

**MINUTES OF THE MEETING
OF THE BOARD OF TRUSTEES
OF RECLAMATION DISTRICT NO. 2040**

November 14, 2024

A meeting of the Board of Trustees of Reclamation District No. 2040 was convened at 4:00 pm at 235 East Weber Avenue, Stockton, California.

Present at the meeting were Trustees Eileen Nichols Christin, John Zech and Jim Jerkovich. Others present were Dante John Nomellini, Chris Neudeck, Dale Satre and Mark Christin.

The first item to come before the meeting was approval of the Minutes of the January 10, 2024 meeting.

On Motion - Trustee John Zech

Second - Trustee Jim Jerkovich, the following resolution was unanimously adopted:

RESOLVED that the Minutes of the January 10, 2024 meeting be and they are hereby approved as submitted.

Next, the minutes of the October 21, 2024 emergency meeting were considered.

On Motion - Trustee Eileen Christin

Second - Trustee John Zech, the following resolution was unanimously adopted:

RESOLVED that the minutes of the October 21, 2024 emergency meeting be and they are hereby approved as submitted.

Next the 2024-2025 Budget was considered.

On Motion - Trustee John Zech

Second - Trustee Jim Jerkovich, the attached Budget Resolution for 2024-2025 was unanimously approved.

Next, the Financial Report was given, the written portions of which are attached hereto.

On Motion - Trustee Jim Jerkovich

Second - Trustee John Zech, the attached financial report was unanimously approved.

Next Dante John Nomellini reported on emergency actions and the documents requested

by the DWR.

Next the Engineer, Chris Neudeck gave his report, the written portion of which is retained in the records of the district, and the outline for which is attached to these minutes. He reported that DWR agreed to go forward with a temporary fix of the levee leak expected to cost about 1.2 million dollars but it would take about 4 days for award of a contract and about a week to mobilize. Some reimbursement of emergency expenditures is in process.

He reported that the leak is continuing to grow slowly and could substantially increase at anytime. Some levee seal material is stockpiled, the excavator and bulldozer remain on site and an inspector in on site through the night. The emergency will continue to exist until the temporary fix is completed. Thereafter the board,

On Motion - Trustee Eileen Christin

Second - Trustee John Zech, it was unanimously resolved that the emergency levee leak declaration be continued until the DWR temporary fix successfully controls the leak.

Next the Board,

On Motion - Trustee Jim Jerkovich

Second - Trustee Eileen Christin unanimously adopted the attached resolution regarding the categorical exemption for certain levee work.

Next the Board,

On Motion - Trustee Jim Jerkovich

Second - Jack Zech, unanimously adopted the attached resolution authorizing execution of levee assistance agreements

Thereafter, there being no further business to come before the meeting, the meeting was adjourned.

RECLAMATION DISTRICT NO. 2040
16021 West Hwy. 4
P. O. Box 87
Holt, CA 95234
(209) 465-5600
FAX: (209) 465-3837

Trustees
Eileen Nichols
James Jerkovich
John Zech

Secretary
Eileen Nichols

Attorney
Dante John Nomellini
Engineer
Christopher H. Neudeck

**NOTICE AND AGENDA OF MEETING
OF THE BOARD OF TRUSTEES
OF RECLAMATION DISTRICT NO. 2040**

Date: THURSDAY, NOVEMBER 14, 2024

Time: 4:00 p.m.

Place: 235 East Weber Avenue, Stockton, California 95202

Conference dial in number (551) 258-5770 - No access code required. Meeting materials will be posted to the RD 2040 Website before the meeting at <https://reclamationdistrict.wixsite.com/rd2040>

AGENDA

(Action may be taken on any item)

1. Approval of Minutes of January 10, 2024 meeting
2. Approval of Minutes of October 21, 2024, Emergency Meeting
3. Adopt 2024-25 Budget
4. Financial Report
5. Counsel Report
6. Ratification and extension of emergency declaration
7. Engineer's Report
8. Approval of Resolution for execution of levee assistance agreements
9. Approval of Categorical Exemption Resolution
10. Public Forum

Note: Individuals who require special accommodations are requested to contact Jeanne Urbani at (209) 465-5883 at their earliest convenience prior to the meeting date. TTY users may contact the California Relay service at 1-800-735-2929 or voice line at 1-800-735-2922.

Notice posted Friday, November 8, 2024, at 9: a.m.

**MINUTES OF THE MEETING
OF THE BOARD OF TRUSTEES
OF RECLAMATION DISTRICT NO. 2040**

January 10, 2024

A meeting of the Board of Trustees of Reclamation District No. 2040 was convened at 9:00 am at 235 East Weber Avenue, Stockton, California.

Present at the meeting were Trustees Eileen Nichols Christin, John Zech and Jim Jerkovich. Others present were Dante John Nomellini and Mark Christin.

The first item to come before the meeting was approval of the Minutes of the June 24, 2022 meeting.

On Motion - Trustee Jim Jerkovich

Second - Trustee Eileen Christin, the following resolution was unanimously adopted:

RESOLVED that the Minutes of the June 24, 2022 meeting be and they are hereby approved as submitted.

Next, the Financial Report was given, the written portions of which are attached hereto.

On Motion - Trustee Eileen Christin

Second - Trustee Jim Jerkovich, the financial report and 2023-2024 Budget were unanimously approved.

Next Dante John Nomellini reported on levee and water related matters.

Next the Board,

On Motion - Trustee Jim Jerkovich

Second - Trustee Eileen Christin unanimously adopted the attached resolution regarding the categorical exemption for certain levee work.

Next the Board,

On Motion - Trustee Jim Jerkovich

Second - Jack Zech, unanimously adopted the attached resolution authorizing execution of levee assistance agreements

Thereafter, there being no further business to come before the meeting, the meeting was adjourned.

RECLAMATION DISTRICT NO. 2040
16021 West Hwy. 4
P. O. Box 87
Holt, CA 95234
(209) 465-5600
FAX: (209) 465-3837

Trustees
Eileen Nichols
James Jerkovich
John Zech

Secretary
Eileen Nichols

Attorney
Dante John Nomellini
Engineer
Christopher H. Neudeck

**NOTICE AND AGENDA OF MEETING
OF THE BOARD OF TRUSTEES
OF RECLAMATION DISTRICT NO. 2040**

Date: WEDNESDAY, JANUARY 10, 2024

Time: 9:00 a.m.

Place: 235 East Weber Avenue, Stockton, California 95202

Conference dial in number (551) 258-5770 - No access code required. Meeting materials will be posted to the RD 2040 Website before the meeting at <https://reclamationdistrict.wixsite.com/rd2040>

AGENDA

(Action may be taken on any item)

1. Approval of Minutes of June 24, 2022 meeting
2. Adopt 2023-24 Budget
3. Financial Report
4. Counsel Report
5. Engineer's Report
6. Approval of Resolution for execution of levee assistance agreements
7. Approval of Categorical Exemption Resolution
8. Public Forum

Note: Individuals who require special accommodations are requested to contact Jeanne Urbani at (209) 465-5883 at their earliest convenience prior to the meeting date. TTY users may contact the California Relay service at 1-800-735-2929 or voice line at 1-800-735-2922.

Notice posted Tuesday, December 26, 2023, at 11:00 a.m.

RECLAMATION DISTRICT NO. 2040

16021 West Hwy. 4

P. O. Box 87

Holt, CA 95234

(209) 465-5600

FAX: (209) 465-3837

Trustees

Eileen Nichols

James Jerkovich

John Zech

Secretary

Eileen Nichols

Attorney

Dante John Nomellini

Engineer

Christopher H. Neudeck

**NOTICE AND AGENDA OF MEETING
OF THE BOARD OF TRUSTEES
OF RECLAMATION DISTRICT NO. 2040**

Date: FRIDAY, JUNE 24, 2022

Time: 9:00 a.m.

Place: 16021 West Highway 4, Holt, CA 95234

Due to the Coronavirus, the meeting will also include participation by conference call. Limited participation by attendance with adequate spacing will be attempted. If spacing cannot be maintained, masks will be required. Those who are sick or have been around sick people should participate by telephone.

Conference dial in number (551) 258-5770 - No access code required. Meeting materials will be posted to the RD 2040 Website before the meeting at <https://reclamationdistrict.wixsite.com/rd2040>

AGENDA

(Action may be taken on any item)

1. Approval of Minutes of April 25, 2022 meeting
2. Adopt 2022-23 Budget
3. Adopt bank resolution for checking account
4. Public Forum

Note: Individuals who require special accommodations are requested to contact Jeanne Urbani at (209) 465-5883 at their earliest convenience prior to the meeting date. TTY users may contact the California Relay service at 1-800-735-2929 or voice line at 1-800-735-2922.

Notice posted Wednesday, June 22, 2022, at 11:00 a.m.

**MINUTES OF THE MEETING
OF THE BOARD OF TRUSTEES
OF RECLAMATION DISTRICT NO. 2040**

June 24, 2022

A meeting of the Board of Trustees of Reclamation District No. 2040 was convened at 10:00 am at 16021 West Highway 4, Holt, California 95234.

Present at the meeting were Trustees Eileen Christin, Jack Zech, and Jim Jerkovich.

The first item to come before the meeting was approval of minutes of the April 25, 2022 meeting. The Board,

On Motion – Trustee Eileen Christin

Second – Trustee Jim Jerkovich, unanimously adopted the following Resolution:

RESOLVED that the minutes of the April 25, 2022 meeting be and they are hereby approved as submitted.

Next the Board considered the proposed 2022-2023 budget.

On Motion – Trustee Jack Zech

Second – Trustee Jim Jerkovich, the following resolution was unanimously adopted:

RESOLVED that the 2022-2023 budget attached hereto be and it is hereby approved.


Next the board:

On Motion – Eileen Christin

Second – Jack Zech, unanimously adopted the following resolution:

RESOLVED that the banking change resolution attached hereto be and it is hereby approved.

Thereafter there being no further business to come before the board, the meeting was adjourned.



Nomellini, Grilli & McDaniel PLCs

To: eileen@victoriaisland.net
Subject: RD 2040 Dutra Payment

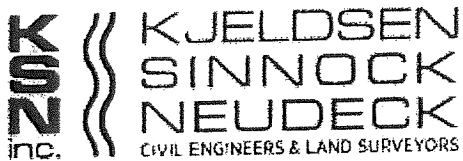
Eileen:

I talked to Doug and everything is in order. He will provide a signed agreement. Jean emailed you a requisition for payment of \$150,000.00 to The Dutra Group from the Special Fund 53381. The balance of \$987,415.42 will be paid from sale of registered warrants to the Bank of Stockton. There will be 9 warrants at \$100,000.00 each and one for \$87,415.42. The payee is the Bank of Stockton. On the back of each warrant there should be a blank for insertion of the interest rate. Enter 3.75 %. On the face of each warrant where "For" is indicated insert: "Levee repair – The Dutra Group". Also on the front of the warrant there should be the word "Fund". Insert where you have space "53381". The registered warrants will block disbursements to others from the Fund against which they are registered until principal and interest is paid in full. The Requisition will result in a County check payable to The Dutra Group. The warrants payable to the Bank of Stockton will be registered and handed to us for delivery to the Bank of Stockton in exchange for Bank of Stockton Cashier Checks payable to the Dutra Group. We will then hand over the \$150,000.00 check from the Special Fund and the Cashier checks from the Bank of Stockton to the Dutra Group in exchange for a receipt. We will require that they pick-up the payments.

Once the requisition and warrants are signed, hand deliver them to my office and we will process through the County and Bank of Stockton for pick-up by Dutra. If filling out the warrants is too cumbersome, deliver the signed Requisition and ten Warrants Payable to the Bank of Stockton and we will fill in the rest and process accordingly.

Nomellini, Grilli & McDaniel
Law Office
235 East Weber Avenue
Stockton, CA 95202
Mailing address:
P.O. Box 1461
Stockton, CA 95201-1461
Telephone: (209) 465-5883
Facsimile: (209) 465-3956
Email: ngmplcs@pacbell.net

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Progress Pay Estimate

No. 1

PROJECT: 0816-0520
Reclamation District No. 2040
Emergency Levee Repair - Sta 72+00

DATE: 6/23/2022

CONTRACTOR: The Dutra Group

CONTRACT ID: 2040-03-29-22-02

CONTRACT TIME:

CONTRACT COST:

Original Time 90 days
Notice to Proceed Date 3/26/2022
Original Completion Date 8/4/2022
Approved Time Extensions 0 days
Revised Completion Date 8/4/2022
Work Completed Through 4/6/2022
Elapsed Time 8 days
Percent Time Elapsed 8.9%

Original Contract Price \$1,137,415.42
Approved Change Orders \$0.00
Percent Change Orders 0.0%
Revised Contract Price \$1,137,415.42
Amount Complete to Date \$1,137,415.42
Percent Complete 100.0%

CURRENT PAYMENT SUMMARY:

DESCRIPTION	TOTAL EARNINGS	LESS 5% RETENTION	LESS DEDUCTIONS	NET EARNINGS
To Date	\$1,137,415.42	\$0.00	\$0.00	\$1,137,415.42
Previous	\$0.00	\$0.00	\$0.00	\$0.00
Current	\$1,137,415.42	\$0.00	\$0.00	\$1,137,415.42
Net Payment Due This Invoice:				\$1,137,415.42

OVERALL PAYMENT SUMMARY:

NO.	WORK COMPLETED THROUGH	TOTAL EARNINGS	LESS 5% RETENTION	LESS DEDUCTIONS	NET EARNINGS
1	4/30/2022	\$1,137,415.42	\$0.00	\$0.00	\$1,137,415.42
TOTALS:		\$1,137,415.42	\$0.00	\$0.00	\$1,137,415.42

- 150,000.00

987,415.42

NOTES:

SUPPORTING DOCUMENTATION

- The Dutra Group Invoice No. 2122205-01 dated 6/23/2022
- The Dutra Group Project Cost and Price Details dated 6/23/2022

RECOMMENDED FOR PAYMENT
KSN, Inc.

BY:

Erik Almaas, PE
Project Manager

Reclamation District No. 2040
Operating Budget
2022-23

Receipts:

Subventions	\$	756,000
Assessments	\$	317,195
Interest	\$	500
Miscellaneous income	\$	-
Total receipts	\$	<u>1,073,695</u>

Disbursements:

Contract services & machine rent	\$	250,000
Herbicides	\$	10,000
Salaries/wages	\$	29,000
Engineering	\$	50,000
Insurance	\$	5,000
Legal & Accounting	\$	6,200
Interest	\$	72,000
Office/other	\$	1,700
Total disbursements	\$	<u>423,900</u>

Excess of disbursements over receipts \$ 649,795

Reclamation District No. 2040
Operating Budget
2022-23

Receipts:

Subventions	\$	756,000
Assessments	\$	317,195
Interest	\$	500
Miscellaneous income	\$	-
Total receipts	\$	<u>1,073,695</u>

Disbursements:

Contract services & machine rent	\$	250,000
Herbicides	\$	10,000
Salaries/wages	\$	29,000
Engineering	\$	50,000
Insurance	\$	5,000
Legal & Accounting	\$	6,200
Interest	\$	72,000
Office/other	\$	1,700
Total disbursements	\$	<u>423,900</u>

Excess of disbursements over receipts \$ 649,795

RECLAMATION DISTRICT NO. 2040
(A Special District)

FINANCIAL REPORT

JUNE 30, 2023

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INDEPENDENT AUDITORS' REPORT

To the Board of Trustees
Reclamation District No. 2040
Holt, California

Opinions

We have audited the accompanying financial statements of the governmental activities, and each major fund of the Reclamation District No. 2040 (the District) as of and for the year ended June 30, 2023, 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 Reclamation District No. 2040, as of June 30, 2023, and the respective changes in cash basis financial position for the year then ended in accordance with the basis of accounting described in Note 1.

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 Reclamation District No. 2040 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 Reclamation District No. 2040'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.

Auditors' 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 Reclamation District No. 2040'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 Reclamation District No. 2040'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

Management has omitted the management's discussion and analysis and budgetary comparison information that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Basis of Accounting

We draw attention to Note 1 of the financial statements that describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Downman & Cupay, L.L.P.

Stockton, California
December 22, 2023

RECLAMATION DISTRICT NO. 2040
STATEMENT OF NET POSITION - CASH BASIS

June 30, 2023

	<u>Governmental activities</u>
ASSETS	
Cash and cash equivalents - unrestricted	\$ 806,278
Cash and cash equivalents - restricted	<u>48,888</u>
Total assets	\$ <u><u>855,166</u></u>
NET POSITION	
Restricted	\$ 49,017
Unrestricted	<u>806,149</u>
Total net position	\$ <u><u>855,166</u></u>

RECLAMATION DISTRICT NO. 2040
STATEMENT OF ACTIVITIES - CASH BASIS

For the Year Ended June 30, 2023

			<u>Program cash receipts</u>		
	<u>Cash</u>		<u>Charges</u>	<u>Operating</u>	<u>Net (disbursements)</u>
	<u>disbursements</u>		<u>for</u>	<u>grants and</u>	<u>receipts and changes</u>
			<u>services</u>	<u>contributions</u>	<u>in net position</u>
Governmental activities					
Operations	\$ 539,787	\$ --	\$ 821,126	\$	<u>281,339</u>
Net program (disbursements) receipts					<u>281,339</u>
General receipts					317,196
Assessments					3,260
Interest					387
Miscellaneous					<u>320,843</u>
Total general receipts					<u>602,182</u>
Change in net position					<u>252,984</u>
Net position, beginning of year					<u>855,166</u>
Net position, end of year				\$	<u><u>855,166</u></u>

RECLAMATION DISTRICT NO. 2040
GOVERNMENTAL FUNDS BALANCE SHEET - CASH BASIS

June 30, 2023

	<u>General Fund</u>	<u>Special revenue funds</u> State	<u>Disaster relief</u>	<u>Total governmental funds</u>
ASSETS				
Cash and cash equivalents				
Unrestricted	\$ 806,278	\$ --	\$ --	\$ 806,278
Restricted	<u>--</u>	<u>45,380</u>	<u>3,508</u>	<u>48,888</u>
Total assets	<u>\$ 806,278</u>	<u>\$ 45,380</u>	<u>\$ 3,508</u>	<u>\$ 855,166</u>
FUND BALANCES				
Restricted	\$ --	\$ 45,380	\$ 3,508	\$ 48,888
Unassigned	<u>806,278</u>	<u>--</u>	<u>--</u>	<u>806,278</u>
Total fund balances	<u>\$ 806,278</u>	<u>\$ 45,380</u>	<u>\$ 3,508</u>	<u>\$ 855,166</u>

RECLAMATION DISTRICT NO. 2040

STATEMENT OF GOVERNMENTAL FUNDS CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES - CASH BASIS

For the Year Ended June 30, 2023

	General Fund	Special revenue funds		Total governmental funds
		State	Disaster relief	
Receipts				
Subventions	\$ 821,126	\$ --	\$ --	\$ 821,126
Assessments	317,196	--	--	317,196
Interest	2,177	1,027	56	3,260
Miscellaneous	387	--	--	387
Total receipts	<u>1,140,886</u>	<u>1,027</u>	<u>56</u>	<u>1,141,969</u>
Disbursements				
Warrant payment	300,000	--	--	300,000
Levee repairs and maintenance	105,582	--	--	105,582
Salaries and wages	55,194	--	--	55,194
Engineering	35,018	--	--	35,018
Vegetation control	11,815	--	--	11,815
Interest payment	7,428	--	--	7,428
Contract services	7,422	--	--	7,422
Legal and accounting	6,639	--	--	6,639
Payroll taxes	5,597	--	--	5,597
Insurance	3,965	--	--	3,965
Office expense	848	--	--	848
County charges	279	--	--	279
Total disbursements	<u>539,787</u>	<u>--</u>	<u>--</u>	<u>539,787</u>
Excess (deficiency) of receipts over disbursements	<u>601,099</u>	<u>1,027</u>	<u>56</u>	<u>602,182</u>
Other financing sources (uses)				
Transfers in	7,557	--	--	7,557
Transfers out	--	(7,557)	--	(7,557)
Total other financing sources (uses)	<u>7,557</u>	<u>(7,557)</u>	<u>--</u>	<u>--</u>
Cash basis fund balance, beginning of year	<u>197,622</u>	<u>51,910</u>	<u>3,452</u>	<u>252,984</u>
Cash basis fund balance, end of year	<u>\$ 806,278</u>	<u>\$ 45,380</u>	<u>\$ 3,508</u>	<u>\$ 855,166</u>

RECLAMATION DISTRICT NO. 2040

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

This summary of significant accounting policies of Reclamation District No. 2040 (the District) is presented to assist in understanding the District's financial statements.

Description of the reporting entity

The District was organized on June 3, 1919 and operates under Section 50000 et. seq. of Division 15 of the California State Water Code to provide drainage, irrigation and complete reclamation of lands within District boundaries. Prior to February 1969, the District was inactive and had no assets or liabilities. During February 1969, the San Joaquin County Board of Supervisors appointed a Board of Trustees and the District was reactivated. The first transaction after reactivation occurred in January 1970. The District is comprised of two landowners and is governed by a three-member board of trustees, each elected by the landowners to a four-year term.

District management considered all potential component units for inclusion in the reporting entity by applying the criteria set forth in accounting principles generally accepted in the United States of America. The District concluded that there are no potential component units which should be included in the reporting entity.

Government-wide financial statements

The government-wide financial statements (i.e., the statement of net position – cash basis and the statement of activities – cash basis) report information on all of the cash receipts and disbursements activity of the primary government.

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

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

Fund financial statements

The fund financial statements provide information about the District's funds. The District has one type of fund (governmental), which is comprised of three major funds as follows:

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

RECLAMATION DISTRICT NO. 2040

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (Cont.)

State special revenue fund (major) – This fund is established to account for the proceeds of specific revenue sources other than special assessments, expendable trusts or major capital projects that are legally restricted to expenditures for specified purposes. Generally, resources accounted for in this fund originate from state and federal programs.

Disaster relief special revenue fund (major) – This fund is established to account for emergency seepage repair proceeds received from state and federal programs.

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the District is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components: nonspendable, restricted, committed, assigned and unassigned.

Nonspendable – Amounts that cannot be spent because they are either not spendable in form or are legally or contractually required to be maintained intact.

Restricted – Amounts constrained regarding use from restrictions externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or by restrictions imposed by law through constitutional provisions or enabling legislation.

Committed – Amounts constrained regarding use for specific purposes pursuant to requirements imposed by formal action of the District's highest level of decision making authority.

Assigned – Amounts constrained by the District's intent to be used for specific purposes, but are neither restricted nor committed. The authority for assigning fund balance is expressed by the Board of Trustees, District manager or their designee.

Unassigned – Amounts that have not been restricted, committed or assigned to specific purposes within the general fund. The general fund is the only fund that reports a positive unassigned fund balance amount. Other governmental funds besides the general fund can only report a negative unassigned fund balance amount.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources (committed, assigned and unassigned) as they are needed. When unrestricted resources (committed, assigned and unassigned) are available for use it is the District's policy to use committed resources first, then assigned, and then unassigned as they are needed.

Interfund transfers

Interfund transfers represent the flow of assets from one fund to another where repayment is not expected. Such transfers are reported as transfers in and out.

RECLAMATION DISTRICT NO. 2040

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (Cont.)

Measurement focus, basis of accounting, and financial statement presentation

The financial statements are presented on a cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP) as established by the Governmental Accounting Standards Board. This basis of accounting involves the reporting of only cash and cash equivalents and the changes therein resulting from cash inflows (cash receipts) and cash outflows (cash disbursements) reported in the period in which they occurred.

This cash basis of accounting differs from GAAP primarily because revenues (cash receipts) are recognized when received in cash rather than when earned and susceptible to accrual, and expenditures or expenses (cash disbursements) are recognized when paid rather than when incurred or subject to accrual.

Budgetary accounting

The District does not utilize formal budgetary procedures and is not required to adopt such procedures by law. Accordingly, budgetary comparison information is not required or presented.

Demand warrants

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

Assessments

Assessments are levied at the discretion of the Board of Trustees.

Concentrations

The District is comprised of two landowners, one of whose share represents 99% of the total assessed valuation of District land.

Estimates

The preparation of the basic financial statements in conformity with the cash receipts and disbursements basis of accounting requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

Income tax status

Reclamation District No. 2040 is a governmental entity and not subject to federal and state income taxes.

RECLAMATION DISTRICT NO. 2040

NOTES TO FINANCIAL STATEMENTS

Note 2. Cash and Cash Equivalents

Cash and cash equivalents of the District as of June 30, 2023 consisted of the following:

	<u>Carrying amount</u>	<u>Bank balance</u>	<u>Fair value</u>
Deposits			
Insured (FDIC)	\$ <u>6,523</u>	\$ <u>6,523</u>	
Investments in external investment pool			
San Joaquin County Treasurer	\$ <u>848,643</u>		\$ <u>860,420</u>

Cash on deposit in commercial accounts is insured by the Federal Deposit Insurance Corporation. Cash held by the San Joaquin County Treasury is pooled with other County deposits for investment purposes by the County Treasurer in accordance with the investment policy of the County Treasurer (see County Treasurer's investment policy at <http://www.sjgov.org/treasurer/>). The Pool has established a treasury oversight committee to monitor and review the management of public funds maintained in the Pool. Participants' equity in the investment pool is determined by the dollar amount of the participant deposits, adjusted for withdrawals and distributed investment income. Investment income is prorated to individual funds based on their average daily cash balances. The value of the District shares in the Pool, which may be withdrawn, is determined on an amortized cost basis, which is different than the fair value of the District's position in the Pool. The District's investment in the Pool is unrated, stated at amortized cost which approximates fair value net of reconciling amounts, available upon demand and considered cash equivalents. The District does not maintain a formal investment policy.

Note 3. State Assistance

The District is participating in the California Delta Levee Subventions Program (AB-360). This program provides state financial assistance to local agencies responsible for maintenance of non-project levees in the Sacramento-San Joaquin Delta. In addition, the District is participating in a project funding agreement with the State of California Department of Water Resources.

Note 4. Insurance

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. In order to insure for risk of loss, the District purchases insurance through commercial insurance carriers. As of June 30, 2023, the District's insurance coverage includes general liability insurance with liability limits of \$1,000,000 per occurrence and \$2,000,000 in the aggregate. In addition, the District's insurance coverage includes excess liability insurance with liability limits of \$5,000,000 per occurrence and excess umbrella insurance with a liability limit of \$15,000,000.

RECLAMATION DISTRICT NO. 2040

NOTES TO FINANCIAL STATEMENTS

Note 5. Warrants

On April, 4, 2022, the District entered into a warrant purchase agreement with Bank of Stockton for up to \$1,600,000. Warrants are payable in annual installments of \$300,000, including interest of 3.75%. Warrant note proceeds in the amount of \$987,415 were received during the year ended June 30, 2022. During the year ended June 30, 2023, the District made principal and interest payments of \$300,000 and \$7,428, respectively. No liability for warrants is reflected on the statement of net position – cash basis, however, \$687,415 remains payable at June 30, 2023.

The aggregate amounts of principal payments due are as follows for the years ending June 30:

2024	\$	300,000
2025		300,000
2026		87,415

Note 6. Governing Board

As of June 30, 2023, the three members of the District's Board of Trustees were as follows:

<u>Trustee</u>	<u>Term expires</u>
Eileen Nichols Christin	December 2023
James Jerkovich	March 2026
John Zech	March 2024

Note 7. Related Party Transactions

The District paid James Jerkovich \$5,100 in salaries and wages during the year ended June 30, 2023. James Jerkovich served on the District's Board of Trustees during the year ended June 30, 2023.

Note 8. Subsequent Events

Management of the District has evaluated subsequent events through December 22, 2023, the date these financial statements were available to be issued, and has determined there were no material events requiring disclosure.

Balance Sheet
RECLAMATION DISTRICT 2040

	<u>Balance Thru</u> <u>December, 2023</u>	
Assets		
Cash in General Fund 53301	349,475.79	
Cash in Special Fund 53312	1,990.00	
Cash in Disaster Relief Fund 53343	3,571.00	
Cash in Special Project Fund 53381	11,193.91	
Cash in Wells Fargo Bank	26,977.33	
Total Current Assets		393,208.03
Total Assets		<u>393,208.03</u>
Liabilities		
Warrants Payable	387,415.42	
FIT Payable	1.16	
FICA Payable	151.68	
FUTA Payable	73.65	
SUI Payable	140.54	
SIT Payable	.48	
MED Payable	35.45	
Work Comp Payable	153.25	
Training Tax Payable	9.42	
Total Current Liabilities		387,981.05
Total Liabilities		<u>387,981.05</u>
Equity		
Fund Balances	162,795.23	
Total Paid-In Capital & Retained Earnings		162,795.23
Total Equity		<u>162,795.23</u>
Total Liabilities and Equity		550,776.28
Net Income		-157,568.25
Total Liabilities, Equity and Net Income		<u>393,208.03</u>

Income Statement
RECLAMATION DISTRICT 2040

	<u>December, 2023</u>	<u>Year-To-Date</u>
Revenue		
Interest - General Fund	.00	7,470.00
Interest - Special Fund	.00	34.00
Interest - Disaster Relief Fund	.00	63.00
Interest - Special Project Fund	.00	814.00
Miscellaneous Income	.00	365.45
Total Revenue Group 1	.00	8,746.45
Total Revenue	.00	8,746.45
 Expense		
Payroll - Levee Inspections	1,223.06	7,949.89
Payroll - Levee Spraying & Weeding	.00	27,014.16
Payroll Taxes	113.13	1,400.58
Contract Services	.00	54,570.26
Herbicides	.00	10,519.97
Levee Maintenance & Repair	.00	22,287.35
Work Comp Insurance	122.34	1,745.18
Engineering Services	1,156.25	23,530.72
Accounting Services	.00	500.00
Legal Services	.00	30.00
Office Supplies & Expense	52.07	461.80
Interest Expense	16,304.79	16,304.79
Total Expense Group 1	18,971.64	166,314.70
Total Expense	18,971.64	166,314.70
Net Income	-18,971.64	-157,568.25

RECLAMATION DISTRICT NO. 2040

**RESOLUTION
APPROVING 2023-2024 BUDGET**

RESOLVED, that the 2023-2024 Budget, a copy of which is attached heeto, be and it is hereby approved.


Dated: January 10, 2024



EILEEN CHRISTIN



JAMES JERKOVICH



JOHN ZECH

RECLAMATION DISTRICT NO. 2040
PO BOX 87
HOLT, CA 95234
(209) 465-5600

2023-24 Budget

Jan 10, 2024

Receipts

Subventions	\$ 213,645
Assessments	\$ 17,195
Interest	\$ 3,000
Misc	\$ -
Total Receipts	\$ 233,840

Disbursements

Warrant payment	\$ 300,000
Payroll / payroll taxes	\$ 46,500
Contract Services	\$ 60,000
Herbicides	\$ 15,000
Levee Maint & Repair	\$ 200,000
Engineering	\$ 45,000
Accounting & Legal	\$ 5,750
Interest	\$ 16,305
Misc	\$ 1,000
Total Disbursements	\$ 689,555

Deficiency of Receipts over Disbursements **\$ (455,715)**

Fund balance, beginning of year **\$ 855,166**

Fund balance, end of year **\$ 399,451**

RECLAMATION DISTRICT NO. 2040

Categorical Exemption Resolution

RESOLVED, all Operations and Maintenance levee planning and work including the work necessary to meet and maintain as flood water levels rise the DWR 192-82 and PL-84-99 standards with a 24-foot levee crown and seepage exit gradient less than .5, and falls within the categorical exemptions to the California Environmental Quality Act pursuant to 14 CCR Sections 15262, 15301, 15302 and 15304.

The proposed planning and work will not have a material adverse effect upon the environment.

Said planning and work does not constitute an exception to the exemptions of the California Environmental Quality Act.

The District Engineer, President, Secretary or any Trustee is authorized to file with the County clerk a "Notice of Exemption" pursuant to California Administrative Code, Title 14, Division 6, Chapter 3, Sections 15262, 15301, 15302 and 15304.

Passed and adopted January 10, 2024



EILEEN N. CHRISTIN, Trustee



JIM JERKOVICH, Trustee



JOHN ZECH, Trustee

**RESOLUTION
OF THE BOARD OF TRUSTEES
OF RECLAMATION DISTRICT NO. 2040**

RESOLVED, that the President, Secretary, District engineer or any trustee of the District be and he is hereby authorized to execute for and on behalf of the District any applications, agreements, assurances and other documents for disaster assistance and any other assistance including without limitation those related to the Delta Levee Subvention Program pursuant to Part 9, Division 6 of the Water Code as from time to time amended, the Delta Levees Special Flood Control Projects program, Cal OES, FEMA, DWR EIP and any other levee investigation, repair or rehabilitation program.

RESOLVED FURTHER that any Trustee, or President, or Secretary or District Engineer, or the District Engineer's Representative is hereby designated as the applicant representative of the District and authorized to execute for and on behalf of the District all applications, claims and related documents pertaining to the above participation.

This resolution shall constitute continuing authority until revoked by subsequent action of the Board of Trustees.

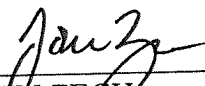
Dated: January 10, 2024



EILEEN NICHOLS CHRISTIN



JIM JERKOVICH



JOHN ZECH

**MINUTES OF THE EMERGENCY MEETING
OF THE BOARD OF TRUSTEES
OF RECLAMATION DISTRICT NO. 2040**

October 21, 2024

An emergency meeting of the Board of Trustees of Reclamation District No. 2040 was convened at about 11:45 am at the levee breach area near the intersection of Victoria Canal and Old River.

Present at the meeting were Trustees Eileen Nichols Christin, John Zech and Jim Jerkovich. Others present were Dante John Nomellini and a number of individuals including the District Engineer, Chris Neudeck who were actively engaged in floodfighting.

The emergency was obvious to all:

All Trustees adopted the attached resolution by signing at the site.

FLOOD EMERGENCY DECLARATION

Reclamation District No. 2040

Whereas, commencing on Monday October 21, 2024 a breach occurred on the levee of Victoria Island requiring emergency action Board Members were convened.

This Board hereby finds that such conditions constitute an emergency that will not permit a delay from an advertised competitive solicitation for bids and that immediate restoration of service and repair of drainage and levee systems are necessary to respond to this emergency and protect health and safety.

It is hereby declared that a state of emergency exists and that any Trustee, the District Engineer, the District Secretary and the District Superintendent are hereby delegated the authority to restore service and repair District drainage and levee facilities, take any directly related and immediate action required and procure the necessary equipment, services, and supplies without giving notice for bids to let contracts. If determined by the delegate to be practicable, an informal solicitation of bids or request for proposals should be attempted and the results documented.

This emergency shall be deemed to have commenced on October 21, 2024 and shall continue until further action of this Board.

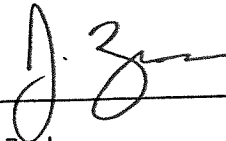
DULY PASSED AND ADOPTED October 21, 2024.



Eileen N Christin



Jim Jerkovich



Jack Zech

**RECLAMATION DISTRICT NO. 2040
VICTORIA ISLAND
BOARD OF TRUSTEES MEETING
THURSDAY, NOVEMBER 7, 2024
2:00 P.M.
ENGINEER'S REPORT**

I. AB 360 LEVEE SUBVENTIONS PROGRAM

- A. Review whether or not we need to **REVISE** the District's Application currently in for \$948,300 for FY 2024-25 to cover the Emergency Levee Seepage Repair Project at Levee Station 576+00.

- B. Review the Application for the DWR Levee Subventions \$50,000 Emergency Fund Application to assist in funding the Emergency Levee Seepage Repair Project at Levee Station 576+00.

EXHIBIT A: Emergency Fund Application submitted 11/7/24.

- C. Review the status of DWR Levee Subventions Directed Action Application to assist in the funding of the Emergency Levee Seepage Repair Project at Levee Station 576+00.

EXHIBIT B: Directed Action Application submitted 11/7/24.

- D. Review the estimated costs of the repairs thus far. Note estimated costs all have a contingency factor added in 10-20% and engineering will likely be adjusted as well.

EXHIBIT C: Estimated cost of the repairs thus far.

- E. Review the District's Claim for Fiscal Year 2023/24.

TOTAL ESTIMATED CLAIM	\$ 292,179.68
LESS DISTRICT SHARE (1,000/MILE @ 15.1 miles)	\$ 15,100.00
TOTAL ELIGIBLE	\$ 277,079.68
MAX REIMBURSEMENT = 75% OF ELIGIBLE	\$ 207,809.76

RECLAMATION DISTRICT NO. 2040

**RESOLUTION
APPROVING 2024-2025 BUDGET**

RESOLVED, that the 2024-2025 Budget, a copy of which is attached heeto, be and it is hereby approved.


Dated: November 7, 2024



EILEEN CHRISTIN



JAMES JERKOVICH



JOHN ZECH

RECLAMATION DISTRICT NO. 2040
PO BOX 87
HOLT, CA 95234
(209) 465-5600

2024-25 Budget

Nov 4, 2024

Receipts

Subventions	\$ 193,956
Assessments	\$ 317,195
Interest	\$ 8,000
Misc	\$ 266

Total Receipts \$ 519,417

Disbursements

Warrant payment	\$ 300,000
Payroll / payroll taxes	\$ 35,000
Contract Services	\$ 138,064
Herbicides	\$ 15,000
Levee Maint & Repair	\$ 250,000
Engineering	\$ 50,000
Accounting & Legal	\$ 6,750
Interest	\$ 28,171
Misc	\$ 1,000

Total Disbursements \$ 823,985

Deficiency of Receipts over Disbursements \$ (304,568)

Fund balance, beginning of year \$ 411,949

Fund balance, end of year \$ 107,381

NOTE: Emergency levee repair costs are not included in this budget.

Balance Sheet
RECLAMATION DISTRICT 2040

Balance Thru
October, 2024

Assets

Cash in General Fund 53301	196,139.35	
Cash in Special Fund 53312	2,080.00	
Cash in Disaster Relief Fund 53343	3,730.00	
Cash in Special Project Fund 53381	13,081.91	
Cash in Wells Fargo Bank	46,415.53	
Total Current Assets		261,446.79
Total Assets		<u>261,446.79</u>

Liabilities

Warrants Payable	387,415.42	
FICA Payable	156.42	
FUTA Payable	73.65	
SUI Payable	18.92	
SIT Payable	.24	
MED Payable	36.57	
Work Comp Payable	-3,032.80	
Training Tax Payable	1.28	
Total Current Liabilities		384,669.70
Total Liabilities		<u>384,669.70</u>

Equity

Fund Balances	25,683.04	
Total Paid-In Capital & Retained Earnings		25,683.04
Total Equity		<u>25,683.04</u>
Total Liabilities and Equity		410,352.74
Net Income		-148,905.95
Total Liabilities, Equity and Net Income		<u>261,446.79</u>

Income Statement
RECLAMATION DISTRICT 2040

	<u>October, 2024</u>	<u>Year-To-Date</u>
Revenue		
Interest - General Fund	3,182.00	7,164.00
Interest - Special Fund	24.00	47.00
Interest - Disaster Relief Fund	42.00	83.00
Interest - Special Project Fund	149.00	1,618.00
Miscellaneous Income	.00	266.90
Total Revenue Group 1	<u>3,397.00</u>	<u>9,178.90</u>
Total Revenue	3,397.00	9,178.90
 Expense		
Payroll - Levee Inspections	1,261.54	5,676.93
Payroll - Levee Spraying & Weeding	.00	1,308.79
Payroll - Levee Spray Bonus	.00	80.00
Payroll Taxes	116.65	653.51
Contract Services	-7,256.15	119,772.01
Herbicides	.00	7,580.22
Levee Maintenance & Repair	850.00	7,474.91
Work Comp Insurance	127.86	766.22
Engineering Services	.00	14,590.19
Legal Services	.00	30.00
Office Supplies & Expense	33.88	152.07
Total Expense Group 1	<u>-4,866.22</u>	<u>158,084.85</u>
Total Expense	-4,866.22	158,084.85
Net Income	8,263.22	-148,905.95

Balance Sheet
RECLAMATION DISTRICT 2040

Balance Thru
October, 2024

Assets

Cash in General Fund 53301	196,139.35	
Cash in Special Fund 53312	2,080.00	
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Income Statement
RECLAMATION DISTRICT 2040

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Payroll - Levee Spraying & Weeding	.00	1,308.79
Payroll - Levee Spray Bonus	.00	80.00
Payroll Taxes	116.65	653.51
Contract Services	-7,256.15	119,772.01
Herbicides	.00	7,580.22
Levee Maintenance & Repair	850.00	7,474.91
Work Comp Insurance	127.86	766.22
Engineering Services	.00	14,590.19
Legal Services	.00	30.00
Office Supplies & Expense	33.88	152.07
Total Expense Group 1	-4,866.22	158,084.85
Total Expense	-4,866.22	158,084.85
Net Income	8,263.22	-148,905.95

RECLAMATION DISTRICT NO. 2040

Categorical Exemption Resolution

RESOLVED, all Operations and Maintenance levee planning and work including the work necessary to meet and maintain as flood water levels rise the DWR 192-82 and PL-84-99 standards with a 24-foot levee crown and seepage exit gradient less than .5, falls within the categorical exemptions to the California Environmental Quality Act pursuant to 14 CCR Sections 15262, 15301, 15302 and 15304.

The proposed planning and work will not have a material adverse effect upon the environment.

Said planning and work does not constitute an exception to the exemptions of the California Environmental Quality Act.

The District Engineer, President, Secretary or any Trustee is authorized to file with the County clerk a "Notice of Exemption" pursuant to California Administrative Code, Title 14, Division 6, Chapter 3, Sections 15262, 15301, 15302 and 15304.

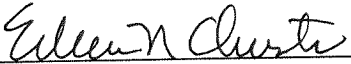
AYES:

NOES:

ABSENT:

I, Eileen N. Christin, hereby certify that I am a trustee of RECLAMATION DISTRICT NO. 2040 and that the foregoing is a true and correct copy of a Resolution duly passed and adopted by the Board of Trustees of said District on November 7, 2024.

Dated: November 7, 2024


Eileen N. Christin

RECLAMATION DISTRICT NO. 2040

Categorical Exemption Resolution

RESOLVED, all Operations and Maintenance levee planning and work including the work necessary to meet and maintain as flood water levels rise the DWR 192-82 and PL-84-99 standards with a 24-foot levee crown and seepage exit gradient less than .5, and falls within the categorical exemptions to the California Environmental Quality Act pursuant to 14 CCR Sections 15262, 15301, 15302 and 15304.

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The District Engineer, President, Secretary or any Trustee is authorized to file with the County clerk a "Notice of Exemption" pursuant to California Administrative Code, Title 14, Division 6, Chapter 3, Sections 15262, 15301, 15302 and 15304.

Passed and adopted November 7, 2024.

EILEEN N. CHRISTIN, Trustee

JIM JERKOVICH, Trustee

JOHN ZECH, Trustee

**RESOLUTION
OF THE BOARD OF TRUSTEES
OF RECLAMATION DISTRICT NO. 2040**

RESOLVED, that the President, Secretary, District engineer or any trustee of the District be and he is hereby authorized to execute for and on behalf of the District any applications, agreements, assurances and other documents for disaster assistance and any other assistance including without limitation those related to the Delta Levee Subvention Program pursuant to Part 9, Division 6 of the Water Code as from time to time amended, the Delta Levees Special Flood Control Projects program, Cal OES, FEMA, DWR EIP and any other levee investigation, repair or rehabilitation program.

RESOLVED FURTHER that any Trustee, or President, or Secretary or District Engineer, or the District Engineer's Representative is hereby designated as the applicant representative of the District and authorized to execute for and on behalf of the District all applications, claims and related documents pertaining to the above participation.

This resolution shall constitute continuing authority until revoked by subsequent action of the Board of Trustees.

CERTIFICATION

I, Eileen N. Christin, hereby certify that I am a trustee of RECLAMATION DISTRICT NO. 2040 and that the foregoing is a true and correct copy of a Resolution duly passed and adopted by the Board of Trustees of said District on November 7, 2024.

Dated: November 7, 2024


Eileen N. Christin

**RESOLUTION
OF THE BOARD OF TRUSTEES
OF RECLAMATION DISTRICT NO. 2040**

RESOLVED, that the President, Secretary, District engineer or any trustee of the District be and he is hereby authorized to execute for and on behalf of the District any applications, agreements, assurances and other documents for disaster assistance and any other assistance including without limitation those related to the Delta Levee Subvention Program pursuant to Part 9, Division 6 of the Water Code as from time to time amended, the Delta Levees Special Flood Control Projects program, Cal OES, FEMA, DWR EIP and any other levee investigation, repair or rehabilitation program.

RESOLVED FURTHER that any Trustee, or President, or Secretary or District Engineer, or the District Engineer's Representative is hereby designated as the applicant representative of the District and authorized to execute for and on behalf of the District all applications, claims and related documents pertaining to the above participation.

This resolution shall constitute continuing authority until revoked by subsequent action of the Board of Trustees.

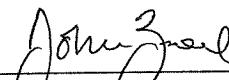
Dated: November 7, 2024



EILEEN NICHOLS CHRISTIN



JIM JERKOVICH



JOHN ZECH