PARADISE JUNCTION RECLAMATION DISTRICT NO. 2095
Board of Trustees – Regular Meeting Agenda
November 10, 2026 @ 10:00 a.m.

Pombo Real Estate Office
1005 Parker Avenue
Tracy, California 95376

Requests to receive the agenda and documentation by e-mail may be submitted in writing to the Secretary of the Board at **admin@rd2095.org**. The agendas are posted on the District website at **rd2095.org**. The District's mailing address is: P. O. Box 463, Tracy, CA 95378.

NOTICE: Members of the public may address the Board of Directors concerning any agenda item during the Board's consideration of that item. The public may address non-agenda items at the beginning of the regular meeting. No action will be taken on those items; however, the Board may agendize items for future consideration.

AGENDA

1. **CALL TO ORDER, ROLL CALL**
2. **PUBLIC COMMENT** (Non-Agenda Items)
3. **DIRECTOR'S REPORTS**
4. **STAFF REPORT**
5. **CONSENT CALENDAR**
   a. Adoption of the November 10, 2026 Agenda
   b. Approve August 11, 2026 Minutes
   c. Approve Checks, Warrants and Treasurer's Report
   d. Approve Budget Reports
6. **ACTION ITEMS:**
   a. Update on Routine Maintenance Agreement – Joint with RD 2085
   b. Report on District Maintenance Activities
   c. Discussion of Flood Fight Preparation
   d. Discussion of Winter Levee Inspection Activities
   e. Discussion of the Paradise Cut Expansion and South Delta Restoration Project
   f. Discussion of the Paradise Cut Maintenance
   g. Review and Approve of the Draft Audit for the Fiscal Year Ending June 30, 2026 from Schwartz, Giannini, Lantsberger & Adamson
7. **INFORMATION ITEMS:**
   a. Schedule Next Regular Meeting – February 9, 2027
8. **ADJOURNMENT**

Any materials related to items on this agenda distributed to the Board of Directors of Reclamation District 2095 less than 72 hours before the public meeting are available for public inspection at 1005 Parker Ave., Tracy, CA United States 95376. Upon request, these materials may be made available in an alternative format to persons with disabilities.

PARADISE JUNCTION RECLAMATION DISTRICT NO. 2095
MINUTES OF THE REGULAR MEETING
OF THE BOARD OF TRUSTEES

A regular meeting for the Board of Trustees of Paradise Junction Reclamation District No. 2095 was called to order at 10:00 a.m. on August 11, 2026.

1) **ROLL CALL.** Roll was called and present were Trustees Robert (Bob) Pombo, Ernie Pombo, Ron Machado, Engineer Consultant, Daniel de Graff and Board Secretary, Raychel Jackson present.

2) **INFORMATION ITEMS** (Non-Agenda Items). None reported.

3) **DIRECTOR'S REPORTS.** None reported.

4) **STAFF REPORT:** Raychel provided staff report.

5) **CONSENT CALENDAR.**
   a. **Adoption of the August 11, 2026 Agenda**
   b. **Approve May 12, 2026 Minutes and June 25, 2026 Special Minutes**
   c. **Approve Checks, Warrants and Treasurer's Report.**
   d. **Approve Budget Report**
      - Upon motion by Trustee E. Pombo and second by Trustee R. Machado, the Board unanimously approved the Consent Calendar. Motion Passed 3-0.

6) **ACTION ITEMS**
   a. **Update on Routine Maintenance Agreement – Joint with District No. 2085**
      Daniel needs to discuss with Fish & Wildlife.
   b. **Report on District Maintenance Activities**
      Bob provided an update that mowing is scheduled for September 2026 and squirrel abatement will be soon.
   c. **Discussion of Flood Fight Preparation**
      Bob will follow up with regards to the status of the container and training.
   d. **Discussion of Winter Levee Inspection Activities**
      Bob mentioned the inspection will be early October 2026.
   e. **Discussion of the Paradise Cut Expansion and South Delta Restoration Project**
      No updates.

7) **INFORMATION ITEMS.**
   a. Schedule Next Regular Meeting – November 10, 2026.

ADJOURNMENT.
There being no further business to discuss, the meeting was adjourned at 10:16 a.m.

Respectfully Submitted,
Raychel Jackson, Board Secretary

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Paradise Junction Reclamation
Balance Sheet
As of Oct 31, 2026

	Total
Assets	
Current Assets	
Bank Accounts	
County Fund 54001	190,853.56
County Fund 54004	119.34
Oak Valley Bank	12,588.09
Total Bank Accounts	**$203,560.99**

Paradise Junction Reclamation District No. 2095

Quarterly Transactions
August-October, 2026

Date	Transaction type	Num	Name	Memo	Account full name	Split	Amount
08/11/2026	Check	2130	Herum Crabtree Suntag	Invoice 118207	Oak Valley Bank	Legal Expense	-1,392.30
08/11/2026	Check	2131	Robert Pombo	Stipend	Oak Valley Bank	Administrative:District Management	-300.00
08/11/2026	Check	2132	de Graaf Engineering, Inc.	Invoice # 1344	Oak Valley Bank	Engineering Expense	-315.45
08/11/2026	Check	2133	Special District Services, LLC	May-July Inv 1053, 1057, 1061	Oak Valley Bank		-4,860.00
08/26/2026	Expense		Umpqua Bank Commercial Card Ops	VISA/PAYMENT	Oak Valley Bank	Administrative:Miscellaneous Expense	-140.20
08/31/2026	Deposit			INTEREST EARNED	Oak Valley Bank	Interest Income	0.69
08/31/2026	Check			reverse interest from July	County Fund 54001	Interest Income	-96.98
09/24/2026	Check		Umpqua Bank Commercial Card Ops	VISA/PAYMENT	Oak Valley Bank	Administrative:Miscellaneous Expense	-364.00
09/30/2026	Deposit			INTEREST EARNED	Oak Valley Bank	Interest Income	0.54
10/25/2026	Check		Umpqua Bank Commercial Card Ops	VISA/PAYMENT	Oak Valley Bank	Administrative:Miscellaneous Expense	-264.60
10/30/2026	Deposit			INTEREST EARNED	Oak Valley Bank	Interest Income	0.54
TOTAL							**-$7,731.76**

PARADISE JUNCTION
RECLAMATION DISTRICT NO. 2095

November 10, 2026

San Joaquin County Auditor-Controller
44 North San Joaquin Street, Suite 550
Stockton, CA 95202

Re: Reclamation District 2095 / Fund No. 5141

San Joaquin County Auditor-Controller:

Enclosed please find the following warrant for Reclamation District 2095:

Warrant No.	**Payable to:**	**Amount:**
601	Reclamation District No. 2095	$25,000.00

Please email me at admin@rd2095.org or call me at 209- 915-1444 and ***I will pick up the check***.

PLEASE DO NOT MAIL

Thank you for your assistance. Please contact me at the phone number or email listed below should you have any questions.

Sincerely,

Raychel Jackson

Raychel Jackson
Board Secretary
admin@rd2095.org
Phone: 209-915-1444

Enclosures: Warrant No. 601

WARRANT NO. 001 **OFFICE OF** $25,000.00

FUND NO. 514 **Paradise Junction Reclamation District No. 2095**

Tracy, California, ...

County Treasurer of the County of San Joaquin, State of California,

Pay to Paradise Junction Rec. Dist. NO. 2095 or order,

twenty five thousand dollar ($25,000.00) Dollars,

for expenses

out of any funds in your hands standing to the credit of Paradise Junction Reclamation District No. 2095, and charge the same to the account of said District.

By order of the Board of Trustees of Paradise Junction Reclamation District No. 2095.

....

Secretary President

SPECIAL DISTRICT PAYMENT REQUEST

DATE OF REQUEST: 11/10/26

E-mail this form with supporting back up documents to *ASpecialDistrictAP@sjgov.org*

REQUESTING AGENCY: Paradise Junction Rec. Dist. No. 2095

REQUESTOR'S CONTACT INFO: 209-915-1444

PAYMENT TYPE: Check

HANDLING CODE: Reclaimation District

ADDITIONAL NOTES FOR PROCESSOR:

	VENDOR NAME	VENDOR ADDRESS	Item Description	FUND	Cost Center	SPEND CATEGORY	TOTAL AMOUNT REQUESTED	ACO USE ONLY: INVOICE #.
1	Paradise Junction Rec. Dist. No. 2095	PO Box 463, Tracy, CA 95378	Expenses	5141FD Reclamation District 2095	40238CC Reclamation Districts	62348SC - Agency Fund Disbursement	25,000.00	
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								

Claim examined and approved pursuant to GOV. Code Sec. 29741

AUTHORIZED SIGNATURES:

(Type in Name, Title)

Date: 11/10/26

(Type in Name, Title)

Date: 11/10/26

JEFFERY M. WOLTKAMP, CPA
County Auditor-Controller

by: _____
Deputy

(Type in Name, Title)

Date:

eff. 02/2025

For updates to this form, please email ASpecialDistrictAP@sjgov.org

Paradise Junction Reclamation District No. 2095

Budget vs. Actuals

July 2026 - June 2027

	TOTAL		
	ACTUAL	BUDGET	REMAINING
Income			
Assessment Income		107,447.13	107,447.13
Interest Income	1,719.56	4,800.00	3,080.44
Total Income	**$1,719.56**	**$112,247.13**	**$110,527.57**
GROSS PROFIT	**$1,719.56**	**$112,247.13**	**$110,527.57**
Expenses			
Administrative			
Accounting/Management	9,180.00	20,600.00	11,420.00
Audit Expense	4,500.00	4,400.00	-100.00
County Admin Charge		300.00	300.00
District Management	1,000.00	3,605.00	2,605.00
Legal Notice Expense		515.00	515.00
Mileage Expense		257.00	257.00
Miscellaneous Expense	1,273.00	1,500.00	227.00
Office Supplies		257.00	257.00
Postage		103.00	103.00
Seminars/Training/Memberships	628.00	2,575.00	1,947.00
Total Administrative	**16,581.00**	**34,112.00**	**17,531.00**
Engineering Expense	315.45	4,120.00	3,804.55
Field Management		3,605.00	3,605.00
Flood Fight		2,060.00	2,060.00
Insurance Expense		9,500.00	9,500.00
Legal Expense	2,284.80	3,605.00	1,320.20
Maintenance Expense		40,000.00	40,000.00
Rodent Control	1,485.00		-1,485.00
Total Maintenance Expense	**1,485.00**	**40,000.00**	**38,515.00**
Reserve Fund		10,000.00	10,000.00
Total Expenses	**$20,666.25**	**$107,002.00**	**$86,335.75**
NET OPERATING INCOME	**$ -18,946.69**	**$5,245.13**	**$24,191.82**
NET INCOME	**$ -18,946.69**	**$5,245.13**	**$24,191.82**

RECLAMATION DISTRICT NO. 2095

FINANCIAL REPORT

JUNE 30, 2026

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Schwartz Giannini Lantsberger & Adamson
ACCOUNTANCY CORPORATION

INDEPENDENT AUDITORS' REPORT

To the Board of Trustees
Reclamation District No. 2095

Opinions

We have audited the accompanying cash basis financial statements of the governmental activities and the major fund of Reclamation District No. 2095 (the District) as of and for the year ended June 30, 2026, 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, each major fund of Reclamation District No. 2095, as of June 30, 2026, and the respective changes in cash basis financial position for the year then ended in accordance with the cash 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Reclamation District No. 2095, 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.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 of the financial statements, which 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 opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note 1, and for determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible 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.

Philip Lantsberger, CPA
Robert Gross, CPA
Nikolas A. Torres, CPA

3461 Brookside Road
Suite E
Stockton, California 95219
Ph: 209.474.1084
Fx: 209.474.0301
www.sglacpas.com

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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 of material misstatement, whether due to fraud or error, and to issue an auditors' 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.

Schwartz, Giannini, Lantsberger & Adamson

Stockton, California
November 10, 2026

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RECLAMATION DISTRICT NO. 2095
Statement of Net Position - Cash Basis
June 30, 2026

	Governmental Activities
ASSETS	
Cash and cash equivalents	
Cash in county treasury (Note 3)	$ 189,256
Cash in bank - checking (Note 3)	20,461
Total assets	209,717
NET POSITION	
Unrestricted	209,717
Total net position	$ 209,717

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The accompanying notes are an integral part of these financial statements.

RECLAMATION DISTRICT NO. 2095
Statement of Activities - Cash Basis
For the year ended June 30, 2026

	Cash Disbursements	Operating Receipts, Grants, and Contributions	Net (Disbursements) Receipts and Changes in Net Position
Governmental activities			
Operations	$ (104,898)	$ 70,439	$ (34,459)
Net program (disbursements) receipts	(104,898)	70,439	(34,459)
General receipts:			
Assessments			79,123
Interest income			5,839
Total general receipts			84,962
Change in net position			50,503
Net position - beginning of year			159,214
Net position - end of year			$ 209,717

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The accompanying notes are an integral part of these financial statements.

RECLAMATION DISTRICT NO. 2095
Balance Sheet - Governmental Fund - Cash Basis
June 30, 2026

	General Fund
ASSETS	
Cash and cash equivalents	
Cash in county treasury (Note 3)	$ 189,256
Cash in bank - checking (Note 3)	20,461
Total assets	209,717
FUND BALANCE	
Unassigned	209,717
Total fund balance	$ 209,717

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The accompanying notes are an integral part of these financial statements.

RECLAMATION DISTRICT NO. 2095
Statement of Receipts, Disbursements, and Changes in Fund Balance - Governmental Fund - Cash Basis
For the Year Ended June 30, 2026

	General Fund
RECEIPTS	
Assessments (Note 4)	$ 79,123
Federal assistance	56,351
State assistance	14,088
Interest income	5,839
Total receipts	155,401
DISBURSEMENTS	
Accounting and administration	15,540
Dues and county fees	373
Engineering	4,412
Insurance	8,603
Repairs and maintenance	39,237
Professional services	6,354
Flood fight	29,781
Office expense	598
Total disbursements	104,898
Net change in fund balance	50,503
Cash basis fund balance - beginning	159,214
Cash basis fund balance - ending	$ 209,717

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The accompanying notes are an integral part of these financial statements.

RECLAMATION DISTRICT NO. 2095

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2026

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES

Nature of business

Reclamation District No. 2095 is a governmental entity organized by the landowners in the Tracy area of San Joaquin County and governed by an elected Board of Trustees.

The 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 is 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 one major fund as follows.

General fund – This fund is established to account for resources devoted to financing the general services that the District performs. State assistance 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 government for which a separate fund has not been established.

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.

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NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 restriction 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 general fund can only report a negative unassigned 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.

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.

Measurement focus, basis of accounting, and financial statement presentation

The District prepares its financial statements using the cash basis of accounting, which is a special purpose framework and a basis of accounting other than accounting principles generally accepted in the United States of America. Under this basis, revenues are recognized when received and expenditures are recorded when paid.

Income Tax Status

Reclamation District No. 2095 is a governmental entity and not subject to federal and state income taxes.

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NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of estimates

The preparation of financial statements in conformity with the cash basis of accounting used by the District requires management to make estimates and assumptions that affect certain reported amounts and disclosures; accordingly, actual results could differ from those estimates.

Related party information

The Board of Trustees is made up of landowners in the District. The Board is elected by all of the landowners within the district represented by the Board.

NOTE 2 . DATE OF MANAGEMENT'S REVIEW

In preparing the financial statements, the District has evaluated events and transactions for potential recognition or disclosure through November 10, 2026, the date the financial statements were available to be issued.

NOTE 3. CASH AND INVESTMENTS

Cash and investments of the District as of June 30, 2026 consist of the following:

	Carrying Amount	Bank Balance	Fair Value
Deposits			
Insured (FDIC)	$ 20,461	$ 20,461	
Investment in external investment pool			
San Joaquin County Treasurer	$ 189,256		$ 189,256

Total bank deposits of $20,461 of the District were fully insured with FDIC insurance. Cash on deposit in commercial accounts is insured by the FDIC up to $250,000 per bank. Cash on deposit with the San Joaquin County Treasurer is invested in a pooled fund maintained by the Treasurer. These funds are 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/department/ttc/treasury). The Pool has established a treasury oversight committee to monitor and review the management of public funds maintained in the Pool.

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NOTE 3. CASH AND INVESTMENTS (Continued)

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's 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, available upon demand and considered cash equivalents. The District is considered an involuntary participant in the pool as the State of California statutes require certain special districts to maintain their cash surplus with the County Treasurer. The investment pool is not registered with the Securities and Exchange Commission as an investment company.

The District does not maintain a formal investment policy.

NOTE 4. LANDOWNER COLLECTIONS

The District's primary source of operating revenue is the assessment of property taxes, which are collected from the District's property owners. The revenue is collected by the San Joaquin County Treasurer's office on behalf of the District.

NOTE 5. LISTING OF BOARD OF TRUSTEES

Members	Title
Robert Pombo	President
Ron Machado	Trustee
Ernest Pombo, Jr.	Trustee

Secretary: Raychel Jackson

NOTE 6. INSURANCE

The insurance coverage maintained by the District is summarized as follows:

General Liability	$1,000,000/$10,000,000
Management Liability	$1,000,000/$10,000,000
Excess Liability	$1,000,000/$1,000,000

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