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DELTA FARMS RECLAMATION DISTRICT NO. 2044

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July 7, 2014

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

Re: Reclamation District No. 2044 Response to 2013-2014 San Joaquin County Civil Grand Jury Report

Honorable Lesley D. Holland, Presiding Judge:

Reclamation District 2044 ("District") herein responds to certain "findings" and "recommendations" in the May 23, 2014 San Joaquin County Civil Grand Jury Report for Case No. 0113 (the "Report").

FINDING F 1.1

District has written agreements with its auditors, engineers and attorneys, as well as agreements with its part-time independent contractors (manager and secretary).

FINDING F 1.2

The District has a written agreement for legal services that identifies the scope of services that are subject to the contract.

FINDING F. 1.3

The District has engineering and attorney services contracts.

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RECOMMENDATIONS R 1.1

As stated above, the District has a written agreement for legal services contract with its legal counsel who also acts as its Secretary. The District periodically reviews and renews its agreements.

RECOMMENDATIONS R. 1.2

Please see responses to Findings, supra.

RECOMMENDATIONS R 1.3

As stated the District has a written engineering services agreement with the District Engineer which was recently reviewed before being renewed.

FINDINGS F 2.1

The District has always followed those generally accepted accounting practices which are audited annually by an independent auditor which is then submitted to State agencies.

FINDINGS F. 2.2

The District, although very small (consisting of 16 landowners), prepares annual "working" budgets for each fiscal year July 1 through June 30, which can be made available to the public and said budget was submitted with our initial response.

RECOMMENDATION R. 2

Please see Districts response to Finding E 2.2.

Thank you for the opportunity to respond to the Report.

Respectfully Submitted,

RECLAMATION DISTRICT NO. 2044

By: _____


ALAN R. COON, Secretary.

Cc: Trustees