

**RECLAMATION DISTRICT 2086**  
11292 North Alpine Road  
Stockton, CA 95212

Personal & Confidential

October 29, 2014

Honorable Lesley D. Holland  
Presiding Judge  
San Joaquin County Superior Court  
P.O. Box 201022  
Stockton, CA 95201

Re: San Joaquin County Grand Jury 2013-14 Case No. 0133

Dear Judge Holland:

The Board of Trustees of Reclamation District 2086 (District) reviewed the San Joaquin County Civil Grand Jury Report for Case No. 0113 (Report) and are responding to the findings and recommendations in the Report as follows:

Finding F 1.1 The District does not know which other reclamation districts do not have signed contracts for some of their professional services which may affect reimbursement for costs incurred in an emergency.

Finding F 1.2. The District does not know which other reclamation districts do not have contracts for services provided by legal firms.

Finding F 1.3. The District agrees that having written professional services agreements may assist reclamation districts in obtaining state and federal funds.

Recommendation R 1.1, The District has a legal services contract with District Legal Counsel.

Recommendation R 1.2. In light of the District's response to Recommendation R 1.1, no response is required for this item.

Recommendation R 1.3, The District has requested, and after approval by the Board, will have in place an engineering services contract with the District Engineer.

Finding F 2.1. The District maintains and follows generally accepted accounting practices. Audited financial statements are prepared annually. The District does not know which, if any, reclamation districts do not.

Finding F 2.2. The District already prepares budgets for each fiscal year which are available to the public. The District does not know which reclamation districts do not.

Recommendation R 2. In light of the District's response to Finding F 2.2, no response is required for this item.

Please contact me at 209/948-0792 if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Lenz", with a long horizontal flourish extending to the right.

Donald G. Lenz, President  
Reclamation District 2086