

**RECLAMATION DISTRICT NO. 1614**

**AGENDA FOR REGULAR BOARD OF TRUSTEES MEETING  
2:00 P.M. AUGUST 7, 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 the April 18, 2023, June 5, 2023, and July 10, 2023, meetings.
4. **District Finances**. Presentation of Financial Status Report. Discussion and possible action.
5. **Audit**. Approve representation letters from Croce, Sanguinetti, & VanderVeen to perform the District's Audit for the year ended June 30, 2023, and submit the Special District Financial Transactions Report and authorize District Official to execute the representation letters.
6. **Insurance**. Authorize District Official to approve proposal for District Insurance and Crime Policy renewal.
7. **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.
8. **District Engineer Report**. Presentation of Engineer's Report. Discussion and possible action:
  - a. Rock Slope Protection Project (2022-2023)
    - i. Review status of the Rock Slope Protection and Beaver Damage repairs along Smith Canal.
    - ii. Approve Change Order 001 for extra work associated with clearing and grubbing four additional properties in preparation for new rip rap and beaver den repair.
  - b. Wisconsin Pump Station No. 7
    - i. Review status of the pump tests.
    - ii. Review recent status of videoing storm drainage collection system that extends from along Hoover Tyler Little League fields to Wisconsin Pump Station.

*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/>*

9. **Superintendent's Report.** Presentation of Superintendent's Report; request for direction.
10. **Letter of Map Revision.** Discussion and possible action regarding Letter of Map Revision.
11. **Report on Meetings Attended.**
12. **Trustee Reports.** Discussion and direction on Trustee Reports.
13. **District Calendar.**
  - a. Next Meeting – September 4, 2023.
14. **Items for Future Meetings.** Items for future meetings.
15. **Correspondence.** Discussion and direction.
  - a. Postcards notifying Property Owners of July 10, 2023, Town Hall Meeting.
16. **Agency Reports.** Report on San Joaquin Area Flood Control Agency's Smith Canal Gate Structure Project.
17. **District Bills.** Motion to Approve of Bills.
18. **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  
August 7, 2023**

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

# ITEM 3

DRAFT MINUTES OF SPECIAL MEETING OF BOARD OF TRUSTEES  
FOR RECLAMATION DISTRICT 1614  
HELD MONDAY, APRIL 18, 2023

The March Regular Meeting of the Board of Trustees of Reclamation District 1614 was held on Monday, April 18, 2023, at the hour of 3:00 p.m.

Roll Call of Board Members and Staff:

President Kauffman, Trustee Dominick Gulli, Trustee Christian Gaines, District Engineer Chris Neudeck, and Attorney Andy Pinasco.

The following members of the public were present: Chris Elias (SJAFCA), Kim Floyd (SJAFCA), Seth Wurzel (SJAFCA), and Jeanne Darrah (landowner).

Absent were: Secretary, Rhonda Olmo, Superintendent Abel Palacio.

**Item 1. Call to Order/Roll Call.** President Kauffman called the meeting to order at 3:02 p.m.

**Item 2. San Joaquin Area Flood Control Agency Levee Construction & Maintenance Assessment (“SJAFCA LCMA”).** President Kauffman welcomed the representatives from San Joaquin Area Flood Control Agency (“SJAFCA”). Mr. Elias made opening remarks regarding the SJAFCA LCMA and introduced Ms. Floyd and Mr. Wurzel to the Trustees. Ms. Floyd and Mr. Wurzel provided a written and oral report to the Trustees regarding general concepts related to the SJAFCA LCMA. SJAFCA focused on the purpose of the LCMA, indicating that channel maintenance is no longer included in the LCMA and that such efforts would have to be funded with funds other than those collected under the LCMA. Mr. Wurzel clarified that if the LCMA were to pass, that the Smith Canal assessment would cease due to the fact that the Smith Canal structure would become part of the LCMA, funded with LCMA funds. Mr. Gulli inquired whether the current Smith Canal assessment would be satisfied with a bond, and Mr. Wurzel confirmed such.

SJAFCA then explained the difference between the O&M portion and Construction portion of the LCMA. Mr. Wurzel explained that the methodology utilized for each portion of the LCMA was based on specific criteria, including modeling and breach analysis performed by SJAFCA’s consultant, and information provided by the United States Army Corps of Engineers.

Mr. Wurzel then provided example scenarios to demonstrate the difference in assessment amounts for parcels located in various geographic regions within the assessment district. This discussion led to questions from the Trustees regarding inconsistencies in SJAFCA’s use type determinations for certain parcels. SJAFCA indicated that they would look into the inconsistencies, and also pointed out that if a specific landowner has an issue with the assessment, they can reach out directly to SJAFCA to address the issue.

SJAFCA concluded its presentation, and President Kauffman requested that SJAFCA review the list of questions provided by Trustee Gulli and provide a response to those questions that pertain to RD 1614. SJAFCA agreed, and thanked RD 1614 for the opportunity to present.

**Item 3. Adjournment.** President Kauffman adjourned the meeting at 4:23 p.m.

Secretary: The agenda for this meeting was posted at 3121 West March Lane, Suite 100, Stockton, California at least 24 hours preceding the meeting.

Respectfully submitted,

Rhonda L. Olmo  
District Secretary

DRAFT MINUTES OF REGULAR MEETING OF BOARD OF TRUSTEES  
FOR RECLAMATION DISTRICT 1614  
HELD MONDAY, JUNE 5, 2023

The June Regular Meeting of the Board of Trustees of Reclamation District 1614 was held on Monday, June 5, 2023, at the hour of 2:00 p.m.

Roll Call of Board Members and Staff:

President Kauffman, Trustee Chris Gaines, Trustee Dominick Gulli, Attorney Andy Pinasco, Engineer Chris Neudeck, Superintendent Abel Palacio.

The following members of the public were present: Chris Elias (SJAFCA), Sarah Vigil (Port City Marketing), Paul Guerrero (homeowner)

Absent were: Secretary Rhonda Olmo

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

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

None

**Item 3. Minutes.** Approval of Minutes of the May 1, 2023, meeting.

After review,

Motion: Gaines/Gulli

On a motion by Trustee Gaines, seconded by Trustee Gulli, the Trustee’s present voted unanimously to approve the May 1, 2023 Minutes by the following vote:

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

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

Mr Pinasco provided a written and oral report of the District’s revenues and expenditures. He reported the District is at 91.6% for their fiscal year.

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

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

**Item 5. Property Tax.** Report on Property Tax allocation

AJP reached out to county. 32 tax rate areas in the jur in 1614 – for 2022 - total tax 195582.40 – confirm number – we are in the teter program. Took total amount and put it into the calculator. 14k off – how do we account for the difference? No action – discussed tax increment factor – went over their estimate – find out where the money is going and bring back.

**Item 6. Budget.** Adopt 2023-2024 Budget

Mr. Pinasco provided a written and oral report of the proposed budget for fiscal year 2023-2024. Upon further discussion, the Trustees recommended the following revisions:

1. Change to 400K for RIC – look into buying the property
2. Adjust property tax figure - \$180K
3. Subvention - \$200K
4. Interest \$40K

On a motion by Trustee Gulli, seconded by Trustee Gaines, the Trustee’s present voted unanimously to Adopt 2023-2024 Budget as amended by the following vote:

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

**Item 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.

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

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

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

**Item 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.

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

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

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

Absent: None

**Item 9. District Engineer Report.** Mr. Neudeck provided a written and oral report on the following:

- 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. **Rock Slope Protection Project (2022-2023)** – Review bid summary and award the contract to the lowest responsive, responsible bidder for the Rock Slope Protection and Beaver Damage repairs along Smith Canal.

On a motion by Trustee Gulli, seconded by Trustee Gaines, the Trustee’s present voted unanimously to have approve the bid summary and award the project to Dino and Son Ditching Service, Inc. by the following vote.

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

- c. **Spring Runoff From Snow Melt** – review information related to the current conditions related to predict snow melt. The District’s Engineer reported that the melt is under control and will be closely monitored to report any impacts to the District.
- d. **Wisconsin Pump Station No. 7** –
  - i. Review the outcome of tests and follow on work required because of the tests.
  - ii. Review recent uncovering of storm drainage collection and conveyance easements in favor of Reclamation District No. 1614 – Smith Tract along Hoover Tyler Little League.

**Item 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.

Mr. Pinasco provided a written and oral report discussing the District’s option to submit a ballot in the proposed assessment election. After discussion, it was determined that the District should not participate in the election.

On a motion by Trustee Gulli, seconded by Trustee Gaines, the Trustee’s present voted to refrain from submitting a ballot in the assessment election by the following vote:

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

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

The District’s Superintendent provided a written and oral report. The Superintendent reported on maintenance of pump stations. The District’s Superintendent also reported that in addition to utilizing Custom Spray for vegetation control, that he is also considering vegetation control by hand.



**Item 12. Levee Subventions.** Adopt Resolution 2023-02 Approving and Authorizing Execution of Delta Levee Maintenance Subventions Program Work Agreement Fiscal Year 2023-2024.

Mr. Pinasco provided a written and oral report regarding the Subventions Program, explaining that this is an annual Program that the District participates in.

On a motion by Trustee Gulli, seconded by Trustee Gaines, the Trustee's present voted unanimously to approve Resolution 2023-02 Approving and Authorizing Execution of Delta Levee Maintenance Subventions Program Work Agreement Fiscal Year 2023-2024 by the following vote.

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

**Item 13. CEQA Notice of Exemption.** Adopt Resolution 2023-03 Authorizing and Directing Filing of Notice of Exemption for Routine Maintenance for Fiscal Year 2023-2024.

Mr. Pinasco provided a written and oral report regarding the claimed exemption to CEQA for annual maintenance, explaining that this is an annual election that the District makes in order to carry out its ongoing levee maintenance.

On a motion by Trustee Gulli, seconded by Trustee Gaines, the Trustee's present voted unanimously to approve Resolution 2023-03 Authorizing and Directing Filing of Notice of Exemption for Routine Maintenance for Fiscal Year 2023-2024 by the following vote.

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

**Item 14. Letter of Map Revision.** Discussion and possible action regarding Letter of Map Revision.

There was no report on this item. Trustees recommended that this item remain on the agenda for the July meeting.

**Item 15. Town Hall.** Discussion and direction regarding holding a Town Hall meeting.

Mr. Pinasco reported that the Ambler's Club was available to hold the District's Town Hall meeting on July 10, 2023, at 5:30 pm.

On a motion by Trustee Gaines, seconded by Trustee Gulli, the Trustee's present voted unanimously to approve the terms proposed by the Amber's Club and authorize the District Secretary to sign the rental agreement by the following vote.

Ayes:           Gaines, Gulli, Kauffman  
Noes:           None

Abstain: None  
Absent: None

The Trustees then discussed the subject matter of the July 10, 2023, Town Hall meeting. The Trustees directed District staff to include the following:

1. Normal Agenda items
2. General Discussion of budget, rock work, and assessments

**Item 16. Report on Meetings Attended.**

No report on this item.

**Item 17. Trustee Reports.** Discussion and direction on Trustee Reports.

No report on this item.

**Gulli discuss**

**Item 18. District Calendar.**

- a. Next Meeting – July 10, 2023 Town Hall.

**Item 19. Items for Future Meetings.** Items for Future Meetings.

Mr. Pinasco reported that the District's Appropriation Limit would be considered at the next meeting.

**Item 20. Correspondence.** Discussion and direction.

No report on this item.

**Item 21. Agency Reports.** Report on San Joaquin Area Flood Control Agency's Smith Canal Gate Structure Project.

Mr. Elias provided an oral report, indicating that in water work would occur after July 1, 2023.

**Item 22. 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 May bills by the following vote.

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

**Item 23. Adjournment.** Trustee Gaines made a motion to adjourn the meeting at 4:36 p.m. Trustee Gulli seconded the motion.

Ayes:           Gaines, Gulli, 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

DRAFT MINUTES OF SPECIAL MEETING OF BOARD OF TRUSTEES  
FOR RECLAMATION DISTRICT 1614  
HELD MONDAY, JULY 10, 2023

The July Special Meeting of the Board of Trustees of Reclamation District 1614 was held on Monday, July 10, 2023, at the hour of 5:30 p.m. at The Ambler's Club, 2000 Amblers Lane, Stockton, CA 95204.

Roll Call of Board Members and Staff:

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

The following members of the public were present: See attached list of attendees.

Absent were: None

1. Call to Order/Roll Call. President Kauffman called the meeting to order at 5:32 p.m.
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.

The following comments were presented to the Board:

- Question was presented regarding the Federal Insurance Rate Map resulting from the Smith Canal Gate completion. Discussion was held.
  - Mr. Roland Bond stated he was concerned about the bad water quality in the Smith Canal. He had concerns this was attributed to the Gate.
  - Mr. Roland Bond stated a homeowner's tree had fallen into the Smith Canal across from the city's dock on Atherton Island. Concerns were expressed on the costly expense to remove the tree, the hazards, and the safety issues.
  - Mr. Chris Elias, SJAFCA, thanked the audience for their support on the Assessment passage last June.
  - Mr. Duane Tillery (Canal Drive property owner) commented on his issue with the waterfront. After discussion, Mr. Chris Neudeck stated he would be in touch with Mr. Tillery by the end of this week to address his situation.
3. **Resolution 2023-01.** Review emergency situation due to flood risk and damage resulting from severe storms to determine the need to continue the action.

After review,

On a motion by Trustee Gaines, seconded by Trustee Gulli, the Trustee's present voted unanimously to remove the emergency situation due to the 2023 flood risk by the following vote.

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

4. **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.

After review, the Trustee's recommended keeping Resolution 2022-08 in place until the Cofferdam is removed and the Gate is open.

5. **Appropriations Limit.** Adopt Resolution 2023-04 Adopting Appropriations Limit for Fiscal Year 2023-2024.

Attorney Pinasco presented. He stated this annual resolution is needed because RD1614 collects property tax. One of the requirements for property tax collecting agencies is they need to document an appropriation limit. What the appropriation limit means is it is all the amount of money the District can appropriate from their constituents for that fiscal year. Attorney Pinasco reviewed the accompanying exhibit explaining the appropriation limit formula. Last year's appropriations limit was \$780,436.49. This year it is \$809,234.60. Discussion was held.

After review,

On a motion by Trustee Gulli, seconded by Trustee Gaines, the Trustee's present voted unanimously to adopt Resolution 2023-04 Adopting Appropriations Limit for Fiscal Year 2023-2024 by the following vote.

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

6. **Letter of Map Revision.** Discussion and possible action regarding submission of Letter of Map Revision.

Trustee Gulli reiterated that in September of 2022 the District submitted a Letter of Map Revision (LOMR). It was a formal request to FEMA to change the floodplain from an A Zone to a X Zone. The District heard back from FEMA in December 2022, in which the District responded in March of 2023, giving FEMA a huge amount of information of all the information on the levee that the District had. FEMA responded with their letter of June 20, 2023 (included in Agenda packet) asking for more information.

Trustee Gulli suggested the District keep Ridgeline Engineering working on this and requested they make a phone call to FEMA so they can go over each item in the June 20<sup>th</sup> letter from FEMA. The District needs to submit their response to FEMA by September 20, 2023. Trustee Gulli will contact Ridgeline to get this issue moving. President Kauffman wants to know what Ridgeline's opinion is and what their scope of work will be to move this to the next step.

7. **Report on Meetings Attended.**

Trustee Gulli stated he attended the San Joaquin County School District Meeting and all of SJAFCA's meetings. He had no report.

8. **District Calendar.**

- a. Next Meeting is August 2, 2023. – The meeting was rescheduled to August 7, 2023.

9. **Correspondence.** Discussion and direction.

June 20, 2023 letter from National Flood Insurance Program (FEMA) – discussed above.

10. **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 June bills by the following vote.

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

11. **Agency Reports.** Report from SJAFCA on San Joaquin Area Flood Control Agency’s Smith Canal Gate Structure Project.

Mr. Chris Elias reported on the following:

- In-water work started in July. Access to Atherton Cove and Smith Canal will be maintained throughout construction. Buoys will be placed around the construction area to designate areas in which watercraft can safely travel. This work will continue until the cofferdam is removed.
- Once SJAFCA completes construction of the Smith Canal Gate and RD 1614 completes upgrades to the Wisconsin storm water pump station, FEMA will “remap” the Smith Canal area to remove the “high risk” flood zone designation. This will eliminate mandatory flood insurance requirements and FEMA-related building restrictions for approximately 5,000 properties, and prevent approximately 3,000 additional properties from being mapped into a high-risk zone.
- Landside: Removal of large trees along the Golf Course in preparation of the work on the North Gate.
- Dad’s Point – 95% of the sheet piles have been installed. Progressing well – still need to do paving.
- Mr. Elias commented on the beauty of the fishing pier. He said he is proud of it.
- Stop logs have been removed (emergency device to protect the Gate).

12. **District Finances.** Presentation of Financial Status Report. Discussion and possible action.

Rhonda Olmo reported the District is at 100% for their 2022/2023 Fiscal Year. The numbers reflected on the Financial Report are preliminary until the final reports are received from the County later this month. Mrs. Olmo stated the District received their 2021/2022 Subvention check in the amount of \$251,416.00 and it was deposited with the County. Mrs. Olmo reported on the assessments and property tax monies received. Discussion was held regarding assessment collection. Attorney Pinasco to bring back a report on the status of the District’s handbilled assessments at the August meeting.

After review,

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

13. **Superintendent's Report.** Presentation of Superintendent's Report; request for direction.

Superintendent Abel Palacio reported on the following:

- He did some routine and corrective maintenance that were identified during the earlier part of the year when heavy rains were persistent and assessed the pump systems. All systems are performing well. The focus of maintenance activity this month was on the two areas of concern. Sump levels at pump station #4 and work on anti-siphon valves at the pump stations. See Superintendent's Report for further information. Discussion was held regarding the uneven sump levels and adding a second controller.
- Mr. Palacio is working with Moorman Pump Company to service all the anti-siphon valves in the systems to inspect, repair/replace and adjust the valves for proper operation. To date, stations 4, 7, 8, 9, and 10 have been completed. Mr. Palacio hopes to have the rest completed by the end of July. Some stations do not have anti-siphon valves due to the design of the station not requiring them.

At this time, Ms. Tracy Graves reported that on August 1, 2023 the SJC Sherriff, the Police Chief and herself will be doing a tour of Smith Canal and the Calaveras in hopes of getting a Memorandum of Understanding issued.

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

a. **2023-2024 GENERAL OPERATION AND MAINTENANCE ASSESSMENT BY LANDOWNER SUMMARIES**

- i. Review the District's Draft Assessment summaries calculated for 100%, 90%, and 80% of the assessment.

Mr. Chris Neudeck reviewed the summaries from Exhibit A with the Board. The assessment summary calculated at 100% comes to \$424,769.08. The assessment summary calculated at 90% comes to \$382,254.18. The assessment summary calculated at 80% comes to \$339,815.26. 90% is what the District did last year and collected approximately \$370,000.00. Mr. Neudeck stated the District is taking full advantage of not only the funds it has but also the levee subventions program which runs out of funding this coming year. Mr. Neudeck said it is important the District try to get as much rock work done in the near future. He recommended the District do 90% again this year and work on the golf course. Discussion was held regarding the Corps of Engineers doing some of the rock work.

b. **2023-2024 WISCONSIN ASSESSMENT BY LANDOWNER SUMMARIES**

- i. Review the District's Draft Assessment summaries calculated for 100%, 90%, and 80% of the assessment.

Mr. Chris Neudeck reviewed the summaries from Exhibit B with the Board. The assessment summary calculated at 100% comes to \$97,433.22. The assessment summary calculated at 90% comes to \$87,689.90. The assessment summary calculated at 80% comes to \$77,946.58. 100% is what the District did last year and Mr. Neudeck recommends the same for this year.

**c. ROCK SLOPE PROTECTION PROJECT (2022-2023)**

- i. Review status of Rock Slope Protection and Beaver Damage repairs along Smith Canal. Status summary.

Mr. Neudeck stated the District is underway with their 2023 rock slope protection project. He also calls this Beaver Damage because some of the work that is being done is associated with beaver activity. The areas with beaver damage need to be addressed as soon as possible. Mr. Neudeck stated KSN has completed three lots as of June 30<sup>th</sup> to the tune of approximately \$95,000.00. The original contract was \$398,000.00 and the District has an additional \$100,000.00 add that Mr. Neudeck is recommending the Board authorize. Mr. Neudeck recommends taking advantage of this as it works well within the contract. This brings this to a total cost of \$498,000.00. Mr. Neudeck said this is good and is within the routine maintenance agreement. He reviewed his pictures in Exhibit C discussing his field work. Mr. Neudeck is happy with the cooperation he is receiving and the level of interest. He recommended the Board endorse a \$100,000.00 Change Order. Discussion was also held regarding removal and replacement of distressed trees and obtaining easements.

**d. WISCONSIN PUMP STATION NO. 7**

- i. Review the status of the pump tests.

Mr. Neudeck stated he has yet to receive a coordinated pumping record that shows full capacity. This matter has been turned back over to the contractor. Control Pointe (electrical engineer) confirmed with the drive manufacturer that the provided drives are appropriate for the project. KSN is currently coordinating with the contractor and Power Services regarding clarifications to data present in Power's flow test results. The next steps will be to arrange for another day of pump testing with the pump manufacturer and Control Pointe present.

- ii. Review status of storm drainage collection system that extends from Stockton Golf and Country Club to Wisconsin Pump Station.

Direction was given to Mr. Neudeck to run a video camera line to determine the condition of the line from Manhole 1 to Pump Station. KSN to work with Hoover Tyler.

President Kauffman gave instruction to Mr. Neudeck to further review property ownership on Darrah property.

- 15. **Operation and Maintenance Assessment.** Adopt Resolution 2023-05 Certifying Assessments to be Collected and Establishing a Procedure for Collection.

After review,

On a motion by Trustee Gaines, seconded by Trustee Gulli, the Trustee's present voted unanimously to adopt Resolution 2023-05 Certifying Assessments to be Collected and Establishing a Procedure for Collection at 90% by the following vote.

Ayes: Gulli, Gaines, Kauffman  
Noes: None



Abstain: None

Absent: None

16. **Wisconsin Pump Station Assessment.** Adopt Resolution 2023-06 Certifying Wisconsin Pump Station Assessments to be Collected and Establishing a Procedure for Collection.

After review,

On a motion by Trustee Gaines, seconded by Trustee Gulli, the Trustee's present voted unanimously to adopt Resolution 2023-06 Certifying Wisconsin Pump Station Assessments to be Collected and Establishing a Procedure for Collection at 100% by the following vote.

Ayes: Gulli, Gaines, Kauffman

Noes: None

Abstain: None

Absent: None

17. **Adjournment.** Trustee Gaines made a motion to adjourn the meeting at 7:25 p.m. Trustee Gulli seconded the motion.

Ayes: Gulli, Gaines, Kauffman

Noes: None

Abstain: None

Absent: None

**Secretary:** The agenda for this meeting was posted at The Ambler's Club, 2000 Amblers Lane, Stockton, CA 95204 and 3121 West March Lane, Suite 100, Stockton, California at least 72 hours preceding the meeting.

Respectfully submitted,

Rhonda L. Olmo  
District Secretary

RECLAMATION DISTRICT NO. 1614

Meeting Sign-In Sheet

Monday, July 10, 2023

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

	First Name	Last Name
1	Chris Elroy	Elroy
2	BILL	SCHUCKMAN
3	Karen	Juncker
4	Hugh + Beth Chamberlin	
5	RON <del>AA</del>	Mc Intosh
6	ROLAND BOB	Rune BOB
7	Susan BOB	Geo BOB
8	Ruth Leon	Alfredo Leon
9	Tim Cook	Tim
10	BRIAN DINGMAN	R
11	Bill Smith	Bill Smith
12	TIAO GLASS	GLASS
13	DUANE TIKHERY	TIKHERY
14	Paul	Buckman
15	John/Elaine	Bradbury
16		
17		
18		
19		

Reclamation District 1614  
June 2023 Bills

NAME	INVOICE #	AMOUNT	TOTAL \$	WARRANT #	CHECK #	SUBVENTION FUND
Kevin Kauffman		\$100.00		6218		
			\$100.00			
Christian Gaines		\$50.00		6219		
			\$50.00			
Dominick Gulli		\$50.00		6220		
			\$50.00			
Rhonda Olmo		\$1,463.47		6221		
			\$1,463.47			
Neumiller & Beardslee	342760	\$2,154.80		6222		
			\$2,154.80			
Kjeldsen, Sinnock & Neudeck, Inc.	35534	\$1,838.35		6223		
	35535	\$790.00				
	35536	\$97.50				
	35537	\$3,417.50				
	35538	\$120.30				
	35539	\$5,181.25				
	35540	\$13,425.16				
	35541	\$4,001.25				
	35542	\$2,298.75				
			\$31,170.06			
Delk Pest Control	191339	\$220.00		6224		
			\$220.00			
Moorman's Water Systems Inc.	17291	\$500.00		6225		
			\$500.00			
Holt Repair & Mfg., Inc.	13212	\$2,387.00		6226		
			\$2,387.00			

Reclamation District 1614  
June 2023 Bills

Port City Marketing Solutions, Inc.	20469	\$412.50		6227	
	20242	\$797.50			
			\$1,210.00		
Ambler's Club - 7/10/23 Town Hall Mtg. Hall Fee		\$300.00			2549
			\$300.00		
Abel Palacio - June Payroll		\$1,753.02			Direct Deposit
			\$1,753.02		
State of California Payroll Taxes - June		\$48.39			online
			\$48.39		
Federal Government Payroll Taxes - June		\$544.58			online
			\$544.58		
ADP - Period Ending 5/31/23	634418942	\$125.95			online
			\$125.95		
Sprint		\$111.80			online
			\$111.80		
Comcast		\$131.88			online
			\$131.88		
Visa		\$526.13			online
			\$526.13		
PG&E		\$1,190.98			online
			\$1,190.98		
State Fund Insurance Company	1001206798	\$669.50			online
			\$669.50		

**WARRANT TOTAL: \$39,305.33**  
**CHECKING TOTAL: \$5,402.23**  
**TOTAL BILLS PAID \$44,707.56**

# ITEM 4

**RECLAMATION DISTRICT 1614**  
**FINANCIAL REPORT MEETING JULY 2023 MEETING**  
**% OF FISCAL YEAR ELAPSED THROUGH END OF JUNE - 100%**

Budget Item	Budget Amount	Expended MTD	Expended YTD	% YTD
<b>GENERAL FUND</b>				
<b>Administrative</b>				
G1 Annual Audit	\$ 7,500.00	\$0.00	\$7,300.00	97.33%
G2 Public Communication & Noticing	5,000.00	\$1,510.00	\$9,263.74	185.27%
G3 Election Expense	30,000.00	\$0.00	\$1,072.44	3.57%
G4 Superintendent	50,000.00	\$2,471.94	\$39,014.73	78.03%
G4a Secretary	16,000.00	\$1,463.47	\$17,655.34	110.35%
G5 Workers' Compensation	2,500.00	\$669.50	\$2,409.64	96.39%
G6 Trustee Fees	4,000.00	\$200.00	\$2,600.00	65.00%
G7 County Assessment Administration	8,000.00	\$0.00	\$5,690.26	71.13%
G7A General Assessment Administration (Engineers)	5,000.00	\$0.00	\$8,158.74	163.17%
G8 Office Supplies	700.00	\$0.00	\$914.70	130.67%
G9 Communication (phones, radios, etc.)	4,000.00	\$243.68	\$2,694.61	67.37%
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			\$8,250.00	0.00%
<b>TOTAL</b>	<b>\$145,200.00</b>	<b>\$6,558.59</b>	<b>\$107,227.20</b>	<b>73.85%</b>
<b>Consultants</b>				
G14 General Engineering	\$ 30,000.00	\$5,959.90	\$33,195.82	110.65%
G15 General Legal	30,000.00	\$2,154.80	\$37,576.69	125.26%
<b>TOTAL</b>	<b>\$ 60,000.00</b>	<b>\$8,114.70</b>	<b>\$70,772.51</b>	<b>117.95%</b>
<b>Property &amp; Equipment</b>				
G16 Operation & Maintenance	\$ 3,000.00	\$0.00	\$18.38	0.61%
G16A District Vehicle Expenses	3,500.00	\$243.75	\$3,162.36	90.35%
G17 Acquisitions	0.00	\$0.00	\$0.00	0.00%
G18 Flood Fight Supplies	0.00	\$0.00	\$0.00	0.00%
<b>TOTAL</b>	<b>\$ 6,500.00</b>	<b>\$243.75</b>	<b>\$3,180.74</b>	<b>48.93%</b>
<b>Other</b>				
G19 Insurance	\$ 15,000.00	\$0.00	\$15,499.76	103.33%
<b>TOTAL</b>	<b>\$ 15,000.00</b>	<b>\$0.00</b>	<b>\$15,499.76</b>	<b>103.33%</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 226,700.00</b>	<b>\$ 14,917.04</b>	<b>\$ 196,680.21</b>	
<b>RECURRING EXPENSES</b>				
<b>Levee</b>				
R1 General Maintenance	\$ 15,000.00	\$2,298.75	\$14,094.95	93.97%
R1A Engineering - General	25,000.00	\$6,068.75	\$23,013.01	92.05%
R1C Riprap and Levee Repair	350,000.00	\$13,425.16	\$104,515.32	29.86%
R1D DWR 5 Year Plan	1,500.00	\$0.00	\$2,885.00	0.00%
R1E Storm Emergency	0.00	\$0.00	\$20,125.06	0.00%
<b>TOTAL</b>	<b>\$ 391,500.00</b>	<b>\$21,792.66</b>	<b>\$164,633.34</b>	<b>42.05%</b>
<b>Drainage</b>				
R2 Electricity	\$ 15,000.00	\$1,190.98	\$35,957.97	239.72%
R3 Sump Clearing	30,000.00	\$2,387.00	\$7,796.59	25.99%
R4 Plant O&M	75,000.00	\$782.38	\$28,725.23	38.30%
R4A Pest Control	3,000.00	\$220.00	\$2,723.20	90.77%
R5 Wisconsin Pump Station Design	0.00	\$0.00	\$175.00	0.00%
R6 Wisconsin Pump Station Construction	0.00	\$3,417.50	\$70,172.22	0.00%
<b>TOTAL</b>	<b>\$ 123,000.00</b>	<b>\$7,997.86</b>	<b>\$145,550.21</b>	<b>118.33%</b>
<b>TOTAL RECURRING EXPENSES</b>	<b>\$ 514,500.00</b>	<b>\$ 29,790.52</b>	<b>\$ 310,183.55</b>	
<b>TOTAL EXPENSE BUDGET</b>	<b>\$ 741,200.00</b>	<b>\$ 44,707.56</b>	<b>\$ 506,863.76</b>	

Budget Item	Budget Amount	Expended MTD	Expended YTD	% YTD
<b><u>INCOME</u></b>				
<b>Anticipated</b>				
Assessment - Existing	\$ 433,300.00	\$13,552.37	\$362,568.15	83.68%
Assessment - Wisconsin	97,090.00	\$0.00	\$88,966.68	91.63%
Interest	5,000.00	\$0.00	\$38,921.00	778.42%
Property Tax	150,000.00	\$2,076.28	\$181,120.61	120.75%
Subvention Reimbursement (FY21/22)	200,000.00	\$251,416.00	\$251,416.00	125.71%
2019-2020 DWR 5-Year Plan	1,500.00	\$0.00	\$0.00	0.00%
Delta Grant II - Flood Fight Supplies	0.00	\$0.00	\$0.00	0.00%
<b>TOTAL</b>	<b>\$ 886,890.00</b>	<b>\$267,044.65</b>	<b>\$922,992.44</b>	<b>104.07%</b>
<b>TOTAL NET INCOME (LOSS)</b>	<b>\$ 145,690.00</b>			
O&M Fund Balance (as of 7/28/2023)		<b>\$4,914,445.25</b>		
Wisconsin Fund Balance (as of 7/28/23)		<b>\$175,047.40</b>		
Proposed Expenses		<b>\$44,707.56</b>		
<b>TOTAL CASH</b>		<b>\$ 5,044,785.09</b>		
Checking Account Balance (as of 7/28/23)		<b>\$9,302.05</b>		
<b>TOTAL CASH ON HAND</b>		<b>\$ 5,054,087.14</b>		

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

TRANSFER NUMBER	TRANSFER DATE	TRANSFER AMOUNT	INTEREST TO DATE	TOTAL AMOUNT DUE WITH INTEREST
1	1/5/2022	\$492,918.87	\$ 1,267.25	\$494,186.12
2	1/5/2022	\$231,315.14	\$ 594.69	\$231,909.83
3	2/3/2022	\$66,386.00	\$ 143.77	\$66,529.77
4	5/3/2022	\$7,058.20	\$ 4.21	\$7,062.41
5	6/7/2022	\$47,436.70	\$ 13.30	\$47,450.00
7	10/4/2022	\$22,670.51	\$ 20.22	\$22,690.73
8		\$1,983.01		
Subtotals		\$869,768.43	\$ 2,043.44	\$869,828.86



**RECLAMATION DISTRICT 1614**  
**FINANCIAL REPORT MEETING AUGUST 2023 MEETING**  
**% OF FISCAL YEAR ELAPSED THROUGH END OF JULY - 8.33%**

Budget Item		Budget Amount	Expended MTD	Expended YTD	% YTD
<b>GENERAL FUND</b>					
<b>Administrative</b>					
G1	Annual Audit	\$ 8,000.00	\$0.00	\$0.00	0.00%
G2	Public Communication & Noticing	7,500.00	0.00	0.00	0.00%
G3	Election Expense	0.00	0.00	0.00	0.00%
G4	Superintendent	55,000.00	2,463.17	2,463.17	4.48%
G4a	Secretary	16,000.00	1,522.60	1,522.60	9.52%
G5	Workers' Compensation	3,000.00	0.00	0.00	0.00%
G6	Trustee Fees	4,000.00	200.00	200.00	5.00%
G7	County Assessment Administration	8,000.00	0.00	0.00	0.00%
G7A	General Assessment Administration (Engineers)	8,000.00	1,012.50	1,012.50	12.66%
G8	Office Supplies	1,000.00	436.24	436.24	43.62%
G9	Communication (phones, radios, etc.)	3,000.00	244.48	244.48	8.15%
G12	Education/Memberships	3,000.00	0.00	0.00	0.00%
G13	Non Management Staff	0.00	0.00	0.00	0.00%
G13A	LOMR	0.00	0.00	0.00	0.00%
	<b>TOTAL</b>	<b>\$116,500.00</b>	<b>\$5,878.99</b>	<b>\$5,878.99</b>	<b>5.05%</b>
<b>Consultants</b>					
G14	General Engineering	\$ 30,000.00	\$7,090.16	\$7,090.16	23.63%
G15	General Legal	30,000.00	1,809.30	1,809.30	6.03%
	<b>TOTAL</b>	<b>\$ 60,000.00</b>	<b>\$8,899.46</b>	<b>\$8,899.46</b>	<b>14.83%</b>
<b>Property &amp; Equipment</b>					
G16	Operation & Maintenance	\$ 3,000.00	\$0.00	\$0.00	0.00%
G16A	District Vehicle Expenses	3,500.00	688.86	688.86	19.68%
G17	Acquisitions	0.00	0.00	0.00	0.00%
G18	Flood Fight Supplies	0.00	0.00	0.00	0.00%
	<b>TOTAL</b>	<b>\$ 6,500.00</b>	<b>\$688.86</b>	<b>\$688.86</b>	<b>10.60%</b>
<b>Other</b>					
G19	Insurance	\$ 19,500.00	\$0.00	\$0.00	0.00%
	<b>TOTAL</b>	<b>\$ 19,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
	<b>TOTAL GENERAL FUND</b>	<b>\$ 202,500.00</b>	<b>\$ 15,467.31</b>	<b>\$ 15,467.31</b>	
<b>RECURRING EXPENSES</b>					
<b>Levee</b>					
R1	General Maintenance	\$ 15,000.00	\$95.00	95.00	0.63%
R1A	Engineering - General	25,000.00	1,362.50	1,362.50	5.45%
R1C	Riprap and Levee Repair	350,000.00	277,485.32	277,485.32	79.28%
R1D	DWR 5 Year Plan	0.00	0.00	0.00	0.00%
R1E	Storm Emergency	0.00	0.00	0.00	0.00%
	<b>TOTAL</b>	<b>\$ 390,000.00</b>	<b>\$278,942.82</b>	<b>\$278,942.82</b>	<b>71.52%</b>
<b>Drainage</b>					
R2	Electricity	\$ 35,000.00	\$1,299.87	\$1,299.87	3.71%
R3	Sump Clearing	30,000.00	0.00	0.00	0.00%
R4	Plant O&M	75,000.00	64.23	64.23	0.09%
R4A	Pest Control	3,000.00	220.00	220.00	7.33%
R5	Wisconsin Pump Station Design	0.00	0.00	\$0.00	0.00%
R6	Wisconsin Pump Station Construction	0.00	130.00	130.00	0.00%
	<b>TOTAL</b>	<b>\$ 143,000.00</b>	<b>\$1,714.10</b>	<b>\$1,714.10</b>	<b>1.20%</b>
	<b>TOTAL RECURRING EXPENSES</b>	<b>\$ 533,000.00</b>	<b>\$ 280,656.92</b>	<b>\$ 280,656.92</b>	
	<b>TOTAL EXPENSE BUDGET</b>	<b>\$ 735,500.00</b>	<b>\$ 296,124.23</b>	<b>\$ 296,124.23</b>	

**INCOME**

**Anticipated**

Assessment - Existing	\$ 346,725.80	\$0.00	\$0.00	0.00%
Assessment - Wisconsin	97,090.00	0.00	\$0.00	0.00%
Interest	20,000.00	0.00	\$0.00	0.00%
Property Tax	171,664.00	0.00	\$0.00	0.00%
Subvention Reimbursement	125,000.00	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	<u>0.00</u>	<u>\$0.00</u>	<u>0.00%</u>
<b>TOTAL</b>	<b>\$ 760,479.80</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>TOTAL NET INCOME (LOSS)</b>	<b>\$ 24,979.80</b>			

O&M Fund Balance (as of 7/28/2023)	<b>4,914,445.25</b>
Wisconsin Fund Balance (as of 7/28/2023)	<b>175,047.40</b>
Proposed Expenses	<b><u>296,124.23</u></b>
<b>TOTAL CASH</b>	<b><u>\$ 4,793,368.42</u></b>

Checking Account Balance (as of 7/28/2023)	<b>9,302.05</b>
<b>TOTAL CASH ON HAND</b>	<b><u>\$ 4,802,670.47</u></b>

# ITEM 5



CROCE, SANGUINETTI, & VANDER VEEN  
INC.

CERTIFIED PUBLIC ACCOUNTANTS

July 19, 2023

Board of Trustees and Ms. Rhonda Olmo  
**Reclamation District No. 1614**  
Post Office Box 4807  
Stockton, California 95204

We are pleased to confirm our understanding of the services we are to provide **Reclamation District No. 1614** for the year ended June 30, 2023.

#### **Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of **Reclamation District No. 1614** as of and for the year ended June 30, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement **Reclamation District No. 1614's** 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. After a thorough review of the reporting standards and the costs associated with implementation; we propose to exclude the required supplementary information, such as management's discussion and analysis. The reporting methodology proposed will minimize district accounting fees. As part of our engagement, we will apply certain limited procedures to **Reclamation District No. 1614's** remaining RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist 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 will 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. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

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

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP. 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 GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include direct confirmation of cash and certain other assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We may request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

Our audit of the financial statements does not relieve you of your responsibilities.

### **Audit Procedures - Internal Control**

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

### **Audit Procedures - Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of **Reclamation District No. 1614's** compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

### **Other Services**

We will also prepare standard, adjusting, or correcting journal entries and assist in preparing the financial statements of **Reclamation District No. 1614** in conformity with U.S. generally accepted accounting principles based on information provided by you. We will also prepare the Special Districts Financial Transactions Report and the Government Compensation in California Report of **Reclamation District No. 1614**. We will perform the services in accordance with applicable professional standards. The other services are limited to the services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for any nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

### **Responsibilities of Management for the Financial Statements**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is also responsible for making drafts of financial statements, all financial records and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions and other matters, additional information that we may request for the purpose of the audit, and unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

With regard to using the auditor's report, you understand that you must obtain our prior written consent to reproduce or use our report in bond offering official statements or other documents.

With regard to publishing the financial statements on your website, you understand that websites are a means to distribute information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

#### **Engagement Administration, Fees, and Other**

Pauline Sanguinetti is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

It is our policy to keep records related to this engagement for seven years. However, Croce, Sanguinetti, & Vander Veen, Inc. does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by government or regulatory agencies. By your signature below, you acknowledge and agree that upon the expiration of the seven-year period, Croce, Sanguinetti, & Vander Veen, Inc. shall be free to destroy our records related to this engagement.

We expect our fees for the audit services set forth in this letter for the fiscal year ended June 30, 2023 not to exceed \$7,150. Our invoices for the services outlined in this letter are payable on presentation. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

In the event that the District requires a single audit due to the expenditure of federal funds, we will perform such an audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States, the Single Audit Act Amendments of 1996, and the provisions of the Uniform Guidance. Services rendered in order to meet the aforementioned requirements will be billed to you separately.

Should any litigation or adverse action (such as audits by outside organizations and/or threatened litigation, etc.) by third parties arise against **Reclamation District No. 1614** or its officers subsequent to this engagement, which results in the subpoena of documents from Croce, Sanguinetti, & Vander Veen, Inc. and/or requires additional assistance from us to provide information, depositions, or testimony, **Reclamation District No. 1614** hereby agrees to compensate Croce, Sanguinetti, & Vander Veen, Inc. (at our standard hourly rates then in effect) for additional time charges and other costs (copies, travel, etc.) and to indemnify us for any attorney's fees to represent Croce, Sanguinetti, & Vander Veen, Inc.

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation administered by the American Arbitration Association or other organization under its applicable rules for resolving professional accounting and related services disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties.

### **Reporting**

We will issue a written report upon completion of our audit of **Reclamation District No. 1614's** financial statements. Our report will be addressed to those charged with governance of **Reclamation District No. 1614**. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.



If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

We appreciate the opportunity to be of service to **Reclamation District No. 1614** and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign where indicated and return it to us. A copy of this engagement letter is enclosed for your files.

Very truly yours,

*Croce, Sanguinetti, & Vander Veen, Inc.*

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

RESPONSE:

This letter correctly sets forth the understanding of **Reclamation District No. 1614**.

Secretary signature: *X* \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Trustee signature: *X* \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_



CROCE, SANGUINETTI, & VANDER VEEN  
INC.

CERTIFIED PUBLIC ACCOUNTANTS

July 19, 2023

Board of Trustees and Ms. Rhonda Olmo  
**Reclamation District No. 1614**  
Post Office Box 4807  
Stockton, California 95204

We are pleased to confirm our acceptance and understanding of the services we are to provide for **Reclamation District No. 1614** for the year ended June 30, 2023.

You have requested that we prepare the Special Districts Financial Transactions Report of **Reclamation District No. 1614** for the year ended June 30, 2023.

#### **Our Responsibilities**

The objective of our engagement is to prepare the Special Districts Financial Transactions Report in accordance with the requirements of the Controller of the State of California, which differ from accounting principles generally accepted in the United States of America. We will conduct our engagement in accordance with Statement on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion, a conclusion, nor provide any assurance on the Special Districts Financial Transactions Report.

Our engagement cannot be relied upon to identify or disclose any misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

#### **Management Responsibilities**

The engagement to be performed is conducted on the basis that management acknowledges and understands that our role is to prepare the Special Districts Financial Transactions Report in accordance with the requirements of the Controller of the State of California. Management has the following overall responsibilities that are fundamental to our undertaking the engagement to prepare your Special Districts Financial Transactions Report in accordance with SSARS:

- a. The prevention and detection of fraud.
- b. To ensure that the entity complies with the laws and regulations applicable to its activities.

- c. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement to prepare the Special Districts Financial Transactions Report.
- d. To provide us with:
  - i. Documentation, and other related information that is relevant to the preparation and presentation of the Special Districts Financial Transactions Report,
  - ii. Additional information that may be requested for the purpose of the preparation of the Special Districts Financial Transactions Report; and
  - iii. Unrestricted access to persons within **Reclamation District No. 1614** of whom we determine necessary to communicate.

As part of our engagement, we will issue a disclaimer that will state that the Special Districts Financial Transactions Report was not subjected to an audit, review, or compilation engagement by us and, accordingly, we do not express an opinion, conclusion, nor provide any assurance on them.

#### **Other Relevant Information**

Pauline Sanguinetti is responsible for supervising the engagement.

We expect our fees for the services set forth in this letter for the fiscal year ended June 30, 2023 not to exceed \$550. Our invoices for the services outlined in this letter are payable on presentation. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

It is our policy to keep records related to this engagement for seven years. However, Croce, Sanguinetti, & Vander Veen, Inc. does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by government or regulatory agencies. By your signature below, you acknowledge and agree that upon the expiration of the seven-year period, Croce, Sanguinetti, & Vander Veen, Inc. shall be free to destroy our records related to this engagement.

Should any litigation or adverse action (such as audits by outside organizations and/or threatened litigation, etc.) by third parties arise against **Reclamation District No. 1614** or its officers subsequent to this engagement, which results in the subpoena of documents from Croce, Sanguinetti, & Vander Veen, Inc. and/or requires additional assistance from us to provide information, depositions, or testimony, **Reclamation District No. 1614** hereby agrees to compensate Croce, Sanguinetti, & Vander Veen, Inc. (at our standard hourly rates then in effect) for additional time charges and other costs (copies, travel, etc.) and to indemnify us for any attorney's fees to represent Croce, Sanguinetti, & Vander Veen, Inc.

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation administered by the American Arbitration Association or other organization under its applicable rules for professional accounting and related services disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties.

You agree to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to us.

We appreciate the opportunity to be of service to **Reclamation District No. 1614** and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign where indicated and return it to us. A copy of this engagement letter is enclosed for your files.

Very truly yours,

*Croce, Sanguinetti, & Vander Veen, Inc.*

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

RESPONSE:

This letter correctly sets forth the understanding of **Reclamation District No. 1614**.

Secretary signature: *X* \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Trustee signature: *X* \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

# ITEM 8

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, AUGUST 7, 2023  
 2:00 PM  
 ENGINEER’S REPORT**

**I. ROCK SLOPE PROTECTION PROJECT (2022-2023)**

A. Review status of the Rock Slope Protection and Beaver Damage repairs along Smith Canal. Status summary:

Here’s a table that includes actual costs to date and estimated remaining costs. In addition to the \$50k for riprap for PCOs 001 and 002, including \$23k for remaining beaver den related costs.

Item	Description	Costs Thru 7/31/2023	Estimated Remaining Costs	Contract Amount
<b>Original Contract</b>		<b>\$211,690.62</b>	<b>\$186,809.38</b>	<b>\$398,500.00</b>
<b>Change Orders</b>		<b>\$67,184.15</b>	<b>\$73,000.00</b>	<b>\$140,184.15</b>
PCO 001	Clearing and Grubbing at 1960 & 1974 Canal Drive	\$17,220.00	\$20,000.00	\$37,220.00
PCO 002	Clearing and Grubbing at 1948 & 1990 Canal Drive	\$27,575.00	\$30,000.00	\$57,575.00
PCO 003	Repair Beaver Holes at 2286, 2324, and 2334 Canal Drive	\$22,389.15	\$23,000.00	\$45,389.15
<b>Totals:</b>		<b>\$278,874.77</b>	<b>\$259,809.38</b>	<b>\$538,684.15</b>

***EXHIBIT A: KSN Inc. Daily Field Reports of Riprap placement and Beaver Damage.***

**II. WISCONSIN PUMP STATION NO. 7**

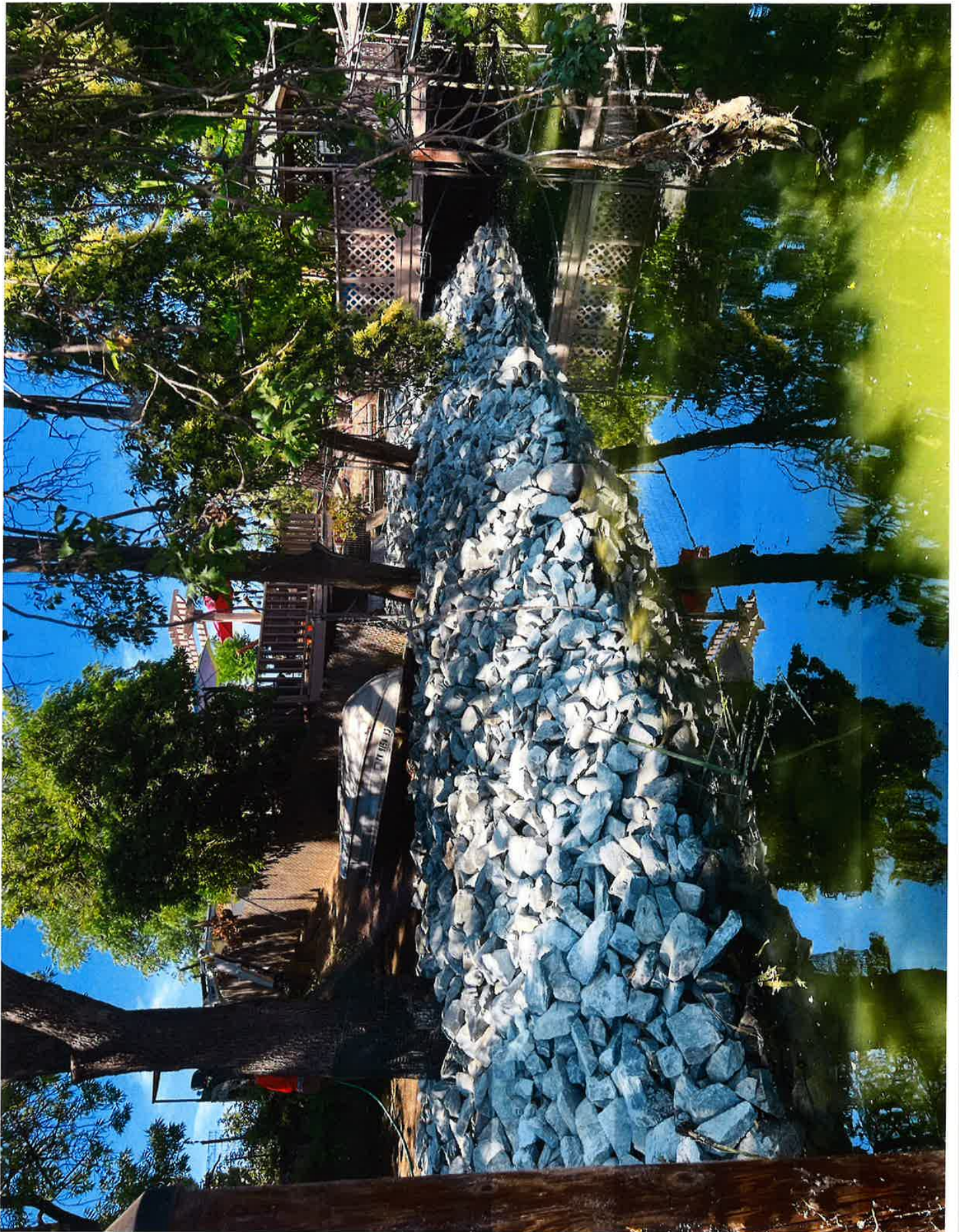
A. Review the status of the pump tests.

- Friday August 11, 2023, is the current reschedule date to retest the pumps.

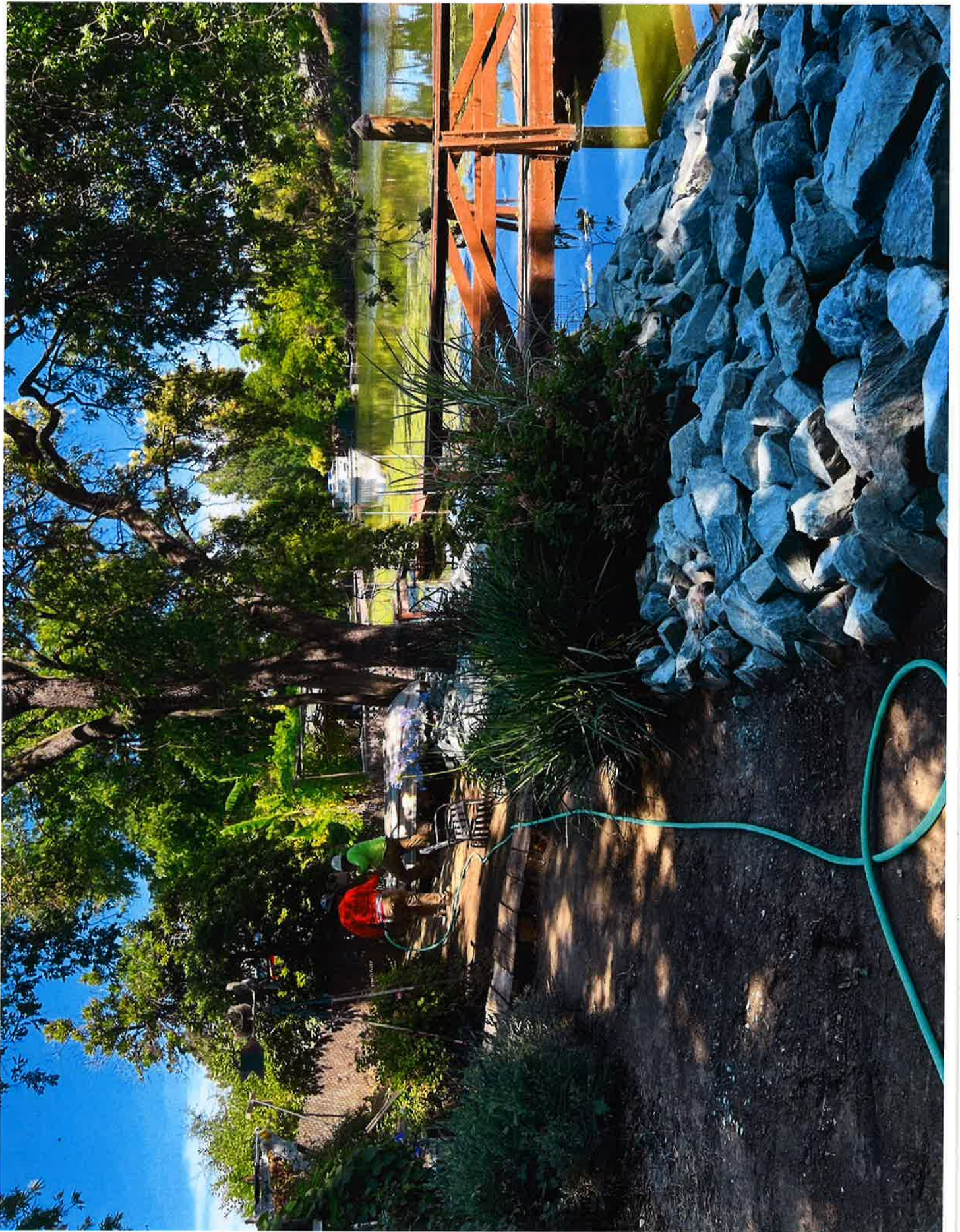
B. Review recent status of videoing storm drainage collection system that extends from along Hoover Tyler Little League fields to Wisconsin Pump Station.

# **EXHIBIT A**

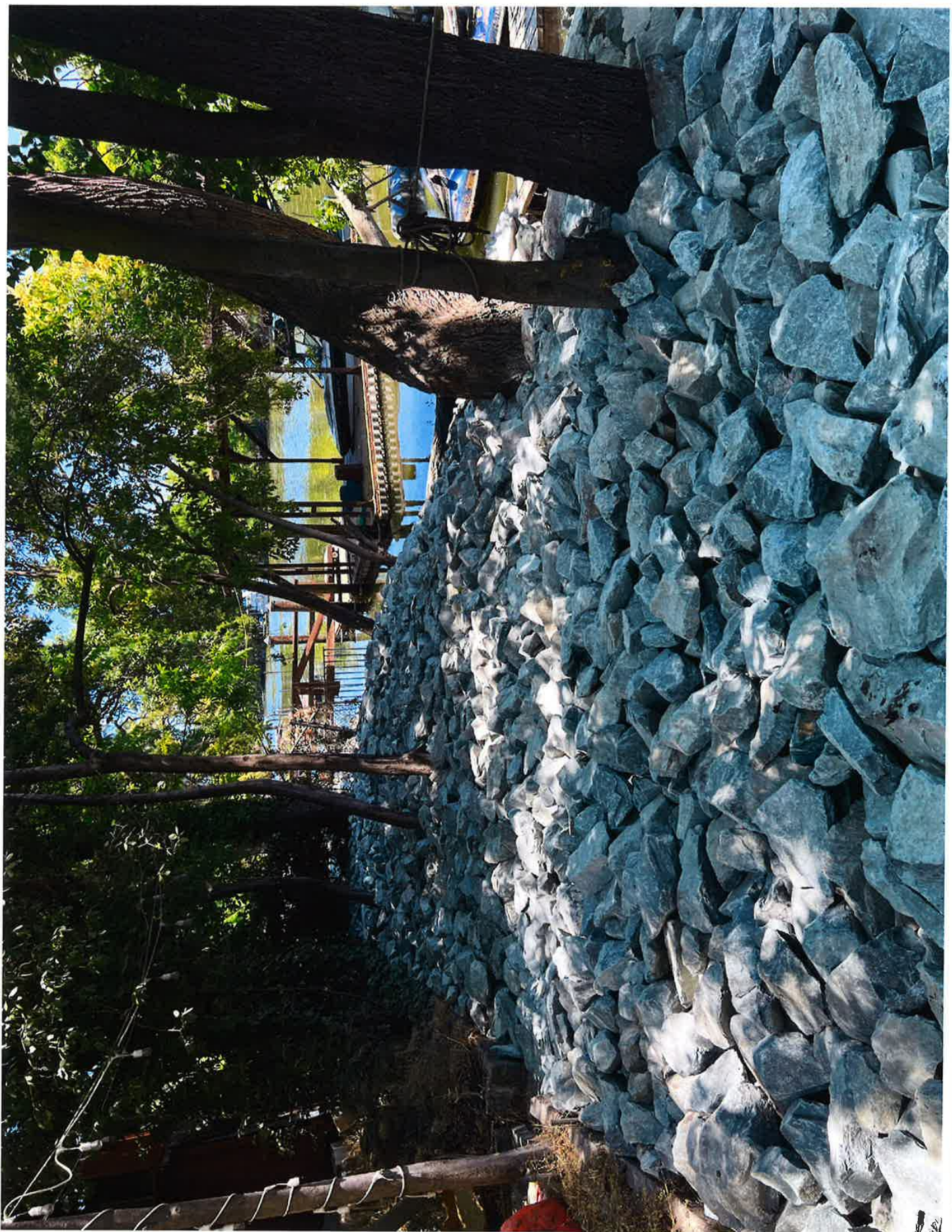




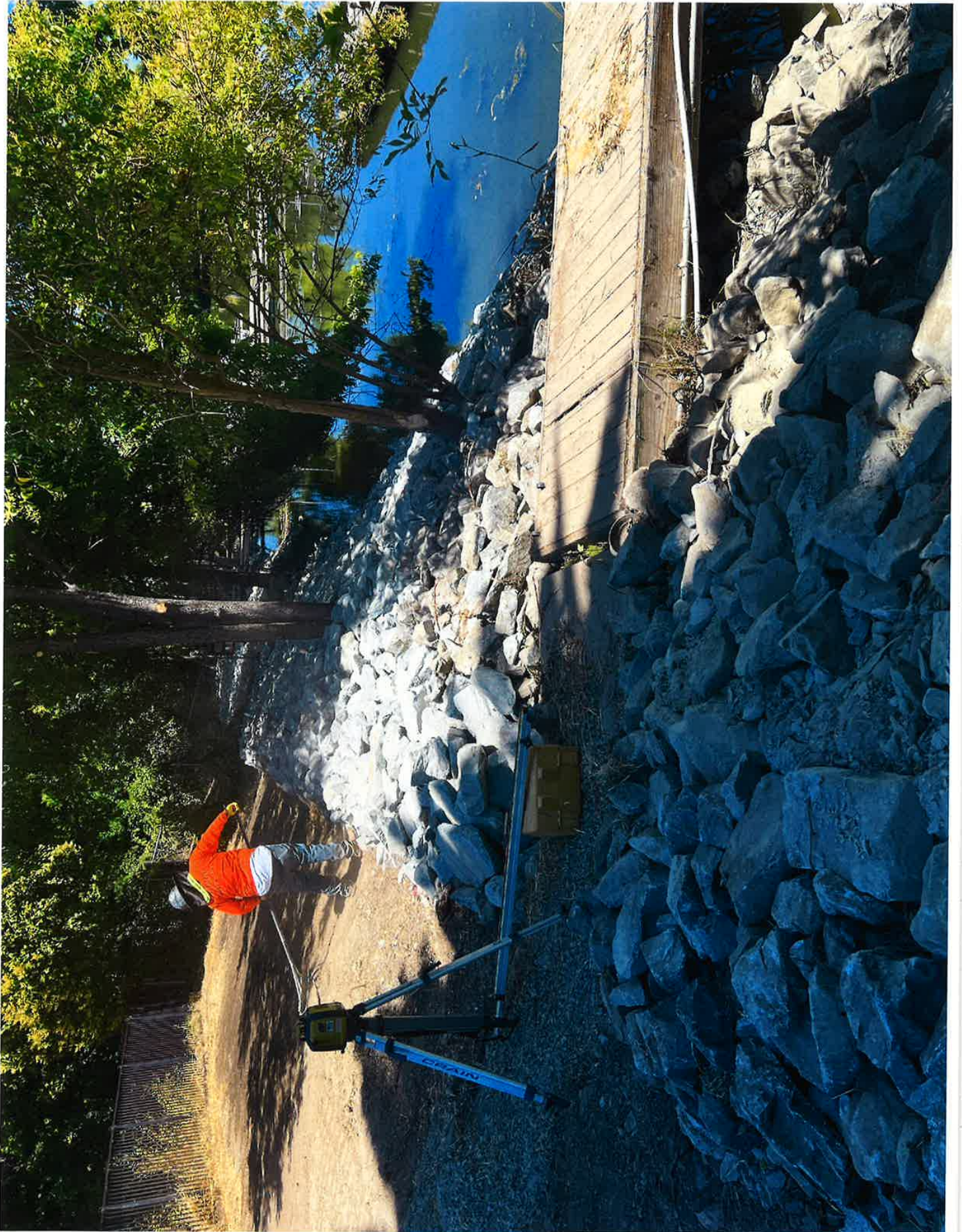














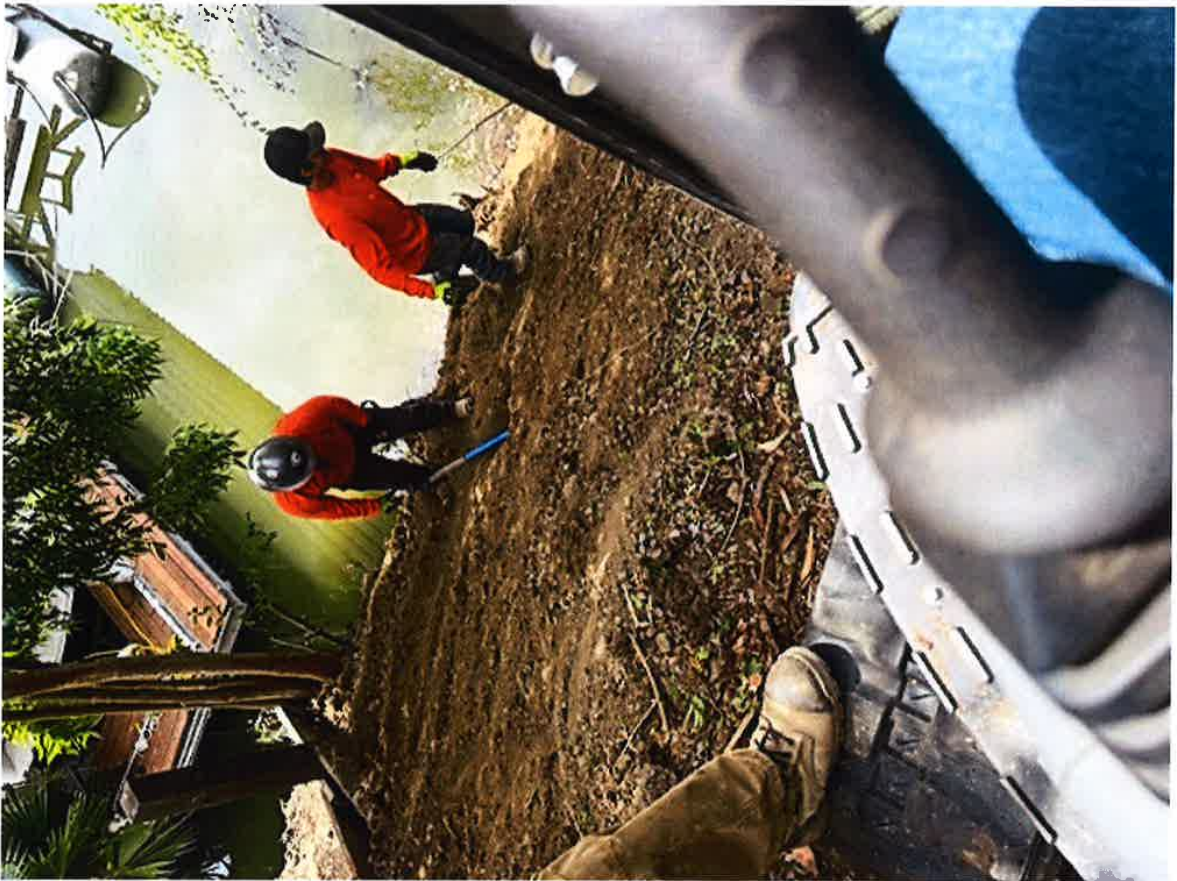




7



















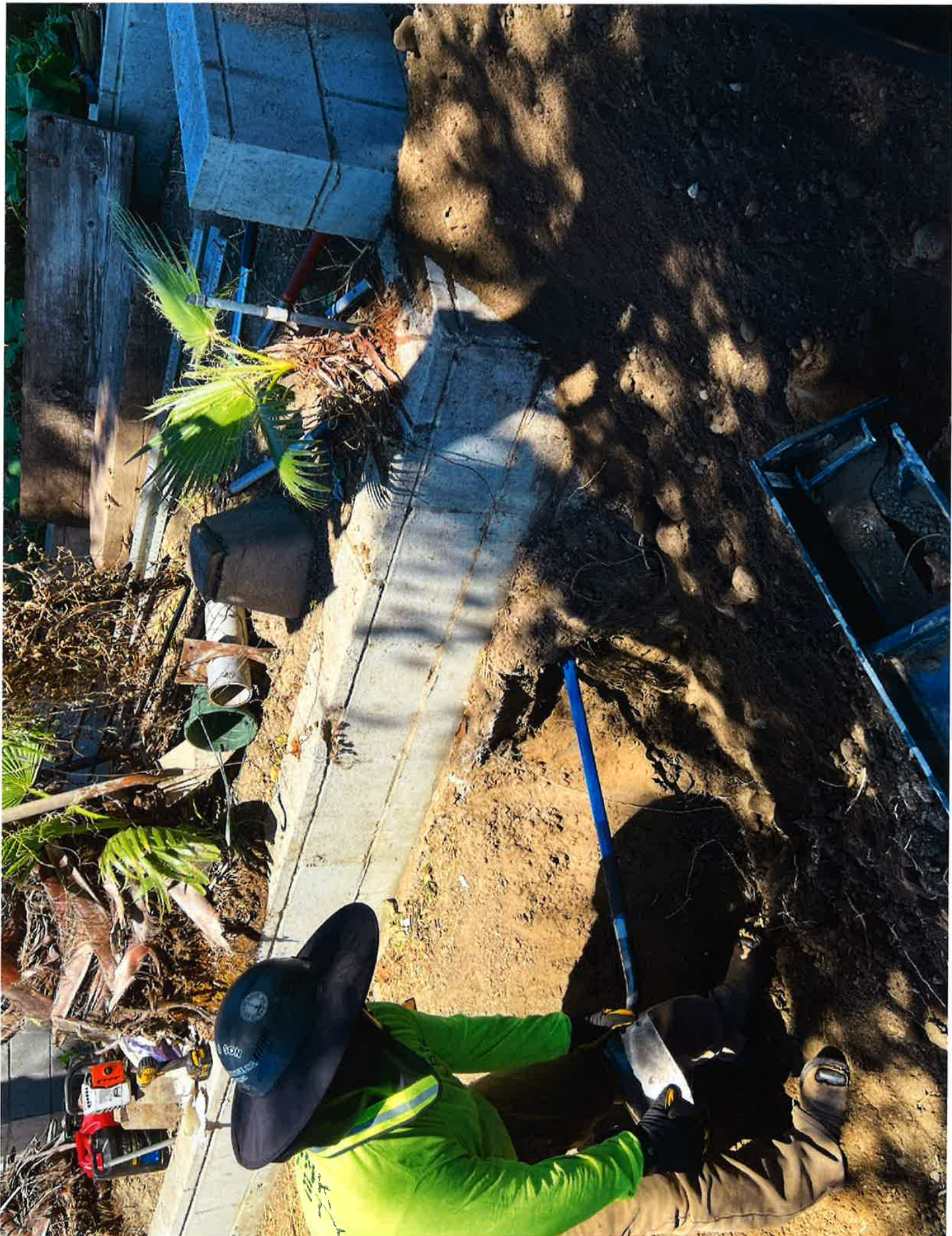




















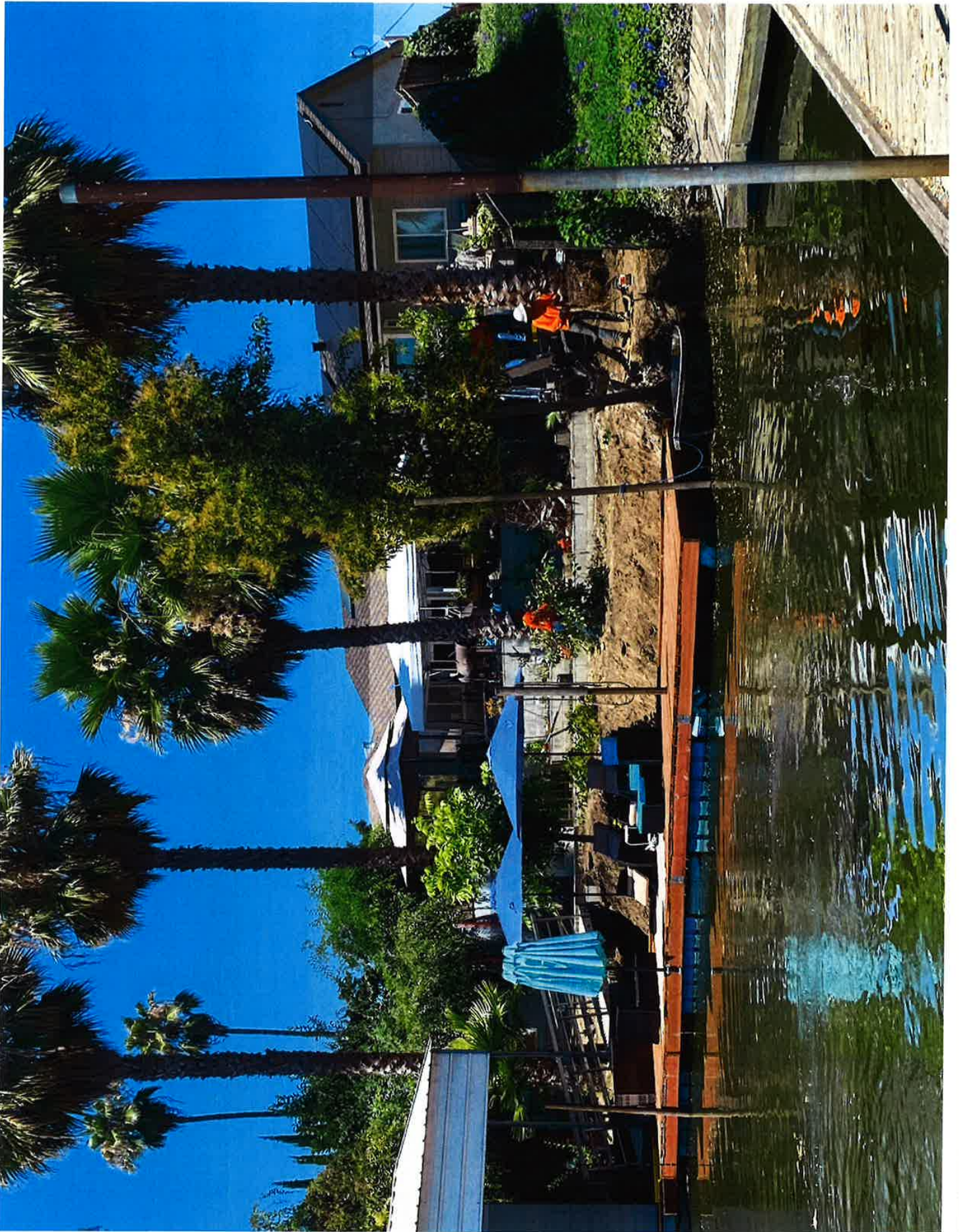












# ITEM 9

**RD 1614 Superintendent's Report**  
**For July 2023**

7/28/2023

Superintendent's report-

Weather was still very pleasant which provided good opportunities to continue to make repairs and general cleanup at our pump stations and surrounding yards. A levee inspection was also performed by drive by at various locations of the system.

**Pump Stations :** All systems are performing reasonably well. The focus of maintenance activity this month is preventative maintenance of the pumps . We are also still continuing with work on anti-siphon valves at our pump stations. A new pump station automatic controller was ordered to add a second controller at Pump Station #4 - ( Plymouth and Smith Canal ). You may recall at our last meeting a differential in water levels during heavy rain events was identified as a possible cause of local flooding due to a restricted bypass sluice gate at the pump station. The Trustees approve of purchasing and installation of this controller. However , due to a longer than expected lead time in the delivery of this controller this level controller will not be installed until September or possibly October of this year. This should not be a concern as this is well before our next rainy season . As mentioned we are still in the process of repairing the anti siphon valves located on the discharge side of most of our pump stations. I hope to have this work done by the end of August or early September.

**Levee inspection:** . There was no change from last month . A roadside inspection was done . There were no outstanding issues to report. This concludes my report.

Respectfully:

Abel Palacio - Reclamation District 1614 Superintendent:

# ITEM 13

## 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
- Adopt Annual Budget.
- Reminder that Liability Insurance Expires Annually the end of July.
- Adopt Annual CEQA Exemption for levee maintenance
- Adopt Annual Levee Subventions Agreement Resolution
- Notice for Appropriations Limit

### 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:**

<b>Name</b>	<b>Term Commenced</b>	<b>Term Ends</b>
Christian Gaines	First Friday 12/2022	First Friday of 12/2026
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 17

Reclamation District 1614  
July 2023 Bills

NAME	INVOICE #	AMOUNT	TOTAL \$	WARRANT #	CHECK #	SUBVENTION FUND
Kevin Kauffman		\$100.00		6228		
			<b>\$100.00</b>			
Christian Gaines		\$50.00		6229		
			<b>\$50.00</b>			
Dominick Gulli		\$50.00		6230		
			<b>\$50.00</b>			
Rhonda Olmo		\$1,522.60		6231		
Office supplies reimbursement		\$94.66				
			<b>\$1,617.26</b>			
Neumiller & Beardslee	343569	\$1,809.30		6232		
			<b>\$1,809.30</b>			
Kjeldsen, Sinnock & Neudeck, Inc.	35775	\$3,505.60		6233		
	35776	\$537.50				
	35777	\$520.00				
	35778	\$492.50				
	35779	\$130.00				
	35780	\$825.00				
	35781	\$12,554.29				
	35782	\$3,584.56				
	35783	\$65.00				
			<b>\$22,214.45</b>			
Business Printing Service	3444	\$324.82		6234		
			<b>\$324.82</b>			

Reclamation District 1614  
July 2023 Bills

Dino & Son Ditching Service, Inc. Progress Payment No. 1 - Levee Maintenance Project FY 2022/2023	0806-0670-23	\$97,650.87		6235	
Dino & Son Ditching Service, Inc. Progress Payment No. 2 - Levee Maintenance Project FY 2022/2023	0806-0670-23	\$167,280.16			
			<b>\$264,931.03</b>		
Reclamation District 1614 Funds for checking account		\$25,000.00		6236	
			<b>\$25,000.00</b>		
Delk Pest Control	195129	\$220.00		6237	
			<b>\$220.00</b>		
North Valley Labor Compliance Services	5146	\$30.00		6238	
			<b>\$30.00</b>		
Abel Palacio - July Payroll		\$1,753.03			Direct Deposit
			<b>\$1,753.03</b>		
State of California Payroll Taxes - July		\$48.38			online
			<b>\$48.38</b>		
Federal Government Payroll Taxes - July		\$535.81			online
			<b>\$535.81</b>		
ADP - Period Ending 6/30/23	637030552	\$125.95			online
			<b>\$125.95</b>		
T-Mobile		\$111.80			online
			<b>\$111.80</b>		
Comcast		\$132.68			online
			<b>\$132.68</b>		
Visa		\$769.85			online

Reclamation District 1614  
July 2023 Bills

			\$769.85			
PG&E		\$1,299.87			online	
			\$1,299.87			

**WARRANT TOTAL: \$316,346.86**  
**CHECKING TOTAL: \$4,777.37**  
**TOTAL BILLS PAID \$321,124.23**