

RECLAMATION DISTRICT NO. 1614

AGENDA FOR
REGULAR BOARD OF TRUSTEES MEETING
2:00 P.M. NOVEMBER 12, 2018
509 WEST WEBER, 5TH FLOOR
STOCKTON, CALIFORNIA

AGENDA

1. Call to Order/Roll Call.
2. Public Comment. The public may comment on any matter within the District's jurisdiction that is not on the agenda. Matters on the agenda may be commented on by the public when the matter is taken up. All comments are limited to 5 minutes for general public comment and per agenda item in accordance with Resolution 2014-06. .
3. Approval of Minutes of the special meeting of September 10, 2018 and regular meeting of October 8, 2018.
4. Presentation of Financial Status Report. Discussion and possible action.
 - a. Review 2017-2018 Draft Audit Report and authorize execution of Representation letter.
5. Presentation of Engineer's Report. Discussion and possible action:
 - a. Adopt Resolution 2018-12 Declaring that an Emergency Situation Exists.
 - b. Adopt Resolution 2018-13 Setting Priorities for Decision Making Authority in Event of Emergency
 - c. Authorize District Engineer to enter into an emergency work contract with Dino & Son in the Not to exceed amount of \$25,000 and Authorize the District Engineer to Issue Necessary Change Orders/Amendments up to an Additional Amount not to Exceed \$50,000 with any Expenditure in Excess of that Amount to be made in Accordance with Resolution 2018-13.
 - d. Wisconsin Pump Station Project update.
6. Presentation of Superintendent's Report; request for direction.
 - a. Approve Holt Bros. rate increase for temporary equipment contract.
7. Ordinance 18-01. Waive the second reading of and adopt Ordinance No. 2018-01 Providing Informal Bidding Procedures Under the Uniform Public Construction Cost Accounting Act (Section 22000, Et Seq., of the Public Contract Code)

This agenda shall be made available upon request in alternative formats to persons with a disability, as required by the Americans with Disabilities Act of 1990 (42 U.S.C. § 12132) and the Ralph M. Brown Act (California Government Code §54954.2). Persons requesting a disability related modification or accommodation in order to participate in the meeting should contact Rhonda Olmo at 209/948-8200 during regular business hours, at least forty-eight hours prior to the time of the meeting.

Materials related to an item on this Agenda submitted to the Trustees after distribution of the agenda packet are available for public inspection in the office of the District Secretary at Neumiller & Beardslee, 509 W. Weber Avenue, 5th Floor, Stockton, California during normal business hours. The agenda is also available on the Reclamation District website at: <http://www.rd1614.com/>

8. Resolution 2018-14. Adopt Resolution 2018-14 Approving and Authorizing Execution of Delta Levee Maintenance Subventions Program Work Agreement Fiscal Year 2018-2019.
9. Resolution 2018-15. Adopt Resolution 2018-15 Approving and Authorizing Execution of Project Funding Agreement for Preparation of Five-Year Plan for Smith Tract, SM-18-1.0-SP
10. Report on Meetings Attended.
11. District Calendar.
12. Items for future meetings.
13. Correspondence.
14. Closed Session.
CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION
Initiation of litigation pursuant to paragraph (4) of subdivision (d) of Section 54956.9: One (1) potential case.
15. Motion to Approve of Bills.
16. Adjournment.

This agenda shall be made available upon request in alternative formats to persons with a disability, as required by the Americans with Disabilities Act of 1990 (42 U.S.C. § 12132) and the Ralph M. Brown Act (California Government Code §54954.2). Persons requesting a disability related modification or accommodation in order to participate in the meeting should contact Rhonda Olmo at 209/948-8200 during regular business hours, at least forty-eight hours prior to the time of the meeting.

Materials related to an item on this Agenda submitted to the Trustees after distribution of the agenda packet are available for public inspection in the office of the District Secretary at Neumiller & Beardslee, 509 W. Weber Avenue, 5th Floor, Stockton, California during normal business hours. The agenda is also available on the Reclamation District website at: <http://www.rd1614.com/>

**AGENDA PACKET
RECLAMATION DISTRICT 1614
NOVEMBER 12, 2018**

<u>ITEM</u>	<u>COMMENTARY</u>
1.	Self-explanatory.
2.	Self-explanatory.
3.	Please see attached.
4.	Please see attached.
5.	Please see attached.
6.	Self-explanatory.
7.	Please see attached.
8.	Please see attached.
9.	Please see attached.
10.	Self-explanatory.
11.	Please see attached.
12.	Self-explanatory.
13.	Please see attached.
14.	Self-explanatory.
15.	Self-explanatory.
16.	Self-explanatory.

ITEM 3

MINUTES OF SPECIAL MEETING OF BOARD OF TRUSTEES
FOR RECLAMATION DISTRICT 1614
HELD FRIDAY, SEPTEMBER 28, 2018

The September Special Meeting of the Board of Trustees of Reclamation District 1614 was held on Friday, September 28, 2018, at the law office of Neumiller & Beardslee, 509 W. Weber Avenue, 5th Floor, Stockton, California, at the hour of 9:00 a.m.

TRUSTEES PRESENT WERE:

WILLIAM DUNNING
BEN KOCH

OTHERS PRESENT WERE:

ANDY J. PINASCO
CHRISTOPHER H. NEUDECK
RHONDA L. OLMO
ORLANDO LOBOSCO

ABSENT WAS:

KEVIN KAUFFMAN
DANIEL J. SCHROEDER

A list of individuals in attendance is outlined in the meeting sign-in sheet, which is attached to these minutes.

Item 1. Call to Order/Roll Call. Trustee William Dunning called the meeting to order at 9:00 a.m.

Item 2. Public Comment. *The public may comment on any matter within the District's jurisdiction that is not on the agenda. Matters on the agenda may be commented on by the public when the matter is taken up. All comments are limited to 5 minutes for general public comment and per agenda item in accordance with Resolution 2014-06.*

None.

Item 3. 2018 District General Election. Discussion, approval and direction regarding the 2018 District General Election.

a) Adopt Resolution 2018-09 Ordering General Election by All-Mailed Ballot for November 7, 2018.

Attorney Andy Pinasco said this Resolution memorializes the District's decision to hold an election on November 7, 2018. The District has received two nomination petitions for the one seat that is expiring. In order to hold an all-mail ballot election, one of the requirements is to adopt this Resolution, which complies with the Water and Election's Code. After discussion and review,

It was moved, seconded (B. Dunning/B. Koch), and unanimously carried by the Board of Trustees for Reclamation District 1614 that the District adopt Resolution 2018-09 Ordering General Election by All-Mailed Ballot for November 7, 2018.

b) Adopt Resolution 2018-10 Nominating Individuals to the Elections Board, Authorizing Preparation of the Certified Assessment Roll, and Direct Officials to Prepare Appropriate Notices and Documents for the 2018 District General Election.

Attorney Andy Pinasco said this Resolution nominates individuals for the Election Board. Attorney Pinasco stated an Election Board is required pursuant to the Water Code. Staff is recommending the following individuals to be appointed to the Election Board:

Judge: Andy Pinasco
Inspector: Kevin Kauffman
Inspector: Rhonda Olmo

The Election Board conducts the election, opens the ballots at the close of polls, canvasses the ballots (verifies that the individual that submitted the mail ballot has the authority to vote), and counts the votes.

Attorney Pinasco stated this Resolution also directs staff to conduct all of the necessary and required activities for the election. It directs the Engineer to produce the certified roll to be used to determine how many votes each voter has, it directs staff to put together the voter information guide, it directs the District Secretary to publish all required Notices in the newspaper, and memorializes the Board's decision to conduct the election and direct staff to do so.

Discussion was held regarding the voter guide and candidate statement. After questions and review,

It was moved, seconded (B. Dunning/B. Koch), and unanimously carried by the Board of Trustees for Reclamation District 1614 that the District adopt Resolution 2018-10 Nominating Individuals to the Elections Board, Authorizing Preparation of the Certified Assessment Roll, and Direct Officials to Prepare Appropriate Notices and Documents for the 2018 District General Election.

c) Direction to District Legal Counsel regarding District General Election. *No Direction was given to staff.*

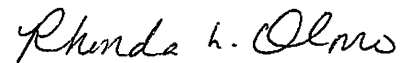
d) Direction to District Engineer regarding District General Election. *No Direction was given to staff.*

Item 4. Staff Reports.

(a) Attorney. The Agenda for this meeting was posted on the window outside the meeting room at 509 West Weber Avenue, Stockton, California, at last twenty-four (24) hours preceding the meeting.

Item 12. Adjournment. The meeting was adjourned at 9:43 a.m.

Respectfully submitted,

A handwritten signature in cursive script that reads "Rhonda L. Olmo".

Rhonda L. Olmo
District Secretary

RECLAMATION DISTRICT NO. 1614

Meeting Sign-In Sheet

Friday, September 28, 2018

SIGNING OF THIS SHEET IS VOLUNTARY AND IS NOT REQUIRED TO ATTEND THIS MEETING.
THIS SIGN IN SHEET WILL BE ATTACHED TO THE MINUTES OF THE BOARD MEETING

	First Name	Last Name
1	NONE	
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MINUTES OF REGULAR MEETING OF BOARD OF TRUSTEES
FOR RECLAMATION DISTRICT 1614
HELD MONDAY, OCTOBER 8, 2018

The October Regular Meeting of the Board of Trustees of Reclamation District 1614 was held on Monday, October 8, 2018, at the law office of Neumiller & Beardslee, 509 W. Weber Avenue, 5th Floor, Stockton, California, at the hour of 2:00 p.m.

TRUSTEES PRESENT WERE:

KEVIN KAUFFMAN
BEN KOCH

OTHERS PRESENT WERE:

DANIEL J. SCHROEDER
ANDY J. PINASCO
CHRISTOPHER H. NEUDECK
RHONDA L. OLMO
ORLANDO LOBOSCO

ABSENT WAS:

WILLIAM DUNNING

A list of individuals in attendance is outlined in the meeting sign-in sheet, which is attached to these minutes.

Item 1. Call to Order/Roll Call. President Kauffman called the meeting to order at 2:00 p.m.

Item 2. Public Comment. *The public may comment on any matter within the District's jurisdiction that is not on the agenda. Matters on the agenda may be commented on by the public when the matter is taken up. All comments are limited to 5 minutes for general public comment and per agenda item in accordance with Resolution 2014-06.*

Richard Gacer stated RD 1614 should have established a contract with Neumiller & Beardslee to conduct the upcoming election.

Dominick Gulli spoke to his written comments regarding SJAFCA, and the lower SJ River Feasibility Study. Mr. Gulli also said he applied to be a Public Board Member for SJAFCA.

Mr. Paul Guerrero spoke to the effect of property values in the district due to flood plain designations. Mr. Gulli stated this subject should be on a future agenda for discussion. President Kauffman will take this under consideration.

Item 3. Approval of Minutes of the regular meeting of September 10, 2018.

It was moved, seconded (Koch/Kauffman) and unanimously carried by the Board of Trustees of Reclamation District 1614 that the Minutes of the regular meeting of September 10, 2018 be approved as read.

Item 4. Presentation of Financial Status Report. Discussion and possible action. District Secretary, Rhonda Olmo, handed out the Financial Report. She stated this is the third report for FY18/19. Mrs. Olmo noted the assessments and property tax monies received.

After review,

It was moved, seconded (Koch/Kauffman) and unanimously carried by the Board of Trustees of Reclamation District 1614 that the Financial Report be approved as presented.

Item 5. Presentation of Engineer's Report. Discussion and possible action:

- a. Adopt Addendum to the Mitigated Negative Declaration for the Wisconsin Pump Station Project, Adopt the Associated Modified Mitigation and Monitoring Plan for the Wisconsin Pump Station Project. – *See below.*

Excerpts from the Engineer's Report:

I. AB 360 DELTA LEVEE SUBVENTIONS PROGRAM

- A. Review the District's Draft Final Claim for Fiscal Year 2017/18 and seek signature from Chairman for submittal to DWR.

Mr. Chris Neudeck stated this item is to review the Final Claim that is put together with the past year's levee related expenses. This is a program that the Dept. of Water Resources administers on behalf of the State of California, whereby they participate on a pro rata share basis for levee expenses with the District. They share up to a maximum of 75%, provided that the other participating Districts don't outspend the available funding. Mr. Neudeck said that most recently the District has not outspent, but historically there have been a number of years where the District has (he noted the reduction in the maximum reimbursement.) The District's total Final Claim is \$222,655.02. The District is responsible for the first \$1K/mile @ 2.8 miles totaling \$2,800.00. Total Eligible: \$219,855.02. Max Reimbursement (75% of eligible): \$164,891.27. Mr. Neudeck said the District should see the receivable in the March/April 2019 timeframe.

President Kauffman asked if the Gate would still be built if the District would not still be eligible for these funds. Mr. Neudeck said yes. Further discussion was held.

II. WISCONSIN PUMP STATION NO. 7

This item relates to Agenda item 5(a) above. Mr. Terry Farmer (Base Camp), who is in attendance, reported on the purpose of the addendum. In furtherance, Mr. Neudeck stated because the District made the change of going to the reduced footprint and overall work, an adjustment and amendment needed to be done to the original adoption of the CEQA documentation. Mr. Neudeck met and reviewed the documentation with Charlie Simpson (President of Base Camp). The idea of the addendum is set forth in Mr. Neudeck's Engineer Packet. It basically states that Base Camp has reviewed the revised documentation in accordance with CEQA. The only notable physical difference is that previously the overall pumping plant was discharging lower in the system and actually had an energy dissipator box within the channel itself – this has been reduced and pulled back up on the slope. Overall, everything else is essentially the same with the exception to the footprint of the pump station (the penetrations to the levee and things that tend to be a little bit more environmentally sensitive.) No change in the mitigation monitoring report. Estimated cost for the revised project is approximately \$1.1M as

opposed to \$2.4M. Mr. Neudeck said his goal is to take his application at the end of this month to the Central Valley Flood Protection Board.

Attorney Dan Schroeder circulated a copy of the final Resolution, which is premised upon what Mr. Neudeck has in his Engineer's Report.

After questions, discussion and review,

It was moved, seconded (Koch/Kauffman) and unanimously carried by the Board of Trustees of Reclamation District 1614 that Resolution 2018-11 Adoption of Addendum to Previously-Adopted Initial Study/Mitigated Negative Declaration for the Wisconsin Avenue Pump Station be adopted.

Mr. Neudeck referred to Exhibit C included in his Engineer's Packet (update on Wisconsin Pumping Plant.) He stated the civil plans are substantially complete. KSN has reviewed structural plans and comments were forwarded to structural sub. Mr. Neudeck said the big issue is PG&E. He said PG&E is extremely busy right now and there is a long lead on doing any type of improvements and evaluating any additional loads. PG&E has acknowledged receipt of the application and they are currently reviewing. Mr. Neudeck will be working with PG&E in parallel with permitting (which also has a very long lead time.) Mr. Neudeck expects to have a Central Valley Flood Protection Board (CVFPB) Application completed and ready to send to CVFPB by the end of the month. Mr. Neudeck's goal is to have this prepared and bid for construction by Fall 2019. Further discussion was held regarding a genset option, and additional comments were heard.

III. SMITH CANAL GATE STRUCTURE PROJECT – SAN JOAQUIN FLOOD CONTROL AGENCY (SJAFCA)

A. Update on Smith Canal gate closure project (*Exhibit D: File Memorandum dated October 5, 2018 from SJAFCA– included in Engineer's Packet.*)

Mr. Neudeck read the monthly report that was prepared by Juan Rivera (SJFACA's Senior Engineer.) He reported that recently he has received comments back on the comments he made on behalf of the District. He said he is back before the Design Engineer with some back-check comments that he has not yet finalized. He stated for the most part most of the comments were satisfied, but there are several that are not. Comments were heard regarding the environmental justice study, dating the monthly report from SJAFCA, having the Executive Director prepare the monthly report instead of the Senior Engineer, and Addendum No. II.

Item 6. Presentation of Superintendent's Report; request for direction. Mr. Lobosco handed out his Superintendent Report, and reported no abnormal conditions during his routine inspections.

Mr. Neudeck and Mr. Lobosco received phone calls regarding the conveyance of the stormwater to the pumping plant. The gentleman that called was new to the county stormwater. Mr. Neudeck said Mr. Lobosco spoke with him, and what he was trying to accomplish was getting the lines of communication open. What was really causing the water from not conveying to the

pumping plant was the socks that were replaced by either a contractor or someone doing some street work, or leaves. Mr. Neudeck said this a common occurrence during a first rain. Mr. Lobosco said he will be meeting with him tomorrow.

Mr. Lobosco said on September 12, 2018 he spotted an old boat dock that had floated up Smith Canal and got tied up behind property at 1820 N. Tuxedo. He contacted the renters and asked them to cease any further work they were doing on the dock. Mr. Lobosco also contacted the owner and will be speaking with him further regarding the permit process.

Mr. Lobosco was advised by Holt Bros. that their rental rates for their generators are increasing. He is awaiting their new rate schedule, and will bring it back to the Board. President Kauffman asked Mr. Lobosco to compare rates with other contractors and provide competition rates.

Mr. Gacer asked if he could get a copy of Mr. Lobosco's report regarding his inspections by boat. Mr. Lobosco said he would bring a copy to the next meeting.

Item 7. Ordinance 18-01. Introduce and Waive the first reading of Ordinance No. 2018-01 Providing Informal Bidding Procedures Under the Uniform Public Construction Cost Accounting Act (Section 22000, Et Seq., of the Public Contract Code)

Attorney Andy Pinasco reiterated that at the last meeting the Board adopted a Resolution to opt into the Uniform Act. One of the requirements of the Uniform Act is the District is thereafter required to adopt an informal bidding regulation in the form of an Ordinance. The Ordinance before the Board today accomplishes the requirements of the Uniform Act. In regard to how the option is going to occur, Attorney Pinasco stated that the District is going to adopt the Ordinance pursuant to the rules and regulations set forth for counties. In order to do that, it requires two readings prior to the adoption. Today is the introduction of the first reading, and the District has the opportunity to waive the first full reading of the Ordinance. Or, in the alternative, read the entire Ordinance out loud. Staff recommended that the Board act to introduce Ordinance 2018-01, and to waive the initial first reading. Further discussion and questions were heard/addressed.

After review,

It was moved, seconded (Koch/Kauffman) and unanimously carried by the Board of Trustees of Reclamation District 1614 that first reading of Ordinance No. 2018-01 Providing Informal Bidding Procedures Under the Uniform Public Construction Cost Accounting Act (Section 22000, Et Seq., of the Public Contract Code) be waived.

Item 8. Report on Meetings Attended. None.

Item 9. District Calendar. The next Regular Meeting of November 5, 2018 is being moved to November 12, 2018.

- a. Mail Ballot Election: November 7, 2018

Attorney Schroeder stated that all the Notices and work that needs to be done is in the process or has been completed. The ballots will be mailed out on October 9, 2018. For a ballot to be

accepted they have to be received by 8:00 p.m. on November 7, 2018. Deadline for mailed ballots to be accepted is up to three days after the election, if post marked by November 7, 2018.

Mr. Gacer reiterated again that pursuant to Article 3, Section 1 of the Bylaws, Reclamation District 1614 should have prepared a contract with Neumiller & Beardslee to conduct the November, 2018 election. President Kauffman stated the District does have contract with Neumiller & Beardslee. Mr. Gacer said the contract is only for legal services and not for the election which he says is an "activity". President Kauffman said the Board disagrees with his comment.

Comments were also heard regarding the legal representatives of the Election Board.

Item 10. Items for Future Meetings. Effects of flood insurance on landowners for December, 2018 Agenda. Discussion regarding the next Town Hall Meeting to be on the January, 2019 Agenda.

Item 11. Correspondence. None

Item 12. Motion to Approve Bills.

It was moved, seconded (Koch, Kauffman), and unanimously carried by the Board of Trustees for Reclamation District 1614 that the Trustees authorize/approve the Bills to be Paid for September, 2018.

Item 12. Adjournment. The meeting was adjourned at 3:24 p.m.

Secretary: The agenda for this meeting was posted at 509 W. Weber Avenue, Stockton California at least 72 hours preceding the meeting.

Respectfully submitted,



Rhonda L. Olmo
District Secretary

RECLAMATION DISTRICT NO. 1614

Meeting Sign-In Sheet

Monday, October 8, 2018

SIGNING OF THIS SHEET IS VOLUNTARY AND IS NOT REQUIRED TO ATTEND THIS MEETING.
THIS SIGN IN SHEET WILL BE ATTACHED TO THE MINUTES OF THE BOARD MEETING

	First Name	Last Name
1	Terry	Farmer
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ITEM 4

RECLAMATION DISTRICT NO. 1614

FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT

JUNE 30, 2018

Working Draft



CROCE, SANGUINETTI, & VANDER VEENINC.

CERTIFIED PUBLIC ACCOUNTANTS

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Independent Auditors' Report

To the Board of Trustees
Reclamation District No. 1614
Stockton, California

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of **Reclamation District No. 1614** (the District) as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

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, and the aggregate remaining fund information of **Reclamation District No. 1614** as of June 30, 2018, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

The District has omitted Management's Discussion and Analysis 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.

Accounting principles generally accepted in the United States of America require that the statement of revenues, expenditures and changes in fund balances - budget and actual - governmental funds on pages 20 through 21 be presented to supplement the basic financial statements. Such 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. We have applied certain limited procedures to the required supplemental 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.

CROCE, SANGUINETTI, & VANDER VEEN, INC.
Certified Public Accountants
Stockton, California
October 12, 2018

RECLAMATION DISTRICT NO. 1614

Statement of Net Position

June 30, 2018

	<u>Governmental activities</u>
Assets	
Cash and investments	\$ 1,825,758
Cash and investments - restricted	364,520
State assistance receivable - subventions	131,913
Interest receivable	9,063
Prepaid expenses	1,766
Capital assets, net of accumulated depreciation of \$245,103	<u>215,829</u>
Total assets	<u>2,548,849</u>
Deferred outflows of resources	
	<u>-</u>
Liabilities	
Accounts payable	14,315
Accrued liabilities	<u>3,022</u>
Total liabilities	<u>17,337</u>
Deferred inflows of resources	
	<u>-</u>
Net position	
Net investment in capital assets	215,829
Restricted	364,520
Unrestricted	<u>1,951,163</u>
Total net position	<u>\$ 2,531,512</u>

The accompanying notes are an integral part of this financial statement.

RECLAMATION DISTRICT NO. 1614

Statement of Activities

For the year ended June 30, 2018

	<u>Expenses</u>	<u>Program revenues Operating grants and contributions</u>	<u>Net (expenses) revenues and changes in net position</u>
Governmental activities			
Operations	\$ 492,979	\$ 137,631	\$ <u>(355,348)</u>
Net program (expenses) revenues			<u>(355,348)</u>
General revenues			
Assessments			471,400
Property taxes			130,565
Interest			28,574
Other			1,422
Property tax relief			<u>338</u>
Total general revenues			<u>632,299</u>
Change in net position			276,951
Net position, beginning of year			<u>2,254,561</u>
Net position, end of year			<u>\$ 2,531,512</u>

The accompanying notes are an integral part of this financial statement.

RECLAMATION DISTRICT NO. 1614

Balance Sheet - Governmental Funds

June 30, 2018

	<u>General fund</u>
Assets	
Assets	
Cash and investments	\$ 1,825,758
Cash and investments - restricted	364,520
Interest receivable	9,063
Prepaid expenses	<u>1,766</u>
Total assets	<u>\$ 2,201,107</u>
Liabilities and Fund Balance	
Liabilities	
Accounts payable	\$ 14,315
Accrued liabilities	<u>3,022</u>
Total liabilities	<u>17,337</u>
Fund balance	
Nonspendable:	
Prepaid expenses	1,766
Assigned - Wisconsin St. Pump Station	364,520
Unassigned	<u>1,817,484</u>
Total fund balance	<u>2,183,770</u>
Total liabilities and fund balance	<u>\$ 2,201,107</u>

The accompanying notes are an integral part of this financial statement.

RECLAMATION DISTRICT NO. 1614

**Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position**

June 30, 2018

Total fund balance - governmental funds **\$ 2,183,770**

Amounts reported for governmental activities in the statement of net position are different from those reported in the governmental funds because of the following:

State assistance receivable is not available to pay current period expenditures and, therefore, not reported in the governmental funds balance sheet. 131,913

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet.

Capital assets	\$ 460,932	
Less accumulated depreciation	<u>(245,103)</u>	
	<u>\$ 215,829</u>	<u>215,829</u>

Net position of governmental activities **\$ 2,531,512**

The accompanying notes are an integral part of this financial statement.

RECLAMATION DISTRICT NO. 1614

Statement of Revenues, Expenditures and Changes
in Fund Balance - Governmental Funds

For the year ended June 30, 2018

	<u>General fund</u>
Revenues	
Assessments	\$ 471,400
Property taxes	130,565
State assistance	38,670
Interest	28,574
Other	1,422
Property tax relief	<u>338</u>
Total revenues	<u>670,969</u>
Expenditures	
Repairs and maintenance	199,929
Engineering	118,737
Legal and accounting fees	46,070
Salaries and wages/auto allowance	26,204
Public relations	19,150
Insurance	17,157
Utilities	12,048
Secretary fees	8,820
County charges	7,264
Pest control	4,420
Weed control	3,740
Rent expense	2,740
Dues	2,238
Trustee fees	1,950
Payroll taxes	1,307
Miscellaneous	540
Capital outlay	<u>32,067</u>
Total expenditures	<u>504,381</u>
Net change in fund balance	166,588
Fund balance, beginning of year	<u>2,017,182</u>
Fund balance, end of year	<u><u>\$ 2,183,770</u></u>

The accompanying notes are an integral part of this financial statement.

RECLAMATION DISTRICT NO. 1614

**Reconciliation of the Statement of Revenues,
Expenditures and Changes in Fund Balance -
Governmental Funds to the Statement of Activities**

For the year ended June 30, 2018

Net change in fund balance - governmental funds **\$ 166,588**

Amounts reported for governmental activities in the statement of activities are different because:

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds until such time as they are considered a current financial resource. 98,961

Depreciation expense related to capital assets is recognized in the statement of activities, but is not reported in the funds. (20,665)

Governmental funds report capital outlays as expenditures while governmental activities record depreciation expense to allocate those expenditures over the life of the assets. 32,067

Change in net position of governmental activities **\$ 276,951**

The accompanying notes are an integral part of this financial statement.

RECLAMATION DISTRICT NO. 1614

Notes to Financial Statements

June 30, 2018

Note A - Summary of Significant Accounting Policies

This summary of significant accounting policies of Reclamation District No. 1614 (the District) is presented to assist in understanding the District's financial statements.

Description of the reporting entity

The District was formed on November 4, 1914 under Sections 50000 et. seq. of Division 15 of the California State Water Code to provide drainage, irrigation and complete reclamation of lands within District boundaries. It 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 and the Statement of Activities) report information on all of the activity of the primary government.

The statement of activities demonstrates the degree to which direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues 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, assessments and other receipts not classified as program revenues are presented as general revenues.

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. Assessments, property taxes, 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.

(Continued)

RECLAMATION DISTRICT NO. 1614

Notes to Financial Statements

June 30, 2018

Note A - Summary of Significant Accounting Policies (Continued)

Measurement focus, basis of accounting, and financial statement presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period and apply to the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on long-term debt, which are recognized as expenditures to the extent that they have matured.

Assessments and state assistance are considered to be susceptible to accrual and, therefore, have been recognized as revenues provided they were collected within 60 days of the end of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the District.

Cash and investments

For the purpose of financial reporting "cash and cash equivalents" includes all demand and savings accounts and certificates of deposit or short-term investments with an original maturity of three months or less.

Budgetary accounting

The District does not adopt an appropriated budget and is not required to adopt such a budget by law. However, the District does adopt a non-appropriated budget annually, which is approved by the Board of Trustees.

Capital assets

All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. The District's policy is to capitalize all assets with costs exceeding certain minimum thresholds and with useful lives exceeding two years. The District has elected not to retroactively capitalize infrastructure capital assets acquired prior to July 1, 2003, as allowed by GASB Statement No. 34.

(Continued)

RECLAMATION DISTRICT NO. 1614

Notes to Financial Statements

June 30, 2018

Note A - Summary of Significant Accounting Policies (Continued)

GASB Statement No. 34 requires that all capital assets with limited useful lives be depreciated over their estimated useful lives. Depreciation has been provided on capital assets and is charged as an expense against operations each year. The total amount of depreciation taken over the years is reported on the balance sheet as a reduction in the book value of capital assets.

Depreciation is provided using the straight-line method which means the cost of the asset is divided by its expected useful life in years and the result is charged to expense each year until the asset is fully depreciated. The District has assigned the useful lives listed below to capital assets.

Buildings and structures	20 years
Equipment	10-20 years
Improvements	15-20 years

Major outlays for capital assets and improvements are capitalized as projects are constructed. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Long-lived assets

Long-lived assets to be held and used are reviewed for impairment whenever events or changes in circumstances indicate that the related carrying amount may not be recoverable. When required, impairment losses on assets to be held and used are recognized based on the fair value of the asset. Long-lived assets to be disposed of are reported at the lower of carrying amount or fair value less costs to sell.

Net position

Equity in the financial statements is classified as net position and displayed in three components as follows:

- a. Net investment in capital assets - Consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any borrowings that are attributable to the acquisition, construction or improvement of those assets.
- b. Restricted - Consists of restricted assets reduced by liabilities and deferred inflows of resources related to these assets.
- c. Unrestricted - Amounts not required to be reported in the other components of net position.

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.

(Continued)

RECLAMATION DISTRICT NO. 1614

Notes to Financial Statements

June 30, 2018

Note A - Summary of Significant Accounting Policies (Continued)

Fund balance

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.

Assessments

Assessments are levied at the discretion of the Board of Trustees. The assessments are approved by a vote of the landowners pursuant to the requirements of the California Constitution Article XIII.C and XIII.D.

(Continued)

RECLAMATION DISTRICT NO. 1614

Notes to Financial Statements

June 30, 2018

Note A - Summary of Significant Accounting Policies (Continued)

Fair value measurements

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The fair value hierarchy categorizes the inputs to valuation techniques used to measure fair value into three levels based on the extent to which inputs used in measuring fair value are observable in the market.

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2 inputs are inputs other than quoted prices included within level 1 - that are observable for an asset or liability, either directly or indirectly.

Level 3 inputs are unobservable inputs for an asset or liability.

If the fair value of an asset or liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

Demand warrants

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

Property taxes

Property taxes were levied January 1, 2017, and were payable in two installments on December 10, 2017 and April 10, 2018. The County of San Joaquin bills and collects property taxes on behalf of the District.

Estimates

The preparation of the basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

(Continued)

RECLAMATION DISTRICT NO. 1614

Notes to Financial Statements

June 30, 2018

Note A - Summary of Significant Accounting Policies (Continued)

The state assistance receivable in the amount of \$131,913 as reported on the statement of net position as of June 30, 2018 represents management's estimate of reimbursable state assistance for subvention eligible expenses relative to the fiscal year ended June 30, 2018. Although considerable variability is inherent in this estimate, management believes that the accrual for state assistance receivable is adequate.

New accounting pronouncements

In March 2017, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 85, *Omnibus 2017*. This Statement addresses practice issues that have been identified during implementation and application of certain GASB statements, including issues related to blending component units, goodwill, fair value measurement and application, pensions, and other postemployment benefits. The District implemented the provisions of this Statement for the year ended June 30, 2018. There was no effect on net position as a result of implementation of this Statement.

Note B - Cash and Investments

Cash and investments of the District as of June 30, 2018, consist of the following:

	<u>Carrying amount</u>	<u>Bank balance</u>	<u>Fair value</u>
<u>Deposits in commercial accounts</u>			
Public checking	<u>\$ 25,668</u>	<u>\$ 25,668</u>	
<u>Investment in external investment pool</u>			
San Joaquin County Treasurer	<u>2,164,610</u>		<u>\$ 2,164,610</u>
Total cash and investments	<u>\$ 2,190,278</u>		

Deposit and Investment Policy

California statutes authorize special districts to invest idle or surplus funds in a variety of credit instruments as provided for in the California Government Code, Section 53600. The table below identifies the investment types that are authorized for the District by the California Government Code, Section 53600 (or District's investment policy, where more restrictive) that address interest rate risk, credit risk and concentration of credit risk.

(Continued)

RECLAMATION DISTRICT NO. 1614

Notes to Financial Statements

June 30, 2018

Note B - Cash and Investments (Continued)

As specified in Government Code 53600.5, when investing, reinvesting, purchasing, acquiring, exchanging, selling or managing the District's funds, the primary objectives, in priority order, of the District's investment activities and of the District's investment policy shall be (1) safety, (2) liquidity, and (3) yield. It is the policy of the District to invest public funds in a manner to obtain the highest return obtainable with the maximum security while meeting the daily cash flow demands of the District as long as investments meet the criteria established by this policy for safety and liquidity and conform to all laws governing the investment of District funds.

The District is provided a broad spectrum of eligible investments under California Government Code Sections 53600-53609 (authorized investments), 53630-53686 (deposits and collateral), and 16429.1 (Local Agency Investment Fund). The District may choose to restrict its permitted investments to a smaller list of securities that more closely fits the District's cash flow needs and requirements for liquidity.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
U.S. Treasury Bills, Notes, and Bonds	5 years	None	None
U.S. Government Agency Obligations	5 years	None	None
Repurchase Agreements	1 year	None	None
State Registered Warrants, Notes or Bonds	5 years	None	None
Bankers Acceptances	180 days	40%	30%
Commercial Paper	270 days	30%	10%
Negotiable Certificates of Deposit	1 year	30%	None
Medium Term Corporate Notes	3 years	30%	None
Mutual Funds	N/A	20%	10%
Bank Deposits	N/A	10%	10%
Local Agency Investment Fund (LAIF)	N/A	None	None
Local government investment pools	N/A	None	None

The District complied with the provisions of California Government Code (or the District's investment policy, where more restrictive) pertaining to the types of investments held, institutions in which deposits were made and security requirements. The District will continue to monitor compliance with applicable statuses pertaining to public deposits and investments. The District does not maintain a formal investment policy.

(Continued)

RECLAMATION DISTRICT NO. 1614

Notes to Financial Statements

June 30, 2018

Note B - Cash and Investments (Continued)

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the District manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio matures or comes close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity:

<u>Investment type</u>	<u>Total</u>	<u>Remaining maturity (in months)</u>					<u>More than 60 months</u>
		<u>12 months or less</u>	<u>13 - 24 months</u>	<u>25 - 36 months</u>	<u>37-48 months</u>	<u>49-60 months</u>	
San Joaquin County							
Treasurer	\$ 2,164,610	\$ 2,164,610	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>\$ 2,164,610</u>	<u>\$ 2,164,610</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code or the District's investment policy, and the actual rating as of fiscal year end for each investment type.

<u>Investment Type</u>	<u>Amount</u>	<u>Minimum Legal Rating</u>	<u>Exempt From Disclosure</u>	<u>Rating as of Fiscal Year End</u>			
				<u>AAA</u>	<u>AA</u>	<u>A</u>	<u>Not Rated</u>
San Joaquin County							
Treasurer	\$ 2,164,610	N/A	\$ -	\$ -	\$ -	\$ -	\$ 2,164,610
Total	<u>\$ 2,164,610</u>	<u>N/A</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,164,610</u>

(Continued)

RECLAMATION DISTRICT NO. 1614

Notes to Financial Statements

June 30, 2018

Note B - Cash and Investments (Continued)

Concentration of Credit Risk

The District had no investment policy limiting the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. The District's investments are concentrated in external investment pools which are not subject to investment limits.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposit or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g. broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits. The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the government unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure District deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

As of June 30, 2018, the District's bank balance was \$25,668 and \$25,668 of that amount was insured by the Federal Deposit Insurance Corporation and collateralized as required by state law.

Investment in External Investment Pool

The District's investment in the San Joaquin County investment pool is managed by the San Joaquin County Treasurer and is stated at fair value or amortized cost, which approximates fair value. 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 by 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

(Continued)

RECLAMATION DISTRICT NO. 1614

Notes to Financial Statements

June 30, 2018

Note B - Cash and Investments (Continued)

their average daily cash balances. In accordance with applicable State laws, the San Joaquin County Treasurer may invest in derivative securities. However, at June 30, 2018, the San Joaquin County Treasurer's pooled investment fund contained no derivatives or other investments with similar risk profiles.

Fair value hierarchy

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure fair value of the assets. Level 1 inputs are quoted prices in an active market for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

The District's investment in the County of San Joaquin Treasury Pool is classified as Level 2 and its value is based on the fair value factor provided by the Treasurer of the County of San Joaquin, which is calculated as the fair value divided by the amortized cost of the investment pool.

Note C - Capital Assets

Capital asset activity for the year ended June 30, 2018 is as follows:

	<u>Balance</u> <u>July 1, 2017</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>June 30, 2018</u>
Depreciable capital assets				
Buildings and structures	\$ 286,466	\$ 11,666	\$ -	\$ 298,132
Improvements	16,893	-	-	16,893
Equipment	86,293	20,401	-	106,694
Vehicles	<u>39,213</u>	<u>-</u>	<u>-</u>	<u>39,213</u>
Total depreciable capital assets	428,865	32,067	-	460,932
Less accumulated depreciation	<u>(224,438)</u>	<u>(20,665)</u>	<u>-</u>	<u>(245,103)</u>
Total depreciable capital assets, net	<u>204,427</u>	<u>11,402</u>	<u>-</u>	<u>215,829</u>
Total capital assets, net	<u>\$ 204,427</u>	<u>\$ 11,402</u>	<u>\$ -</u>	<u>\$ 215,829</u>

RECLAMATION DISTRICT NO. 1614

Notes to Financial Statements

June 30, 2018

Note D - State Assistance

The District is participating in the California Delta Levee Maintenance Subventions Program. This program provides funding on a cost share basis to local levee maintaining agencies for rehabilitation and maintenance of levees in the Delta.

Note E - Insurance

The District is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. In order to insure for risks of loss, the District purchases insurance through commercial insurance carriers. As of June 30, 2018, the District's insurance coverage includes general liability insurance with liability limits of \$1,000,000 per occurrence and \$3,000,000 in the aggregate. The District also has an excess liability policy with additional liability limits of \$1,000,000 per occurrence and \$1,000,000 in the aggregate.

Note F - Governing Board

As of June 30, 2018, the three members of the District's Board of Trustees were as follows:

<u>Trustee</u>	<u>Term expires</u>
William Dunning	November 2018
Ben Koch	November 2020
Kevin Kauffman	November 2020

REQUIRED SUPPLEMENTAL INFORMATION

Working Draft

RECLAMATION DISTRICT NO. 1614

**Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual -
Governmental Funds**

Year ended June 30, 2018

	General fund		
	Budgeted amounts <u>original/final</u>	Actual amounts	Variance with final budget positive/ (negative)
Revenues			
Assessments	\$ 530,390	\$ 471,400	\$ (58,990)
Property taxes	125,000	130,565	5,565
State assistance	62,500	38,670	(23,830)
Interest/miscellaneous	<u>8,500</u>	<u>30,334</u>	<u>21,834</u>
Total revenues	<u>726,390</u>	<u>670,969</u>	<u>(55,421)</u>
Expenditures			
Repairs and maintenance	458,000	199,929	258,071
Engineering	68,000	118,737	(50,737)
Legal and accounting fees	49,200	46,070	3,130
Payroll and payroll taxes	50,000	27,511	22,489
Public relations	10,000	19,150	(9,150)
Insurance	23,300	17,157	6,143
Utilities	22,300	12,048	10,252
Secretary fees	9,000	8,820	180
County charges	5,500	7,264	(1,764)
Pest control	3,000	4,420	(1,420)
Weed control	-	3,740	(3,740)
Rent expense	-	2,740	(2,740)
Dues	-	2,238	(2,238)
Trustee fees	2,400	1,950	450
Miscellaneous	3,000	540	2,460
Capital outlay	<u>140,850</u>	<u>32,067</u>	<u>108,783</u>
Total expenditures	<u>844,550</u>	<u>504,381</u>	<u>340,169</u>
Net change in fund balance	(118,160)	166,588	284,748
Fund balance, beginning of year	<u>2,017,182</u>	<u>2,017,182</u>	<u>-</u>
Fund balance, end of year	<u>\$ 1,899,022</u>	<u>\$ 2,183,770</u>	<u>\$ 284,748</u>

RECLAMATION DISTRICT NO. 1614

Notes to Required Supplemental Information

June 30, 2018

The District prepares an expenditure budget annually which is approved by the Board of Trustees setting forth the contemplated fiscal requirements. The District's budget is maintained on the modified accrual basis of accounting. The results of operations are presented in the budget to actual schedule in accordance with the budgetary basis.

Reported budget amounts reflect the annual budget as originally adopted and the final adopted amounts. There were no amendments to the budget during the year ended June 30, 2018. The budget amounts are based on estimates of the District's expenditures and the proposed means of financing them. Actual expenditures for certain line items may vary significantly from the budget due to timing of such expenditures.

Working Draft

**RECLAMATION DISTRICT NO. 1614
POST OFFICE BOX 4807
STOCKTON, CALIFORNIA 95204**

October 22, 2018

Croce, Sanguinetti, & Vander Veen, Inc.
3520 Brookside Road, Suite 141
Stockton, California 95219

This representation letter is provided in connection with your audit of the financial statements of **Reclamation District No. 1614** (the District), which comprise the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information as of June 30, 2018, and the respective changes in financial position for the year then ended, and the related notes to the financial statements, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of October 12, 2018, the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 16, 2018, including our responsibility 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 preparation of the supplementary information in accordance with the applicable criteria.
2. The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America and include all properly classified funds and other financial information of the primary government and all component units required by accounting principles generally accepted in the United States of America to be included in the financial reporting entity.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
6. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with accounting principles generally accepted in the United States of America.
7. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements and through the date of this letter that would require adjustment to or disclosure in the financial statements.
8. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the accounts.
9. We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
10. Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

11. We have provided you with:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of the Board of Trustees or summaries of actions of recent meetings for which minutes have not yet been prepared.
12. All material transactions have been recorded in the accounting records and are reflected in the financial statements.

13. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
14. We have no knowledge of any fraud or suspected fraud that affects the District and involves:
 - a. Management,
 - b. Employees who have significant roles in internal control, or
 - c. Others where the fraud could have a material effect on the financial statements.
15. We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.
16. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
17. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
18. We have disclosed to you the identity of the District's related parties and all the related party relationships and transactions of which we are aware.

Government - Specific

19. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
20. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
21. The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
22. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
23. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.

24. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of fraud and noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to audit objectives.
25. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
26. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
27. As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
28. The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
29. The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
30. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
31. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34.
32. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
33. Components of net position (net investment in capital assets, restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
34. Provisions for uncollectible receivables have been properly identified and recorded.
35. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

36. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
37. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
38. Special and extraordinary items are appropriately classified and reported, if applicable.
39. Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
40. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
41. We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
42. We are following GASB Statement No. 54, paragraph 18, to determine the fund balance classifications for financial reporting purposes.
43. We agree that the Management's Discussion & Analysis is properly not included in the financial statements.
44. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of RSI.
45. The District has recorded an estimate of state assistance receivable from Department of Water Resources in the amount of \$131,913 as reported on the statement of net position. Management believes that the estimate is adequate.
46. In regards to preparing the standard, adjusting, or correcting journal entries, assisting in preparing the financial statements and the preparation of the Special Districts Financial Transactions Report and Local Government Compensation Report, by you, we have -
 - a. Assumed all management responsibilities.
 - b. Designated an individual (within senior management), with suitable skill, knowledge, or experience to oversee the services.
 - c. Evaluated the adequacy and results of the services performed.
 - d. Accepted responsibility for the result of the services.

Signed X _____

Title _____

ITEM 5

RECLAMATION DISTRICT NO. 1614

RESOLUTION 2018-12

RESOLUTION OF THE BOARD OF TRUSTEES OF RECLAMATION DISTRICT NO. 1641 DECLARING THAT AN EMERGENCY SITUATION EXISTS

WHEREAS, Upon special notice to and consent by the Trustees (“Trustees”) of Reclamation District No 1614 (“District”), of the County of San Joaquin, State of California, a meeting of the Board of Trustees was held at the district offices at 509 W. Weber Ave, 5th Floor, Stockton, California on November 12, 2018 at 2:00 p.m. in order to declare that an emergency situation exists which requires immediate action by the District; and

WHEREAS, the District’s Trustees have adopted and Emergency Operations Plan Pursuant to California Water Code Section 9650 to established procedures and protocols for responding to emergency situations within the District; and

WHEREAS, the District has discovered substantial beaver damage at 1900, 2004, and 2016 Canal Dr. (hereinafter “beaver damage”) located within the boundaries of the District, the extent of which will not be known until mitigation work commences; and

WHEREAS, the District’s Trustees considered the beaver damager and the potential risk of general operation at the expense of public safety and potential property damage; and

WHEREAS, the Trustees have noted that once mitigation work commences that rapid reaction to the conditions discovered will be required at that moment and cannot await the holding of a Trustees meeting to obtain authority to address the uncovered problem; and

WHEREAS, after consultation with the District staff and engineers after a visual assessment of the condition of the District levees, the District finds and declares that as of Monday, November 12, 2018, an emergency situation exists and that all necessary and required work to address the beaver damage should be completed at the earliest possible date to protect the District and the District’s levees.

NOW, THEREFORE, BE IT RESOLVED, AND IT IS HEREBY RESOLVED, by the Board of Trustees of Reclamation District 1614 that:

1. As of Monday, November 12, 2018, an emergency situation exists within the District and along the District’s levees due to the beaver damage, which requires the District to proceed immediately with the work to prevent the possible flooding of the district, and failure to its levees at the earliest possible time.
2. That the District President, and/or District Engineer be hereby authorized and directed to acquire such materials and equipment and to enter into contracts

necessary and appropriate to meet the emergency needs of the District caused by the beaver damage in accordance with the Flood Safety Plan.

PASSED AND ADOPTED by the Board of Trustees of Reclamation District No. 1614 at a meeting thereof held on this 12th day of November, 2018, by the following vote, TO WIT:

AYES:

NOES:

ABSTENTION:

ABSENT:

RECLAMATION DISTRICT NO. 1614
A Political Subdivision of the
State of California

By: _____
KEVIN KAUFFMAN, PRESIDENT

ATTEST:

RHONDA L. OLMO, SECRETARY

CERTIFICATION

I, RHONDA L. OLMO , Secretary of Reclamation District No. 1614, do hereby certify that the foregoing is a full, true and correct copy of a resolution of Reclamation District No. 1614 duly passed and adopted at a regular meeting of the Board of Trustees thereof held on the 12th day of November, 2018.

Dated: _____, 2018.

RHONDA OLMO, SECRETARY
Reclamation District No. 1614

RECLAMATION DISTRICT NO. 1614

RESOLUTION 2018-13

**A RESOLUTION OF THE BOARD OF TRUSTEES OF
RECLAMATION DISTRICT NO. 1614 SETTING PRIORITIES FOR
DECISION MAKING AUTHORITY IN EVENT OF EMERGENCY**

WHEREAS, The Board of Trustees (“Trustees”) of Reclamation District No. 1614 (“District”) have adopted an Emergency Operations Plan to establish procedures and protocols during a declared emergency and have adopted Resolution 2018-12 declaring that an emergency situation exists within the District; and

WHEREAS, in the event any or all Trustees of the Reclamation District are not available, and an emergency action requires that authority be exercised, there is a need to establish a chain of command for such emergency decision making authority; and

WHEREAS, pursuant to California Public Contract Code section 20926 and section 22050, Reclamation District No. 1614 may take action to negotiate and award a contract for construction of work to prevent damage or repair damaged works, and procure necessary equipment, services, and supplies, without advertising for bids and expend any sum reasonably required in an emergency; and

WHEREAS, such action either requires a 2/3 vote of the Board of Trustees, and/or such authority may be delegated to an appropriate person or persons; and

WHEREAS, the Board of Trustees desires to delegate such authority as set forth in this Resolution;

NOW, THEREFORE, BE IT RESOLVED, AND IT IS HEREBY RESOLVED, by the Board of Trustees of Reclamation District 1614 that:

1. Emergency decision-making authority relative to the emergency set forth in Resolution 2018-12 may be exercised by the following persons in the order of priority listed.
 - a. The President of the Board of Trustees;
 - b. Any single Trustee;
 - c. Engineers for the District, who are presently Kjeldsen-Sinnock-Neudeck:
Chris Neudeck
Day Phone: (209) 946-0268
Mobile Phone: (209) 481-0316
Home Phone: (209) 948-8479

2. Such emergency decision-making authority includes the following powers:
 - a. In case of emergency, the person designated above as the emergency decision-maker may negotiate and award a contract for construction of work to prevent damage or repair damaged works, and procure necessary equipment, services, and supplies, and take any directly related and immediate action required by that emergency, without advertising for bids, and expend any sum reasonably necessary to cure the emergency.
 - b. The emergency decision-maker shall, if practicable, informally solicit bids or request for proposals to seek to obtain the best terms possible, including the lowest price term, given the urgent circumstances of the emergency, and, promptly after the emergency ends, shall document the circumstances of the emergency and the bid or proposal accepted.
 - c. The emergency decision-maker shall report to the Board of Trustees the reasons justifying why the emergency did not permit a delay resulting from a competitive solicitation for bids and why the action was necessary to respond to the emergency. Such report shall be made at the next regular meeting of the District, if such meeting occurs within 14 days of the emergency, or if no such meeting will occur within 14 days, the decision maker shall call a special meeting of the Board of Trustees within 7 days after the emergency, and make such report at that time, and, for this purpose only, shall have the power to call such meeting.
3. For the purpose of this Resolution, “emergency” is defined as an imminent threat to public health, safety, or welfare or an imminent threat to the flood control or drainage facilities of Reclamation District 1614, or an imminent threat of flooding of Reclamation District 1614 caused by the condition set forth in Resolution 2018-12, and action is necessary to respond to such threat, and the imminence of such is that it will not permit a delay resulting from a competitive solicitation of bids.

PASSED AND ADOPTED by the Board of Trustees of Reclamation District No. 1614 at a meeting thereof held on this 12th day of November, 2018, by the following vote, TO WIT:

AYES:

NOES:

ABSTENTION:

ABSENT:

RECLAMATION DISTRICT NO. 1614
A Political Subdivision of the
State of California

By: _____
KEVIN KAUFFMAN, PRESIDENT

ATTEST:

RHONDA L. OLMO, SECRETARY

CERTIFICATION

I, DANIEL J. SCHROEDER, Secretary of Reclamation District No. 1614, do hereby certify that the foregoing is a full, true and correct copy of a resolution of Reclamation District No. 1614 duly passed and adopted at a regular meeting of the Board of Trustees thereof held on the 13th day of November, 2018.

Dated: _____, 2018.

RHONDA L. OLMO, SECRETARY
Reclamation District No. 1614

ITEM 7

**BEFORE THE BOARD OF TRUSTEES OF
RECLAMATION DISTRICT NO. 1614**

ORDINANCE NO. 18-01

**AN ORDINANCE TO PROVIDE INFORMAL BIDDING PROCEDURES UNDER THE
UNIFORM PUBLIC CONSTRUCTION COST ACCOUNTING ACT
(SECTION 22000, ET SEQ., OF THE PUBLIC CONTRACT CODE)**

WHEREAS, Reclamation District 1614 (“District”) is a reclamation district formed pursuant to Water Code sections 50000 et seq.; and

WHEREAS, the District is required to follow the public bidding procedures of the Public Contract Code (commencing with section 20920) which requires all contracts for any improvement or unit of work, or for materials or supplies, in excess of twenty-five thousand dollars (\$25,000) to be let to the lowest responsive, responsible bidder; and

WHEREAS, under Uniform Public Construction Cost Accounting Act (Public Contract Code sections 22000 et seq.) reclamation districts may adopt an alternative bidding process for public projects that do not exceed \$175,000, increasing to \$200,000 effective January 1, 2019; and

WHEREAS, the monetary limits of Public Contract Code section 22032 shall be considered and adjusted accordingly every five years; and

WHEREAS, pursuant to sections 22010 and 22030 of the Public Contract Code public agencies that wish to adopt the alternative bidding procedures of the Uniform Public Construction Cost Accounting Act must also adopt the uniform construction cost accounting standards of the Act; and

WHEREAS, Public Contract Code section 22034 provides that local agencies that have adopted the uniform cost accounting procedures shall also adopt an informal bidding ordinance governing the selection of contractors to perform projects let by contract by informal procedures as set forth in Public Contract section 22032 ; and

WHEREAS, the Board of Trustees have adopted this Ordinance in accordance with the procedures set forth in Government Code Sections 25120 et seq.

NOW THEREFORE, The Board of Trustees of Reclamation District No. 1614 ordains as follows:

SECTION 1. Sections 18-01.01 through 18-01.04 of District Ordinance 18-01 are added to read as follows:

“Section 18-01.01. Informal Bidding Procedures.

Public projects, as defined by the Act and in accordance with the limits listed in Section 22032 of the Public Contract Code, may be let to contract by informal procedures as set forth in Section 22032, et seq., of the Public Contract Code.

“Section 18-01.02. Contractors List.

The District shall comply with the requirements of the Public Contract Code Section 22034.

“Section 18-01.03. Notice Inviting Informal Bids.

Where a public project is to be performed which is subject to the provision of this Ordinance, a notice inviting informal bids shall be circulated using one or both of the following alternatives:

1. Notices inviting informal bids may be mailed, faxed, or emailed to all contractors for the category of work to be bid, as shown on the list developed in Section 2.;
2. Notices inviting informal bids may be mailed to all construction trade journals as specified by the California Uniform Construction Cost Accounting Commission in accordance with Section 22036 of the Public Contract Code. Additional contractors and/or construction trade journals may be notified at the discretion of the District soliciting bids, provided however:
 - a. If the product or service is proprietary in nature such that it can be obtained only from a certain contractor or contractors, the notice inviting informal bids may be sent exclusively to such contractor or contractors.

“Section 18-01.04. Award of Contracts.

The District Board of Trustees, or its designee, is authorized to award informal contracts pursuant to this Ordinance.”

SECTION 2. If any provision of this Ordinance or application thereof to any person or circumstances is held invalid, such invalidity shall not affect other provisions or applications of the Ordinance, which can be given effect without the invalid provision or application, and to this end, the provisions of this ordinance, are severable. The Board of Trustees hereby declares that it would have adopted this Ordinance irrespective of the validity of any particular portion thereof.

SECTION 3. This ordinance is not intended to and shall not be construed or given effect in a manner that imposes upon the city or any officer or employee thereof a mandatory duty of care toward persons and property within or without the city so as to provide a basis of civil liability for damages, except as otherwise imposed by law.

SECTION 4. Within fifteen (15) days after its final passage, the District Secretary shall cause this Ordinance to be published in full in accordance with California Government Code section 36933.

SECTION 5. This Ordinance shall become effective thirty (30) days from and after its final passage and adoption, provided it is published in a newspaper of general circulation at least fifteen (15) days prior to its effective date.

The foregoing Ordinance was introduced and the title thereof read at the regular meeting of the Board of Trustees of the Reclamation District No. 1614 held on October 8, 2018, and by a vote of the Trustees present, further reading was waived.

PASSED AND ADOPTED at a regular meeting of the Board of Trustees of Reclamation District No. 1614 of the County of San Joaquin, State of California, on this 12th day of November, 2018, by the following vote of the Board of Directors, TO WIT:

AYES:

NOES:

ABSENT:

ABSTENTION:

RECLAMATION DISTRICT 1614
A Political Subdivision of the
State of California

By: _____
PRESIDENT

ATTEST:

SECRETARY

ITEM 8

DEPARTMENT OF WATER RESOURCES

DIVISION OF FLOOD MANAGEMENT
P.O. BOX 219000
SACRAMENTO, CA 95821-9000

**SEP 27 2018**

To: Participating Delta Levee Maintaining Agencies Distribution List (Attached)

Subject: Delta Levee Maintenance Subventions Program Work Agreements for Fiscal Year 2018-2019

This letter confirms that on May 18, 2018, the Central Valley Flood Protection Board (Board) approved your district's application for the work proposed under the Delta Levees Maintenance Subventions Program (Subventions Program) for Fiscal Year 2018-2019. The attached Table 2 shows the maximum reimbursement amounts for all applicants totaling \$12.0 million from Proposition 1.

Enclosed are four copies of the Work Agreement for your review and signature. Please provide a certified copy of a resolution signed by your district's board authorizing the Local Agency to enter into an agreement with the Board, and designating a representative to execute and sign the Work Agreement. Please sign and return the four copies of the Work Agreement, along with a certified copy of a resolution by June 30, 2019, to the following address:

Ms. Andrea L. Lobato, P.E., Manager
Delta Levees Program
Department of Water Resources
Post Office Box 219000
Sacramento, CA 95821-9000

The Department of Water Resources (DWR) will strive to process and execute the Work Agreements in a timely manner. However, the availability of the State's cash flow through bond sales may delay the final execution. Upon execution of the Work Agreement by the Board, we will provide a fully executed copy to you.

Effective July 1, 2018, recent changes to California Water Code Section 12986 may affect your reimbursement.

California Water Code Section 12986 states: No costs incurred shall be reimbursed if the entire cost incurred per mile of project or nonproject levee is either:

- A. Two thousand five hundred dollars (\$2,500) or less for a project or nonproject levee in an urban area.
- B. One thousand dollars (\$1,000) or less for a project or nonproject levee in a rural area.

According to California Water Code Section 12986, Urban area is defined as an area in which 10 percent or more of the land area within the project area is used for residential use. Reclamation Districts that are considered urban under this definition will receive a separate letter notifying them that they will be responsible for the first \$2,500 per levee mile.

All Work Agreements will be subject to the provisions contained in the Delta Levee Maintenance Subventions Program 2016 Guidelines (Guidelines), adopted by the Central Valley Flood Protection Board on August 26, 2016. The Guidelines set forth the requirements for State financial assistance to local agencies and guide the administration of the Subventions Program. The Guidelines are available at the following DWR website:

<https://water.ca.gov/Work-With-Us/Grants-And-Loans/Delta-Levees-Maintenance-Subventions>

No payments can be made under the Subventions Program until the Fiscal Year 2018-2019 Work Agreement is fully executed. A joint inspection by DWR, the California Department of Fish and Wildlife (CDFW), and the Local Agency must also be completed prior to any payment. The objectives of this joint inspection are as follows:

1. To determine that Local Agency expenditures have resulted in a no net long-term loss of fish and wildlife habitat associated with levee improvement work;
2. The work has been consistent with a net long-term habitat improvement program; and
3. The work has a net benefit for aquatic species in the Delta.

Early consultations with CDFW on proposed projects with potential impacts on habitat will expedite the payment approval process. You may contact DWR and/or CDFW staff for any concerns related to environmental compliance issues at the following:

Ms. Jennifer Hogan, Chief
Delta Ecosystem Enhancement
Department of Water Resources
Telephone: (916) 651-7005

Mr. Jim Starr, Environment Program Manager
Delta Levees Habitat Improvement Program
California Department of Fish and Wildlife
Telephone: (209) 234-3441

Each levee maintaining agency must comply with California Labor Code requirements and may be required to have a Labor Compliance Program in place in order to participate in the Subventions Program and receive funding assistance from the State. For additional information, you may refer to the Department of Industrial Relations website (<http://www.dir.ca.gov/lcp.asp>).

Each Local Agency must comply with the requirements of the Delta Stewardship Council (DSC) regarding Covered Actions. If the Local Agency determines any activities are a Covered Action under California Water Code Section 85057.5, the activities are required to be consistent with the regulatory policies of the Delta Plan. The Local Agency must certify consistency with the Delta Plan by submitting a Certification of Consistency to the DSC prior to performing covered activities. Information regarding Covered Actions and Certification of Consistency may be found on the DSC's website at the following locations:

1. Covered Actions: <http://deltacouncil.ca.gov/covered-actions>
2. Certification of Consistency:
http://coveredactions.deltacouncil.ca.gov/certification_process.aspx

When a Local Agency requests a change of address, the request must be submitted in writing to the Delta Levees Program. The change of address request must be on Agency letterhead and signed by an authorized representative of the Local Agency.

As a reminder, final claims for the FY 2017-18 Subventions Program are due on November 1, 2018. Please read the 2016 Guidelines carefully for comprehensive information regarding the Subventions Program.

Please direct any questions regarding the Subventions Program, including general information, program deadlines, and required documentation, to myself or Sandra Maxwell of my staff at (916) 480-5378.

Sincerely,



Ms. Andrea L. Lobato, P.E., Manager
Delta Levees Program

Enclosures

cc: Mr. Jim Starr, California Department of Fish and Wildlife
Ms. Jennifer Hogan, Department of Water Resources
District Engineers

**Table 2
2018-19 DELTA LEVEE MAINTENANCE SUBVENTIONS PROGRAM
FUNDING ALLOCATION PLAN**

RD NO	Name	Application Amount	Levee Length	Deductible \$1,000 Per Mile	Eligible Costs	Maximum Reimbursement 75 % of (4)	Estimated Available Reimbursement	Advance 75 % of (6)
		\$ (1)	Miles (2)	\$ (3)	\$ (4)	\$ (5)	\$ (6)	\$ (7)
2126	Atlas Tract	134,000	2.3	(2,300)	131,700	98,775	34,847	26,136
2028	Bacon Island	500,000	14.4	(14,400)	485,600	364,200	206,858	155,144
BIMID	Bethel Island MID	415,000	11.5	(11,500)	403,500	302,625	174,926	131,194
2042	Bishop Tract	697,500	7.8	(7,800)	689,700	517,275	113,913	85,435
404	Boggs Tract	105,500	0.7	(700)	104,800	78,600	12,323	9,243
756	Bouldin Island	845,000	18.0	(18,000)	827,000	620,250	258,158	193,618
2033	Brack Tract	818,000	10.8	(10,800)	807,200	605,400	154,176	115,632
2059	Bradford Island	865,500	7.4	(7,400)	858,100	643,575	124,788	93,591
BALMD	Brannan-Andrus LMD	1,386,000	29.4	(29,400)	1,356,600	1,017,450	474,203	355,652
800	Byron Tract	3,358,500	9.7	(9,700)	3,348,800	2,511,600	140,988	105,741
2098	Cache-Haas Slough	561,000	11.0	(11,000)	550,000	412,500	158,131	118,598
CLD	Collinsville Levee District	121,980	3.7	(3,700)	118,280	88,710	52,725	39,544
2117	Coney Island	341,000	5.4	(5,400)	335,600	251,700	80,403	60,302
2111	Deadhorse Island	367,000	2.6	(2,600)	364,400	273,300	38,431	28,823
2137	Dutch Slough	500,000	3.8	(3,800)	496,200	372,150	56,636	42,477
536	Egbert Tract	212,000	10.6	(10,600)	201,400	151,050	116,826	87,620
2029	Empire Tract	361,000	10.5	(10,500)	350,500	262,875	149,901	112,426
773	Fabian Tract	445,000	18.8	(18,800)	426,200	319,650	270,663	202,997
2113	Fay Island	314,500	1.6	(1,600)	312,900	234,675	31,088	23,317
3	Grand Island	1,320,000	28.8	(28,800)	1,291,200	968,400	413,163	309,872
1002	Glanville Tract	192,000	7.4	(7,400)	184,600	138,450	108,213	81,160
2060	Hasting Tract	620,000	16.0	(16,000)	604,000	453,000	233,525	175,144
2025	Holland Tract	645,000	11.0	(11,000)	634,000	475,500	158,408	118,806
799	Hotchkiss Tract	460,000	8.9	(8,900)	451,100	338,325	128,825	95,120
830	Jersey Island	1,828,000	15.5	(15,500)	1,812,500	1,359,375	249,054	186,790
2038	Jones Island, Lower	349,000	9.0	(9,000)	340,000	255,000	146,207	109,655
2039	Jones Island, Upper	888,000	9.3	(9,300)	878,700	659,025	154,626	115,970
2044	King Island	377,000	9.1	(9,100)	367,900	275,925	134,095	100,571
1608	Lincoln Village West	808,000	3.6	(3,600)	804,400	603,300	54,753	41,065
307	Lisbon	275,250	6.6	(6,600)	268,650	201,488	107,863	80,897
2027	Mandeville Island	3,125,000	14.3	(14,300)	3,110,700	2,333,025	261,790	196,342
2110	McCormack-Wm. Tract	606,000	8.8	(8,800)	597,200	447,900	130,925	98,194
2030	McDonald Island	4,045,000	13.7	(13,700)	4,031,300	3,023,475	409,329	306,997
2041	Medford Island	537,000	5.9	(5,900)	531,100	398,325	84,351	63,264
150	Merritt Island	450,000	18.1	(18,100)	431,900	323,925	258,478	193,858
999	Netherlands	645,000	32.4	(32,400)	612,600	459,450	406,476	304,857
348	New Hope Tract	535,000	17.4	(17,400)	517,600	388,200	250,713	188,035
2024	Orwood/Palm Tract	1,374,000	13.9	(13,900)	1,360,100	1,020,075	229,845	172,384
551	Pearson District	615,000	14.1	(14,100)	600,900	450,675	201,201	150,901
2058	Pescadero District	130,000	2.5	(2,500)	127,500	95,625	37,006	27,754
1007	Pico Naglee	70,000	8.3	(8,300)	61,700	46,275	37,168	27,877
1667	Prospect Island	220,000	6.8	(6,800)	213,200	159,900	96,900	72,676
2090	Quimby Island	170,000	7.0	(7,000)	163,000	122,250	99,750	74,813
2037	Rindge Tract	446,500	15.8	(15,800)	430,700	323,025	225,564	169,173
684	Roberts Island, Lower	651,000	16.0	(16,000)	635,000	476,250	257,836	193,377
524	Roberts Island, Middle	250,000	9.7	(9,700)	240,300	180,225	145,132	108,849
544	Roberts Island, Upper	715,000	15.0	(15,000)	700,000	525,000	230,326	172,744
403	Rough & Ready Island	217,500	6.8	(6,800)	210,700	158,025	100,353	75,265
501	Ryer Island	431,000	20.6	(20,600)	410,400	307,800	205,760	154,320
2074	Sargent-Barnhart	6,701,555	3.5	(3,500)	6,698,055	5,023,541	146,567	109,925
341	Sherman Island	760,000	19.5	(19,500)	740,500	555,375	280,638	210,478
2115	Shima tract	243,500	6.6	(6,600)	236,900	177,675	98,608	73,956
1614	Smith Tract	272,500	2.8	(2,800)	269,700	202,275	44,735	33,552
2089	Stark Tract	327,000	3.5	(3,500)	323,500	242,625	51,256	38,442
38	Staten Island	600,000	24.6	(24,600)	575,400	431,550	351,931	263,948
349	Sutter Island	262,000	12.5	(12,500)	249,500	187,125	166,006	124,504
548	Terminus Tract	460,000	16.1	(16,100)	443,900	332,925	243,514	182,636
1601	Twitchell Island	1,613,500	11.9	(11,900)	1,601,600	1,201,200	179,935	134,951
563	Tyler Island	1,830,000	22.9	(22,900)	1,807,100	1,355,325	409,204	306,903
1	Union Island, East	820,000	14.0	(14,000)	806,000	604,500	254,753	191,065
2	Union Island, West	580,000	16.2	(16,200)	563,800	422,850	240,519	180,389
556	Upper Andrus Island	177,000	11.2	(11,200)	165,800	124,350	121,981	91,486
1607	Van Sickle Island	578,000	3.7	(3,700)	574,300	430,725	59,632	44,724
2065	Veale Tract	380,000	5.1	(5,100)	374,900	281,175	72,951	54,713
2023	Venice Island	809,000	12.3	(12,300)	796,700	597,525	189,088	141,816
2040	Victoria Island	576,000	15.1	(15,100)	560,900	420,675	217,938	163,454
554	Walnut Grove	70,000	3.4	(3,400)	66,600	49,950	38,700	29,025
2026	Webb tract	400,000	12.9	(12,900)	387,100	290,325	185,483	139,112
828	Weber Tract	129,500	1.7	(1,700)	127,800	95,850	27,955	20,966
2072	Woodward Island	708,000	8.8	(8,800)	699,200	524,400	146,120	109,590
2119	Wright-Elmwood Tract	368,500	7.1	(7,100)	361,400	271,050	142,615	106,961
2068	Yolano	513,000	8.7	(8,700)	504,300	378,225	124,251	93,188
	Total 72 Districts	54,522,785	796.4	(796,400)	53,726,385	40,294,789	12,000,000	9,000,000

Distribution List

<p>Mr. Page Baldwin, Jr. Reclamation District No. 536 Post Office Box 785 Rio Vista, California 94571</p>	<p>Mr. Cliff Feldheim Reclamation District No. 1667 Post Office Box 2382 Stockton, California 95201</p>	<p>Ms. Laureen J. Keen Reclamation District No. 348 1048 West Robinhood Drive, Unit 7364 Stockton, California 95267</p>
<p>Mr. Anthony Berzinas Bethel Island Municipal Improvement District Post Office Box 244, 3085 Stone Road Bethel Island, California 94511</p>	<p>Mr. David A. Forkel Reclamation District No. 2026 c/o Al Warren Hoslett Law Office 343 East Main Street Suite 815 Stockton, California 95202</p>	<p>Ms. Jean Knight Reclamation District No. 2126 Post Office Box 4776 Stockton, California 95204</p>
<p>Ms. Stacy Boyd Reclamation District No. 501 3554 State Highway 84 Walnut Grove, California 95690</p>	<p>Mr. Jonathan Frame Reclamation District No. 999 38563 Netherlands Road Clarksburg, California 95612</p>	<p>Ms. Jean Knight Reclamation District No. 1608 Post Office Box 4857 Stockton, California 95204</p>
<p>Ms. Linda Carter Reclamation District No. 1601 2360 West Twitchell Island Road Rio Vista, California 94571</p>	<p>Mr. Thomas M. Hardesty Reclamation District Nos. 2068 and 2098 7178 Yolano Road Dixon, California 95620</p>	<p>Mr. Henry N. Kuechler, IV Reclamation District No. 2060 1143 Crane Street, Suite 200 Menlo Park, California 94025</p>
<p>Mr. Jeff Conway Reclamation District No. 800 Post Office Box 262 Byron, California 94514</p>	<p>Mr. George V. Hartmann Reclamation District Nos. 2030 and 2074 3425 Brookside Road, Suite A Stockton, California 95219</p>	<p>Ms. Allison Cherry Lafferty Reclamation District No. 524 7540 Shoreline Drive Stockton, California 95219</p>
<p>Mr. Alan Coon Reclamation District Nos. 2029 and 2044 421 South El Dorado Street, Suite E Stockton, California 95203</p>	<p>Ms. Ginger L. Hirohata Reclamation District No. 2033 165 West Cleveland Street Stockton, California 95204</p>	<p>Mr. Chris Lanzafame Reclamation District No. 1607 Post Office Box 350 Pittsburg, California 94565</p>
<p>Ms. Edda Davis-Jenkerson Reclamation District No. 2110 Post Office Box 408 Walnut Grove, California 95690</p>	<p>Ms. Dina Holder Reclamation District No. 799 Post Office Box 353 Bethel Island, California 94511</p>	<p>Mr. Denis Lewallen Reclamation District No. 563 Post Office Box 470 Walnut Grove, California 95690</p>
<p>Ms. Diane Dias Reclamation District No. 403 Post Office Box 20 Stockton, California 95201</p>	<p>Mr. Al Warren Hoslett Reclamation District Nos. 1, 2, 544, 756, 2025, 2028, 2042, 2089, and 2137 343 East Main Street, Suite 815 Stockton, California 95202</p>	<p>Ms. Judi Booe Collinsville Levee District c/o 2550 Hilborn Road #215 Fairfield, California 94534</p>
<p>Mr. Peter G. Dwyer, Jr. Reclamation District No. 307 Post Office Box 518 Clarksburg, California 95612</p>	<p>Mr. Bruce Pisoni Reclamation District No. 3 Post Office Box 1011 Walnut Grove, California 95690</p>	<p>Ms. Diane Lopez Reclamation District No. 2058 3650 West Canal Boulevard Tracy, California 95304</p>
<p>Mr. John B. Meek Reclamation District No. 2023 1440 Arundel Court Lodi, California 95242</p>	<p>Mr. Bruce Pisoni Reclamation District No. 554 Post Office Box 984 Walnut Grove, California 95690</p>	<p>Mr. Carel (Trooper) Van Loben Sels Reclamation District No. 551 Post Office Box 523 Courtland, California 95615</p>
<p>Mr. Robert Mehlhaff Reclamation District No. 1007 Post Office Box 1129 Tracy, California 95378</p>	<p>Ms. Sherri Schmitt Reclamation District No. 150 37783 County Road 144 Clarksburg, California 95612</p>	<p>Mr. Craig Watanabe Reclamation District No. 2027 Post Office Box 248 Holt, California 95234</p>
<p>Mr. Juan Mercado, Jr. Reclamation District No. 341 Post Office Box 140 Isleton, California 95641</p>	<p>Mr. Dan Schroeder Reclamation District Nos. 773, 828, and 2115 Post Office Box 20 Stockton, California 95201</p>	<p>Ms. Lori Steward Reclamation District No. 556 Post Office Box 984 Walnut Grove, California 95690</p>
<p>Mr. Jake Messerli Reclamation District No. 2090 1346 Blue Oaks Boulevard Roseville, California 95678</p>	<p>Mr. Dante John Nomellini Reclamation District Nos. 684, 2024, 2038, 2039, 2040, 2072, 2117, and 2119 Post Office Box 1461 Stockton, California 95201</p>	<p>Mr. Dawit Zeleke Reclamation District No. 38 Post Office Box 408 Walnut Grove, California 95690</p>
<p>Mr. Dante John Nomellini, Jr. Reclamation District Nos. 404, 548, 2037, 2041, 2065, and 2113 Post Office Box 1461 Stockton, California 95201</p>	<p>Ms. Rhonda Olmo Reclamation District No. 1614 Post Office Box 4807 Stockton, California 95204</p>	<p>Mr. Frederick C. Wheeler Reclamation District No. 349 Post Office Box 368 Courtland, California 95615</p>

Distribution List

<p>Mr. Dennis Nunn Reclamation District No. 830 Post Office Box 1105 Oakley, California 94561</p>	<p>Mr. Bruce Pisoni Brannan Andrus Levee Maintenance District Post Office Box 338 Walnut Grove, California 95690</p>	<p>Mr. Daniel Wilson Reclamation District No. 2111 Post Office Box 248 Walnut Grove, California 95690</p>
<p>Ms. Julie Hansen Reclamation District No. 1002 Post Office Box 527 Walnut Grove, California 95690</p>	<p>Ms. Angelia Tant Reclamation District No. 2059 Post Office Box 1059 Oakley, California 94561</p>	

**Delta Levee Maintenance Subventions Program
WORK AGREEMENT
Fiscal Year 2018-2019**

This Agreement is entered into as of the _____ day of _____, by and between **The Central Valley Flood Protection Board** of the State of California, hereinafter referred to as the "Board" and **Reclamation District No. 1614**, a political subdivision of the State of California, hereinafter referred to as "Local Agency."

WHEREAS, Part 9, commencing with Section 12980 of Division 6 of the California Water Code establishes a program for State financial assistance to local agencies responsible for maintenance of nonproject and certain project levees in the Sacramento-San Joaquin Delta; and

WHEREAS, The Central Valley Flood Protection Board approved the Delta Levee Maintenance Subventions Program 2016 Guidelines, dated August 26, 2016; and

WHEREAS, Part 9 requires local agencies to enter into an agreement with the Board to perform maintenance and improvement work as approved by the Board in accordance with administrative provisions and criteria adopted by the Board; and

WHEREAS, the Local Agency has submitted and the Board has approved levee maintenance and improvement plans in accordance with those provisions and criteria; and

WHEREAS, on November 24, 1997, as required by California Water Code Sections 12307 and 78543, the Board, the Department of Water Resources, hereinafter referred to as "DWR" or "Department," the Department of Fish and Game, now known as the California Department of Fish and Wildlife (CDFW), and The Resources Agency executed Amendment No. 1 to the Memorandum of Understanding, requiring projects or plans to be consistent with a net long-term habitat improvement program in the delta; and

WHEREAS, in November, 1999, CDFW issued the "Fish and Wildlife Enhancement Guidance Document" to ensure net long-term habitat improvement; and

WHEREAS California Water Code Section 12987 provides that CDFW ensures expenditures must be consistent with a net long-term habitat improvement program and have a net benefit for aquatic species in the Delta; and

WHEREAS, the Local Agency, DWR, and CDFW agree that the Local Agency has completed or is in the process of completing all of the requirements of California Water Code Sections 12987 and 79050 in its previous agreements with the Board.

NOW, THEREFORE, IT IS HEREBY AGREED THAT:

1. This Agreement covers the performance, inspection, reimbursement, and cost sharing of maintenance and improvement work performed on nonproject and eligible project levees by the Local Agency from July 1, 2018 to June 30, 2019.
2. The Local Agency shall accomplish the annual routine maintenance and rehabilitation work specified in the application prior to June 30, 2019. Local Agency shall be responsible for providing a registered engineer for appropriate direction and supervision of work described in the Local Agency's application to ensure that the work complies with accepted engineering and construction practices. Increased oversight by the Local Agency's engineer is expected with regard to any levee rehabilitation work.
3. No employee, officer, employer, or agent of the Local Agency shall participate in the selection, award, or administration of a contract for which reimbursement will be sought if a conflict of interest, real or apparent, would be involved. The Local Agency shall comply with all applicable laws on conflict of interest including, but not limited to, Public Contract Code (PCC) sections 10335.5 et seq., PCC sections 10365.5 et seq., PCC sections 10410 et seq., and Government Code sections 1090 et seq. and 81000 et seq.
4. The Local Agency shall be responsible for environmental compliance that may be necessary for the maintenance and improvement work covered by this Agreement including, but not limited to, compliance with the California Environmental Quality Act, the California Endangered Species Act, and obtaining a Streambed Alteration Agreement (Fish and Game Code Section 1600 et seq.) The Local Agency agrees to comply with all applicable State, federal, and local laws including, but not limited to, any environmental protection and habitat improvement required pursuant to California Water Code Section 12987. Prior to any payments to the Local Agency, pursuant to this Agreement, the Local Agency shall submit to DWR and CDFW, an acceptable habitat improvement program component which includes any mitigation and enhancement required by CDFW, which is consistent with a net long-term habitat improvement program. If a net long-term habitat improvement component is not agreed upon by the parties hereto and CDFW, then all payments made pursuant to this Agreement shall be subject to reimbursement by the Local Agency.
5. Work that is subject to the California Environmental Quality Act (CEQA) shall not proceed under this Agreement until documents that satisfy the CEQA process are received by DWR and DWR has completed its CEQA compliance review. Work that is subject to a CEQA document shall not proceed until and unless concurred with by DWR. Such concurrence is fully discretionary and shall constitute a condition precedent to any such work for which it is required. Once CEQA documentation has been completed, DWR will consider the environmental documents and decide whether to continue to fund the project or to require changes, alterations or other mitigation.

6. When reference is made herein to criteria or administrative procedures adopted by the Board, it is intended to include all addenda and supplements to said criteria or procedures.

7. Upon completion of the work agreed to be funded, the Local Agency shall submit a final claims completion report and notify DWR and CDFW for a joint inspection of the work. The Local Agency shall cooperate in the conduct of all inspections, including inspections by DWR, pursuant to California Water Code Section 12989, to monitor and ascertain compliance with and progress toward meeting the standards in the State's Flood Hazard Mitigation Plan for the Sacramento-San Joaquin Delta (DWR Office of Emergency Services, dated September 15, 1983), as updated or amended. To be eligible for reimbursement, the work shall be completed in the fiscal year for which application was made and approved.

8. In accordance with California Water Code § 9140, if Local Agency is responsible for the operation and maintenance of a project levee, or if Local Agency operates and maintains a nonproject levee that also benefits land within the boundaries of the area benefited by the project levee, Local Agency shall prepare and submit to DWR, on or before September 30th of each year, a report of information for inclusion in periodic flood management reports prepared by DWR relating to the project levee. The information shall include all of the following:

- a. Information known to the Local Agency that is relevant to the condition of the project levee.
- b. Information identifying known conditions that might impair or compromise the level of flood protection provided by the project levee.
- c. A summary of the maintenance performed by the Local Agency during the previous fiscal year.
- d. A statement of work and estimated cost for operation and maintenance of the project levee for the current fiscal year, as approved by the Local Agency.
- e. Any other readily available information contained in the records of the Local Agency relevant to the condition or performance of the project levee, as determined by the Board or DWR.

9. In accordance with California Water Code § 9650, if Local Agency receives funding from the State to upgrade a project levee that protects an area in which more than 1,000 people reside, the Local Agency responsible for the project levee and any city or county, including charter cities or counties, protected by the project levee shall enter into an agreement to adopt a safety plan within two years. The safety plan shall be integrated into any other Local Agency emergency plan and shall be coordinated with the state emergency plan. The local entity responsible for the operation and maintenance of the project levee shall submit a copy of the safety plan to DWR and the Central Valley Flood Protection Board. No advances or reimbursements shall be made by the State for a levee covered by this paragraph until it receives the Agreement from all necessary entities. The safety plan shall include all of the following elements:

- a. A flood preparedness plan that includes storage of materials that can be used to reinforce or protect a levee when a risk of failure exists.
- b. A levee patrol plan for high water situations.
- c. A flood-fight plan for the period before the state or federal agencies assume control over the flood fight.
- d. An evacuation plan that includes a system for adequately warning the general public in the event of a levee failure, and a plan for the evacuation of every affected school, residential care facility for the elderly, and long-term health care facility.
- e. A floodwater removal plan.
- f. A requirement, to the extent reasonable, that either of the following applies to a new building in which the inhabitants are expected to be the essential service providers:
 - 1.) The building is located outside an area that may be flooded.
 - 2.) The building is designed to be operable shortly after the floodwater is removed.

10. The Local Agency, it's Engineer, contractors, subcontractors, and their respective agents and employees required for performing any work shall act in an independent capacity and not as officers, employees, or agents of the State. The Local Agency is solely responsible for planning, design, construction, maintenance, and operation of its levees. Any inspection, review or approval by the State is solely for the purpose of proper administration of State funding and shall not be deemed to relieve or restrict the Local Agency's responsibility for the safety and integrity of its levees. The Local Agency shall cooperate in the conduct of any State review or inspection.

11. The Local Agency shall be responsible for compliance with competitive bidding, prevailing wage provisions, contract administration laws, and all applicable labor laws including, but not limited to, Public Contract Code Section 20920, et seq., California Water Code Section 50907; and Labor Code Section 1720 et seq. and 1770 et seq. Prior to awarding a contract for a public works project funded in whole or in part under Proposition 50, Proposition 84, or any other source of funding so requiring, the Local Agency shall adopt and enforce a labor compliance program pursuant to Labor Code Section 1771.5. The Local Agency must comply with California Labor Code Section 1773.3 (Duty to notify the California Department of Industrial Relations (DIR) when awarding a contract for a public works project. Construction work performed by Local Agency forces may be exempt from competitive bidding and shall be reimbursed pursuant to the equipment rates established by Caltrans (annual labor surcharge and equipment rental rates) and the Delta Levees Subventions Program. These equipment rental rates are available on the internet at <http://www.dot.ca.gov/hq/construc/>.

12. The Local Agency shall maintain records and books relating to the costs and quantities of labor and materials used, purchased, or contracted for in the performance of its levee maintenance and improvement work. The Local Agency shall maintain all receipts, accountings, books, invoices and records, pertaining to its levee work for a period of 10 years after the work has been performed or the expenses incurred. The

Board and DWR shall have full and free access at all reasonable times to these books and records with the right at any time during office hours to make copies thereof. The Board, DWR, and the California State Controller's Office shall have the right to conduct audits, from time to time, of the Local Agency's expenditures for levee maintenance and improvement, the purpose of such audits being to assure that subvention funds are being properly used, that payments are not being made under other assistance programs for the same work, and that the Local Agency is seeking the most reasonable terms in its use of State funds. The Local Agency shall cooperate fully in any such audit.

13. The Local Agency shall be eligible for reimbursement for work satisfactorily completed in accordance with the following:

- a. Rural Levees – an area that is not urban.
 - 1.) No costs shall be reimbursed until the local agency has spent an average of \$1,000 per levee mile for all of its rural nonproject and eligible project levees;
 - 2.) The local agency shall be reimbursed up to 75 percent of eligible costs incurred in excess of \$1,000 per levee mile for all of its nonproject and eligible project levees.
- b. Urban Levees – an area in which 10 percent or more of the land area within the project area is used for residential use.
 - 1.) No costs shall be reimbursed until the local agency has spent an average of \$2,500 per levee mile for all of its nonproject and eligible project levees;
 - 2.) The local agency shall be reimbursed up to 75 percent of eligible costs incurred in excess of \$2,500 per levee mile for all of its nonproject and eligible project levees.
- c. If, in any year, the total eligible costs incurred exceed the State funds available, the Board shall apportion the funds among those levees or levee segments identified by DWR as being most critical and beneficial, considering the needs of flood control, water quality, recreation, navigation, habitat improvements, and fish and wildlife.
- d. The Local Agency acknowledges that pursuant to California Water Code Section 12986, DWR shall require the Local Agency to provide information to DWR that may include, but not be limited to, a detailed engineer's report prepared pursuant to subdivision (b) of Section 4 of Article XIID of the California Constitution, audited financial statement, or an assessment commissioner's report.
- e. The Local Agency acknowledges that the information or study shall be the basis for DWR's determination of the maximum allowable reimbursement. The Local Agency agrees to return to DWR any reimbursements paid to

the Local Agency that are in excess of the maximum allowable reimbursement, based on an updated study of the agency's ability to pay.

f. Local Agency shall apply for federal disaster assistance whenever eligible.

14. State expenditures under this Agreement shall not exceed **\$202,275** subject to the availability of funds. The Local Agency estimated reimbursement approved by the Board on May 18, 2018 is **\$44,735**. The maximum approved advance amount, limited to 75% of the approved estimated reimbursement is **\$33,552**. The Board may increase the estimated reimbursement and advance amounts if information that warrants an increase becomes available.

15. Advanced payments or progress payments may only be made to Local Agency after DWR and CDFW determine the following approval requirements have been met by the Local Agency:

- An AB 360 program *Advance Payment Information Form* is approved in writing by CDFW and DWR.
- A joint CDFW and DWR inspection is completed, as needed, and CDFW has evaluated the extent of the potential impacts associated with the funded project activity.
- Documentation is submitted to DWR confirming that eligible deductible expenditures exceed the \$1,000 per levee mile criteria.
- A schedule and appropriate bidding and contract documentation are submitted to DWR for projects requesting advanced funding.

16. To comply with the net long-term habitat improvement program and to have a net benefit to aquatic species as required by California Water Code Sections 12987 and 79050, in the event levee maintenance or improvement activities result in the loss of fish or wildlife habitat, the District agrees to fully mitigate this loss at a time, site and manner subject to CDFW approval.

17. Each Local Agency must comply with the requirements of the Delta Stewardship Council (DSC) regarding Covered Actions. If the Local Agency determines any activities are a Covered Action under Water Code Section 85057.5, the activities are required to be consistent with the regulatory policies of the Delta Plan. The Local Agency must certify consistency with the Delta Plan by submitting a Certification of Consistency to the DSC prior to performing covered activities. Information regarding Covered Actions and Certification of Consistency may be found on the DSC's website at the following locations:

1. Covered Actions: [http://deltacouncil.ca.gov/covered actions](http://deltacouncil.ca.gov/covered%20actions)
2. Certification of Consistency:

http://coveredactions.deltacouncil.ca.gov/certification_process.aspx

18. If DWR finds that work under this Agreement has not been satisfactorily performed, or where advances exceed actual reimbursable costs, the Local Agency shall promptly remit to DWR all amounts advanced in excess of reimbursable costs (California Water Code Section 12987). In the event that Local Agency has an outstanding obligation with DWR pursuant to this paragraph, DWR may seek such reimbursement from the Local Agency by any appropriate means including but not limited to, collecting any amount owing to the Local Agency from DWR or the Board under the Delta Flood Protection Program.
19. The Local Agency shall indemnify and hold and save the State of California, the Board, DWR, and all other agencies or departments of the State and their employees, free from any and all liability for any claims and damages (including inverse condemnation) that may arise out of this Agreement, including but not limited to, those arising from the planning, design, construction, maintenance and operation of levee rehabilitation measures for this Project and any breach of the terms of this Agreement. Local Agency shall require its contractors to name the State, its officers, agents and employees as additional insured's on their liability insurance for activities undertaken pursuant to this Agreement. Local Agency shall also require its contractors to have applicable performance and payment bonding in place before commencing work. The Local Agency's indemnity and related obligations under this Agreement also extend to any similar Department indemnity and related obligations with the U.S. Army Corps of Engineers for emergency assistance, response and rehabilitation of Local Agency's facilities and the Local Agency hereby expressly assumes those obligations.
20. No waiver of any breach of this Agreement shall be held to be a waiver of any other or subsequent breach, and no excuse of any condition or covenant shall be held to be an excuse of any other condition or covenant, or the same condition or covenant at a subsequent time.
21. This Agreement may be amended in writing by the mutual consent of the parties hereto.
22. The AB 360 Program Funding Claim Information Form with information detailing areas of work on the levees shall be submitted prior to any consideration for reimbursement.
23. All final claims associated with this Agreement shall be submitted by November 1, 2019. DWR requires that all habitat and mitigation requirements under this Agreement shall be completed to the satisfaction of CDFW no later than three years from the date of this Agreement absent a waiver of this requirement by DWR in writing. In the absence of this waiver, failure to complete habitat and mitigation requirements within the three year period will result in forfeiture of reimbursement under this Agreement and future agreements within the Delta Levees Program, until mitigation and



habitat requirements are complete. It is the responsibility of the Local Agency to request this waiver of DWR.

**THE CENTRAL VALLEY
FLOOD PROTECTION BOARD
State of California**

By: _____
Executive Officer

Date: _____

**THE DEPARTMENT OF
WATER RESOURCES
State of California**

By: _____

Date: _____

**APPROVED AS TO LEGAL FORM
AND SUFFICIENCY:**

By: _____
Assistant Chief Counsel

Date: _____

RECLAMATION DISTRICT NO. 1614

By: _____

Print Name: _____

Print Title: _____

Date: _____

By: _____

Print Name: _____

Print Title: _____

Date: _____



**RECLAMATION DISTRICT 1614
RESOLUTION 2018-14**

**RESOLUTION APPROVING AND AUTHORIZING EXECUTION OF
DELTA LEVEE MAINTENANCE SUBVENTIONS PROGRAM WORK AGREEMENT
FISCAL YEAR 2018-2019**

WHEREAS, the Board of Trustees (“Board”) of Reclamation District 1614 (“District”) has reviewed, and desires to enter into, that certain Delta Levee Maintenance Subventions Program Work Agreement Fiscal Year 2018-2019 (“Agreement”), between the District and the Reclamation Board of the State of California (“Reclamation Board”);

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. The Agreement is approved, and the President of the Board is authorized and directed to execute the Agreement, and cause it to be presented to the Reclamation Board with a certified copy of this Resolution.

PASSED AND ADOPTED by the Board of Trustees of Reclamation District 1614, at a regular meeting thereof, held on November 12, 2018, by the following vote:

AYES: _____
NOES: _____
ABSENT: _____
ABSTENTION: _____

RECLAMATION DISTRICT 1614
A Political Subdivision of the
State of California

By: _____
KEVIN KAUFFMAN, PRESIDENT

ATTEST:

RHONDA L. OLMO, SECRETARY

CERTIFICATION

I, _____, Secretary of Reclamation District 1614, do hereby certify that the foregoing is a full, true and correct copy of a resolution of Reclamation District 1614 duly passed and adopted at a regular meeting of the Board of Trustees thereof held on the 12th day of November, 2018.

Dated: _____, 201_

SECRETARY, Reclamation District 1614

ITEM 9

DEPARTMENT OF WATER RESOURCES

DIVISION OF FLOOD MANAGEMENT
P.O. BOX 219000
SACRAMENTO, CA 95821-9000



October 8, 2018

Ms. Rhonda Olmo
Reclamation District No. 1614 (Smith Tract)
Post Office Box 4807
Stockton, California 95204

Project Funding Agreement SM-18-1.0-SP

Dear Ms. Olmo:

Enclosed you will find four copies of the Project Funding Agreement for Preparation of Five-Year Plan for Smith Tract, SM-18-1.0-SP.

Please arrange for the signatures of the various trustees of Reclamation District No. 1614 on each copy of the agreement. After the signatures are obtained, please return the entire package to us along with the original resolution signed by the trustees of Reclamation District No. 1614.

If you have any questions, please call Project Engineer Ally Wu at (916) 480-5371 or Jon Wright, Chief Delta Levees Special Projects, at (916) 480-5369.

Sincerely,

A handwritten signature in blue ink, appearing to read "Andrea L. Lobato".

Andrea L. Lobato, P.E. Manager
Delta Levees Program

Enclosures

PROJECT FUNDING AGREEMENT
for Preparation of Five-Year Plan
for Reclamation District No. 1614 on Smith Tract
Agreement No. SM-18-1.0-SP

This Agreement is made and entered into by and between the Department of Water Resources of the State of California, hereinafter referred to as "Department," and Reclamation District No. 1614 (Smith Tract), a political subdivision of the State of California, hereinafter referred to as "Local Agency" or "District."

WHEREAS, California Water Code Section 12311(a) directs the Department to develop and implement a program of flood control projects on Bethel, Bradford, Holland, Hotchkiss, Jersey, Sherman, Twitchell, and Webb Islands, for the Towns of Thornton and Walnut Grove, and for approximately 12 miles of levees on islands bordering Northern Suisun Bay from Van Sickle Island westerly to Montezuma Slough and other locations in the Sacramento-San Joaquin Delta, hereinafter referred to as "Delta"; and

WHEREAS, Water Code Section 12312 authorizes the Department's expenditures for flood protection and related habitat mitigation and improvement projects, and requires the Department to seek cost-sharing with beneficiaries, owners, or operators of public facilities benefited by the flood protection projects; and

WHEREAS, Water Code Section 12314 provides that expenditures must be consistent with a net long-term habitat improvement program and have a net benefit for aquatic species in the Delta; and

WHEREAS, Water Code Section 12315 allows such projects to be undertaken by the Local Agency pursuant to an agreement with the Department; and

WHEREAS, a catastrophic failure of the District's levee in this area may result in property damage, impacts to a major water supply facility, and negative environmental impacts; and

WHEREAS, the Department published the Delta Levees Special Flood Control Projects: 2014 Guidelines for Providing Funding to Local Public Agencies (hereinafter referred to as "Guidelines") that specify requirements for work under this agreement; and

WHEREAS, the District has either hired or contracted with a State of California Registered Civil Engineer (hereinafter referred to as "Engineer") to meet the requirements specified in the Guidelines; and

WHEREAS, on February 23, 2018, the Department released a "Delta Levees Special Flood Control Projects – Five-Year Plan Solicitation" (Solicitation) in the amount of \$3.5 million requesting proposals for preparation of Five-Year Plans; and

WHEREAS, the Solicitation and its criteria were prepared in accordance with the Guidelines; and

AW

WHEREAS, the Local Agency and its Engineer have determined the need for a Five-Year Plan to better define the Local Agency levee status and provide a plan to repair and rehabilitate levees, as necessary (hereinafter referred to as the "Project"); and

WHEREAS, the Local Agency requested by letter dated March 23, 2018, to participate in the development of a Five-Year Plan; and

WHEREAS, the Local Agency will prepare its Five-Year Plan based on Attachment A, *2018 Requirements for the Five-Year Plan*, provided in DWR's solicitation letter dated February 23, 2018, or any revisions; and

WHEREAS, the Department concurs with the District and its Engineer that Department funding for the District's Project is needed to prepare a Five-Year Plan; and

WHEREAS, the Project's benefits will be consistent with the aquatic and wetland habitat goals and objectives set forth in CALFED's Ecosystem Restoration Program Plan, the San Francisco Estuary Project's Comprehensive Conservation and Management Plan, the Central Valley Project Improvement Act, the Anadromous Fish Restoration Plan, and the fisheries recovery strategies described in the November 1996 Recovery Plan for the Sacramento/San Joaquin Delta Native Fishes; and

WHEREAS, this Project will provide opportunities for ecosystem restoration, flood control, water supply and water quality benefits, and conveyance while enhancing levee system integrity consistent with Water Code Section 79553; and

WHEREAS, State funding for the District's Project is consistent with the objectives of the Special Flood Control Projects Program, and is consistent with the Delta ecosystem restoration strategy of the CALFED Bay-Delta Program (Water Code Section 12300(d) and (b)); and

WHEREAS, Water Code Sections 12314 and 79050 provide that expenditures must be consistent with a net long-term habitat improvement program and have a net benefit for aquatic species in the Delta; and

NOW, THEREFORE, IT IS HEREBY AGREED THAT:

1. This Agreement covers Department reimbursement for a portion of the Local Agency's efforts to complete a Five-Year Plan.
2. Subject to the availability of State funding and any sharing of costs or financial assistance pursuant to Water Code Section 12312:

- a) the Department shall pay up to 100 percent of the cost of work, performed by the Local Agency under this Agreement, associated with preparation of a Five-Year Plan only to a Local Agency that did not participate in the development of a Five-Year Plan in 2009, not to exceed a total amount of \$50,000. Any additional costs, up to \$100,000, associated with preparation of a Five-Year Plan may be reimbursed at the rate of 75%, providing that the Local Agency justifies the need for the work.
 - b) the Department shall pay up to 100 percent of the cost of work, performed by the Local Agency under this Agreement, associated with updating an existing Five-Year Plan, not to exceed a total amount of \$35,000. Any additional costs, up to \$50,000, associated with updating an existing Five-Year Plan may be reimbursed at the rate of 75%, providing that the Local Agency justifies the need for the work.
3. No payment or reimbursement shall be made for Local Agency administrative services, and no payment or reimbursement beyond the cost associated with construction will be made for on-island borrow.
 4. Reimbursement of automobile mileage that is related to project business will follow the prevailing Federal Standard mileage rate for the cost of operating an automobile. No payment will be made for administrative costs related to mileage.
 5. The Department reserves the right to later review the Local Agency's ability to pay to determine if conditions have changed for reimbursement of future projects.
 6. Subject to the availability of funds pursuant to this Agreement, Local Agency shall be responsible for providing Local Agency personnel and/or professional services as necessary to develop a Five-Year Plan.
 7. The Department may pay in advance for the work covered by this Agreement. The amount of such advance payments must be justified by the Local Agency, and shall correspond with the expected costs associated with the Local Agency's Project expenses for six months. The total amount of advance payments shall not exceed 75 percent of the total amount payable under this Agreement. If the Department finds that work under this Agreement has not been satisfactorily performed, or where advances exceed total actual reimbursable expenses, Local Agency shall promptly remit to the Department all amounts advanced in excess of total final reimbursable costs as directed by the Department. Upon request of the Department, and before any advance, Local Agency shall post a bond, provide a letter of credit, or execute a deed of trust or other form of security acceptable to the Department that ensures faithful performance of the work set forth in this Agreement. In the event that Local Agency has an outstanding

obligation with the Department pursuant to this paragraph, the Department may seek such reimbursement from the Local Agency by any appropriate means, including but not limited to collecting any amount owing to Local Agency from the Department or the Central Valley Flood Protection Board under the Delta Flood Protection Program.

8. If the Department provides an advance payment under this Agreement and the Local Agency will not expend the funds within thirty days, the Local Agency shall deposit the funds in an insured account that is acceptable to the Department.
9. Local Agency shall submit quarterly progress reports to the Department to account for Project Expenses covered by any advance payment(s) provided to the Local Agency pursuant to Paragraph 5. Local Agency must also submit to the Department progress reports covering all remaining reimbursable Project expenses in excess of the total allowable advance payment set forth in this Agreement, but not exceeding the total amount payable under this Agreement. The Department will pay Local Agency no more frequently than monthly in arrears for expenses in excess of the total allowable advance payments. Progress reports for District's Project under this Agreement shall include a detailed description of the work performed including a photographic summary as well as a detailed accounting of expenses incurred (additional copies can be transmitted in digital format). Detailed expense reports shall consist of, but not be limited to the following: invoices, rental receipts, employee time sheets, and receipts for supplies and equipment. The Department shall make all reasonable efforts to process payments for costs in excess of the advance payment, but not exceeding the total amount payable under this Agreement, on a timely and high-priority basis following progress report submittal. Progress reports shall reference the title of this Agreement and be mailed to the Department of Water Resources, 3310 El Camino Avenue, Suite 145, P.O. Box 219000, Sacramento, California 95821, Attention: Delta Levees Program.
10. The Department shall pay 90 percent of the costs determined to be eligible for reimbursement as provided in Paragraph 2 of this Agreement and as specified in the Guidelines. The remaining 10 percent, hereinafter referred to as "retention," shall be paid following successful completion of all services to be performed under this Agreement. The District shall resolve all comments and questions provided by the Department and provide one hard copy and one electronic copy of the Final Five-Year Plan before retention is released under this Agreement.
11. The Local Agency shall provide the Department with all relevant engineering/biological data compiled or obtained for the Project. Data collected upon completion of the Project, including, but not limited to as-built surveys, material quantities, quality test data, surveys, and topography shall be provided

prior to final reimbursement to the Local Agency, and will be supplied to the Department in both hard copy and digital format. The Department retains the right to maintain and utilize these data in support of any of its activities.

12. No employee, officer, employer, or agent of Local Agency shall participate in the selection or in the award or administration of a contract supported by State funds if a conflict of interest, real or apparent, would be involved. The Local Agency shall comply with all applicable laws on conflict of interest including, but not limited to the following: Public Contract Code (PCC) Sections 10335.5 *et seq.*, PCC Sections 10365.5 *et seq.*, PCC Sections 10410 *et seq.*, and Government Code Sections 1090 *et seq.*, and 81000 *et seq.*
13. Local Agency shall be responsible for compliance with competitive bidding, prevailing wage provisions, contract administration laws, and all applicable labor laws including, but not limited to, Public Contract Code Section 20920, *et seq.*, California Water Code Section 50907; and Labor Code Section 1720 *et seq.* and 1770 *et seq.* Prior to awarding a contract for a public works project funded in whole or in part under Proposition 50, Proposition 84, or any other source of funding so requiring, Local Agency shall adopt and enforce a labor compliance program pursuant to Labor Code Section 1771.5. Local Agency must also specifically comply with California Labor Code Section 1773.3 (Duty to notify the California Department of Industrial Relations (DIR) when awarding a contract for a public works project. Construction work performed by Local Agency forces may be exempt from competitive bidding and shall be reimbursed pursuant to the equipment rates established by Caltrans (annual labor surcharge and equipment rental rates) and the Delta Levees Subventions Program. These equipment rental rates are available on the internet at <http://www.dot.ca.gov/hq/construc/>.
14. In accordance with Water Code Section 9140, if Local Agency is responsible for the operation and maintenance of a project levee, or if Local Agency operates and maintains a non-project levee that also benefits land within the boundaries of the area benefited by a project levee, Local Agency shall prepare and submit to Department, on or before September 30th of each year, a report of information for inclusion in periodic flood management reports prepared by Department relating to the project levee. The information shall include all of the following:
 - a) Information known to the local agency that is relevant to the condition of the levee.
 - b) Information identifying known conditions that might impair or compromise the level of flood protection provided by the levee.

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- c) A summary of the maintenance performed by the local agency during the previous fiscal year.
 - d) A statement of work and estimated cost for operation and maintenance of the levee for the current fiscal year, as approved by the local agency.
 - e) Any other readily available information contained in the records of the local agency relevant to the condition or performance of the levee, as determined by the Central Valley Flood Protection Board or the Department.
15. In accordance with Water Code Section 9650, if Local Agency receives funding from the State to upgrade a project levee that protects an area in which more than 1,000 people reside, Local Agency responsible for the project levee and any city or county, including charter cities or counties, protected by the project levee shall enter into an agreement to adopt a safety plan within two years. The safety plan shall be integrated into any other Local Agency emergency plan and shall be coordinated with the state emergency plan. The local entity responsible for the operation and maintenance of the project levee shall submit a copy of the safety plan to the Department and the Central Valley Flood Protection Board. No advances or reimbursements shall be made by the State for a levee covered by this paragraph until it receives the agreement from all necessary entities. The safety plan shall include all of the following elements:
- a) A flood preparedness plan that includes storage of materials that can be used to reinforce or protect a levee when a risk of failure exists.
 - b) A levee patrol plan for high water situations.
 - c) A flood-fight plan for the period before the State or federal agencies assume control over the flood fight.
 - d) An evacuation plan that includes a system for adequately warning the general public in the event of a levee failure, and a plan for the evacuation of every affected school, residential care facility for the elderly, and long-term health care facility.
 - e) A floodwater removal plan.
 - f) A requirement, to the extent reasonable, that either of the following applies to a new building in which the inhabitants are expected to be the essential service providers:
 - 1. The building is located outside an area that may be flooded.
 - 2. The building is designed to be operable shortly after the floodwater is removed.

16. Local Agency shall provide all lands, easements, and rights-of-way necessary to complete the Project.
17. Local Agency may be eligible for reimbursement for removal and/or relocations necessary to perform the work described in this Agreement. Actual reimbursements shall be at the sole discretion of the Department. Reimbursement for removal and/or relocations of eligible structures shall be made on a case by case basis based on the following criteria:
 - a) Any relocation costs associated with structures within an existing levee footprint will be eligible for reimbursement at the same rates as other Project construction costs.
 - b) Any structures outside of the existing levee footprint, but within the footprint of the rehabilitated levee or within the construction work area, must be removed, relocated, or otherwise dealt with at the expense of Local Agency or the owner.
 - c) Where structures extend both through the existing levee and into the adjacent landside work area, the cost to remove the encroachment shall be appropriately divided between the Project and the Local Agency before work begins.
18. Local Agency, it's Engineer, contractors, subcontractors, and their respective agents and employees required for performing any work for the Project shall act in an independent capacity and not as officers, employees, or agents of the State. Local Agency is solely responsible for planning, design, construction, maintenance, and operation of the Project. Any review or approval by the State is solely for the purpose of proper administration of State funding and shall not be deemed to relieve or restrict Local Agency's responsibility for its Project. Local Agency shall cooperate in the conduct of any State review or inspection.
19. Local Agency shall maintain records and books relating to the costs and quantities of labor and materials used, purchased, or constructed for, in the performance of this Agreement. The Department shall have full and free access at all reasonable times to review these books and records with the right at any time during office hours to make copies thereof. The Department or the State Controller shall have the right to conduct audits of Local Agency's expenditures for the work done under this Agreement, the purpose of such audits to assure that Special Projects monies are being properly used, that payments are not being made under different assistance programs for the same work, and that Local Agency is seeking the best terms in its use of State funds. Local Agency shall cooperate fully in any such audit, at its own expense, and shall maintain all

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receipts, accounting, books, invoices, and records pertaining to the work covered under this Agreement for a period of ten years after the work has been performed or the expenses incurred.

20. Local Agency shall indemnify and hold and save the State, its officers, agents, and employees, free and harmless from any and all liability for any claims and damages (including inverse condemnation) that may arise out of this Project and this Agreement, including but not limited to, those arising from the planning, design, construction, maintenance and operation of levee rehabilitation measures on Smith Tract for this Project and any breach of the terms of this Agreement. Local Agency shall require its contractors to name the State, its officers, agents, and employees as additional insureds on their liability insurance for activities undertaken pursuant to this Agreement. Local Agency shall also require its contractors to have applicable performance and payment bonding in place before commencing work. The Local Agency's indemnity and related obligations under this Agreement also extend to any similar Department indemnity and related obligations with the U. S. Army Corps of Engineers for emergency assistance, response and rehabilitation of Local Agency's facilities and the Local Agency hereby expressly assumes those obligations.
21. No waiver or breach of this Agreement shall be held to be a waiver of any other or subsequent breach, and no excuse of any condition or covenant shall be held to be an excuse of any other condition or covenant or of the same conditions or covenant at a subsequent time.
22. Statutory provisions of Delta Levees Flood Control Program found at Water Code Sections 12300 through 12318 are incorporated herein by this reference.
23. Local Agency shall be responsible for keeping informed of and complying with all applicable federal, State, and local laws and regulations, and for similarly requiring same of its contractors, including but not limited to those laws and regulations specifically cited, referenced, or incorporated into its Agreement. Without limiting the foregoing sentence, Local Agency and its contractors shall be responsible for all environmental compliance for levee rehabilitation or other work under this Agreement along with any required mitigation for such work pursuant to Water Code Section 12314.
24. Work that is subject to CEQA shall not proceed under this Agreement until documents that satisfy the CEQA process are received by the Department and the Department has completed its CEQA determination as a Responsible Agency. Work that is subject to a CEQA document shall not proceed until and unless concurred with by the Department. Such concurrence is fully discretionary and shall constitute a condition precedent to any such work for

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which it is required. Once CEQA documentation has been completed, the Department will consider the environmental documents and decide whether to continue to fund the project or to require changes, alterations, or other mitigation.

25. The Local Agency shall prepare the environmental documents under CEQA and submit to the Department for evaluation. Costs related to the preparation of CEQA documentation completed prior to commencement of work may be eligible for reimbursement.
26. Local Agency shall apply for federal disaster assistance whenever eligible.
27. Pursuant to Water Code Section 12316(g), Local Agency shall use subsidence control alternatives, where appropriate, to reduce long-term maintenance and improvement costs.
28. In the event any provision in this Agreement is unenforceable or held to be unenforceable, then the parties agree that all other provisions of this Agreement have force and effect and shall not be affected thereby. This Agreement may be amended by the mutual consent of the parties hereto.
29. The Department may, in addition to any other remedy available to it, terminate this Agreement and be relieved of any payment obligations should Local Agency fail to perform this Agreement at the time and in the manner herein provided.
30. The parties to this Agreement do not intend to create rights in, or grant remedies to, any third party as a beneficiary of this Agreement, or any duty, covenant, obligation or understanding established herein.
31. The following Paragraphs shall survive termination of this Agreement:
Paragraphs 2 and 5 through 28.
32. The term of this Agreement shall be effective from the date of the last signature to December 31, 2020.

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**DEPARTMENT OF
WATER RESOURCES
State of California**

By: _____
Jon Ericson, Chief
Division of Flood Management

Date: _____

**APPROVED AS TO LEGAL FORM
AND SUFFICIENCY:**

By: _____
Robin E. Brewer, Assistant Chief Counsel

Date: _____

**DEPARTMENT OF FISH AND WILDLIFE
State of California**

**APPROVED AS TO CONSISTENCY
WITH SB34/AB 360 HABITAT
REQUIREMENTS:**

By: _____
James Starr, Environmental Program Manager
Delta Levees Habitat Improvement Program

Date: _____

**LOCAL AGENCY
Reclamation District No. 1614**

By: _____
(_____), Title

Date: _____

By: _____
(_____), Title

Date: _____

By : _____
(_____), Title

Date : _____

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RECLAMATION DISTRICT 1614

RESOLUTION 2018-15

**RESOLUTION APPROVING AND AUTHORIZING EXECUTION OF
PROJECT FUNDING AGREEMENT FOR PREPARATION OF FIVE-YEAR PLAN FOR
SMITH TRACT, SM-18-1.0-SP**

WHEREAS, the Board of Trustees (“Board”) of Reclamation District 1614 (“District”) has reviewed, and desires to enter into, that certain Project Funding Agreement for Preparation of Five-Year Plan for Smith Tract, SM-18-1.0-SP (“Agreement”), between the District and the Department of Water Resources of the State of California (“DWR”);

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. The Agreement is approved, and the President of the Board is authorized and directed to execute the Agreement, and cause it to be presented to the DWR with a certified copy of this Resolution.

PASSED AND ADOPTED by the Board of Trustees of Reclamation District 1614, at a regular meeting thereof, held on November 12, 2018, by the following vote:

AYES: _____
NOES: _____
ABSENT: _____
ABSTENTION: _____

RECLAMATION DISTRICT 1614
A Political Subdivision of the
State of California

By: _____
KEVIN KAUFFMAN, PRESIDENT

ATTEST:

RHONDA L. OLMO, SECRETARY

CERTIFICATION

I, _____, Secretary of Reclamation District 1614, do hereby certify that the foregoing is a full, true and correct copy of a resolution of Reclamation District 1614 duly passed and adopted at a regular meeting of the Board of Trustees thereof held on the 12th day of November, 2018.

Dated: _____, 201_

SECRETARY, Reclamation District 1614

ITEM 11

RD 1614: MASTER CALENDAR

JANUARY

FEBRUARY

- Send out Form 700s, remind Trustees of April 1 filing date
- Update Document Retention Policy

MARCH

- Evaluation Review of Employees

APRIL

- April 1: Form 700s due
- Biannual Town Hall Meeting

MAY

- Draft Budget

JUNE

- June 15: Provide notice/make available to the public, documentation/materials regarding determination of Appropriations (15 days prior to meeting at which Appropriations will be adopted) (*Government Code §7910*).
- Approve Audit Contract for expiring fiscal year
- Adopted Annual Budget.
- Reminder that Liability Insurance Expires Annually the end of July.

JULY

- Adopt Resolution for setting Appropriations and submit to County Assessor's Office.
- Adopt Resolution Establishing Annual Assessments.

AUGUST

- August 1: Deadline to certify assessments for tax-roll and deliver to County (duration of current assessment: no expiration).
- Send handbills for collection of assessments for public entity-owned properties
- In election years, opening of period for secretary to receive petitions for nomination of Trustees (75 days from date of election.) (*Cal. Wat. Code §50731.5*)
- Employee Embezzlement Policy Expires this Month.
- Renewal of Insurance
(Crime policy does not come up for renewal until 8/26/2020)

SEPTEMBER

- In election years, last legal deadline to post notice that petitions for nomination of Trustees may be received (7 days prior to close of closure.) (*Cal. Wat. Code §50731.5*).
- In election years, closing of acceptance of petitions for nomination of Trustees (54 days from date of election.) (*Cal. Wat. Code §50731.5*).
- Review Status of Encroachment Permit request from Randy Pierson for fence at corner of Del Rio Ave and Kirk Ave.

OCTOBER

- Publish Notice of Election, even numbered years (once per week, 4 times, commencing at least 1 month prior to election).
- Biannual Town Hall Meeting.

NOVEMBER

- Election: to be held date selected by Board each even-numbered year.

DECEMBER

- New Trustee(s) take office, outgoing Trustee(s) term(s) end on first Friday of each even-numbered year.
- Follow up on Smith Canal Proposition 218 Reimbursement for costs advanced to SJAFCA.

Term of Current Board Members:

Name	Term Commenced	Term Ends
Ben Koch	First Friday 11/2016	First Friday of 11/2020
Kevin Kauffman	First Friday 11/2016	First Friday of 11/2020
William Dunning	First Friday 11/2014	First Friday of 11/2018

No Expiration on Assessment

Emergency Operations Plan Review – September 2019.

Reclamation District Meetings

- **First Monday of each month, at 2:00 P.M.
at the offices of
Neumiller &Beardslee
509 W. Weber Avenue, Suite 500
Stockton, California 95203**

ITEM 13



Information Systems Division

Jerry Becker, Director

David Newaj, Assistant Director

Mark Thomas, SJGH CIO

Melinda Dubroff, Registrar of Voters

November 6, 2018

Honorable Board of Supervisors
44 N. San Joaquin Street, Suite 627
Stockton, CA 95202

Dear Members of the Board:

Adopt A Resolution Appointing The Election Board For Reclamation District No. 1614 to Conduct a Board of Trustees Landowner General District Election on November 7, 2018

Recommendation:

It is recommended that the Board of Supervisors adopt the resolution appointing the election board for Reclamation District No. 1614.

Reason for Recommendation:

On November 7, 2018, Reclamation District No. 1614 (hereinafter "District") will be conducting its own Board of Trustees Landowner General District Election to fill one contested seat on the District's Board of Trustees.

Pursuant to California Water Code Section 50700, in order for the District to conduct its Board of Trustees Landowner General District Election, the Board of Supervisors must appoint an election board. The election board shall consist of one inspector and two judges of election whom shall be landowners, or the representatives of landowners, within the District. In accordance with the District's resolution, Resolution No. 2018-10, the District has provided the names of three qualified individuals and further requested the appointment of these three individuals to form their election board.

Fiscal Impact:

There is no General Fund impact as a result of this action. The District shall conduct its own Board of Trustees Landowner General District Election on November 7, 2018 and will incur all costs associated therewith.

Action to Be Taken Following Board Approval:

Upon approval by the Board of Supervisors, the Registrar of Voters Office shall provide the District with a certified copy of the attached resolution and the three nominated individuals shall be appointed to serve on the District's election board in furtherance of conducting the District's Board of Trustees Landowner General District Election to be held on November 7, 2018.

Respectfully,



Melinda Dubroff
Registrar of Voters

Attachment: Reclamation District No. 1614 Letter to the Board and Resolution 2018-10

Reviewed by County Administrator's Office: Reviewed by County Counsel's Office:


Chris Rose 10/25/2018


Erin H Sakata 10/26/2018

BEFORE THE BOARD OF SUPERVISORS OF THE
COUNTY OF SAN JOAQUIN, STATE OF CALIFORNIA

RESOLUTION

R-

**Resolution Appointing The Election Board For Reclamation District No. 1614
to Conduct a Board of Trustees Landowner General District Election on November**

WHEREAS, Reclamation District No. 1614 of San Joaquin County will be conducting a Landowner General District Election on November 7, 2018 to fill one contested seat for the District's Board

WHEREAS, pursuant to California Water Code Section 50700, in order to conduct the District of San Joaquin County Board of Supervisors shall appoint an election board consisting of one inspector and two landowners, all of whom shall be landowners, or legal representatives of the landowners, within the District

WHEREAS, the District has requested the appointment of the following qualified individuals to the board:

Inspector:	Andrew J. Pinasco
Judge of Election:	Rhonda L. O'Imo
Judge of Election:	Kevin Kauffman

NOW, THEREFORE, BE IT FURTHER RESOLVED AND ORDERED, that this Board of Supervisors approve the appointment of the following landowners, or legal representatives of landowners, to the board for the purpose of conducting the District's Board of Trustees Landowner General District Election on November 7, 2018:

Inspector:	Andrew J. Pinasco
Judge of Election:	Rhonda L. O'Imo
Judge of Election:	Kevin Kauffman

PASSED AND ADOPTED this 6th day of November, 2018, by the following vote of the Board of Supervisors:

AYES:

NOES:

ABSENT:

ABSTAIN:

Kevin Kauffman, President
Ben Koch, Trustee
William Dunning, Trustee

RECLAMATION DISTRICT 1614
P.O. BOX 4807
STOCKTON, CA 95204

Daniel J. Schroeder, Counsel
Christopher A. Neudeck, Engineer
Rhonda L. Olmo, Secretary

PHONE: (209) 948-8200

September 28, 2018

San Joaquin County Board of Supervisors
 San Joaquin County Courthouse
 44 N. San Joaquin Street
 Sixth Floor, Suite 627
 Stockton, CA 95202

RECEIVED
 2018 OCT -1 PM 12:44
 CLERK TO THE
 BOARD OF SUPERVISORS

Honorable Board of Supervisors:

I am the Secretary of the Board of Trustees of Reclamation District 1614 (hereinafter "District").

The District will be conducting a landowner-voting election for one contested seat for the Board of Trustees on November 7, 2018 following the election guidelines in the California Water Code sections 50700 et seq. The election will not be consolidated with a general election and the District will conduct the election itself.

Pursuant to California Water Code section 50700, the Board of Supervisors is required to appoint an election board for the District's election consisting of one inspector and two judges of election, all of whom shall be landowners or the legal representatives of landowners within the District. The Board of Trustees of the District respectfully requests that you appoint the following individuals who meet the requirements of Section 50700:

Inspector:	Andrew J. Pinasco
Judge of Election:	Rhonda L. Olmo
Judge of Election:	Kevin Kauffman

We respectfully request that these appointments take place at the next Board of Supervisors meeting. Thank you very much for your courtesy and cooperation.

Rhonda L. Olmo

Rhonda L. Olmo
 Secretary of the Board of Trustees
 Reclamation District 1614

Enclosures

cc: Melinda Dubroff, San Joaquin County Registrar of Voters
 J. Mark Myles, San Joaquin County Counsel

RECLAMATION DISTRICT NO. 1614

RESOLUTION 2018-10

**RESOLUTION NOMINATING INDIVIDUALS TO THE ELECTION BOARD,
AUTHORIZING PREPARATION OF THE CERTIFIED ASSESSMENT ROLL, AND
DIRECT OFFICIALS TO PREPARE APPROPRIATE NOTICES AND DOCUMENTS
FOR 2018 DISTRICT GENERAL ELECTION**

WHEREAS, Reclamation District No. 1614 ("District") will hold a general election on November 7, 2018 to fill one seat on the Board of Trustees ("Board") as required by law; and

WHEREAS, the election shall be an all-mailed ballot election conducted pursuant to Water Code sections 50700 et seq. which provides election procedures for Reclamation Districts, and any Elections Code provisions applicable to the District; and

WHEREAS, the Board desires to submit nominees for the election board which shall be appointed by the Board of Supervisors of San Joaquin County; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of Reclamation District 1614 that:

1. The foregoing recitals are true and correct.
2. The Board hereby nominates the following three individuals to the election board provided for by Water Code Section 50700:
 - 1) Kevin Kauffman, Judge
 - 2) Rhonda L. Olmo, Judge
 - 3) Andy J. Pinasco, Inspector
3. The Board hereby authorizes and directs the District Secretary to publish the Notice of Election as required by law.
4. The Board hereby authorizes and directs the District Engineer and the District Secretary to prepare and certify the assessment roll for the assessment levied in fiscal year 2018/2019 and provide such roll to the election board.
5. The Board hereby authorizes and directs the District Counsel, District Engineer, and District Secretary to prepare such other appropriate notices and documents for the purpose of conducting the election.

PASSED AND ADOPTED by the Board of Trustees of Reclamation District No. 1614 at a special meeting thereof held on this 28th day of September, 2018, by the following vote, TO WIT:

AYES: 2
 NOES: 0
 ABSTENTION: 0
 ABSENT: 1

RECLAMATION DISTRICT NO. 1614
 A Political Subdivision of the
 State of California

By: W. Dunning
 WILLIAM DUNNING, VICE-PRESIDENT

ATTEST:

Rhonda L. Olmo
 RHONDA L. OLMO, SECRETARY

CERTIFICATION

I, RHONDA L. OLMO, Secretary of Reclamation District No. 1614, do hereby certify that the foregoing is a full, true and correct copy of a resolution of Reclamation District No. 1614 duly passed and adopted at a special meeting of the Board of Trustees thereof held on the 28th day of September, 2018.

Dated: 9/28, 2018.

Rhonda L. Olmo
 RHONDA L. OLMO, SECRETARY
 Reclamation District No. 1614

Attachment: Reclamation District Attachment (4729 : ROV: Resolution Appointing a n Election Board to Conducta Board of Trustees Election)

I, William DUNNING, am a landowner within Reclamation District No. 1614, and do hereby appoint ANDY J. PINASCO as my representative solely for the purpose of serving on the election board of Reclamation District No. 1614 for the November 2018 election.

Date: 9-28-18 Sign: W. Dunning

Attachment: Reclamation District Attachment (4729 : ROV: Resolution Appointing a n Election Board to Conducta Board of Trustees Election)

I, Ben Koch, am a landowner within Reclamation District No. 1614, and do hereby appoint RHONDA L. OLMO as my representative solely for the purpose of serving on the election board of Reclamation District No. 1614 for the November 2018 election.

Date: 9/28/18 Sign: Ben Koch

Attachment: Reclamation District Attachment (4729 : ROV: Resolution Appointing a n Election Board to Conducta Board of Trustees Election)



Stockton Golf & Country Club

2018
OFFICERS AND
BOARD OF DIRECTORS

RICK GOUCHER
President

JEFF TOKUNAGA
Vice President

LINDA STEAD
Secretary

STEVE DUNN
Treasurer

KEVIN KAUFFMAN

MARK LEWIS

JOHN VERA

FRED WEIBEL

Date: September 27, 2018

Mr. Daniel J. Schroeder
509 W. Weber Avenue, 5th Floor
Stockton, CA 95203

Dear Mr. Schroeder,

At the Stockton Golf and Country Club Board of Directors meeting held on Wednesday, September 26, 2018 the Board made a motion to designate Kevin Kauffman to be the representative of Stockton Golf and Country Club on the Reclamation District 1614 Election Board. This motion passed unanimously. Please accept Mr. Kauffman as our representative.

Please contact me with any questions (209) 466-6221 ext. 13

Sincerely,

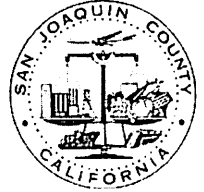
~~Stockton Golf and Country Club~~

Rich Howarth
General Manager

Attachment: Reclamation District Attachment (4729 : ROV: Resolution Appointing n Election Board to Conducta Board of Trustees Election)



JEROME C. WILVERDING
AUDITOR-CONTROLLER
SAN JOAQUIN COUNTY




ASSISTANT AUDITOR-CONTROLLER
Jeffery M. Woltkamp, CPA

CHIEF DEPUTIES
Tod Hill – Accounting
Janice McCutcheon, CPA – Internal Audit
Stanley Lawrence – Property Tax

PAYROLL ADMINISTRATOR
Lori Rolleri

MEMORANDUM

Date: October 9, 2018
To: All Cities and Local Districts
From: Jerome C. Wilverding, Auditor-Controller 
Subject: FY 2018-19 Property Tax Estimated Revenues

The fiscal year 2018-19 estimated property tax revenues for your city or district are summarized in the enclosed Attachment A. The amounts represent the beginning charge of the current year tax rolls prior to any tax roll adjustments. The estimates were completed in accordance with the applicable current provisions of the law. The estimated Unitary and Operating Non-Unitary property tax revenues are included in the Current Secured amounts.

If you have any questions or concerns, please call me at (209) 468-3337 or Stanley Lawrence at (209) 953-1189.

Cc: Phonxay Keokham, CPA, Treasurer-Tax Collector

COUNTY OF SAN JOAQUIN
AUDITOR-CONTROLLER
PROPERTY TAX ALLOCATION SUMMARY
FISCAL YEAR 2018-2019

BEGINNING BALANCE (7/1/2018)

FUND	TAX CODE	ENTITY	A	B	C = A + B	D	E	F = C + D + E
			1% SECURED	UNITARY SECURED	TOTAL CURRENT SECURED	(5% ALLOWANCE FOR DELINQUENCY) 95% CURRENT UNSECURED	HOMEOWNERS EXEMPTION	TOTAL
44001	13301	ESCALON CEMETERY	47,555.62	1,737.91	49,293.53	2,676.94	419.11	52,389.58
44101	13401	TRACY CEMETERY	700,180.05	16,394.82	716,574.87	39,415.53	6,171.04	762,161.44
44201	13501	AVENA DRAINAGE	14,153.49	680.62	14,834.11	796.55	124.71	15,755.37
44501	13701	NEW JERUSALEM DRAINAGE	79,862.62	4,135.29	83,997.91	4,495.88	703.89	89,197.68
44401	13601	NEW MARIPOSA DRAINAGE	4,677.88	166.94	4,844.82	263.43	41.24	5,149.49
45001	22901	COUNTRY CLUB SANITARY	66,924.94	2,412.02	69,336.96	3,767.44	589.85	73,694.25
45112	23001	WOODBIDGE SANITARY	46,015.71	1,733.32	47,749.03	2,590.44	405.57	50,745.04
45801	23301	CENTRAL SAN JOAQUIN WATER CONSER	44,850.57	1,677.42	46,527.99	2,524.68	395.27	49,447.94
46201	23801	LINDEN COUNTY WATER	76,221.45	3,224.78	79,446.23	4,290.78	671.78	84,408.79
45901	23401	NORTH SAN JOAQUIN WATER CONSER	266,196.26	9,638.56	275,834.82	14,985.24	2,346.14	293,166.20
46070	23670	STOCKTON EAST WATER DISTRICT	382,331.79	21,185.26	403,517.05	21,522.79	3,369.69	428,409.53
46601	24101	BANTA-CARBONA IRRIGATION	137,043.54	11,468.16	148,511.70	7,714.56	1,207.82	157,434.08
46701	24201	BYRON-BETHANY IRRIGATION	3,052,474.69	28,307.68	3,080,782.37	171,835.16	26,903.14	3,279,520.67
46801	24301	NAGLEE-BURKE IRRIGATION	473,427.90	9,824.01	483,251.91	26,650.83	4,172.55	514,075.29
46901	24401	OAKDALE IRRIGATION	341,718.73	7,963.31	349,682.04	19,236.49	3,011.74	371,930.27
47001	24601	SOUTH SAN JOAQUIN IRRIGATION	4,731,224.82	124,897.57	4,856,122.39	266,338.03	41,698.86	5,164,159.28
47101	24701	WEST SIDE IRRIGATION	60,272.67	4,323.46	64,596.13	3,392.86	531.20	68,520.19
47201	24801	WEST STANISLAUS IRRIGATION	80,910.15	2,204.74	83,114.89	4,554.60	713.08	88,382.57
46501	24001	WOODBIDGE IRRIGATION	586,402.42	17,083.37	603,485.79	33,010.68	5,168.27	641,664.74
48001	13801	BOGGS TRACT FIRE	80,899.61	2,888.28	83,787.89	4,554.21	713.02	89,055.12
48101	13901	CLEMENTS RURAL FIRE	428,717.78	16,139.41	444,857.19	24,133.98	3,778.50	472,769.67
49901	15901	COLLEGEVILLE RURAL FIRE	40,080.60	1,828.35	41,908.95	2,256.16	353.23	44,518.34
48201	14001	EASTSIDE RURAL FIRE	1,892,649.50	81,457.45	1,974,106.95	106,544.21	16,680.95	2,097,332.11
48401	14101	ESCALON CONSOLIDATED FIRE	320,774.00	10,495.67	331,269.67	18,057.52	2,827.15	352,154.34
48501	14201	FARMINGTON RURAL FIRE	324,560.11	10,817.25	335,377.36	18,270.85	2,860.55	356,508.76
48601	14401	FRENCH CAMP-MCKINLEY RURAL FIRE	496,408.64	24,485.59	520,894.23	27,944.49	4,375.09	553,213.81
49001	14901	LATHROP-MANTECA RURAL FIRE	3,829,016.96	89,568.76	3,918,585.72	215,549.30	33,747.19	4,167,882.21
48701	14501	LIBERTY RURAL FIRE	928,977.30	27,869.79	956,847.09	52,295.70	8,187.61	1,017,330.40
48801	14601	LINCOLN RURAL FIRE	1,655,130.64	126,901.84	1,782,032.48	93,173.59	14,587.60	1,889,793.67
48901	14701	LINDEN-PETERS RURAL FIRE	2,088,976.02	80,209.68	2,169,185.70	117,596.04	18,411.27	2,305,193.01
48931	14831	LINDEN-PETERS RURAL FIRE ZONE 1	12,454.01	467.01	12,921.02	701.04	109.76	13,731.82
49101	15001	MOKELUMNE RURAL FIRE	591,596.02	23,162.04	614,758.06	33,303.07	5,214.05	653,275.18
49201	15101	MONTEZUMA RURAL FIRE	469,092.76	19,894.08	488,986.84	26,406.97	4,134.37	519,528.18
49301	15201	RIPON CONSOLIDATED FIRE	1,072,722.95	26,223.19	1,098,946.14	60,387.60	9,454.50	1,168,788.24
49401	15301	THORNTON RURAL FIRE	247,504.14	8,745.83	256,249.97	13,933.10	2,181.42	272,364.49
49501	15401	TRACY RURAL FIRE	5,150,211.25	140,331.78	5,290,543.03	289,924.40	45,391.63	5,625,859.06
49601	15501	TUXEDO-COUNTRY CLUB RURAL FIRE	1,221,054.03	41,531.93	1,262,585.96	68,737.43	10,761.78	1,342,085.17
49701	15601	WATERLOO-MORADA RURAL FIRE	1,581,452.76	65,111.99	1,646,564.75	89,025.68	13,938.19	1,749,528.62
49801	15701	WOODBIDGE RURAL FIRE	2,850,155.13	136,241.34	2,986,396.47	160,445.93	25,120.00	3,171,962.40
50001	22001	RECLAMATION DISTRICT 17	298,209.29	5,172.42	303,381.71	16,787.36	2,628.29	322,797.36
50101	22101	RECLAMATION DISTRICT 348	58,145.94	4,292.15	62,438.09	3,273.08	512.45	66,223.62
50201	22201	RECLAMATION DISTRICT 404	12,674.16	653.76	13,327.92	713.56	111.72	14,153.20
50401	22301	RECLAMATION DISTRICT 544	14,971.27	2,072.74	17,044.01	842.74	131.94	18,018.69
51101	22401	RECLAMATION DISTRICT 1608	196,630.66	7,167.33	203,797.99	11,069.06	1,733.01	216,600.06
51201	22501	RECLAMATION DISTRICT 1614	124,431.51	4,320.25	128,751.76	7,004.91	1,096.71	136,853.38
53201	22701	RECLAMATION DISTRICT 2030	38,907.50	71,533.52	110,441.02	2,190.41	342.94	112,974.37
54701	22601	RECLAMATION DISTRICT 2096	25,850.75	784.13	26,634.88	1,455.31	227.85	28,318.04
45201	23297	LOCKEFORD COMMUNITY SERVICE DIST	129,193.51	4,664.46	133,857.97	7,272.64	1,138.63	142,269.24
53601	22801	LOCKEFORD PROTECTION NO 1	2,788.15	180.71	2,968.86	156.96	24.57	3,150.39
47801	26001	MOUNTAIN HOUSE CSD	4,087,681.70	32,057.98	4,119,739.68	230,110.63	36,026.97	4,385,877.28

COUNTY OF SAN JOAQUIN
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55401	21901	SJC MOSQUITO ABATEMENT	4,592,399.68	170,269.93	4,762,669.61	258,523.26	40,475.35	5,061,668.22
55901	24901	S J REGIONAL TRANSIT DISTRICT	853,218.61	46,170.42	899,389.03	48,030.76	7,519.87	954,939.66
81140	40000	CITY OF ESCALON	1,051,647.51	33,405.28	1,085,052.79	59,201.19	9,268.76	1,153,522.74
81146	40600	CITY OF LATHROP	3,628,074.53	62,169.20	3,690,243.73	204,237.56	31,976.18	3,926,457.47
81054	40800	CITY OF LATHROP-STORM DRAINAGE	185,175.09	4,382.50	189,557.59	10,423.99	1,632.02	201,613.60
81148	40900	CITY OF LATHROP-STREET LIGHTING	19,762.82	777.15	20,539.97	1,112.42	174.17	21,826.56
81149	41000	CITY OF LATHROP-WATER DISTRICT	135,347.75	3,764.19	139,111.94	7,619.05	1,192.87	147,923.86
81141	40100	CITY OF LODI	9,521,289.15	315,246.59	9,836,535.74	535,988.67	83,916.35	10,456,440.76
81142	40200	CITY OF MANTECA	7,613,202.92	210,293.79	7,823,496.71	428,575.50	67,099.35	8,319,171.56
81143	40300	CITY OF RIPON	1,547,721.01	32,129.23	1,579,850.24	87,126.88	13,640.91	1,680,618.03
81055	40350	CITY OF RIPON-LIGHTING DISTRICT	13,251.48	480.51	13,731.99	746.05	116.80	14,594.84
81053	40700	CITY OF RIPON-MUNICIPAL SEWER	67,382.27	2,358.33	69,740.60	3,793.28	593.89	74,127.77
81144	40400	CITY OF STOCKTON	30,949,871.38	1,399,835.95	32,349,707.33	1,742,282.47	272,778.14	34,364,767.94
81145	40500	CITY OF TRACY	13,340,841.30	344,154.50	13,684,995.80	751,005.25	117,580.14	14,553,581.19
82005	30700	RPTTF-MANTECA-AREA NO 1	5,821,461.51	125,454.12	5,946,915.63	327,711.61	51,307.73	6,325,934.97
82010	30000	RPTTF-MANTECA-AREA 2	11,847,758.27	143,824.40	11,991,582.67	666,954.16	104,420.79	12,762,957.62
82015	30150	RPTTF-MANTECA-PROJECT AMENDED	1,176,530.02	12,592.75	1,189,122.77	66,231.15	10,369.39	1,265,723.31
82020	30175	RPTTF-MANTECA-MERGED PROJECT AMENDED	74,833.78	730.80	75,564.58	4,212.50	659.52	80,436.60
82030	30400	RPTTF-RIPON-COMMERCIAL PROJECT	5,257,499.29	139,466.84	5,396,966.13	295,964.06	46,337.22	5,739,267.41
82040	30800	RPTTF-STOCKTON-ALL NATIONS	182,852.97	6,594.82	189,447.79	10,293.65	1,611.61	201,353.05
82045	30900	RPTTF-STOCKTON-EASTLAND	430,032.52	8,964.36	438,996.88	24,207.96	3,790.09	466,994.93
82050	30300	RPTTF-STOCKTON-MCKINLEY AREA	979,248.14	31,056.26	1,010,304.40	55,125.30	8,630.62	1,074,060.32
82055	30850	RPTTF-STOCKTON-MIDTOWN	4,297,750.74	37,241.97	4,334,992.71	241,936.31	37,878.44	4,614,807.46
82060	30725	RPTTF-STOCKTON-NORTH STOCKTON	5,898,513.31	43,990.63	5,942,503.94	332,048.98	51,986.81	6,326,539.73
82065	30338	RPTTF-STOCKTON-PORT INDUSTRIAL	3,811,807.27	30,969.72	3,842,776.99	214,580.53	33,595.52	4,090,953.04
82070	30825	RPTTF-STOCKTON-ROUGH & READY ISLAND	1,104,236.70	11,400.52	1,115,637.22	62,161.52	9,732.24	1,187,530.98
82075	30827	RPTTF-STOCKTON-ROUGH & READY IS 2010	23,851.99	130.60	23,982.59	1,342.58	210.20	25,535.37
82080	30200	RPTTF-STOCKTON-SHARPS LANE VILLA	323,074.95	9,666.57	332,741.52	18,187.09	2,847.44	353,776.05
82085	30750	RPTTF-STOCKTON-SOUTH STOCKTON	4,947,494.51	42,469.45	4,989,963.96	278,512.85	43,605.00	5,312,081.81
82035	30100	RPTTF-STOCKTON-WEST END PROJ AREA NO 1	2,151,183.78	49,230.27	2,200,414.05	121,098.11	18,959.56	2,340,471.72
82090	30500	RPTTF-TRACY-DOWNTOWN	10,239,275.15	166,338.16	10,405,613.31	576,406.63	90,244.34	11,072,264.28
			173,550,954.35	4,821,889.76	178,372,844.11	9,769,822.16	1,529,599.21	189,672,265.48