section 53739(b), based on the annual change in the San Francisco Construction Cost Index (CCI) and the ENR 20-City CCI (Base Year 1913 =

100), as published by Engineering News-Record (ENR), subject to a minimum adjustment of 0 percent and a maximum adjustment of 4 percent in any given year.

The RD784 Board may levy an assessment rate up to the maximum authorized rate each year based on the annual budget analysis. Based on the ratio of the ENR 20-City CCI for May 2026 compared to May 2025, LWA has calculated that RD784 may apply an assessment escalation rate between 0 percent and 1.37 percent for FY 2026–2027.

Recommended Action:

Approve the 1.37 percent assessment escalator for FY 2026–2027 .

Jared Hastey moved to approve the 1.37 percent assessment escalator for FY 2026-2027 and for adoption of Resolutions 2026-06-02 and 2026-06-03 Establishing a New Assessment Rate and Authorizing Collection on the County Tax Roll. Joe Danna seconded the motion. Motion Carried **Vote: 4 Ayes (Atwal, Danna, J. Hastey, and B. Hastey), 0 Nays, 1 Absent (Read), and 0 Abstain.**

14. Board to Consider Adopting the Updated 2026 RD784 Emergency Operations Plan –

Background:

The District's current Emergency Operations Plan (EOP) was adopted in September 2017. In 2021, KSN Inc., on behalf of the County, initiated an update process. The plan update was completed by Yuba County Office of Emergency Services in coordination with RD784 staff, the District engineer, and legal counsel.

The updated EOP outlines how District staff will prepare for, respond to, and recover from flood emergencies while coordinating with state and local agencies, including California Governor's Office of Emergency Services and the Yuba County Operational Area. The plan focuses on the District's responsibilities for maintaining levee and drainage systems and details procedures for flood preparedness, levee patrol, flood fighting, and recovery. The plan follows FEMA emergency planning guidance and will be reviewed by the Board at least every five years or after major flood events. Due to the large size of the plan, an electronic copy will be distributed to the Board ahead of the meeting. A hard copy will be available for review at the meeting upon request.
(Presentation by Staff)

Recommended Action:

Approval of the updated 2026 RD784 Emergency Operations Plan.

Brent Hastey moved to approve the updated 2026 RD784 Emergency Operations Plan. Joe Danna seconded the motion. Motion Carried. **Vote: 4 Ayes (Atwal, Danna, J. Hastey, and B. Hastey), 0 Nays, 1 Absent (Read), and 0 Abstain.**

15. Board to Receive the Monthly Budget Snapshot –

The Board was presented the Monthly Budget Update for expenses through May 31, 2026.

16. Field Manager's Report:

Field Manager's Report
June 2, 2026

Maintenance and Projects Completed in March

Unit 1

1. Vegetation abatement around gate structures.
2. Debris removal.

Unit 2A

1. Vegetation abatement around gate structures.
2. Debris removal.
3. Sheep/Goat grazing.
4. Vegetation abatement LS service road/fence line LM 0.00 – 1.00.
5. Repair cut cyclone fence LS/LM 0.25 (North Valley Construction).

Unit 2B

1. Vegetation abatement around gate structures.
2. Pump Station #2 backup generator exercised on 5/11 & 5/26.

Unit 3A

1. Vegetation abatement around gate structures.
2. Pump Station #6 backup generator exercised on 5/11 & 5/26.
3. Sheep/Goat grazing.

Unit 4

1. Vegetation abatement around gate structures.
2. Mow/spray levee crown, ramps, and LS service road.
3. Sheep/Goat grazing.

Unit 7

1. Vegetation abatement around gate structures.
2. Repair cut cyclone fence LS/LM 0.75 (North Valley Construction).

Unit 8

1. Relief Well RW – 11 Abandonment completed by Nor-Cal Pump.

Unit 9

1. Pump Station #3 Backup generator exercised on 5/11 & 5/26.
2. Vegetation abatement around gate structures.
3. Sheep/Goat grazing.

Goldfields 200-year Levee

1. Vegetation abatement around gate structures.
2. Mow levee crown and ramps.

3. Vegetation abatement along LS service road K-Rail LM 1.25 – 2.60.
4. Sheep/Goat grazing.

Drainage Laterals and Detention Basins

1. Vegetation abatement lateral 5, 9, 10, 13 (S), 14, 15 (N) Bingham,
2. Vegetation abatement Pond 8 (N), pond 16 service road.
3. Sheep/Goat grazing lateral 16, pond 16, River Oaks basin, Wheeler basin, Ella basin service road.
4. Mow Ella basin service road, Wheeler basin service road Chestnut basin service road.
5. Monitor beaver activity pond 16, pump station 2 outfall and Olivehurst pump station trash rack.
6. Debris clean - up Caltrans basin.

Shop, Office, Fleet Vehicles, and Equipment

1. The shop generator exercised on 5/11 & 5/26.
2. Clean and exercise equipment weekly.

Safety / Training

1. Administered weekly safety meetings.
2. Equipment training for employees.
3. ATAMAX training (Ben Records).

Miscellaneous

1. Regularly checked for damage or issues around the District including all RD784 Pump Stations, Olivehurst Pump Station, and Yuba College Flood Fight Coalition supplies storage site.
2. Vegetation abatement in and around all pump stations.
3. Repaint electrical cabinets pump station 2 & 6 (Mason Painting).
4. DWR Spring levee inspection.

Field Superintendent - Administrative

1. Submitted monthly spray report.
2. Attended monthly Staff meeting.
3. Employee performance evaluations.

17. Office Manager's Report:

Office Manager's Monthly Report **June 2, 2026**

Accounting:

1. Budgets and Budget Updates
2. Account Reconciliations
3. AP Reports, Invoicing, and Check Processing for Vendors & Clients

4. Payroll, Timecards, Calculations, Job Costing, and Submittal to Paychex
5. Checks, Warrants and Deposits
6. Impact Fee Payments with County CDSA – Ongoing
7. Reimbursement Program for Developers and TRLIA - Tracking and Meetings
8. QuickBooks Benefit Assessment Tracking Transition – Ongoing
9. Receiving & Entering Benefit Assessment Payments in Master Builder & Online QuickBooks Portal.
10. Preparing and Proofing Misc. Letters for Patrick.
11. Reconciles Activity Sheets from the County for funds held at the County.
12. Submitting Worker's Comp., General Liability, Property, and Cyber Liability Payroll and accruals Quarterly and Annually on the ACWA Portal.
13. Working with Jennifer Jensen, our CPA to complete the FYE June 2025 Audit.

Clerical/Office:

1. Impact Fees & Plan Check Fees
 - A. Riverside Drive – AT&T Permit Fee
 - B. 5693 Arboga Rd – Alicia Vega
 - C. Plumas Lake Elementary School – Impact Fee Deferral Agreement
2. Permit Clearance Request Sign Offs
 - A. Lennar – Rio Del Oro 17-19 and 20
 - B. K. Hovnanian – Luna Bella
 - C. Lennar – North Pointe Village 3
4. Maintains and Updates District Website Regularly.
5. Completed Power Point training to enhance my existing proficiency with the application. .

Human Resources:

1. Lincoln Financial Retirement Updates & Managing Accounts.
2. Tracks all Training Classes for Employees and Board Members and sends out invites with links.
3. Attended ACWA/JPIA's Risk 101- Builder's Risk & Insurance Webinar
4. Took a Class on ACWA/JPIA's Company Nurse Program Enrolled and Set up Procedures Meeting with Staff.

Contract Management:

1. YWA Boundary Grant - Grant Extended to December 31, 2026 – Ongoing
2. Olivehurst Pump Station - Ongoing
3. YWA Grant – Pump Station 10 River Outfall – Ongoing
4. YWA Grant Levee Storm Drain Replacement Unit 5 – Will be billing out last reimbursement invoice in June 2026.
5. YWA Bear River Unit 8 Relief Well Abandonment & Replacement Grant– Ongoing
6. YWA Cenedella Risk Analysis Grant – Will be billing out for reimbursement in June 2026.
7. CDF MOU Renewal - Signed

Regulatory Compliance:

1. Managing PWC-Certified Payroll Projects online with DIR – Ongoing.
2. Completed Office WPV Inspections twice monthly.
3. Board Packets – Monthly Board Meeting – Assembling, Attendance & Recordings
4. Attended Safety Meetings and Staff Meetings.
5. Completed Governmental Census Survey.

18. General Manager's Report:

General Manager's Report
June 2, 2026

Meeting Attendance:

Board & Governance

- 05/07 RD784 Special Board Meeting

Interagency & Coordination

- 05/14 California Levee Maintenance Inter-Agency Workshop Series w/DWR, CVFPB, & USACE

Project & Internal Meetings

- 04/28 Bear River Relief Well #11 Pre-Construction Site meeting
- 05/11 Pump Station 10 River Outfall Pre-Construction meeting
- 05/19 Wheeler Ranch Phase II post development punch list meeting.

Workshops & Professional Organizations

- 04/06 Attended the ACWA Spring Conference in Sacramento
- 05/12 Attended the Yuba 2050 General Plan Workshop

Other

- Weekly Rotary Meetings

Administration

1. Submitted an application for the ACWA JPIA Leadership for the Water Industry Program
2. Administered Staff Performance Evaluations
3. Implemented the Sheriff's Community Improvement Program (SCIP)
4. Reviewed draft financial statements in preparation for the 2024-25 District Audit
5. Reimbursement Agreement Program – *Active, ongoing*

6. Land inquiries for future shop/office relocation: *APN: 014-340-012-000 Broadway St.*
7. Plan Reviews/Impact Fee Program:
 - A. Woodside Village 3B – *Cresleigh Homes*
 - B. Apartments – *5780 Feather River Blvd.*
 - C. Manufactured Home – *5693 Arboga Rd.*
 - D. Plumas Lake Middle School – *River Oaks Blvd.*

Projects:

1. Pump & Motor Rehabilitations - *Pump Stations 2, 3, 6, and Olivehurst Pump Station*
2. River Oaks Detention Bason South Pipe 5-Year Warranty video inspection *(Completed)*
3. One-Year SWIF Progress Report – *Submitted to the CVFPB on 05/12/2026.*
4. RD784 Emergency Operations Plan Updates
5. Pump Station 10 outfall connection project
6. Relief Well #11 repairs in Unit 8 - *Abandonment phase completed.*
7. Plumas Lake Interchange – *County plans in 95% complete stages*
8. USACE Utility encroachment correction coordination continues:
 - *The CVFPB issued NTC Case #15592 to PG&E on 02/25/2025 for unpermitted power lines in Unit. PG & E submitted an Encroachment Permit Application is in review with the CVFPB.*
 - *The CVFPB issued NTC Case #15603 to PG&E on 05/28/2025 for unpermitted power lines at 2 locations in Unit 2A and 1 location in Unit 2B. PG & E is currently preparing survey data for the CVFPB permit application.*
 - *Utility Poles at Garden Avenue location (NTC Case #15573) The CVFPB has issued Notice to Proceed Letters to PG & E and AT & T. RD784 Encroachment Permit No. 1023205 also issued to PG & E. Estimated start: Summer of 2026.*
9. Levee Piezometer Replacements - *In design stages*

Regulatory Compliance/Training:

1. 04/29 Webinar on ACWA JPIA Advice Nurse Program
2. 05/20 ACWA JPIA Webinar on Risk Transfer 101 Focus on Builders Risk & Controlled Insurance Programs
3. 05/18 DWR Spring Levee Inspection Competed
4. Weekly Safety Meetings
5. Monthly spray use report submitted to County of Yuba

Announcements:

1. The District Office will be closed on Friday, July 3, in observance of the 4th of July Holiday.

19. Board Reports:

Brent Hastey reported that he attended the Plumas Lake Town Hall Meeting regarding the General Plan.

20. Closed Session:***20.1 Conference with Real Property Negotiators***

Property: APN's 014-340-012-000, 014-350-068-000, 013-300-017-000, 013-560-029-000, 014-860-011-000, 014-860-012-000, 013-410-114-000, 013-410-113-000, 013-530-004-000, & 013-020-027-000.

Negotiating Party: RD784 /General Manager.

Under Negotiation: Price and Terms of Sale.

21. Meeting Reconvened:***21.1 Announcement of Reportable Actions Taken in Closed Session.***

No Reportable Action Taken.

22. Meeting Adjourned:

The Meeting was adjourned at 10:55am.

The complete Board Agenda Meeting Material is available at the Reclamation District 784 Office, located at 1594 Broadway, Arboga, CA 95961. Any disclosable public record related to an open session item on the agenda and has been distributed to all or a majority of the Board Members less than 72 hours prior to the meeting, and is available for public inspection during normal business hours.

If you have a disability and need disability-related modifications or accommodations to participate in this meeting, please contact the Office Manager of the Reclamation District 784 at (530) 742-0520 or fax (530) 742-3021. All requests should be made at least 24 hours prior to the start of the meeting. This is in compliance with Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12132) and the federal rules and regulations adopted in implementation thereof.

Sarbdeep Atwal, President

Kimberly Ford, Deputy Board Secretary