

RECLAMATION DISTRICT NO. 1614

AGENDA FOR
REGULAR BOARD OF TRUSTEES MEETING
2:00 P.M. MAY 1, 2023

3121 WEST MARCH LANE, SUITE 100
STOCKTON, CA 95219

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. **Minutes**. Approval of Minutes of January 9, 2023, February 6, 2023, March 6, 2023, and April 3, 2023, meetings of the Board.
4. **District Finances**. Presentation of Financial Status Report. Discussion and possible action.
5. **Audit**. Discussion and possible action to approve Draft Audit for Fiscal Year ending June 30, 2022.
6. **Budget**.
 - a. Discussion and possible action to amend Fiscal Year 2022-2023 Budget to address 5-year plan.
 - b. Review and provide direction regarding Fiscal Year 2023-2024 Budget
7. **Resolution 2023-01**. Review emergency situation due to flood risk and damage resulting from severe storms to determine the need to continue the action.
8. **Resolution 2022-08**. Review emergency situation resulting from increased channel velocities and scour in the area between north cellular wall of the partially completed Smith Canal Gate Project and the right-side levee within the District to determine the need to continue the action.
9. **District Engineer Report**. Presentation of Engineer's Report. Discussion, direction, and possible action for following items:
 - a. **SJAFCA Smith Canal Gate** – review correspondence from SJAFCA regarding the status of the Smith Canal Gate Project and follow up investigation associated with the potential of increased velocities and scour in the area between the north cellular wall and RD 1614's levee thru the remaining channel opening of approximately 65 feet.
 - b. **2001 Grange Ave Levee Excavation** – review status of historic excavation at 2001 Grange Ave.
 - c. **Spring Runoff From Snow Melt** – review information related to the current conditions related to predict snow melt and reservoir inundation maps along with weather briefing.
 - d. **Wisconsin Pump Station No. 7** – update on the performance of pump testing.

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, 3121 West March Lane, Suite 100, Stockton, California during normal business hours. The agenda is also available on the Reclamation District website at: <http://www.rd1614.com/>

10. **San Joaquin Area Flood Control Agency and San Joaquin County Flood Control & Water Conservation District Zone 9 Levee Construction and Maintenance Assessment Ballot.** Discussion and possible action to direct and authorize District Official to complete and return assessment ballot.
11. **Letter of Map Revision.** Discussion and possible action regarding submission of Letter of Map Revision.
12. **Superintendent's Report.** Presentation of Superintendent's Report; request for direction.
13. **Town Hall.** Discussion and direction on Town Hall meeting.
14. **Report on Meetings Attended.**
15. **District Calendar.**
 - a. Next Meeting is June 5, 2023.
16. **Director Reports.** Discussion and Possible Action.
17. **Future Agenda Items.** Items for future meetings.
18. **Correspondence.** Discussion and direction.
19. **District Bills.** Motion to Approve of Bills.
20. **Agency Reports.** Report from SJAFCA on San Joaquin Area Flood Control Agency's Smith Canal Gate Structure Project.
21. **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, 3121 West March Lane, Suite 100, 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
May 1, 2023**

<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.	Please see attached.
7.	Please see attached.
8.	Please see attached.
9.	Please see attached.
10.	Please see attached.
11.	Self-explanatory.
12.	Please see attached.
13.	Self-explanatory.
14.	Self-explanatory.
15.	Please see attached.
16.	Self-explanatory.
17.	Self-explanatory.
18.	Self-explanatory.
19.	Please see attached.
20.	Self-explanatory.
21.	Self-explanatory.

ITEM 3

DRAFT MINUTES OF REGULAR MEETING OF BOARD OF TRUSTEES
FOR RECLAMATION DISTRICT 1614
HELD MONDAY, JANUARY 9, 2023

The January Regular Meeting of the Board of Trustees of Reclamation District 1614 was held on Monday, January 9, 2023, at the hour of 2:00 p.m.

Roll Call of Board Members and Staff:

President Kauffman, Trustee Christian Gaines, Trustee Dominick Gulli, Attorney Andy Pinasco, Superintendent Abel Palacio and District Secretary Rhonda Olmo

The following members of the public were present: Erik E. Almaas (KSN), Chris Elias (SJAFCFA), Paul Guerrero (landowner), Sarah Vigil (Port Marketing)

Absent were: District Engineer, Chris Neudeck

Item 1. Call to Order/Roll Call. President Kauffman called the meeting to order at 2:01 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.

No public comment.

Item 3. Approval of Minutes of December 5, 2022, meeting of the Board. After review,

On a motion by Trustee Gulli, seconded by Trustee Gaines, the Trustees present voted unanimously to approve the December 5, 2022 minutes by the following vote.

Ayes: Gaines, Kauffman, Gulli
Noes: None
Abstain: None
Absent: None

Item 4. Presentation of Financial Status Report. Discussion and possible action.

Rhonda Olmo provided a written and oral report of the District's revenues and expenditures. She reported the District is at 50% for their fiscal year. She reported on the assessments and interest received to date. The Trustees asked that a new line item be shown on the financial report to track the 2023 Emergency Flood Fight expenses.

On a motion by Trustee Gulli, seconded by Trustee Gaines, the Trustees present voted unanimously to approve the Financial Report by the following vote.

Ayes: Gaines, Gulli, Kauffman
Noes: None
Abstain: None
Absent: None

Item 5. Resolution 2023-01. Adopt Resolution 2023-01 Declaring a State of Emergency in Response to Flood Risk and Damage Resulting from Severe Storms.

Attorney Andy Pinasco reported that in response to the recent storms, the Governor has proclaimed a State of Emergency for any damages resulting from the weather. In working with Mr. Neudeck, Mr. Pinasco indicated that in the event something does occur in the District that it has this proclamation, and recommends claiming the State of Emergency if needed. What that does is it takes away the competitive bid requirement in the event the District needs to take any action for any damages that may result and will also support any applications in the event something does occur.

After discussion,

On a motion by Trustee Gaines, seconded by Trustee Gulli, the Trustees present voted unanimously to adopt Resolution 2023-01 Declaring a State of Emergency in Response to Flood Risk and Damage Resulting from Severe Storm by the following vote.

Ayes: Gaines, Gulli, Kauffman
Noes: None
Abstain: None
Absent: None

Item 6. Presentation of Engineer’s Report. Discussion, direction, and possible action for following items:

- a. SJAFCAsmith Canal Gate
- b. Rock Slope Protection Project
- c. Wisconsin Pump Station No. 7

Mr. Almaas provided a written and oral report on the following:

FROM ENGINEER’S REPORT:

I. SJAFCASMITH CANAL GATE

- A. Review correspondence from SJAFCAsmith Canal Gate Project and follow up investigation associated with the potential of increased velocities and scour in the area between north cellular wall and RD 1614’s levee thru the remaining channel opening of approximately 65 feet in width.**

EXHIBIT A: SJAFCAsmith Canal Gate correspondence regarding the status of Smith Canal Gate dated 1/06/23.

Mr. Almaas provided an updated summary on the ongoing monitoring of the concern related to the potential of increased velocities and scour in the area between the North Cellular Wall and the RD 1614 levee. He reviewed SJAFCAsmith Canal Gate’s January 6, 2023 letter with the Trustees. Mr. Almaas summarized by stating this monitoring was through mid-December and the velocity monitoring and bathymetric surveys performed to date continue to show that no erosion is currently occurring and that measured velocities are below scour-potential velocity thresholds. Ongoing visual inspections of the levee slope continue to occur on a recurring basis.

President Kauffman stated the District has not heard back on the letter that was sent to SJAFCA, Central Valley Flood Protection Board, San Joaquin County Flood Control and Water Conservation District, and United States Army Corps of Engineers. Mr. Elias said that there have been ongoing meetings between the agencies and a request has been made for additional information. Mr. Elias said he will respond within the week and plans a follow up meeting to discuss further.

B. Review photos taken by Supt. Abel Palacio of RD 1614's levee on 12/30/22.

EXHIBIT B: Photo summary by Supt Abel Palacio.

II. ROCK SLOPE PROTECTION PROJECT (2022-2023)

A. Review status of plan development for candidate properties for Rock Slope Protection and Beaver Damage repairs along Smith Canal.

Mr. Almaas stated KSN has a brief list of house projects volunteering for work. KSN is ready to get surveys done (weather permitting). The Trustee's instructed Mr. Almaas (KSN) to maximize the District's funds on this project. They want as much rock work done as possible by June 30, 2023.

III. WISCONSIN PUMP STATION NO. 7

A. Arnaudo was planning on performing the pump testing this past week post the recent storms allowing the system to fill up with surface run-off. KSN will postpone this testing given the extraordinary fluctuations in the watershed runoff and will coordinate the pump testing with Arnaudo, Abel, and Control Point soon when the weather settles out a bit.

After discussion,

On a motion by Trustee Gulli, seconded by Trustee Gaines, the Trustees present voted unanimously to have the pumps tested during a rain storm to achieve more data points in addition to the test required by contract by the following vote.

Ayes: Gaines, Gulli, Kauffman
Noes: None
Abstain: None
Absent: None

Item 7. Resolution 2022-08. Review emergency action to determine the need to continue the action.

Attorney Pinasco stated one of the requirements when you adopt a resolution declaring an emergency is that you revisit it at each meeting until it is determined that the emergency no longer exists. After discussion, the Trustees stated the emergency conditions still exists for the District and this item will be revisited at the February meeting.

Item 8. SJAFCA Smith Canal Gate Project. Discussion and possible action regarding potential of increased velocities and scour in the area between the north cellular wall and RD 1614's levee through the remaining channel opening.

Discussed under Engineer's Report.

Item 9. Letter of Map Revision. Discussion and possible action regarding Letter of Map Revision.

Trustee Gulli stated he heard back from FEMA. FEMA is asking for more information as to the condition of the levee. The Trustee's directed Trustee Gulli, Mr. Neudeck, and Mr. Almaas to provide any existing information they have to FEMA.

Items Mr. Gulli will work with KSN to gather in response are:

- 1987 inspection to levee – submittal to FEMA.
- Most up to date cross-section data. Mr. Almaas indicated KSN has Lidar data.
- Topographic map data for entire district. KSN has 2007 Lidar data with contours. Mr. Almaas stated he can send Trustee Gulli civil LDD file with topographic lines.

Item 10. Presentation of Superintendent's Report; request for direction.

Superintendent Abel Palacio reported on the following:

- All pump stations are in good condition.
- Weekly inspections were completed as well as preventative and corrective maintenance.
- The trees wreaked havoc on the power lines during the storms causing a power outage at Wisconsin. Mr. Palacio rented three generators to place at the stations as future precaution. Two of the large generators were stationed at Wisconsin and Franklin. The third (smaller) generator is ready to go if needed. The Trustee's gave direction to rent the generators on a monthly basis until at least March.
- Trustee Gulli asked Mr. Palacio to note where all the storm drains are backing up.
- The Trustees want Mr. Palacio and KSN to notify County OES that the station lost power and to fill out a damage report.
- Mr. Palacio and Rhonda Olmo to secure another Generator Contractor.
- Mr. Palacio will be going on vacation and has Mr. Orlando Lobosco lined up to assist while he is gone.

Item 11. District Newsletter. Discussion and direction.

The Trustees reviewed the draft newsletter that Ms. Vigil passed out. The following revisions were suggested for her to make:

- Highlight SJAFCA's upcoming meeting for Smith Canal Project. If SJAFCA does not have their meeting date by the time the newsletter is circulated then Ms. Vigil was asked to state that the reader check SJAFCA's website for more information.
- Remove flood plain section.
- Emphasize the District's rip-rap program.

Ms. Vigil was given direction to send an updated draft to all Trustees, via email, for them to send redlines back. Target print date is in February.

Item 12. Report on Meetings Attended. None

Item 13. District Calendar.

- a. **Next Meeting is February 6, 2023** - Trustee Gulli stated he will not be in attendance.

Item 14. Staff Report.

a. **District Treasurer** – Attorney Pinasco stated he is working with the County to see what the process entails on the District becoming their own Treasurer. President Kauffman asked Attorney Pinasco to find out what the process would be to take some of the District’s funds that are available for LAIF investment opportunities.

Item 15. Items for Future Meetings. Newsletter, Form 700

Item 16. Correspondence. Discussion and direction. None

Item 17. Bills. Discussion and Possible Action to approve bills presented.

After review,

Trustee Gulli made a motion to approve the December bills as presented. Trustee Gaines seconded the motion.

Ayes: Gaines, Gulli, Kauffman
Noes: None
Abstain: None
Absent: None

Item 18. Report on San Joaquin Area Flood Control Agency’s Smith Canal Gate Structure Project.

Mr. Elias reported on the following:

- Reported about an available Local Member of Public position available at SJAFCA. The announcement is on SJAFCA’s website. Mr. Elias encourages anyone interested to apply.
- Reported that the LSJR Project is \$1.4B, with local share at #140M.

Item 19. Adjournment. Trustee Gulli made a motion to adjourn the meeting at 4:04 p.m. Trustee Gaines seconded the motion.

Ayes: Gulli, Gaines, Kauffman
Noes: None
Abstain: None
Absent: None

Secretary: The agenda for this meeting was posted at 3121 West March Lane, Suite 100, Stockton, California at least 72 hours preceding the meeting.

Respectfully submitted,

Rhonda L. Olmo
District Secretary

Reclamation District 1614
December 2022 Bills

NAME	INVOICE #	AMOUNT	TOTAL \$	WARRANT #	CHECK #	SUBVENTION FUND
Kevin Kauffman		\$100.00		6149		
			\$100.00			
Christian Gaines		\$50.00		6150		
			\$50.00			
Dominick Gulli		\$50.00		6151		
			\$50.00			
Rhonda Olmo		\$1,622.50		6152		
			\$1,622.50			
Neumiller & Beardslee	335707	\$2,058.87		6153		
			\$2,058.87			
Kjeldsen, Sinnock, & Neudeck	34243	\$1,372.50		6154		
	34244	\$845.00				
	34245	\$492.62				
	34246	\$142.50				
	34247	\$36,580.20				
	34248	\$45.00				
	34249	\$150.00				
	34250	\$2,250.00				
	34251	\$2,120.00				
			\$43,997.82			
BPM	48759	\$258.41		6155		
	51562	\$394.45				
			\$652.86			
Port City Marketing Solutions	20067	\$357.50		6156		
			\$357.50			
Holt of California	G0692201	\$2,591.67		6157		
			\$2,591.67			

Reclamation District 1614
December 2022 Bills

San Joaquin County Mosquito and Vector Control District	SJ10029	\$83.20		6158	
			\$83.20		
Delk Pest Control	172419	\$220.00		6160	
			\$220.00		
Abel Palacio - December Payroll		\$2,617.96			Direct Deposit
Orlando Lobosco - December Payroll		\$246.37			2547
			\$2,864.33		
State of California Payroll Taxes - Dec.		\$163.82			
			\$163.82		
Federal Government Payroll Taxes - Dec.		\$836.29			
			\$836.29		
Sprint		\$74.62			online
			\$74.62		
Comcast		\$128.54			online
			\$128.54		
Visa		\$137.16			online
		\$3,368.36			
			\$3,505.52		
PG&E		\$1,577.72			online
			\$1,577.72		
State Compensation Insurance Fund	1001214983	\$261.14			
			\$261.14		

WARRANT TOTAL:	\$51,784.42
CHECKING TOTAL:	\$9,411.98
TOTAL BILLS PAID	\$61,196.40

DRAFT MINUTES OF REGULAR MEETING OF BOARD OF TRUSTEES
FOR RECLAMATION DISTRICT 1614
HELD MONDAY, FEBRUARY 6, 2013

The February Regular Meeting of the Board of Trustees of Reclamation District 1614 was held on Monday, February 6, 2023, at the hour of 2:00 p.m.

Roll Call of Board Members and Staff:

President Kauffman, Trustee Christian Gaines, Attorney Andy Pinasco, Superintendent Abel Palacio and District Secretary Rhonda Olmo

The following members of the public were present: Erik E. Almaas (KSN), Glenn Prasad (SJAFCA), Paul Guerrero (landowner), Sarah Vigil (Port Marketing)

Absent were: Trustee Dominick Gulli and District Engineer, Chris Neudeck

Item 1. Call to Order/Roll Call. President Kauffman called the meeting to order at 2:04 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.

Glenn Prasad stated at SJAFCA's January 26, 2023 Board Meeting that a new Chair was appointed (Gary Singh from Manteca) and a new Vice Chair was appointed (Paul Akinjo from Lathrop). Mr. Prasad also provided information regarding SJAFCA 218 Assessments and handed out materials (staff report and PowerPoint presentation).

Item 3. Presentation of Financial Status Report. Discussion and possible action.

Rhonda Olmo provided a written and oral report of the District's revenues and expenditures. She reported the District is at 58.3% for their fiscal year. She reported on the assessments and property tax money received to date. She pointed out that a new line item has been added to the report (R1E) to track storm emergency costs. She commented on the high PG&E bill this month. She reported that this report does not reflect the last two payments made to Visa. Once Mrs. Olmo receives the receipts for the Visa bills, she will update the financial report. Mrs. Olmo reported that the warrant issued for payment to Trustee Gulli in the amount of \$100 will be edited to \$50 due to his absence at today's meeting and the financial report will be edited as such.

On a motion by President Kauffman, seconded by Trustee Gaines, the Trustees present voted unanimously to approve the Financial Report by the following vote.

Ayes:	Gaines, Kauffman
Noes:	None
Abstain:	None
Absent:	Gulli

Item 4. Presentation of Engineer's Report. Discussion, direction, and possible action for following items:

Mr. Almaas provided a written and oral report on the following:

FROM ENGINEER'S REPORT:

I. SJAFCA SMITH CANAL GATE

- A. Review the area between the north cellular wall and RD 1614's levee through the remaining channel opening of approximately 65 feet in width.

Mr. Almaas reported that there were bathymetric surveys done that showed no change. The velocity measurements were taken with a higher river stage and the flood maximum velocities did not change (actually got smaller).

II. ROCK SLOPE PROTECTION PROJECT (2022-2023)

- A. Review status of plan development for candidate properties for Rock Slope Protection and Beaver Damage repairs along Smith Canal.

Mr. Almaas reported that KSN has surveyed five sites. KSN is processing the data and will start working on the plans to get these out to bid.

III. WISCONSIN PUMP STATION NO. 7

- A. Review likely schedule for Arnaudo Construction Co. to perform the pump testing.
- B. Review Power Services Pump Testing that was run during the heavy rainfall event in January. This does not replace the ultimate testing by Arnaudo Construction Co.
EXHIBIT A: Pump Test for Pump No. 1 (old 40 hp)
EXHIBIT B: Pump Test for Pump No. 2 (old 30 hp)
EXHIBIT C: Pump Test(s) for Pump No. 3 (new 75 hp)
EXHIBIT D: Pump Test(s) for Pump No. 4 (new 75 hp)
Included in Engineer's Report

Mr. Almaas reported that per the Board's direction last month KSN went out there and had Power Services do some pump testing on all four pumps. There were some concerns discussed on the readings and KSN will work with Arnaudo Construction regarding them. KSN is working with Arnaudo Construction to get the official testing run and will provide a final report.

IV. 2023 HIGH WATER EVENT

- A. Review the Governors Emergency Declaration and the subsequent Presidents declaration for the on-going high-water event.
EXHIBIT E: Governor Newsom's Proclamation of a State of Emergency
Included in Engineer's Report

Mr. Almaas went over Governor Newsom's Proclamation of a State of Emergency. KSN is following closely and will be submitting a damage report(s) on behalf or RD 1614.

Item 5. Resolution 2023-01. Review emergency situation due to flood risk and damage resulting from severe storms to determine the need to continue the action.

The Trustees reviewed the existing conditions and stated the emergency conditions still exists for the District. This item will be revisited at the March meeting.

Item 6. Resolution 2022-08. Review emergency situation resulting from increased channel velocities and scour in the area between north cellular wall of the partially completed Smith Canal Gate Project and the right-side levee within the District to determine the need to continue the action.

The Trustees reviewed the existing conditions and stated the emergency conditions still exists for the District. This item will be revisited at the March meeting.

Item 7. Letter of Map Revision. Discussion and possible action to select consultant to provide engineering services and submit Letter of Map Revision and authorize District Official to execute consultant agreement.

President Kauffman reported he wants to consider options of having someone else consider this item so Trustee Gulli is not in a conflict position for signing the application as he is a Trustee and not acting as the District's Engineer.

After discussion:

On a motion by President Kauffman, seconded by Trustee Gaines, the Trustees present voted unanimously to authorize President Kauffman to sign the application after the Consulting Engineer (Jordan Baldwin) and Trustee Gulli review District records to determine whether the records exist to respond to FEMA and request that a Task Order from Jordan Baldwin be obtained for him to meet with the District for no more than one day of his time to make such determination by the following vote.

Ayes:	Gaines, Kauffman
Noes:	None
Abstain:	None
Absent:	Gulli

Item 8. Presentation of Superintendent's Report; request for direction.

Superintendent Abel Palacio reported on the following:

- With drought affecting our area for the last two to three years, the pumps at the pump station have not had a real test as to their "state or readiness" other than a few large rain events. With the heavy rains, the pumps at all the pump stations logged several hundred hours of run time each. Mr. Palacio had several problems related to the excessive run time. Some pumps had overload and control system failures as a result. All the problems on the pump stations were able to be repaired immediately or deferred for a future time until weather and time permit.
- As rains and wind continued, the area west of I5 experienced excessive power outages when trees and power lines fell across the state. Mr. Palacio rented three emergency generators from Holt of California and United Rentals to provide power to the most critical station.
- Mr. Palacio was able to get the new pumps at Wisconsin Pump Station flow and efficiency test completed.

- Due to heavy rains, all Levee inspections were done by walking the levee and by doing drive by inspections.

Item 9. District Newsletter. Discussion and direction.

Sarah Vigil reported she received Trustee Gulli's language for the CLOMR section. President Kauffman will review the new language, make revisions, and send them to Ms. Vigil. President Kauffman asked Ms. Vigil to add some language in the newsletter addressing the Town Hall Spring Meeting indicating that the residents watch for a post card to be mailed later once the meeting date has been established.

On a motion by President Kauffman, seconded by Trustee Gaines, the Trustees present voted unanimously to authorize President Kauffman and/or Trustee Gulli to make the final edits to the newsletter and mail out once ready by the following vote.

Ayes: Gaines, Kauffman
Noes: None
Abstain: None
Absent: Gulli

Item 10. Report on Meetings Attended. None

Item 11. District Calendar.

- a. Next Meeting is March 6, 2023

Item 12. Items for Future Meetings. Form 700 and District Audit

Item 13. Correspondence. Discussion and direction. None

Item 14. Staff Report.

- a. AB 1234 and AB 1661 Training provided by Neumiller & Beardslee

Attorney Pinasco stated all reclamation district elected officials have training requirements for The Brown Act and ethics, as well as sexual harassment. He is collaborating with staff to get a training date on calendar. The training will consist of four hours (two hours The Brown Act and two hours sexual harassment). The meeting will be held at Neumiller & Beardslee late in the first quarter or early in the second quarter of 2023.

Item 15. Bills. Discussion and Possible Action to approve bills presented.

After review,

Trustee Gaines made a motion to approve the January bills as presented with the edit to Trustee Gulli's warrant. President Kauffman seconded the motion.

Ayes: Gaines, Kauffman
Noes: None
Abstain: None

Absent: Gulli

Item 16. Report on San Joaquin Area Flood Control Agency's Smith Canal Gate Structure Project.

Mr. Glenn Prasad reported that SJAFCA continues to work with NMFS regarding the in water work permit situation.

Item 17. Adjournment. President Kauffman made a motion to adjourn the meeting at 2:55 p.m. Trustee Gaines seconded the motion.

Ayes: Gaines, Kauffman
Noes: None
Abstain: None
Absent: Gulli

Secretary: The agenda for this meeting was posted at 3121 West March Lane, Suite 100, Stockton, California at least 72 hours preceding the meeting.

Respectfully submitted,

Rhonda L. Olmo
District Secretary

Reclamation District 1614

January 2023 Bills

NAME	INVOICE #	AMOUNT	TOTAL \$	WARRANT #	CHECK #	SUBVENTION FUND
Kevin Kauffman		\$100.00		6161		
Special Meeting Fee - Jan 18, 2023		\$100.00				
			\$200.00			
Christian Gaines		\$50.00		6162		
Special Meeting Fee - Jan 18, 2023		\$50.00				
			\$100.00			
Dominick Gulli - Special Meeting Fee - Jan 18, 2023		\$50.00		6163		
			\$50.00			
Rhonda Olmo		\$1,072.50		6164		
Special Meeting Fee - Jan 18, 2023		\$250.00				
			\$1,322.50			
Neumiller & Beardslee	337311	\$2,981.56		6165		
			\$2,981.56			
Kjeldsen, Sinnock, & Neudeck	34431	\$1,603.44		6166		
	34432	\$386.25				
	34433	\$260.00				
	34434	\$123.75				
	34435	\$528.75				
	34436	\$2,116.68				
			\$5,018.87			
BPM	53733	\$592.40		6167		
			\$592.40			
Holt of California	G0692701	\$272.51		6168		
			\$272.51			

Reclamation District 1614

January 2023 Bills

Delk Pest Control	175772	\$220.00		6169	
			\$220.00		
Holt Repair & Mfg., Inc.	13108	\$780.00		6170	
			\$780.00		
Willie Electric Supply Co., Inc.	S2122688.001	\$1,318.41		6171	
	S2122716.001	\$95.05			
			\$1,413.46		
RACO Manufacturing & Engineering Co.	SO-93050	\$6,294.76		6172	
			\$6,294.76		
Reclamation District 1614 - Checking Account Funds		\$25,000.00		6173	
			\$25,000.00		
Abel Palacio - January Payroll		\$4,134.66			Direct Deposit
			\$4,134.66		
State of California Payroll Taxes - Jan.		\$479.84			
			\$479.84		
Federal Government Payroll Taxes - Jan.		\$2,135.84			
			\$2,135.84		
Sprint		\$74.62			online
			\$74.62		
Comcast		\$134.69			online
			\$134.69		
Visa		\$4,646.19			online
			\$4,646.19		

Reclamation District 1614
January 2023 Bills

PG&E		\$7,933.18			online	
			\$7,933.18			

WARRANT TOTAL: \$44,246.06
CHECKING TOTAL: \$19,539.02
TOTAL BILLS PAID \$63,785.08

DRAFT MINUTES OF REGULAR MEETING OF BOARD OF TRUSTEES
FOR RECLAMATION DISTRICT 1614
HELD MONDAY, MARCH 6, 2023

The March Regular Meeting of the Board of Trustees of Reclamation District 1614 was held on Monday, March 6, 2023, at the hour of 2:00 p.m.

Roll Call of Board Members and Staff:

President Kauffman, Trustee Dominick Gulli, District Engineer Chris Neudeck, Attorney Andy Pinasco, Superintendent Abel Palacio and District Secretary Rhonda Olmo

The following members of the public were present: Glenn Prasad (SJAFCA), Paul Guerrero (landowner), Tom Terpstra (N&B Associate), John Guerrero (landowner), Tracy Graves (landowner), Benjamin Williams (Ridgeline)

Absent were: Trustee Christian Gaines

Item 1. Call to Order/Roll Call. President Kauffman called the meeting to order at 2:03 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.

None

Item 3. Approval of Minutes of January 9, 2023, January 18, 2023, and February 6 2023, meetings of the Board.

The Trustee's will review the Minutes at the April Board meeting.

Item 4. Presentation of Financial Status Report. Discussion and possible action.

Rhonda Olmo provided a written and oral report of the District's revenues and expenditures. She reported the District is at 66.67% for their fiscal year. She reported on the interest and property tax money received to date. She commented on the high PG&E bill this month. Trustee Gulli believes the District should be able to get the PG&E expenses reimbursed by FEMA. To date, no claim has been filed. Staff will check to see if the District is eligible. Mrs. Olmo reported that a payment will be made to Arnaudo for Progress Payment #8 for the Wisconsin Pump Station this month. As Trustee Gulli is absent today his warrant will be voided.

On a motion by Trustee Gulli, seconded by President Kauffman, the Trustee's present voted unanimously to approve the Financial Report by the following vote.

Ayes:	Gulli, Kauffman
Noes:	None
Abstain:	None
Absent:	Gaines

Item 5. Resolution 2023-01. Review emergency situation due to flood risk and damage resulting from severe storms to determine the need to continue the action.

The Trustee's reviewed the existing conditions and stated the emergency conditions still exists for the District. This item will be revisited at the April meeting.

On a motion by Trustee Gulli, seconded by President Kauffman, the Trustee's present voted unanimously to have Resolution 2023-01 remain in effect by the following vote.

Ayes: Gulli, Kauffman
Noes: None
Abstain: None
Absent: Gaines

Item 6. Resolution 2022-08. Review emergency situation resulting from increased channel velocities and scour in the area between north cellular wall of the partially completed Smith Canal Gate Project and the right-side levee within the District to determine the need to continue the action.

The Trustee's reviewed the existing conditions and stated the emergency conditions still exists for the District. This item will be revisited at the March meeting.

On a motion by Trustee Gulli, seconded by President Kauffman, the Trustee's present voted unanimously to have Resolution 2022-08 remain in effect by the following vote.

Ayes: Gulli, Kauffman
Noes: None
Abstain: None
Absent: Gaines

Item 7. Presentation of Engineer's Report. Discussion, direction, and possible action for following items:

- a. **SJAFCA Smith Canal Gate – Review the area between the north cellular wall and RD 1614's levee through the remaining channel opening of approximately 65 feet in width.**
- b. **Rock Slope Protection Project – Review status of plan development for candidate properties for Rock Slope Protection and Beaver Damage repairs along Smith Canal.**
- c. **Wisconsin Pump Station**
 - i. **Review and discuss progress of Wisconsin Pump Station Project.**

Mr. Neudeck provided a written and oral report on the following:

FROM ENGINEER'S REPORT:

I. SJAFCA SMITH CANAL GATE

- A. Review correspondence from SJAFCA regarding the status of the Smith Canal Gate Project and follow up investigation associated with the potential of increased velocities and scour in the area between north cellular wall and RD 1614's levee thru the remaining channel opening of approximately 65 feet in width.
EXHIBIT A: SJAFCA correspondence regarding the status of Smith Canal Gate date 3/2/23 – included in Engineer's Report.

Mr. Chris Neudeck reported on the letter received from SJAFCA on March 2, 2023. In summary, the velocity monitoring and bathymetric surveys performed to date continue to show that no erosion is currently occurring and that measured velocities are below scour-potential velocity thresholds. Furthermore, ongoing visual inspections of the levee slope continue to occur on a recurring basis.

SJAFCA will continue to observe flow conditions around the project and the RD 1614 levee and plans to react accordingly. This information is supported by Mr. Neudeck's periodic visits by his staff and Superintendent Abel Palacio. Trustee Gulli had questions regarding the water levels asking if they were tied to a data. After further discussion, because the measurement of January 1st (see exhibit A) does not seem to coincide with the level measurements the District received, the Trustee's want to also look at where this measurement was made and what the levels were at Rough & Ready Island for the period mid December 2022 – mid February 2023. Mr. Neudeck will further examine with CBEC.

II. DATA REQUESTS FROM JORDAN BALDWIN FEMA RELATED

- A. Review data requested and meeting to review information scheduled for 3/8/23.
EXHIBIT B: Email from Jordan Baldwin dated 2/28/23 – included in Engineer's Report.

Mr. Neudeck reported he has a meeting with Jordan Baldwin and his staff this Wednesday to go over the data that was requested by KSN. Trustee Gulli mentioned he met with Mr. Baldwin and went over the list of items that FEMA requested and more information is still needed. Mr. Neudeck will work with SJAFCA to obtain the following documents:

- Final Interior Drainage Analysis Report for SJAFCA's request for FEMA Conditional Letter of Map Revision (CLOMR) for the Smith Canal Closure Structure;
- FEMA accreditation documentation for Levee Segment P-359. RD 1614 levee segment immediately west of Smith Canal Gate along golf course.

President Kauffman said the District was warned by Eric Almaas (KSN) that some of the information that FEMA is asking for had not yet been updated and too old for resubmittal at this time. President Kauffman wants Mr. Baldwin to be comfortable as a professional engineer to submit his response to FEMA.

Mr. Neudeck cautioned that most of the data that his firm has is limited and as a professional engineer he would not rely upon and could not rely upon for a FEMA LOMR. He said the data is not certifiable. Mr. Neudeck has a strong difference of opinion as to what is required to bring a levee of this sort to bring before FEMA. He cautioned to Benjamin Williams and his firm to be careful about what they are certifying. Mr. Neudeck recommended strongly that RD 1614 not go down this path and feels this is an unwise position of the District to take.

In summary, there is a strong disagreement as to whether a professional engineer can certify these levees based on the data the District has. Mr. Neudeck does not think a professional engineer could do that with the data that is available. Trustee Gulli, who is also a professional engineer, feels Mr. Neudeck is incorrect and that the levees can be certified. Trustee Gulli stated he and Mr. Baldwin reviewed everything that was requested by FEMA and Mr. Baldwin feels like from what he has seen that the documentation meet the requirements. Trustee Gulli said Mr. Baldwin is willing to sign a letter and respond with the information FEMA requested on the District's behalf to get the LOMR process continued.

III. WISCONSIN PUMP STATION NO. 7

- A. Arnaudo is still planning on performing the pump testing after this coming week storms allowing the system to fill up with surface run-off. KSN will coordinate the pump testing with Arnaudo, Abel, and Control Point.

Mr. Neudeck stated there will be testing hopefully scheduled the week of the 20th.

Item 8. Letter of Map Revision. Discussion and possible action to authorize performance of tasks necessary for submission of Letter of Map Revision.

After Board discussion, the Trustee's had clarification from Mr. Neudeck that the Letter of Map Revision to be requested at the end of the SJAFCA project/Smith Canal Gate project will be to certify RD 1614 from the protection from the Gate project which does not include certification of the Smith Canal levee on the RD 1614 side.

After further review, given the contrasting character in scope, Attorney Pinasco recommended that the indemnity provision on the Change Order reflect the character of the work to be performed.

On a motion by Trustee Gulli, seconded by President Kauffman, the Trustee's present voted unanimously to recommend that any authorization be done in accordance with a Change Order by the following vote.

Ayes: Gulli, Kauffman
Noes: None
Abstain: None
Absent: Gaines

Item 9. Levee Certification. Discussion and possible action regarding the District's previous certification efforts.

See Engineer's report, Item 7, II, A. Further discussion was held as to whether the Smith Canal levees are required to be certified, and if so, do the levees need to be evaluated in order to obtain FEMA accreditation. Attorney Pinasco will reach out to SJAFCA for clarification. Trustee Gulli reviewed the interior drainage analysis included in the agenda packet.

Trustee Gulli directed staff to find the meeting minutes (around the May 2007 timeframe) for when the District decided not to pursue a Provisionally Accredited Levee (PAL).

Item 10. Presentation of Superintendent's Report; request for direction.

Superintendent Abel Palacio reported on the following:

- He was able to have the opportunity to perform maintenance on the pumps and make inspections of the levees system in the area of the District's responsibility;
- He was able to make contact with a few neighbors to arrange rock slope for slope protection (riprap) on their property;
- He was able to make repairs to the fence at Franklin pump station, which was damaged by intruders;
- He called Moorman Pump Company to remove and inspect a pump that failed during the heavy rains in January
- A levee inspection was held from the waterside of the levee with the District's boat on January 9th. Mr. Palacio reviewed his findings with the Board. Trustee Gulli will make contact with the landowner at 1848 W Tuxedo to see if he is willing to sell his property to the District.

Item 11. District Newsletter. Discussion and direction.

Sarah Vigil informed staff that the Newsletter is with the printer now and will be circulated next week.

Item 12. Report on Meetings Attended. None

Item 13. District Calendar.

- a. **Next Meeting is April 3, 2023**

Item 14. Items for Future Meetings. District Audit, Form 700, Sexual Harassment/Brown Act/Ethics training.

Item 15. Correspondence. Discussion and direction. None

Item 16. Bills. Discussion and Possible Action to approve bills presented.

After review,

Trustee Gulli made a motion to approve the February bills as presented with Trustee Gulli's warrant being voided. President Kauffman seconded the motion.

Ayes: Gulli, Kauffman
Noes: None
Abstain: None
Absent: Gaines

Item 17. San Joaquin Area Flood Control Agency Levee Construction and Maintenance Assessment. Discussion of impacts on the District and that portion of the North Bank of Calaveras River within the District.

Mr. Glenn Prasad reported on the last SJAFCA Board meetings indicating that a levee construction and maintenance assessment briefing was held on January 26th. Another briefing was held on February 16th where SJAFCA presented the draft preliminary engineer's report (included in agenda packet) where the overall outreach strategy was also discussed. The project is scheduled to start in the spring and SJAFCA is working with the permitting agencies to align themselves. The Corps of Engineers and NMFS met last week during a site visit and NMFS is back on board. SJAFCA's next meeting will be held on March 16th and there will be a Special Outreach Meeting on March 9th, at 12:00 p.m., at 3425 Brookside Rd., Stockton.

Chris Neudeck to research the methodology under which the District's properties are to be assessed.

Item 19. Closed Session. 4:25 p.m. – *Attorney Pinasco reported the Board is going into Closed Session regarding Items 19 (a) and (b).*

- a. **PUBLIC EMPLOYEE PERFORMANCE EVALUATION**
Title: Levee Superintendent
- b. **PUBLIC EMPLOYEE PERFORMANCE EVALUATION**
Title: District Secretary

Item 20. Closed Session Report. *The Board reconvened from Closed Session at 4:41 p.m. President Kauffman and Trustee Gulli were present in its entirety. There was no reportable action regarding Items 19 (a) and (b).*

Item 21. Employee Contracts. Discussion and possible action regarding changes to Levee Superintendent and Secretary contracts.

After discussion,

President Kauffman made a motion to approve an increase in the District Superintendent's salary by 7.5%. Effective March 6, 2023 his salary will be adjusted from \$48/hr. to \$51.60/hr. Trustee Gulli seconded the motion.

Ayes: Kauffman, Gulli
Noes: None
Abstain: None
Absent: Gaines

President Kauffman made a motion to approve an increase in the District Secretary's salary by 7.5%. Effective March 6, 2023 her salary will be adjusted from \$55/hr. to \$59.13/hr. Trustee Gulli seconded the motion.

Ayes: Kauffman, Gulli
Noes: None
Abstain: None
Absent: Gaines

Item 22. Adjournment. President Kauffman made a motion to adjourn the meeting at 4:52 p.m. Trustee Gulli seconded the motion.

Ayes: Kauffman, Gulli
Noes: None
Abstain: None
Absent: Gaines

Secretary: The agenda for this meeting was posted at 3121 West March Lane, Suite 100, Stockton, California at least 72 hours preceding the meeting.

Respectfully submitted,

Rhonda L. Olmo
District Secretary

Reclamation District 1614

February 2023 Bills

NAME	INVOICE #	AMOUNT	TOTAL \$	WARRANT #	CHECK #	SUBVENTION FUND
Kevin Kauffman		\$100.00		6174		
			\$100.00			
Christian Gaines		\$50.00		6175	void	
			\$50.00			
Dominick Gulli		\$50.00		6176		
			\$50.00			
Rhonda Olmo		\$1,443.75		6177		
			\$1,443.75			
Neumiller & Beardslee	338390	\$4,407.38		6178		
			\$4,407.38			
Kjeldsen, Sinnock, & Neudeck	34680	\$1,348.98		6179		
	34681	\$1,286.25				
	34682	\$175.00				
	34683	\$82.50				
	34684	\$1,458.45				
	34685	\$15,767.50				
	34686	\$1,030.00				
			\$21,148.68			
Holt of California	G0694701	\$4,455.65		6180		
	G0694702	\$1,127.32				
	G0692901	\$4,269.53				
	G0692902	\$2,011.37				
			\$11,863.87			
Delk Pest Control	178817	\$220.00		6181		
			\$220.00			

Reclamation District 1614
February 2023 Bills

Arnaudo Construction Progress Payment No. 8	115	\$1,983.01		6182	
			\$1,983.01		
Willie Electric Supply Co., Inc.	S2123110.001	\$2,307.79		6183	
			\$2,307.79		
Power Services, Inc.	7137	\$1,300.00		6184	
			\$1,300.00		
Abel Palacio - February Payroll		\$1,211.09			Direct Deposit
			\$1,211.09		
Orlando Lobosco - February Payroll		\$205.76			2548
			\$205.76		
State of California Payroll Taxes - Feb.		\$35.43			
			\$35.43		
Federal Government Payroll Taxes - Feb.		\$473.10			
			\$473.10		
Sprint		\$111.05			online
			\$111.05		
Comcast		\$134.69			online
			\$134.69		
PG&E		\$13,035.78			online
			\$13,035.78		

WARRANT TOTAL:	\$44,874.48
CHECKING TOTAL:	\$15,206.90
TOTAL BILLS PAID	\$60,081.38

DRAFT MINUTES OF REGULAR MEETING OF BOARD OF TRUSTEES
FOR RECLAMATION DISTRICT 1614
HELD MONDAY, APRIL 3, 2023

The April Regular Meeting of the Board of Trustees of Reclamation District 1614 was held on Monday, April 3, 2023, at the hour of 2:00 p.m.

Roll Call of Board Members and Staff:

Trustee Chris Gaines, Trustee Dominick Gulli, District Engineer Chris Neudeck, Attorney Andy Pinasco, Superintendent Abel Palacio and District Secretary Rhonda Olmo

The following members of the public were present: Chris Elias (SJAFCA), Glenn Prasad (SJAFCA), Paul Guerrero (landowner), Kim Floyd (SJAFCA), Sarah Vigil (Port City Marketing)

Absent were: President Kauffman

Item 1. Call to Order/Roll Call. Trustee Gulli called the meeting to order at 2:02 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.

Mr. Chris Elias reported on the President’s budget and status of appropriations for the Lower San Joaquin River Project.

Item 3. Minutes. Approval of Minutes of January 9, 2023, January 18, 2023, February 6 2023, and March 6, 2023 meetings of the Board.

After review,

On a motion by Trustee Gaines, seconded by Trustee Gulli, the Trustee’s present voted unanimously to approve the January 18, 2023 Minutes by the following vote:

Ayes:	Gaines, Gulli
Noes:	None
Abstain:	None
Absent:	Kauffman

The Minutes of January 9, 2023, February 6, 2023, and March 6, 2023 will be reviewed at the May 1, 2023 Board meeting.

Item 4. District Finances. Presentation of Financial Status Report. Discussion and possible action.

Rhonda Olmo provided a written and oral report of the District’s revenues and expenditures. She reported the District is at 75% for their fiscal year. She reported on the assessments received to date. The board directed Attorney Pinasco to bring back a budget amendment for the 5-year plan.

On a motion by Trustee Gaines, seconded by Trustee Gulli, the Trustee’s present voted unanimously to approve the Financial Report by the following vote.

Ayes:	Gaines, Gulli
Noes:	None
Abstain:	None

Absent: Kauffman

Item 5. Resolution 2023-01. Review emergency situation due to flood risk and damage resulting from severe storms to determine the need to continue the action.

The Trustee's reviewed the existing conditions and stated the emergency conditions still exists for the District. This item will be revisited at the May meeting.

On a motion by Trustee Gaines, seconded by Trustee Gulli, the Trustee's present voted unanimously to have Resolution 2023-01 remain in effect by the following vote.

Ayes: Gaines, Gulli
Noes: None
Abstain: None
Absent: Kauffman

Item 6. Resolution 2022-08. Review emergency situation resulting from increased channel velocities and scour in the area between north cellular wall of the partially completed Smith Canal Gate Project and the right-side levee within the District to determine the need to continue the action.

The Trustee's reviewed the existing conditions and stated the emergency conditions still exists for the District. This item will be revisited at the May meeting.

On a motion by Trustee Gaines, seconded by Trustee Gulli, the Trustee's present voted unanimously to have Resolution 2022-08 remain in effect by the following vote.

Ayes: Gaines, Gulli
Noes: None
Abstain: None
Absent: Kauffman

Item 7. District Payroll Agreement. Discussion and possible action to authorize District Official to approve and execute agreement with payroll consultant.

Attorney Pinasco reported that the District's current payroll processing firm (BPM) will no longer be processing its payroll. BPM has advised that the District Secretary work directly with ADP. Attorney Pinasco indicated that BPM was already processing payroll through ADP as the middle man. He stated our costs should go down slightly with the District Secretary working directly with ADP. Attorney Pinasco asked that the Trustee's authorize the District Secretary to sign the agreement with ADP.

On a motion by Trustee Gulli, seconded by Trustee Gaines, the Trustee's present voted unanimously to authorize the District Secretary to sign the agreement with ADP by the following vote.

Ayes: Gaines, Gulli
Noes: None
Abstain: None
Absent: Kauffman

Item 8. District Engineer Report. Presentation of Engineer's Report. Discussion, direction, and possible action for following items:

- a. Data Request from Jordan Baldwin FEMA Related
- b. 2001 Grange Avenue Levee Excavation
 - i. Historic excavation in levee at 2001 Grange Avenue
- c. SJAFCA and San Joaquin County Local Construction & Maintenance Assessment (LCMA)
- d. Spring Runoff from Snow Melt
 - i. Information related to the current conditions related to predicted snow melt and reservoir inundation maps along with weather briefing.
- e. Wisconsin Pump Station Project

Mr. Neudeck provided a written and oral report on the following:

FROM ENGINEER'S REPORT:

I. DATA REQUEST FROM JORDAN BALDWIN FEMA RELATED

A. Review data requested and sent to Jordan Baldwin and Dominic Gulli

Project 0806-0010 Smith General Services
Notification about File Transfer Additional RD 1614 documents

Note: You have been CC'd on this notification.

A transfer (File Transfer) has arrived on the KSN, Inc Info Exchange Site.

Remarks

Ben/Jordan,

As per our meeting last Friday, I have compiled the following documents:

- 1. 2009 Five Year Plan PDF
- 2. 2009 Five Year Plan CAD
- 3. 2018 Five Year Plan CAD
- 4. 2015 Smith Canal Profiles CAD
- 5. RD 1614 Subventions Claims
- 6. Scanned copies of hard copy files
- 7. 2017 Smith Canal Interior Drainage Analysis
- 8. 2010 LOMR Submittal for Levee P-359

Mr. Neudeck stated this was follow-up in regard to the data request that Jordan Baldwin and Dominick Gulli were submitting to FEMA for the Letter of Map Revision request. This is a transmittal to demonstrate that Mr. Neudeck met with Mr. Baldwin and Mr. Gulli and reviewed FEMA's request. The above eight items were transmitted to FEMA.

II. 2001 GRANGE AVE LEVEE EXCAVATION

A. Review email from constituent Mary Ann Hunter about historic excavation in levee at 2001 Grange Ave. Review outcome of inspection conducted with KSN Inc and Abel Palacio.

EXHIBIT A: Email correspondence from Mary Ann Hunter dated 3/23/23.

Mr. Neudeck stated this relates to an item that was brought to his attention from Mary Ann Hunter about a historic excavation in the lot at 2001 Grange Avenue. The inspector, Aaron Lickingteller, and Abel Palacio want to inspect this potential historic excavation that occurred beneath the house in the levee.

Unfortunately, they have been unable to. Mr. Palacio stated that he spoke with the tenant and arrangements are currently being made with the inspector to allow entry for the inspection.

III. PROPOSED LEVEE CONSTRUCTION & MAINTENANCE ASSESSMENT (LCMA)

- A. Review documentation associated with the SJAFCA and San Joaquin County LCMA. Discuss the details of the assessment.

EXHIBIT B: Relationship between the Smith Canal Area Assessment District and the proposed Levee Construction and Maintenance Assessment.

EXHIBIT C: Resources & Information Materials along with Community Meetings Schedule located on SJAFCA Website under the PROPOSED ASSESSMENT TAB.

EXHIBIT D: Map of the Assessment District Boundary.

EXHIBIT E: Map of the Assessment Boundary and the O&M Boundary and Proposed Capital Boundary.

EXHIBIT F: Frequently Asked Questions of the Proposed Assessment for Levee Construction and Maintenance.

EXHIBIT G: SJAFCA Newsletter on LCMA.

EXHIBIT H: LCMA Engineers Report.

Mr. Neudeck reviewed the above and its exhibits with the Trustees. He stated he compiled a series of documents that can be run through that reflect not only some reflective assessments associated with either single family residence, the golf course, and commercial properties just to give an idea as to what the potential costs might be. He said he also put in some resource information and information on community meetings which reflect not only the dates of the community meeting but also reflects the hotline that has been actively being used. It's also tabbed to calculate your own assessment that's on the website. He included the maps of the assessment district, the map of the boundary of the assessment for both operation and maintenance and proposed capital boundaries. He also included frequently asked questions, and SJAFCA's newsletter.

Lengthy discussion was held with Exhibit B. After discussion, it was decided that a Special meeting will be called to invite SJAFCA to do a presentation. Trustee Gulli will put together a list of questions RD 1614 has for SJAFCA and send them to Mr. Elias a week before the Special meeting.

IV. SPRING RUNOFF FROM SNOW MELT

- A. Review information related to the current conditions related to predicted snow melt and reservoir inundation maps along with weather briefing.

EXHIBIT I: Statewide Snow Water Content. Reservoir Conditions and Snow Melt, Inundation Map for Don Pedro & Weather & Hydrology Briefing.

EXHIBIT J: Reservoir Conditions and Snow Melt.

EXHIBIT K: Inundation Map for Don Pedro.

EXHIBIT L: DWR Weather & Hydrology Briefing 3/24/23.

Mr. Neudeck stated this item is informational. He said we are in a pretty substantial condition with our upstream snowpack. Mr. Neudeck reviewed the above exhibits and said we are looking on average of 282% South, 226% Central, and 183% North. It's a tremendous snowpack. In Exhibit J there is a plot that shows the perspective of what the ultimate snow melt is going to be like. Mr. Neudeck said he anticipates the snow melt will take at least three to four months.

V. WISCONSIN PUMP STATION NO. 7

- A. Arnaudo is still planning to perform the pump testing after this coming week storms allowing the system to fill up with surface run-off. KSN will coordinate the pump testing with Arnaudo, Abel, and Control Point.

Mr. Neudeck said the Board voted unanimously to have the pumps evaluated during a rain storm to achieve more data points in addition to the test required by the contract. He hopes to have this complete by next week.

Item 9. Letter of Map Revision. Discussion and possible action regarding submission of Letter of Map Revision.

This item is pending. Ridgeline sent the District's responses to FEMA on March 20, 2023.

Item 10. SJAFCA Encroachment Permit. Discussion and possible action regarding data submitted by SJAFCA.

Trustee Gulli stated President Kauffman was waiting for an update on the NMFS permits. Mr. Elias indicated that the application has been submitted and he is waiting to hear back.

Item 11. Superintendent's Report. Presentation of Superintendent's Report; request for direction.

Superintendent Abel Palacio reported on the following:

- Stated this has been a quiet month
- He has been working on preventative maintenance; i.e. lubrication on pumps, controller checks, pump panel test checks and levee inspections. Levee inspection has only been roadside this month as he was not able to get on the levee. He will be scheduling a levee inspection soon. Trustee Gulli asked that for the next levee inspection to check along the Stockton Golf & Country Club, Atherton Cove, Moering Road, and if possible, the Calaveras River.

Discussion was held regarding who is handling maintenance along the Calaveras River. Mr. Neudeck will look into this with the County.

Item 12. Town Hall. Discussion and direction on Town Hall meeting.

Item 12 is tabled until the May meeting.

Item 13. Report on Meetings Attended. Trustee Gulli said he attended SJAFCA's last meeting and the Delta Levee & Habitat Advisory Committee meeting.

Item 14. District Calendar.

- a. Next Meeting is May 1, 2023.

Item 15. Director Reports. Discussion and Possible Action.

No report.

Item 16. Future Agenda Items. Items for Future Meetings. District Audit, Sexual Harassment/Brown Act/Ethics training, and County maintenance obligations for Calaveras River.

Item 17. Correspondence. Discussion and direction. None

Item 18. District Bills. Motion to Approve of Bills.

After review,

On a motion by Trustee Gaines, seconded by Trustee Gulli, the Trustee's present voted unanimously to approve the March bills by the following vote.

Ayes: Gaines, Gulli
Noes: None
Abstain: None
Absent: Kauffman

Item 19. Agency Reports. Report from SJAFCA on San Joaquin Area Flood Control Agency's Smith Canal Gate Structure Project.

Ongoing request for NMFS - pending.

Item 20. Adjournment. Trustee Gaines made a motion to adjourn the meeting at 4:05p.m. Trustee Gulli seconded the motion.

Ayes: Gaines, Gulli
Noes: None
Abstain: None
Absent: Kauffman

Secretary: The agenda for this meeting was posted at 3121 West March Lane, Suite 100, Stockton, California at least 72 hours preceding the meeting.

Respectfully submitted,

Rhonda L. Olmo
District Secretary

Reclamation District 1614
March 2023 Bills

NAME	INVOICE #	AMOUNT	TOTAL \$	WARRANT #	CHECK #	SUBVENTION FUND
Kevin Kauffman		\$100.00		6185	VOIDED	
			\$100.00			
Christian Gaines		\$50.00		6186		
			\$50.00			
Dominick Gulli		\$50.00		6187		
			\$50.00			
Rhonda Olmo		\$1,812.05		6188		
			\$1,812.05			
Neumiller & Beardslee	339174	\$1,805.00		6189		
			\$1,805.00			
Kjeldsen, Sinnock, & Neudeck	34905	\$5,386.01		6190		
	34906	\$927.50				
	34907	\$206.25				
	34908	\$130.00				
	34909	\$838.75				
	34910	\$2,203.75				
	34911	\$16,060.00				
	34912	\$1,660.95				
			\$27,413.21			
Dept. of Motor Vehicles Permanent Trailer Identification Notice		\$10.00		6191		
			\$10.00			
Delk Pest Control	181662	\$220.00		6192		
			\$220.00			
Alan Spragg & Associates	8092292	\$662.36		6193		
			\$662.36			

Reclamation District 1614

March 2023 Bills

Port City Marketing Solutions	20291	\$5,890.74		6194	
			\$5,890.74		
BPM	63279	\$1,015.68		6195	
			\$1,015.68		
Reclamation District 1614 - Checking Act. Funds		\$25,000.00		6196	
			\$25,000.00		
Abel Palacio - March Payroll		\$1,878.32			Direct Deposit
			\$1,878.32		
State of California Payroll Taxes - March		\$110.54			
			\$110.54		
Federal Government Payroll Taxes - March		\$553.07			
			\$553.07		
Sprint		\$110.75			online
			\$110.75		
Comcast		\$134.69			online
			\$134.69		
Visa		\$842.99			online
			\$842.99		
PG&E		\$4,214.43			online
			\$4,214.43		
State Fund	1001206797	\$669.50			online
			\$669.50		

WARRANT TOTAL: \$64,029.04
CHECKING TOTAL: \$8,514.29
TOTAL BILLS PAID \$72,543.33

ITEM 4

RECLAMATION DISTRICT 1614
FINANCIAL REPORT MEETING MAY 2023 MEETING
% OF FISCAL YEAR ELAPSED THROUGH END OF APRIL - 83.3%

Budget Item	Budget Amount	Expended MTD	Expended YTD	% YTD
GENERAL FUND				
Administrative				
G1 Annual Audit	\$ 7,500.00	\$0.00	\$0.00	0.00%
G2 Public Communication & Noticing	5,000.00	\$323.00	\$7,231.24	144.62%
G3 Election Expense	30,000.00	\$0.00	\$1,072.44	3.57%
G4 Superintendent	50,000.00	\$0.00	\$31,503.54	63.01%
G4a Secretary	16,000.00	\$1,921.73	\$14,447.53	90.30%
G5 Workers' Compensation	2,500.00	\$0.00	\$1,740.14	69.61%
G6 Trustee Fees	4,000.00	\$400.00	\$2,200.00	55.00%
G7 County Assessment Administration	8,000.00	\$0.00	\$5,690.26	71.13%
G7A General Assessment Administration (Engineers)	5,000.00	\$0.00	\$7,576.24	151.52%
G8 Office Supplies	700.00	\$45.75	\$914.70	130.67%
G9 Communication (phones, radios, etc.)	4,000.00	\$242.63	\$2,207.32	55.18%
G12 Education/Memberships	5,000.00	\$0.00	\$2,203.00	44.06%
G13 Non Management Staff	7,500.00	\$0.00	\$0.00	0.00%
G13A LOMR		\$0.00	\$8,250.00	0.00%
TOTAL	\$145,200.00	\$2,933.11	\$85,036.41	58.57%
Consultants				
G14 General Engineering	\$ 30,000.00	\$0.00	\$21,568.69	71.90%
G15 General Legal	30,000.00	\$5,292.04	\$31,023.83	103.41%
TOTAL	\$ 60,000.00	\$5,292.04	\$52,592.52	87.65%
Property & Equipment				
G16 Operation & Maintenance	\$ 3,000.00	\$0.00	\$18.38	0.61%
G16A District Vehicle Expenses	3,500.00	\$335.31	\$2,918.61	83.39%
G17 Acquisitions	0.00	\$0.00	\$0.00	0.00%
G18 Flood Fight Supplies	0.00	\$0.00	\$0.00	0.00%
TOTAL	\$ 6,500.00	\$335.31	\$2,936.99	45.18%
Other				
G19 Insurance	\$ 15,000.00	\$0.00	\$15,499.76	103.33%
TOTAL	\$ 15,000.00	\$0.00	\$15,499.76	103.33%
TOTAL GENERAL FUND	\$ 226,700.00	\$ 8,560.46	\$ 156,065.68	
RECURRING EXPENSES				
Levee				
R1 General Maintenance	\$ 15,000.00	\$0.00	\$9,284.70	61.90%
R1A Engineering - General	25,000.00	\$0.00	\$10,329.26	41.32%
R1C Riprap and Levee Repair	350,000.00	\$4,997.00	\$70,710.16	20.20%
R1D DWR 5 Year Plan	0.00	\$0.00	\$1,195.00	0.00%
R1E Storm Emergency	0.00	\$0.00	\$20,125.06	0.00%
TOTAL	\$ 390,000.00	\$4,997.00	\$96,379.65	24.71%
Drainage				
R2 Electricity	\$ 15,000.00	\$3,007.54	\$33,338.40	222.26%
R3 Sump Clearing	30,000.00	\$0.00	\$5,409.59	18.03%
R4 Plant O&M	75,000.00	\$5,365.94	\$26,442.85	35.26%
R4A Pest Control	3,000.00	\$220.00	\$2,283.20	76.11%
R5 Wisconsin Pump Station Design	0.00	\$0.00	\$175.00	0.00%
R6 Wisconsin Pump Station Construction	0.00	\$0.00	\$66,754.72	0.00%
TOTAL	\$ 123,000.00	\$8,593.48	\$134,403.76	109.27%
TOTAL RECURRING EXPENSES	\$ 513,000.00	\$ 13,590.48	\$ 230,783.41	
TOTAL EXPENSE BUDGET	\$ 739,700.00	\$ 22,150.94	\$ 386,849.09	

Budget Item	Budget Amount	Expended MTD	Expended YTD	% YTD
<u>INCOME</u>				
Anticipated				
Assessment - Existing	\$ 346,725.80	\$0.00	\$184,870.37	53.32%
Assessment - Wisconsin	97,090.00	\$0.00	\$64,105.31	66.03%
Interest	5,000.00	\$0.00	\$21,188.00	423.76%
Property Tax	150,000.00	\$0.00	\$98,280.21	65.52%
Subvention Reimbursement	252,644.42	\$0.00	\$0.00	0.00%
2019-2020 DWR 5-Year Plan	0.00	\$0.00	\$0.00	0.00%
Delta Grant II - Flood Fight Supplies	0.00	\$0.00	\$0.00	0.00%
TOTAL	\$ 851,460.22	\$0.00	\$368,443.89	43.27%
TOTAL NET INCOME (LOSS)	\$ 111,760.22			
O&M Fund Balance (as of 4/28/2023)		\$2,401,735.13		
Wisconsin Fund Balance (as of 4/28/23)		\$87,155.70		
Proposed Expenses		\$22,150.94		
TOTAL CASH		\$ 2,466,739.89		
Checking Account Balance (as of 4/28/23)		\$25,745.27		
TOTAL CASH ON HAND		\$ 2,492,485.16		

Wisconsin Pump Station Costs: \$871,811.87
See attached for details.

ITEM 5

_____, 2023

Board of Trustees
Reclamation District No. 1614
Post Office Box 4807
Stockton, California 95204

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of **Reclamation District No. 1614** for the year ended June 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information to you. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by **Reclamation District No. 1614** are described in Note A to the financial statements. During the year ended June 30, 2022, the District implemented Government Accounting Standards Board (GASB) Statement No. 92, *Omnibus 2020*, as discussed in Note A to the financial statements. The application of existing policies was not changed during the year ended June 30, 2022. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statement was:

- Management's estimates of the state assistance receivable - subventions in the amount of \$202,116 as reported on the statement of net position as of June 30, 2022 is based on calculations and assessments by the District's engineers of the proceeds to be received for subvention eligible expenses for the fiscal years ended June 30, 2022.

Certain financial statement disclosures are particularly sensitive because of their significance to the financial statement users. We did not identify any sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We did not identify any material misstatements during the course of our audit.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 20, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - Governmental Funds, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the use of the Board of Trustees and management of **Reclamation District No. 1614** and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

CROCE, SANGUINETTI, & VANDER VEEN, INC.
Certified Public Accountants

Working Draft

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

January 20, 2023

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, 2022, and the respective changes in financial position for the year then ended, and the disclosures (collectively, 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 (U.S. GAAP).

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 January 13, 2023, 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 June 20, 2022, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP 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 U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles 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 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 U.S. GAAP.
7. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements 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 (including information obtained from outside of the general and subsidiary ledgers), 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 waste 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 names of the District's related parties and all the related party relationships and transactions, including any side agreements.

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 objectives of the audit and whether related recommendations have been implemented.
21. We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
22. The District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
23. 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.
24. We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts and grant agreements, that we believe have a material effect on the financial statements.

25. 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.
26. As part of your audit, you assisted with preparation of the financial statements and disclosures. 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 disclosures.
27. 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.
28. 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.
29. The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
30. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34, as amended, and GASB Statement No. 84.
31. 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.
32. 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.
33. Provisions for uncollectible receivables have been properly identified and recorded.
34. 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.
35. 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.
36. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
37. Special and extraordinary items are appropriately classified and reported, if applicable.

38. Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
39. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
40. 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.
41. We are following GASB Statement No. 54, paragraph 18, to determine the fund balance classifications for financial reporting purposes.
42. We agree that the Management's Discussion & Analysis is properly not included in the financial statements.
43. 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.
44. The District has recorded an estimate of state assistance receivable - subventions from Department of Water Resources in the amount of \$202,116 as reported on the statement of net position as of June 30, 2022. Management believes that the estimates are adequate.
45. 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 _____

Title _____

RECLAMATION DISTRICT No. 1614

FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT

JUNE 30, 2022

Working Draft



CROCE, SANGUINETTI, & VANDER VEEN

INC.

CERTIFIED PUBLIC ACCOUNTANTS

CONTENTS

Independent Auditor's Report	1
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position	4
Statement of Activities	5
Fund Financial Statements	
Balance Sheet - Governmental Funds	6
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	7
Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds	8
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds to the Statement of Activities	9
Notes to Financial Statements	10
Required Supplemental Information	
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - Governmental Funds	21
Notes to Required Supplemental Information	22

Independent Auditor's Report

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

Opinions

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, 2022 and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of **Reclamation District No. 1614**, as of June 30, 2022, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the State Controller's Minimum Audit Requirements for California Special Districts. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of **Reclamation District No. 1614**, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about **Reclamation District No. 1614's** ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of **Reclamation District No. 1614's** internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about **Reclamation District No. 1614's** ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

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 21 through 22 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
January 13, 2023

Working Draft

RECLAMATION DISTRICT NO. 1614

Statement of Net Position

June 30, 2022

	<u>Governmental activities</u>
Assets	
Cash and investments	\$ 2,484,347
State assistance receivable - subventions	202,116
Interest receivable	3,293
Prepaid expenses	4,573
Capital assets, net of accumulated depreciation of \$333,162	<u>1,404,402</u>
Total assets	<u>4,098,731</u>
Deferred outflows of resources	<u>-</u>
Liabilities	
Accounts payable	<u>300,004</u>
Total liabilities	<u>300,004</u>
Deferred inflows of resources	<u>-</u>
Net position	
Net investment in capital assets	1,404,402
Unrestricted	<u>2,394,325</u>
Total net position	<u>\$ 3,798,727</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, 2022

	<u>Expenses</u>	<u>Program revenues Operating grants and contributions</u>	<u>Net (expenses) revenues and changes in net position</u>
Governmental activities			
Operations	\$ 579,434	\$ 200,315	\$ <u>(379,119)</u>
Net program (expenses) revenues			<u>(379,119)</u>
General revenues			
Assessments			517,406
Property taxes			171,664
Interest			10,280
Redevelopment pass-through			2,204
Property tax relief			1,078
Miscellaneous			<u>802</u>
Total general revenues			<u>703,437</u>
Change in net position			324,318
Net position, beginning of year			<u>3,474,409</u>
Net position, end of year			<u>\$ 3,798,727</u>

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

RECLAMATION DISTRICT NO. 1614

Balance Sheet - Governmental Funds

June 30, 2022

	<u>General fund</u>
Assets	
Assets	
Cash and investments	\$ 2,484,347
Interest receivable	3,293
Prepaid expenses	<u>4,573</u>
Total assets	<u>\$ 2,492,213</u>
Liabilities and Fund Balance	
Liabilities	
Accounts payable	<u>\$ 300,004</u>
Total liabilities	<u>300,004</u>
Fund balance	
Nonspendable:	
Prepaid expenses	4,573
Unassigned	<u>2,187,636</u>
Total fund balance	<u>2,192,209</u>
Total liabilities and fund balance	<u>\$ 2,492,213</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, 2022

Total fund balance - governmental funds **\$ 2,192,209**

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. 202,116

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

Capital assets	\$ 1,737,564	
Less accumulated depreciation	<u>(333,162)</u>	
	<u>\$ 1,404,402</u>	<u>1,404,402</u>

Net position of governmental activities **\$ 3,798,727**

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, 2022

	<u>General fund</u>
Revenues	
Assessments	\$ 517,408
Property taxes	171,664
State assistance - subventions	96,141
State assistance - other	13,165
Interest	10,280
Redevelopment pass-through	2,204
State assistance - five-year plan	2,203
Property tax relief	1,078
Miscellaneous	803
Total revenues	<u>814,946</u>
Expenditures	
Levee repairs and maintenance	211,955
Engineering	129,336
Legal and accounting fees	56,110
Repairs and maintenance - other	43,985
Salaries and wages	25,493
Insurance	17,217
Secretary fees	15,233
Utilities	13,539
Supplies	9,016
County charges	7,707
Marketing	7,400
Security	4,364
Weed control	3,400
Trustee fees	2,750
Pest control	2,640
Dues	2,327
Engineering - five-year plan	2,315
Payroll taxes	2,076
Telephone	1,197
Fuel	1,167
Miscellaneous	575
Capital outlay	1,271,872
Total expenditures	<u>1,831,674</u>
Net change in fund balance	(1,016,728)
Fund balance, beginning of year	<u>3,208,937</u>
Fund balance, end of year	<u>\$ 2,192,209</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, 2022

Net change in fund balance - governmental funds \$ (1,016,728)

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. 88,806

Depreciation expense related to capital assets is recognized in the statement of activities, but is not reported in the funds. (19,632)

Governmental funds report capital outlays as expenditures while governmental activities record depreciation expense to allocate those expenditures over the life of the assets. 1,271,872

Change in net position of governmental activities \$ 324,318

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

RECLAMATION DISTRICT NO. 1614

Notes to Financial Statements

June 30, 2022

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, 2022

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 investments" 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, 2022

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, 2022

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, 2022

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, 2021, and were payable in two installments on December 10, 2021 and April 10, 2022. 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.

The state assistance receivable - subventions in the amount of \$202,116 as reported on the statement of net position as of June 30, 2022 represents management's estimates of reimbursable state assistance for subvention eligible expenses relative to the fiscal year ended June 30, 2022. Although considerable variability is inherent in these estimates, management believes that the accruals for state assistance receivable - subventions are adequate.

(Continued)

RECLAMATION DISTRICT NO. 1614

Notes to Financial Statements

June 30, 2022

Note A - Summary of Significant Accounting Policies (Continued)

New accounting pronouncements

Standards adopted

In January 2020, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 92, *Omnibus 2020*. The objective of this Statement is to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB statements. The District implemented the provisions of this Statement for the year ended June 30, 2022. The adoption of this Statement had no impact on the District's financial statements.

Note B - Cash and Investments

Cash and investments of the District as of June 30, 2022, consist of the following:

	<u>Carrying amount</u>	<u>Bank balance</u>	<u>Fair value</u>
Unrestricted			
<u>Deposits in commercial accounts</u>			
Public checking	\$ 6,878	\$ 6,878	\$ -
<u>Investment in external investment pool</u>			
San Joaquin County Treasurer	<u>2,477,469</u>	<u>-</u>	<u>2,477,469</u>
	<u>\$ 2,484,347</u>	<u>\$ 6,878</u>	<u>\$ 2,477,469</u>

Deposit and Investment Policy

California statutes authorize special districts to invest idle, surplus, or reserve funds in a variety of credit instruments as provided for in the California Government Code, Section 53600. 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.

(Continued)

RECLAMATION DISTRICT NO. 1614

Notes to Financial Statements

June 30, 2022

Note B - Cash and Investments (Continued)

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. 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.

<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%
Time Deposits	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
Capital Asset Management Program	N/A	10%	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 statutes 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, 2022

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	\$ 2,477,469	\$ 2,477,469	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>\$ 2,477,469</u>	<u>\$ 2,477,469</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	\$ 2,477,469	N/A	\$ -	\$ -	\$ -	\$ -	\$2,477,469
Total	<u>\$ 2,477,469</u>	<u>N/A</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$2,477,469</u>

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.

(Continued)

RECLAMATION DISTRICT NO. 1614

Notes to Financial Statements

June 30, 2022

Note B - Cash and Investments (Continued)

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, 2022, the District's bank balance was \$6,878 and \$6,878 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 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, 2022, the San Joaquin County Treasurer's pooled investment fund contained no derivatives or other investments with similar risk profiles.

(Continued)

RECLAMATION DISTRICT NO. 1614

Notes to Financial Statements

June 30, 2022

Note B - Cash and Investments (Continued)

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, 2022 is as follows:

	<u>Balance</u> <u>July 1, 2021</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>June 30, 2022</u>
Non-depreciable capital assets				
Construction in progress	\$ -	\$ 1,256,338	\$ -	\$ 1,256,338
Total non-depreciable capital assets	<u>-</u>	<u>1,256,338</u>	<u>-</u>	<u>1,256,338</u>
Depreciable capital assets				
Buildings and structures	298,132	-	-	298,132
Improvements	16,893	8,991	-	25,884
Equipment	111,454	6,543	-	117,997
Vehicles	<u>39,213</u>	<u>-</u>	<u>-</u>	<u>39,213</u>
Total depreciable capital assets	465,692	15,534	-	481,226
Less accumulated depreciation	<u>(313,530)</u>	<u>(19,632)</u>	<u>-</u>	<u>(333,162)</u>
Total depreciable capital assets, net	<u>152,162</u>	<u>(4,098)</u>	<u>-</u>	<u>148,064</u>
Total capital assets, net	<u>\$ 152,162</u>	<u>\$ 1,252,240</u>	<u>\$ -</u>	<u>\$ 1,404,402</u>

RECLAMATION DISTRICT NO. 1614

Notes to Financial Statements

June 30, 2022

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. In addition, the District entered into a project funding agreement with the State of California Department of Water Resources for preparation of the five-year plan for the District.

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, 2022, 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, 2022, the three members of the District's Board of Trustees were as follows:

<u>Trustee</u>	<u>Term expires</u>
Kevin Kauffman	December 2024
Dominick Gulli	December 2024
Christian Gaines	December 2022

Note G - Contingencies

On March 11, 2020, the World Health Organization declared the outbreak of a coronavirus (COVID-19) a pandemic. Subsequent to the declaration of a pandemic, a variety of federal, state, and local governments have taken actions in response to the pandemic, which have ranged in jurisdiction, but are generally expected to result in a variety of negative economic consequences, the scope of which are not currently known or quantifiable. The duration and intensity of the impact of the coronavirus and resulting impact to the District is unknown.

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, 2022

	General fund		
	Budgeted amounts original/final	Actual amounts	Variance with final budget positive/(negative)
Revenues			
Assessments	\$ 530,390	\$ 517,408	\$ (12,982)
Property taxes	150,000	171,664	21,664
State assistance - subventions	125,000	96,141	(28,859)
State assistance - other	14,500	13,165	(1,335)
Interest/miscellaneous	5,000	11,083	6,083
Redevelopment pass-through	-	2,204	2,204
State assistance - five-year plan	15,000	2,203	(12,797)
Property tax relief	-	1,078	1,078
Total revenues	<u>839,890</u>	<u>814,946</u>	<u>(24,944)</u>
Expenditures			
Levee repairs and maintenance	265,000	211,955	53,045
Engineering	58,500	129,336	(70,836)
Legal and accounting fees	36,000	56,110	(20,110)
Repairs and maintenance - other	128,000	43,985	84,015
Salaries and wages	57,500	25,493	32,007
Insurance	21,000	17,217	3,783
Secretary fees	14,000	15,233	(1,233)
Utilities	15,000	13,539	1,461
Supplies	700	9,016	(8,316)
County charges	7,500	7,707	(207)
Marketing	-	7,400	(7,400)
Security	-	4,364	(4,364)
Weed control	-	3,400	(3,400)
Trustee fees	4,000	2,750	1,250
Pest control	3,000	2,640	360
Dues	2,550	2,327	223
Engineering - five-year plan	15,000	2,315	12,685
Payroll taxes	-	2,076	(2,076)
Telephone	4,000	1,197	2,803
Fuel	4,000	1,167	2,833
Miscellaneous	-	575	(575)
Public relations	5,000	-	5,000
Capital outlay	<u>1,500,000</u>	<u>1,271,872</u>	<u>228,128</u>
Total expenditures	<u>2,140,750</u>	<u>1,831,674</u>	<u>309,076</u>
Net change in fund balance	(1,300,860)	(1,016,728)	284,132
Fund balance, beginning of year	<u>3,208,937</u>	<u>3,208,937</u>	<u>-</u>
Fund balance, end of year	<u>\$ 1,908,077</u>	<u>\$ 2,192,209</u>	<u>\$ 284,132</u>

RECLAMATION DISTRICT NO. 1614

Notes to Required Supplemental Information

June 30, 2022

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, 2022. 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

ITEM 6

**RECLAMATION DISTRICT NO. 1614 - SMITH TRACT
2019-2020 PROPOSED BUDGET**

		2018-2019 BUDGET	2019-2020 BUDGET
<u>EXPENSES</u>			
GENERAL FUND			
 Administrative			
G1	Annual Audit	\$4,500.00	\$4,500.00
G2	Public Communication and Noticing	\$15,000.00	\$15,000.00
G3	Election Expense	\$32,000.00	\$0.00
G4	Superintendent	\$45,000.00	\$45,000.00
G4a	Secretary	\$9,000.00	\$10,000.00
G5	Workers Compensation	\$7,800.00	\$5,000.00
G6	Trustee Fees	\$2,400.00	\$2,400.00
G7	County Assessment Administration	\$6,000.00	\$6,000.00
G7A	General Assessment Administration (Engineers)	\$3,000.00	\$3,000.00
G8	Office Supplies	\$700.00	\$700.00
G9	Communication (phones, radios etc.)	\$2,400.00	\$2,400.00
G12	Education/Memberships	\$2,550.00	\$2,550.00
G13	Non Management Staff	\$0.00	\$2,500.00
	SUBTOTAL	\$130,350.00	\$99,050.00
 Consultants			
G14	General Engineering	\$45,000.00	\$45,000.00
G15	General Legal	\$45,000.00	\$45,000.00
	SUBTOTAL	\$90,000.00	\$90,000.00
 Property & Equipment			
G16	Operation & Maintenance	\$3,000.00	\$3,000.00
G16A	District Vehicle Expenses	\$4,000.00	\$4,000.00
G17	Acquisitions	\$0.00	\$0.00
	SUBTOTAL	\$7,000.00	\$7,000.00
 Other			
G18	Insurance	\$15,000.00	\$15,000.00
G19	Reserve Contingency (Per 2006 Operation and Maintenance Assessment)	0.00	0.00
	SUBTOTAL	\$15,000.00	\$15,000.00
	TOTAL GENERAL FUND	\$242,350.00	\$211,050.00
RECURRING EXPENSES			
 Levee			
R1	General Maintenance	\$15,000.00	\$15,000.00
R1A	Engineering - General	\$30,000.00	\$30,000.00
R1C	Riprap and Levee Repair	\$200,000.00	\$200,000.00
R1D	DWR 5 Year Plan	\$40,000.00	\$40,000.00
R1E	(Reserved)	\$5,000.00	
	SUBTOTAL	\$290,000.00	\$285,000.00
 Drainage			
R2	Electricity	\$15,000.00	\$15,000.00
R3	Sump Clearing	\$50,000.00	\$50,000.00
R4	Plant O & M	\$75,000.00	\$75,000.00
R4A	Pest Control	\$3,000.00	\$3,000.00
R5	Wisconsin Pump Station Grant Management	\$0.00	\$0.00
R6	Wisconsin Pump Station Design	\$100,000.00	\$25,000.00
	SUBTOTAL	\$243,000.00	\$168,000.00
	TOTAL RECURRING EXPENSES	\$533,000.00	\$453,000.00
	TOTAL EXPENSES	\$775,350.00	\$664,050.00
<u>INCOME</u>			
	Assessment - Existing	\$433,300.00	\$433,300.00
	Assessment - Wisconsin	\$97,090.00	\$97,090.00
	Interest	\$15,000.00	\$20,000.00
	Property Tax	\$150,000.00	\$150,000.00
	Subvention Reimbursement	\$151,750.00	\$151,750.00
	2017-2018 DWR 5-Year Plan	\$40,000.00	\$40,000.00
	TOTAL, GROSS INCOME	\$887,140.00	\$892,140.00
	TOTAL, NET INCOME(LOSS)	\$111,790.00	\$228,090.00

RECLAMATION DISTRICT NO. 1614 - SMITH TRACT
 PROPOSED BUDGET FOR FISCAL YEAR 2020-2021

		2019-2020 BUDGET	PROPOSED 2020-2021
<u>EXPENSES</u>			
GENERAL FUND			
Administrative			
G1	Annual Audit	\$4,800.00	\$5,500.00
G2	Public Communication and Noticing	\$15,000.00	\$15,000.00
G3	Election Expense	\$0.00	\$35,000.00
G4	Superintendent	\$45,000.00	\$45,000.00
G4a	Secretary	\$10,000.00	\$13,000.00
G5	Workers Compensation	\$5,000.00	\$6,000.00
G6	Trustee Fees	\$2,400.00	\$4,000.00
G7	County Assessment Administration	\$6,000.00	\$7,500.00
G7A	General Assessment Administration (Engineers)	\$4,500.00	\$3,200.00
G8	Office Supplies	\$700.00	\$700.00
G9	Communication (phones, radios etc.)	\$2,400.00	\$3,000.00
G12	Education/Memberships	\$2,550.00	\$2,550.00
G13	Non Management Staff	\$2,500.00	\$2,500.00
	SUBTOTAL	\$100,850.00	\$142,950.00
Consultants			
G14	General Engineering	\$45,000.00	\$45,000.00
G15	General Legal	\$45,000.00	\$45,000.00
	SUBTOTAL	\$90,000.00	\$90,000.00
Property & Equipment			
G16	Operation & Maintenance	\$3,000.00	\$3,000.00
G16A	District Vehicle Expenses	\$4,000.00	\$4,000.00
G17	Acquisitions	\$0.00	\$0.00
G18	Flood Fight Supplies		\$22,000.00
	SUBTOTAL	\$7,000.00	\$29,000.00
Other			
G19	Insurance	\$15,000.00	\$15,000.00
	SUBTOTAL	\$15,000.00	\$15,000.00
	TOTAL GENERAL FUND	\$212,850.00	\$276,950.00
RECURRING EXPENSES			
Levee			
R1	General Maintenance	\$15,000.00	\$15,000.00
R1A	Engineering - General	\$30,000.00	\$30,000.00
R1C	Riprap and Levee Repair	\$200,000.00	\$200,000.00
R1D	DWR 5 Year Plan	\$40,000.00	\$35,000.00
	SUBTOTAL	\$285,000.00	\$280,000.00
Drainage			
R2	Electricity	\$15,000.00	\$15,000.00
R3	Sump Clearing	\$50,000.00	\$50,000.00

RECLAMATION DISTRICT NO. 1614 - SMITH TRACT
 PROPOSED BUDGET FOR FISCAL YEAR 2020-2021

R4	Plant O & M	\$75,000.00	\$75,000.00
R4A	Pest Control	\$3,000.00	\$3,000.00
R5	Wisconsin Pump Station Design	\$25,000.00	\$25,000.00
R6	Wisconsin Pump Station Construction		\$1,800,000.00
	SUBTOTAL	\$168,000.00	\$1,968,000.00
	TOTAL RECURRING EXPENSES	\$453,000.00	\$2,248,000.00
	TOTAL EXPENSES	\$665,850.00	\$2,524,950.00
	<u>INCOME</u>		
	Assessment - Existing	\$433,300.00	\$433,300.00
	Assessment - Wisconsin	\$97,090.00	\$97,090.00
	Interest	\$20,000.00	\$20,000.00
	Property Tax	\$150,000.00	\$150,000.00
	Subvention Reimbursement	\$151,750.00	\$151,750.00
	2019-2020 DWR 5-Year Plan	\$40,000.00	\$35,000.00
	Delta Grant II - Flood Fight Supplies		\$14,500.00
	TOTAL, GROSS INCOME	\$892,140.00	\$901,640.00
	TOTAL, NET INCOME(LOSS)	\$226,290.00	(\$1,623,310.00)

RD 1614
2021-2022 PROPOSED BUDGET

	2020-2021 Budget	PROPOSED 2021-2022
<u>EXPENSES</u>		
GENERAL FUND		
 Administrative		
G1 Annual Audit	\$5,500.00	\$6,000.00
G2 Public Communication and Noticing	\$15,000.00	\$5,000.00
G3 Election Expense	\$35,000.00	\$0.00
G4 Superintendent	\$45,000.00	\$50,000.00
G4a Secretary	\$13,000.00	\$14,000.00
G5 Workers Compensation	\$6,000.00	\$6,000.00
G6 Trustee Fees	\$4,000.00	\$4,000.00
G7 County Assessment Administration	\$7,500.00	\$7,500.00
G7A General Assessment Administration (Engineers)	\$3,200.00	\$3,500.00
G8 Office Supplies	\$700.00	\$700.00
G9 Communication (phones, radios etc.)	\$3,000.00	\$4,000.00
G12 Education/Memberships	\$2,550.00	\$2,550.00
G13 Non Management Staff	\$2,500.00	\$7,500.00
SUBTOTAL	\$142,950.00	\$110,750.00
 Consultants		
G14 General Engineering	\$45,000.00	\$30,000.00
G15 General Legal	\$45,000.00	\$30,000.00
SUBTOTAL	\$90,000.00	\$60,000.00
 Property & Equipment		
G16 Operation & Maintenance	\$3,000.00	\$3,000.00
G16A District Vehicle Expenses	\$4,000.00	\$4,000.00
G17 Acquisitions	\$0.00	\$0.00
G18 Flood Fight Supplies	\$22,000.00	\$0.00
SUBTOTAL	\$29,000.00	\$7,000.00
 Other		
G19 Insurance	\$15,000.00	\$15,000.00
SUBTOTAL	\$15,000.00	\$15,000.00
TOTAL GENERAL FUND	\$276,950.00	\$192,750.00
RECURRING EXPENSES		
 Levee		
R1 General Maintenance	\$15,000.00	\$15,000.00
R1A Engineering - General	\$30,000.00	\$25,000.00
R1C Riprap and Levee Repair	\$200,000.00	\$250,000.00
R1D DWR 5 Year Plan	\$35,000.00	\$15,000.00
SUBTOTAL	\$280,000.00	\$305,000.00

RD 1614
2021-2022 PROPOSED BUDGET

Drainage			
R2	Electricity	\$15,000.00	\$15,000.00
R3	Sump Clearing	\$50,000.00	\$50,000.00
R4	Plant O & M	\$75,000.00	\$75,000.00
R4A	Pest Control	\$3,000.00	\$3,000.00
R5	Wisconsin Pump Station Design	\$25,000.00	\$0.00
R6	Wisconsin Pump Station Construction	\$1,800,000.00	\$1,500,000.00
	SUBTOTAL	\$1,968,000.00	\$1,643,000.00

TOTAL RECURRING EXPENSES **\$2,248,000.00** **\$1,948,000.00**

TOTAL EXPENSES **\$2,524,950.00** **\$2,140,750.00**

INCOME

Assessment - Existing	\$433,300.00	\$433,300.00
Assessment - Wisconsin	\$97,090.00	\$97,090.00
Interest	\$20,000.00	\$5,000.00
Property Tax	\$150,000.00	\$150,000.00
Subvention Reimbursement	\$151,750.00	\$125,000.00
2019-2020 DWR 5-Year Plan	\$35,000.00	\$15,000.00
Delta Grant II - Flood Fight Supplies	\$14,500.00	\$14,500.00
TOTAL, GROSS INCOME	\$901,640.00	\$839,890.00

TOTAL, NET INCOME(LOSS) **(\$1,623,310.00)** **(\$1,300,860.00)**

**RECLAMATION DISTRICT 1614
2022-2023 Proposed Amendment to BUDGET**

	2022-2023 BUDGET
<u>EXPENSES</u>	
GENERAL FUND	
Administrative	
G1 Annual Audit	\$7,500.00
G2 Public Communication and Noticing	\$5,000.00
G3 Election Expense	\$30,000.00
G4 Superintendent	\$50,000.00
G4a Secretary	\$16,000.00
G5 Workers Compensation	\$2,500.00
G6 Trustee Fees	\$4,000.00
G7 County Assessment Administration	\$8,000.00
G7A General Assessment Administration (Engineers)	\$5,000.00
G8 Office Supplies	\$700.00
G9 Communication (phones, radios etc.)	\$4,000.00
G12 Education/Memberships	\$5,000.00
G13 Non Management Staff	\$7,500.00
SUBTOTAL	\$145,200.00
Consultants	
G14 General Engineering	\$30,000.00
G15 General Legal	\$30,000.00
SUBTOTAL	\$60,000.00
Property & Equipment	
G16 Operation & Maintenance	\$3,000.00
G16A District Vehicle Expenses	\$3,500.00
G17 Acquisitions	\$0.00
G18 Flood Fight Supplies	\$0.00
SUBTOTAL	\$6,500.00
Other	
G19 Insurance	\$15,000.00
SUBTOTAL	\$15,000.00
TOTAL GENERAL FUND	\$226,700.00
RECURRING EXPENSES	
Levee	
R1 General Maintenance	\$15,000.00
R1A Engineering - General	\$25,000.00
R1C Riprap and Levee Repair	\$350,000.00
R1D DWR 5 Year Plan	\$0.00
SUBTOTAL	\$390,000.00
Drainage	
R2 Electricity	\$15,000.00
R3 Sump Clearing	\$30,000.00
R4 Plant O & M	\$75,000.00
R4A Pest Control	\$3,000.00
R5 Wisconsin Pump Station Design	\$0.00
R6 Wisconsin Pump Station Construction	\$0.00
SUBTOTAL	\$123,000.00
TOTAL RECURRING EXPENSES	\$513,000.00
TOTAL EXPENSES	\$739,700.00
<u>INCOME</u>	
Assessment - Existing	\$433,300.00
Assessment - Wisconsin	\$97,090.00
Interest	\$5,000.00
Property Tax	\$150,000.00
Subvention Reimbursement	\$200,000.00
2019-2020 DWR 5-Year Plan	\$0.00
Delta Grant II - Flood Fight Supplies	\$0.00
TOTAL, GROSS INCOME	\$885,390.00
TOTAL, NET INCOME(LOSS)	\$145,690.00

ITEM 7

RECLAMATION DISTRICT NO. 1614

RESOLUTION 2023-01

RESOLUTION OF THE BOARD OF TRUSTEES OF RECLAMATION DISTRICT NO. 1614 DECLARING THAT AN EMERGENCY SITUATION EXISTS DUE TO FLOOD RISK AND DAMAGE RESULTING FROM SEVERE STORMS

WHEREAS, the Trustees of Reclamation District No 1614 (“District”), of the County of San Joaquin, State of California, a regular meeting of the Board of Trustees was held at the district offices at 3121 West March Lane, Suite 100, Stockton, California on January 9, 2023, at 2:00 p.m.; and

WHEREAS, commencing on December 27, 2022, it became probable that an atmospheric river would produce high levels of rainfall in the Sacramento San Joaquin Delta region coinciding with high tides and winds; and

WHEREAS, it is forecasted that additional and continuing storms related this series of atmospheric river systems threaten the Sacramento San Joaquin Delta region, bringing heavy rainfall, expected flooding, strong winds and wind gusts, falling debris, downed trees, and widespread power outages; and

WHEREAS, on January 4, 2023, in response to the damage caused by the recent storms, and impending forecasted storms Governor Newsom proclaimed a State of Emergency throughout California in accordance with Government Code section 8625, suspending provisions of the Government Code and Public Contract Code, including but not limited to competitive bidding requirements, to address the effects of these storms; and

WHEREAS, in response to the effects of these storms, the District’s Board of Trustees (the “Board”) hereby find that such conditions constitute an emergency that will not permit a delay from an advertised competitive solicitation for bids and that immediate restoration of service and repair of drainage and levee systems are necessary to respond to this emergency to protect health and safety.

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

1. An emergency situation exists within the District and along the District’s levees due to emergency conditions resulting from the severe storms and impending forecasted storms, which will require the District to proceed immediately with any work resulting from the storms to prevent the possible flooding of the district, and failure to its levees at the earliest possible time.
2. That any Trustee, the District Secretary, 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 severe storms and impending forecasted storms in accordance with the Decision Making Authority described in Resolution 2018-13.

3. This emergency shall be deemed to have commenced on January 9, 2023, and shall continue until further action of this Board.

PASSED AND ADOPTED by the Board of Trustees of Reclamation District No. 1614 at a meeting thereof held on this 9th day of January, 2023, 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 OLMO, SECRETARY

CERTIFICATION

I, RHONDA 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 meeting of the Board of Trustees thereof held on the 9th day of January, 2023.

Dated: _____, 2023.

RHONDA OLMO, SECRETARY
Reclamation District No. 1614

ITEM 8

RECLAMATION DISTRICT NO. 1614

RESOLUTION 2022-08

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

WHEREAS, the Smith Canal Gate Project was unable to achieve connection to the right side levee within Reclamation District 1614 – Smith Canal (the “District”) within the current in-water work window; and

WHEREAS, the National Marine Fisheries Service (“NMFS”) and United States Army Corps of Engineers (“USACE”) have not authorized the opening of the gate device for the Smith Canal Gate Project, which would provide an additional outlet for the Smith Canal to drain to the San Joaquin River; and

WHEREAS, commencing on December 5, 2022, the prospect of increased channel velocities and scour in the area between north cellular wall of the partially completed Smith Canal Gate Project and the right-side levee within District is a high level of concern for its integrity; and

WHEREAS, any damage to a District levee constitutes a clear and imminent danger to life and property within the District; and

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

1. The Recitals are hereby incorporated by this reference.
2. As of Monday, December 5, 2022, an emergency condition exists within the District and along the District’s levees due to the prospect of increased channel velocities and scour in the area between north cellular wall of the partially completed Smith Canal Gate Project and the right-side levee within Reclamation District 1614, which requires the District to proceed immediately with all work necessary at the earliest possible time to prevent the possible failure to its levee and flooding of the District.
3. The District President, District Engineer, and/or District Superintendent, acting alone or in concert with others 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 increased channel velocities and scour in the area between north cellular wall of the partially completed Smith Canal Gate Project and the right-side of the levee of the District in accordance with District Standards and Policies.

PASSED AND ADOPTED by the Board of Trustees of Reclamation District No. 1614 at a meeting thereof held on this 5th day of December, 2022, by the following vote, TO WIT:

AYES: 3
NOES: 0
ABSTENTION: 0
ABSENT: 0

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

By: Kevin H. Kauffman
KEVIN KAUFFMAN, PRESIDENT

ATTEST:

Rhonda 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 regular meeting of the Board of Trustees thereof held on the 5th day of December, 2022.

Dated: _____, 2022.

RHONDA OLMO, SECRETARY
Reclamation District No. 1614

ITEM 9

Kevin Kauffman, President
Christian Gaines, Trustee
Dominick Gulli, Trustee

**RECLAMATION DISTRICT NO. 1614
SMITH TRACT**

Andrew J. Pinasco, Counsel
Rhonda L. Olmo, Secretary
Christopher H. Neudeck, Engineer
Abel Palacio, Superintendent

**BOARD OF TRUSTEES MEETING
MONDAY, MAY 1, 2023
2:00 PM
ENGINEER'S REPORT**

I. SJAFCA SMITH CANAL GATE

- A. Review correspondence from SJAFCA regarding the status of the Smith Canal Gate Project and follow up investigation associated with the potential of increased velocities and scour in the area between north cellular wall and RD 1614's levee thru the remaining channel opening of approximately 65 feet in width.

EXHIBIT A: SJAFCA correspondence regarding the status of Smith Canal Gate dated 4/28/23.

II. 2001 GRANGE AVE LEVEE EXCAVATION

- A. Review status of inspection of historic excavation in levee at 2001 Grange Ave.

III. SPRING RUNOFF FROM SNOW MELT

- A. Review information related to the current conditions related to predicted snow melt and reservoir inundation maps along with weather briefing.

EXHIBIT B: San Joaquin River and Upstream snow melt conditions report from DWR.

IV. WISCONSIN PUMP STATION NO. 7

- A. Arnaudo is planning to perform the pump testing in later part of May subject to availability of Pump Tester "Power Hydro." KSN will coordinate the pump testing with Arnaudo, Abel, and Control Point.

ITEM 10

Attention Smith Canal Area Property Owner

The San Joaquin Area Flood Control Agency and the San Joaquin County Flood Control & Water Conservation District Zone 9 are proposing a new property assessment for Levee Construction and Maintenance. If approved by property owners, this new assessment will REPLACE the existing assessment on your property for the Smith Canal Gate Project. If the proposed assessment is not approved, the existing Smith Canal assessment will remain in place.

The proposed Levee Construction and Maintenance assessment will raise the local cost share for the Lower San Joaquin River Project, which includes improvements to the Calaveras and San Joaquin River levees. Your property is at risk of flooding from the Calaveras River and will benefit from levee improvements to reduce that risk. However, because your property has been assessed since 2014 to fund the Smith Canal Gate Project, your property receives credit for the flood risk reduction benefit provided by Smith Canal assessments.

Please read the Ballot Information Guide for more information. www.sjafca.org/LCMA



Levee Construction and Maintenance OFFICIAL BALLOT PROPOSED ANNUAL ASSESSMENT

Property Owner: RECLAMATION DISTRICT 1614

Parcel Number; Site Address; Proposed Assessment:

Note: This area will display information for up to 10 parcels owned by the record owner, the listing will show the amount to be charged for each parcel and for all parcels listed.

- 109-380-190-000; 3850 KIRK AVE; \$10.10
111-440-470-000; 3839 STEPPING STONE WAY; \$3.14
109-140-430-000; 3411 WALLACE AVE; \$2.00
109-140-580-000; 3414 N WISCONSIN AVE; \$2.00
109-200-410-000; No Site Address Available; \$2.00
121-290-010-000; 2211 GARDENA AVE; \$2.00
123-040-260-000; No Site Address Available; \$2.00
123-090-180-000; 2007 FRANKLIN AVE; \$3.88
123-040-340-000; 2040 PLYMOUTH RD; \$2.00

Total Proposed Annual Assessment(s) for the listed parcels:

\$29.12

HOW TO COMPLETE YOUR BALLOT

- 1. Mark an "X" in the box next to "Yes" or No"
2. PRINT, SIGN, and DATE your ballot in the spaces provided.
3. DO NOT TEAR YOUR BALLOT. Ballots that are torn cannot be counted. Place the entire ballot into the postage-paid official ballot return envelope and return by either:
1) mailing the ballot in the postage-paid security envelope. Ballots must be received no later than 5 p.m., Thursday, June 8, 2023. Postmarks will not be considered.
2) delivering by hand to San Joaquin County Flood Control & Water Conservation District, 1810 East Hazelton Avenue, Stockton, CA 95205 before 5 p.m., Thursday, June 8
3) delivering by hand to one of the community meetings listed in the ballot information guide
4) delivering by hand to the public hearing commencing at 6 p.m., Thursday, June 8, San Joaquin County Board of Supervisors Chambers, 44 N. San Joaquin Street, 6th Floor, Stockton

Ballots must be received before the close of the public hearing. Ballots received after the close of the public hearing cannot be accepted as per state law.

BALLOT QUESTION

Shall the San Joaquin Area Flood Control Agency (SJAFA) establish a new assessment district and commencing in fiscal year 2023/24, levy an annual total of \$7,684,000 on all parcels in the district receiving special benefit as set forth in the Preliminary Engineer's Report dated March 16, 2023? Annual revenues from the proposed assessment will be used to pay for: (1) levee and flood control improvements and (2) levee operation and maintenance services of flood control facilities. The assessment will be levied on a per parcel basis in perpetuity so long as the services are provided by SJAFA. The assessment may only be increased by the annual change in the Consumer Price Index up to a maximum of 4% annually as described within the Preliminary Engineer's Report and with the approval of SJAFA's Board of Directors.

THIS IS A WEIGHTED BALLOT. The total votes for this ballot equal the total proposed annual assessments in the box above.

[] YES, I support the proposed annual assessment. [] NO, I oppose the proposed annual assessment.

The assessment will not be imposed if the ballots submitted, and not withdrawn, in opposition to the assessment exceed the ballots submitted, and not withdrawn, in favor of the assessment, with ballots weighted according to the proportional financial obligation of the affected property.

Property Owner/Authorized Representative must sign in his/her own handwriting for ballot to be counted:

SIGNATURE of Owner/Authorized Representative (DO NOT PRINT)

Date

Name of Owner/Authorized Representative (PRINT)

Witness Signature*

*Only required if property owner is unable to sign due to illness or injury. In that case, he/she may make a mark witnessed by one person.

PLEASE READ THE BACK OF THIS BALLOT AND THE BALLOT INFORMATION GUIDE FOR MORE INFORMATION



SAN JOAQUIN
COUNTY

FOR OFFICIAL USE ONLY

Please see the front of this ballot and the Ballot Information Guide for instructions on completing and returning your ballot. Ballots received after the close of the Public Hearing on June 8, 2023, cannot be counted, in accordance with California Proposition 218 law.

WHY DID I RECEIVE THIS BALLOT?

The San Joaquin Area Flood Control Agency and the San Joaquin County Flood Control & Water Conservation District Zone 9 are jointly proposing a property assessment to reduce flood risk in North and Central Stockton. Assessment revenues will be used to pay the local cost share for the \$1.4 billion Lower San Joaquin River Project and adequately fund maintenance for 112 miles of urban levees. Benefits to properties include the avoidance of flood damages to land, structures, and contents, along with the financial impacts that occur when properties are "remapped" into Federal Emergency Management Agency (FEMA) Special Flood Hazard Areas (this results in mandatory flood insurance for most properties with mortgages). The state and federal governments will pay approximately \$1.26 billion of all costs for the Lower San Joaquin River Project (90%), but only if the local community provides the required 10% cost share (approximately \$140 million).

The total amount to be raised by the assessment in FY 2023-24 is \$7,684,000. The assessment can only be increased by the annual change in CPI up to a maximum of 4 percent annually as set forth in the Engineer's Report. Any CPI escalation must have the approval of the Board of Directors for the San Joaquin Area Flood Control Agency as part of its annual budgeting process. The methodology for calculating individual parcel assessments is detailed in the Levee Construction and Maintenance Assessment Preliminary Engineer's Report, while specific characteristics for your property can be viewed on the Assessment Calculator. Both are available online at www.sjafca.org/LCMA along with assessment boundary maps, frequently asked questions, and other information.

Please also read the Ballot Information Guide included in your ballot package.

RECLAMATION DISTRICT 1614
C/O RHONDA OLMO
PO BOX 4807
STOCKTON CA 95202

Questions?

Assessment Hotline
(209) 475-7010

sjafca.org/LCMA

WHY A PROPOSED ASSESSMENT?

California's weather is becoming more extreme. Rapid shifts between too little and too much water can lead to serious flooding. At the same time, state and federal regulations for flood protection are changing and becoming stricter. As a result, properties in Stockton face two types of risk:

- 1 Physical flooding, which **is not** covered by most homeowner insurance policies
- 2 Financial impacts from changes to state and federal regulations, including mandatory flood insurance and building restrictions

The best way to defend against both risks is to improve and properly maintain levees.

The San Joaquin Area Flood Control Agency (SJAFCA) is responsible for reducing flood risk for the greater-Stockton metropolitan region through planning, financing and implementing projects and programs to improve flood protection. The San Joaquin County Flood Control & Water Conservation District Zone 9 (Zone 9), a division of San Joaquin County, maintains 112 miles of urban levees that protect approximately 90,000 Stockton properties. The agencies are jointly proposing a new Levee Construction and Maintenance property assessment to:

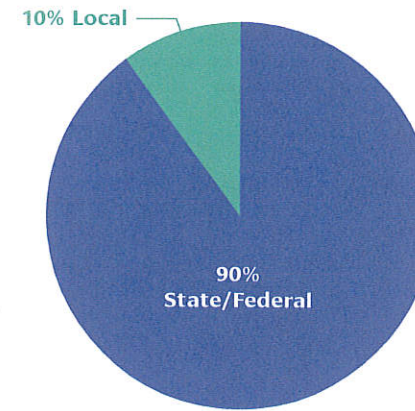
- 1 Fund the local cost share (10%, or 140 million) for the \$1.4 billion Lower San Joaquin River Project
- 2 Ensure continued Federal Emergency Management Agency (FEMA) accreditation of the levees protecting North and Central Stockton
- 3 Address a \$1.5 million annual shortfall between existing and needed revenues for the proper maintenance of existing levees



Levee damage from January 2023 storms.

LEVEE IMPROVEMENTS

SJAFCA is partnering with the US Army Corps of Engineers and the CA Central Valley Flood Protection Board on the \$1.4 Billion Lower San Joaquin River Project to protect North and Central Stockton. The project will strengthen 23 miles of levees along the Calaveras and San Joaquin Rivers and move the community closer to a 200-year level of flood protection. Ninety percent -- \$1.26 billion -- of all project costs will be paid for with state and federal funding. The community must provide the remaining 10 percent cost share, which is approximately \$140 million. SJAFCA will also implement other improvements to ensure levees throughout the assessment district meet FEMA requirements for 100-year flood protection. This will avoid properties being mapped into Special Flood Hazard Areas. Properties in Special Flood Hazard Areas are subject to mandatory flood insurance.



LEVEE MAINTENANCE

Zone 9 is facing an annual \$1.5 million shortfall between existing and needed revenues to maintain 112 miles of urban levees and address deferred maintenance. These levees must be maintained to strict state and federal standards to retain FEMA accreditation and eligibility for federal emergency funding following a flood event. Emergency repairs can cost as much as \$25 million dollars. Adequate funding will allow Zone 9 to comply with state and federal regulations for:

- Removal of debris that obstructs storm water and flood flows, or that otherwise damages levees and channels
- Vegetation removal and control
- Rodent removal and control
- Levee patrol during high water warning and flood stages
- Resurfacing of levee maintenance and patrol roads
- Minor repair of levee embankments and erosion protection
- Inspection and repair of gates
- Participation in and reporting for state and federal inspections and evaluations
- State and federal permit application and compliance

To fund the annual costs of Levee Maintenance and to finance the cost of levee improvements, the total annual budget for the Assessment District for Fiscal Year 2023 is \$7,684,000.

Under California law, assessment revenues may not be used for any purpose other than levee maintenance, repairs and improvements as described in the Preliminary Engineer's Report and summarized in this Ballot Information Guide.

HOW PROPOSED ASSESSMENTS ARE CALCULATED

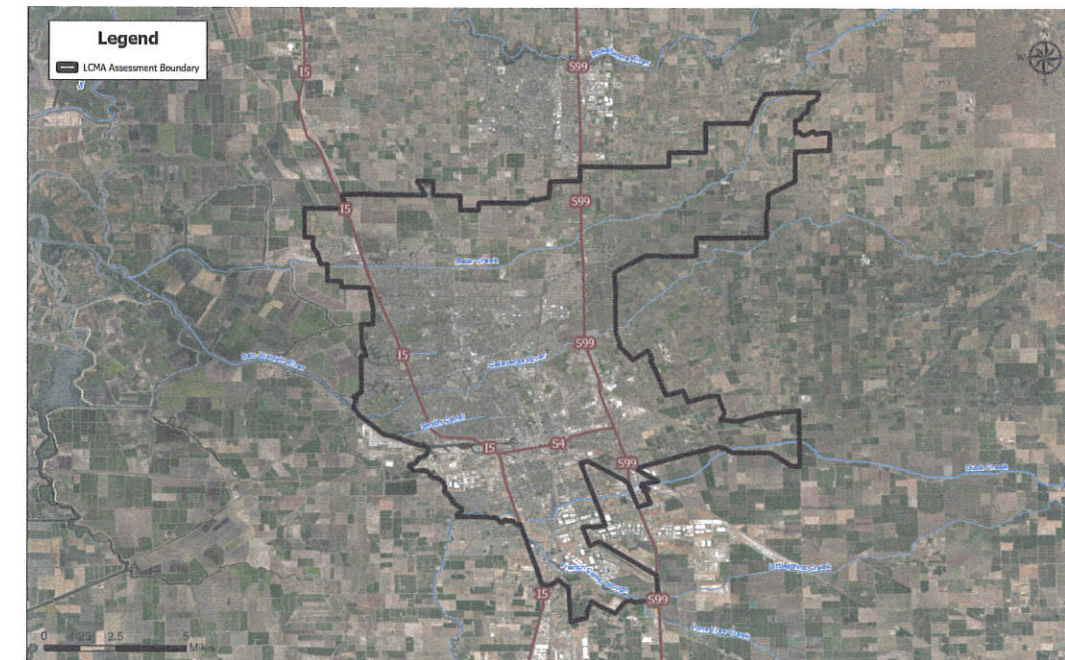
Every property's assessment differs based on property characteristics and what type of benefit it receives. Benefits can be placed into three categories:

- 1 Levee maintenance
- 2 Levee maintenance and repairs to non-Lower San Joaquin River Project levees
- 3 Levee maintenance and Lower San Joaquin River Project improvements

Not all properties benefit from all categories. Generally speaking, factors used to determine each property's assessment include land use type, parcel size, location of the property, and flood depths. The property location determines the category of benefit described above.

Visit www.sjafca.org/LCMA to:

- Use the Assessment Calculator to review the factors used for your property's assessment
- Read a detailed description of the assessment methodology in the Preliminary Draft Engineer's Report



Proposed Assessment District Boundary. View it online at www.sjafca.org/LCMA.

HOW TO COMPLETE & RETURN YOUR BALLOT

Ballots must be received before the close of the public hearing on Thursday, June 8. By law, ballots received after the close of the public hearing cannot be accepted.

TO COMPLETE YOUR BALLOT:

- 1 Cast your vote by marking an "X" in the box next to "Yes" or "No"
- 2 Print and sign your name
- 3 Date your ballot
- 4 Place your entire ballot in the postage-paid return envelope

IMPORTANT!

Do not tear off any portion of the ballot or it will not be accepted.



TO RETURN YOUR BALLOT:

- A) **BY MAIL** — Ballots must be in the postage-paid security envelope, mailed and received no later than 5 p.m., Thursday, June 8. Postmarks cannot be accepted.
- B) **BY HAND** — Place in the security envelope and
 - A. **DELIVER TO SJCFWCWD** before 5 p.m., Thursday, June 8
1810 East Hazelton Avenue, Stockton
 - B. **DELIVER TO THE PUBLIC HEARING**
6 p.m., Thursday, June 8
San Joaquin County Board of Supervisors Chambers
44 N. San Joaquin Street, 6th Floor, Stockton



Scan to visit our website for more information

ATTEND A COMMUNITY MEETING

Community Meeting
6:30 p.m., Tuesday, May 2
John Adams Elementary
Multipurpose Room
6402 Inglewood, Stockton

Community Meeting
6:30 p.m., Wednesday, May 3
McNair High School
Multipurpose Room
9550 Ronald E. McNair Way, Stockton

Community Meeting
6:30 p.m., Thursday, May 4
Edison High School
Cafeteria
100 Doctor MLK Jr. Blvd., Stockton

Community Meeting
6:30 p.m., Monday, May 8
Brookside School
Multipurpose Room
2962 Brookside Road, Stockton

PUBLIC HEARING & CLOSE OF BALLOTING

6 p.m., Thursday, June 8
San Joaquin County Board of Supervisors Chambers
44 North San Joaquin Street, 6th Floor, Stockton

"YES" OR "NO," WHAT HAPPENS?

Yes, or no, there will be costs to property owners.



New assessment begins fall 2023
Levee maintenance **will be improved**
Community **will secure \$1.24 billion** in state/federal funding for levee improvements for North and Central Stockton
Community **will maintain eligibility** for federal funding for emergency levee repairs
Community **will stay ahead** of changing state/federal regulations for levees
Lower flood risk for properties & **lower financial risk** for property owners
FEMA accreditation will be maintained and flood insurance purchase **will be voluntary**



Levees **cannot** be properly maintained
Community **will risk losing \$1.24 Billion** in state/federal funding for levee improvements for North and Central Stockton
Community **will lose current eligibility** for federal funding for emergency levee repairs
Community **will not be able to meet** changing state/federal regulations for levees
Increased flood risk for properties & **greater financial risk** for property owners
FEMA accreditation may be jeopardized, which could result in **mandatory flood insurance** for properties with mortgages



PROPOSED ASSESSMENT FOR LEVEE CONSTRUCTION & MAINTENANCE

Official Notice & Ballot Information Guide

Questions?

www.sjafca.org/LCMA | LCMA@sjgov.org | 209-475-7010

VISIT WWW.SJAFCA.ORG/LCMA FOR:

- Assessment district boundary map
- Assessment calculator
- Frequently asked questions
- Lower San Joaquin River Project information
- Community meeting dates

ATTEND A COMMUNITY MEETING & PUBLIC HEARING!

Look inside for dates and locations

ITEM 12

RD 1614 Superintendent's Report
April 2023

4/26/2023

The month of April was cool and mild weather month. The mild weather gave me an opportunity to perform maintenance on the pumps and make inspections of the levees system in our area of responsibility.

Pump Stations : My main focus on the pump station was to ensure reliability during the continued rainstorms by performing preventative maintenance on the pumps, controls system , air flow relief , sump inspections and removal of debris build up. All systems are performing well with relatively few problems during the month. Light maintenance was performed on pump stations, pump equipment, automatic level controllers and remote monitoring equipment (RTU's) . The pump station grounds and district vehicles were also maintained.

Levee inspection: Specific property and roadside inspections of the Levee system were performed . One notable concern was the property at 2121 Fontana Ave. The retaining wall is built of concrete cylinders and is exposing a portion of the levee wall to erosion. I will contact the homeowner this week to see if we can get access to repair the levee to district standards. We are investigating a report of digging into the levee system years past that was not reported previously . I will report the findings of that inspection verbally at the trustee meeting since the finding was not ready by the time of the writing of this report. Please see attached 'Levee Inspection Report'.

District Vehicle: The issue with the Districts Vehicle (Service Truck) and the Homeowners Association of Brookside community previously reported has been resolved.

This concludes my report.

Respectfully:

Abel Palacio - Reclamation District 1614 Superintendent:

Reclamation District 1614 Monthly Waterside Inspection Report

Personnel present: Abel Palacio (RD 1614 Superintendent), Aaron Lickingteller (KSN)

Inspection conducted: Thursday, April 13, 2023 at 8:15am –12:15pm. Low tide occurred at 9:00pm (-0.1 feet) and high tide occurred at 12pm (3.7 feet). The following points of interest were observed during the inspection:

The current high-water conditions at low tide made the water surface elevation appear to be a high tide at water conditions normal for this time of year. Abel and I ensured we began the inspection at low tide and continued during the waxing tide.

The typically seen homeless camps below I-5 appeared to have been recently cleaned out on the north side of the canal, with the exception of one camper. The south side of the canal beneath the I-5 bridge still had several illegal campers residing beneath it.

Photos contained in this report represent typical current conditions on both Smith and Weber Tracts.

Smith Tract



1826 W.S. Tuxedo Ave



1842 W.S. Tuxedo Ave.: Tree felled by the recent high wind events. This area needs further inspection to determine extent of damage to levee slope, if any.



1848 W.S. Tuxedo Ave.: This house is scheduled to be demolished by the City of Stockton this year. Note the tree that fell through the roof and the sunken boat – it has current registration (right, foreground).



2121 Fontana Ave.: A portion of the concrete cylinder 'headwall' collapsed into the water.



2038 Canal Drive: Dock remnants in channel (spuds) and dense vegetation on waterside slope.



2286 Canal Drive: A good candidate for rock slope protection.



2364 Canal Drive: Decaying dock in water and no rock on waterside slope.



3014 Canal Drive: No rock on slope. Property is currently for sale.



3028 Canal Drive: No rock on waterside slope.



3042 Canal Drive: One of the few properties without rock or a complex system of headwalls on the waterside slope.

Weber Tract



1441 Walnut St.: Dense waterside vegetation and sunken dock.



1457 Walnut St.: Dock remnants in channel and (spuds) and dense waterside vegetation.



1535 Walnut St.: Overgrown brush, dock in state of disrepair and debris piles on waterside slope.



1625 Walnut St.: Dilapidated docks, piles of debris and no rock on waterside slope.



1641 Walnut St.: Dilapidated docks and decking.



1733 Walnut St.: Dock sits unused for many years and no rock on waterside slope.



1775 Walnut St.: No rock on waterside slope.



1852 Shimizu Dr.: Dilapidated dock and debris piles litter the waterside slope beneath dense vegetation.



1855 W. Harding Way: More dilapidated docks and debris piles beneath dense vegetation on the waterside slope.

ITEM 15

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.
- Adopt Annual CEQA Exemption for levee maintenance

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).
- Newsletter
- 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.
- Election of Board officers (Election years)

Term of Current Board Members:

Name	Term Commenced	Term Ends
Christian Gaines	First Friday 12/2018	First Friday of 12/2022
Kevin Kauffman	First Friday 12/2020	First Friday of 12/2024
Dominick Gulli	First Friday 12/2020	First Friday of 12/2024

No Expiration on Assessment

Emergency Operations Plan Review – September 2022.

Reclamation District Meetings

- **First Monday of each month, at 2:00 P.M.
at the offices of
Neumiller &Beardslee
3121 W. March Lane, Suite 100
Stockton, California 95219**

ITEM 19

Reclamation District 1614

April 2023 Bills

NAME	INVOICE #	AMOUNT	TOTAL \$	WARRANT #	CHECK #	SUBVENTION FUND
Kevin Kauffman		\$100.00		6197		
April 18th Spreacial Meeting		\$100.00				
			\$200.00			
Christian Gaines		\$50.00		6198		
April 18th Special Meeting		\$50.00				
			\$100.00			
Dominick Gulli		\$50.00		6199		
April 18th Special Meeting		\$50.00				
			\$100.00			
Rhonda Olmo		\$1,921.73		6200		
			\$1,921.73			
Neumiller & Beardslee	340507	\$5,292.04		6201		
			\$5,292.04			
Delk Pest Control	184401	\$220.00		6202		
			\$220.00			
Holt of California	G0700301	\$4,389.31		6203		
			\$4,389.31			
Dino & Son Ditching Service Inc.	23-21	\$4,997.00		6204		
			\$4,997.00			
Port City Marketing Solutions, Inc.	20362	\$323.00		6205		
			\$323.00			
Ridgeline Engineering	23E-008-01	\$5,280.00		6206		
			\$5,280.00			

Reclamation District 1614

April 2023 Bills

Sprint		\$110.75		online
			\$110.75	
Comcast		\$131.88		online
			\$131.88	
Visa		\$1,357.69		online
			\$1,357.69	
PG&E		\$3,007.54		online
			\$3,007.54	
State Fund				online
			\$0.00	

WARRANT TOTAL: \$17,543.08
CHECKING TOTAL: \$4,607.86
TOTAL BILLS PAID \$22,150.94