

RECLAMATION DISTRICT NO. 1614

AGENDA FOR REGULAR BOARD OF TRUSTEES MEETING
2:00 P.M. FEBRUARY 3, 2025

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. **Election of Officers.**
 - a. President.
 - b. Vice-President.
 - c. Secretary.
4. **Minutes.** Approval of Minutes of Regular meeting of January 6, 2025 meeting.
5. **District Finances.** Presentation of Financial Status Reports. Discussion and possible action.
6. **Agency Reports.** Report on San Joaquin Area Flood Control Agency’s Smith Canal Gate Structure Project.
 - a. Discussion and Direction on SJAFCA submission of CLOMR
 - b. Discussion and Possible Action regarding SJAFCA’s Reimbursement to District pursuant to the RD 1614/SJAFCA Cooperative Agreement
 - c. Discussion and Direction Regarding District Review of Smith Canal Gate Operations and Maintenance Manual
7. **Audit.** Ratify Special District Financial Transaction Report for the year ended June 30, 2024 and approve draft copy of the financial statements and independent auditor’s report for the year ended June 30, 2023 and ratify signing management representation letter.
8. **Resolution 2025-01.** Adopt Resolution 2025-01 authorizing signing support letter to SJAFCA for LOMR approval.
9. **Certificate of Occupancy.** Discussion and possible action regarding Letter of Temporary Support for Charles Patman III.

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. **District Engineer Report.** Presentation of Engineer’s Report. Discussion and possible action:

I. LEVEE MAINTENANCE PROJECT – FY 2024-2025

A. Review progress of San Rafael Rock Quarry, Inc. (Dutra Construction Co.)

Here’s an update on the RD 1614 RSP Project with Dutra:

- 1/8/25 – Met onsite with Dutra, Harj, and Kevin.
- 1/9/25 – Distributed attached exhibit and quantities for team’s concurrence.
- 1/16/25 – Harj provided types of turf.
- 1/17/25 – Harj provided installation method for sod.
- 1/23/25 – Dutra submitted questions needed to finalize their proposal.

SG&CC Responses in Red.

- (1) What is the size and spec for the pvc irrigation line/
2” Sch 40.
- (2) What is the specific herbicide application required prior to sod placement?
Glyphosate.
- (3) How long shall we wait to place the sod after the herbicide treatment?
1 week.
- (4) Is the Brown Sand 30/70 blend the “Tee Box Sand” described in the drawings?
Is this the same material for sand outside of the Tee Box area?
Yes.
- (5) How many lines of what gauge electrical wire need to be ran to the sprinkler head?
2 at 14-gauge wires per sprinkler. Dutra should confirm with West Coast Golf Construction or Sierra Pacific Turf.
- (6) For the Latitude 36 Tee Box Sod, shall this be overseeded with Rye Grass?
No overseed.
- (7) For the Levee Slope Hydroseed Mow Free Blend with Vulpia, is the attached Delta Blue Grass’s (DBG) Mow Free Blend acceptable?
Vulpia will need to be added. Get with Jodi with DBG for ratio.
- (8) For the Levee Top Rye, Bluegrass and Bermuda blend, is the attached DBG Blue Rye mix acceptable?
You need Bermuda seed in the blend.
- (9) What are the requirements for the Hydroseed application?
The contractor should answer this question that SG&CC recommended.
- (10) What are the application rates for the Mow Free Blend? DBG recommends 25 lbs./5,000 sf.
Follow recommendations.
- (11) What is the application rate for the Levee Top Blend? DBG recommends 25 lbs./3,500 sf.
Follow recommendations.
- (12) The specified Sprinklers have been discontinued and are no longer available from Rain Bird, what are the replacements to these?

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SG&CC use Rain Bird 752 sprinklers as well as the swing joints which are available. For Rain Bird irrigation parts contact Derek Moffitt (916) 871-4252 – dmoffitt@sierrapacificturf.com

11. **Superintendent’s Report.** Presentation of Superintendent’s Report; request for direction.
12. **Letter of Map Revision.** Discussion and possible action regarding Letter of Map Revision.
13. **Report on Meetings Attended.**
14. **District Newsletter/Postcard.** Discussion and direction.
15. **Trustee Reports.** Discussion and direction on Trustee Reports.
 - a. Discussion and Possible Action regarding County Flood Ordinance.
16. **District Calendar.**
 - a. Next Meeting – March 3, 2025.
17. **Items for Future Meetings.** Items for future meetings.
18. **Correspondence.** Discussion and direction.
19. **District Bills.** Motion to Approve of Bills.
20. **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.

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**AGENDA PACKET
RECLAMATION DISTRICT 1614
FEBRUARY 3, 2025**

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

ITEM 4

DRAFT MINUTES OF REGULAR MEETING OF BOARD OF TRUSTEES
FOR RECLAMATION DISTRICT 1614
HELD MONDAY, JANUARY 6, 2025

The January Regular Meeting of the Board of Trustees of Reclamation District 1614 was held on Monday, January 6, 2025, at the hour of 2:00 p.m.

Roll Call of Board Members and Staff:

President Kevin 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: Sarah Vigil (Port City Marketing)

Absent were: Chris Elias (SJAFCA),

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.

No public comment.

Item 3. Minutes. Approval of Minutes of the Regular meeting of December 2, 2024 meeting.

After review,

On a motion by Trustee Gaines, seconded by Trustee Gulli, the Trustee’s present voted unanimously to approve the December 2, 2024 by the following vote.

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

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

Rhonda Olmo provided written and oral reports. She presented the January Financial Report and reported that the District is at 50% for their fiscal year.

After review,

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

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

Item 5. Agency Reports. Report on San Joaquin Area Flood Control Agency's Smith Canal Gate Structure Project.

Mr. Chris Elias was not present at today's meeting. Mr. Neudeck reported that Mr. Darren Suen has been appointed the new Executive Director at SJAFCA. His email address is: Darren.suen@sjafca.org.

Attorney Pinasco reported that he will work with President Kauffman regarding the SJAFCA reimbursement so that President Kauffman can email Mr. Elias indicating that the District expects SJAFCA reimbursement for District costs related to proportional cost paid by District.

Item 6. District Engineer Report. Presentation of Engineer's Report. Discussion and possible action:

- I. LEVEE MAINTENANCE PROJECT – FY 2024-2025
 - A. Review progress of San Rafael Rock Quarry, Inc. (Dutra Construction Co.)
 - B. Potential Change Orders including restoration of damage caused by project.

Mr. Neudeck stated the work is complete. He said he is pretty much on target to meet this proposal minus item #7 in the agenda packet. He indicated that the damage is more extensive and he will speak with Dutra Construction to get estimates and find a contractor to do the work. Mr. Neudeck will come back with a change order.

Item 7. Superintendent's Report. Presentation of Superintendent's Report; request for direction.

Mr. Abel Palacio reported. He shared some signs for the pump stations he had made. He mentioned there was quite a bit of rain last month and no issues were reported. He performed routine maintenance. No generators have been needed.

Item 8. Letter of Map Revision. Discussion and possible action regarding Letter of Map Revision.

Discussion was held and it was stated that it could take another 12 months to obtain a LOMR. Trustee Gaines was given direction to invite Mario Enriquez (CoS District 4) and Mario Gardea (BoS District 1) to a future meeting.

Attorney Pinasco was given direction to draft a Resolution for the February meeting stating the District is signing the support letter being submitted to FEMA from SJAFCA for LOMR approval. This Resolution will be contingent upon review of the O&M plan and that the District's review will be incorporated into the final plan and shall provide a summary of the previous actions taken by the Trustees. Attorney Pinasco to forward this Resolution to President Kauffman for his review prior to the February meeting.

Item 9. Report on Meetings Attended.

Trustee Gulli attended the County Flood Ordinance Meeting. He stated the County is revising their flood regulations. Direction was given to Trustee Gulli to attend tomorrow's meeting and inform the County, on behalf of RD 1614, that the District opposes all of the changes to the existing ordinance.

Item 10. District Newsletter/Postcard. Discussion and direction.

Discussion was held with Sarah Vigil regarding revising the postcard.

After review,

On a motion by Trustee Gulli, seconded by Trustee Gaines, the Trustee's present voted unanimously to approve the postcard for distribution once final approval is received by President Kauffman and Attorney Pinasco by the following vote.

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

Item 11. Trustee Reports. Discussion and direction.

- a. Yosemite Pump Station reliability.

No report.

Item 12. District Calendar.

- a. Next Meeting – February 3, 2025.

Item 13. Items for Future Meetings. Items for future meetings.

No report.

Item 14. Correspondence. Discussion and direction.

No report.

Item 15. District Bills. Motion to Approve of December 2024 Bills.

After review,

On a motion by Trustee Gulli, seconded by Trustee Gaines, the Trustee's present voted unanimously to approve the December 2024 bills by the following vote.

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

Item 16. Closed Session. The Trustees went into Closed Session at 3:35 p.m.

- a) CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION
Initiation of litigation pursuant to paragraph (2) of subdivision (d) of Section 54956.9:
One (1) case.

Item 17. Adjourn from Closed Session. Open Session Disclosure of Reportable Action.

The Board adjourned from Closed Session at 4:07 p.m. regarding Action Item 16 (a). All Trustees were present during the entirety of the Closed Session. There is no reportable action.

Item 18. Adjournment. President Kauffman adjourned the meeting at 4:08 p.m.

Respectfully submitted,

Rhonda L. Olmo
District Secretary

Reclamation District 1614

December 2024 Bills

NAME	INVOICE #	AMOUNT	TOTAL \$	WARRANT #	CHECK #	SUBVENTION FUND
Kevin Kauffman - January 6, 2025 Meeting		\$100.00		6399		
			\$100.00			
Christian Gaines - January 6, 2025 Meeting		\$50.00		6400		
			\$50.00			
Dominick Gulli - January 6, 2025 Meeting		\$50.00		6401		
			\$50.00			
Rhonda Olmo		\$1,626.08		6402		
			\$1,626.08			
Kjeldsen, Sinnock & Neudeck, Inc.	39322	\$2,256.88		6403		
	39323	\$881.00				
	39324	\$116.50				
	39325	\$74.25				
	39326	\$68.75				
	39327	\$2,790.25				
	39328	\$448.00				
	39329	\$8,326.25				
	39330	\$1,188.00				
	39331	\$1,503.75				
			\$17,653.63			
Port City Marketing	21577	\$495.00		6404		
			\$495.00			
San Joaquin County Mosquito and Vector Control District - Assessment for FY 24/25	Act # SJ10029	\$88.98		6405		
			\$88.98			

Reclamation District 1614

December 2024 Bills

Delk Pest Control	255823	\$220.00		6406	
			\$220.00		
Abel Palacio - December Payroll		\$1,887.12			Direct Deposit
			\$1,887.12		
State of California Payroll Taxes - December		\$57.25			online
			\$57.25		
Federal Government Payroll Taxes - December		\$555.26			online
			\$555.26		
ADP - Period Ending 11/30/24	676322332	\$132.25			online
			\$132.25		
T-Mobile		\$91.78			online
			\$91.78		
Comcast		\$142.16			online
			\$142.16		
PG&E		\$2,821.94			online
			\$2,821.94		
Visa		\$797.43			online
			\$797.43		
State Compensation Insurance Fund	1002651209	\$376.48			online
			\$376.48		

WARRANT TOTAL: \$20,283.69
CHECKING TOTAL: \$6,861.67
TOTAL BILLS PAID \$27,145.36

ITEM 5

RECLAMATION DISTRICT 1614
FINANCIAL REPORT MEETING FEBRUARY 2025 MEETING
% OF FISCAL YEAR ELAPSED THROUGH END OF JANUARY - 58.3%

Budget Item		Budget Amount	Expended MTD	Expended YTD	% YTD
GENERAL FUND					
Administrative					
G1	Annual Audit	\$ 8,000.00	\$0.00	\$0.00	0.00%
G2	Public Communication & Noticing	10,000.00	\$0.00	495.00	4.95%
G3	Election Expense	30,000.00	\$0.00	0.00	0.00%
G4	Superintendent	50,000.00	\$2,549.27	16,423.92	32.85%
G4a	Secretary	16,000.00	\$1,966.07	11,987.31	74.92%
G5	Workers' Compensation	3,000.00	\$0.00	1,088.73	36.29%
G6	Trustee Fees	4,000.00	\$100.00	1,500.00	37.50%
G7	County Assessment Administration	8,000.00	\$4,534.87	4,534.87	56.69%
G7A	General Assessment Administration (Engineers)	12,000.00	\$285.00	5,034.84	41.96%
G8	Office Supplies	1,500.00	\$0.00	835.09	55.67%
G9	Communication (phones, radios, etc.)	3,000.00	\$262.54	1,772.36	59.08%
G12	Education/Memberships	3,000.00	\$0.00	791.00	26.37%
G13	Non Management Staff	5,000.00	\$0.00	0.00	0.00%
G13A	LOMR	50,000.00	\$0.00	2362.50	4.73%
	TOTAL	\$203,500.00	\$9,697.75	\$46,825.62	23.01%
Consultants					
G14	General Engineering	\$ 30,000.00	\$4,388.63	\$27,405.11	91.35%
G15	General Legal	30,000.00	\$3,899.66	34,840.07	116.13%
	TOTAL	\$ 60,000.00	\$8,288.29	\$62,245.18	103.74%
Property & Equipment					
G16	Operation & Maintenance	\$ 3,000.00	\$0.00	\$0.00	0.00%
G16A	District Vehicle Expenses	3,500.00	\$110.35	1,555.44	44.44%
G17	Acquisitions	0.00	\$0.00	0.00	0.00%
G18	Flood Fight Supplies	5,000.00	\$0.00	0.00	0.00%
	TOTAL	\$ 11,500.00	\$110.35	\$1,555.44	13.53%
Other					
G19	Insurance	\$ 19,500.00	\$0.00	\$22,831.31	117.08%
	TOTAL	\$ 19,500.00	\$0.00	\$22,831.31	117.08%
	TOTAL GENERAL FUND	\$ 294,500.00	\$ 18,096.39	\$ 133,457.55	
RECURRING EXPENSES					
Levee					
L1	General Maintenance	\$ 15,000.00	\$0.00	4,504.83	30.03%
L2	Engineering	25,000.00	\$1,755.25	12,845.35	51.38%
L3	Riprap and Levee Repair	780,000.00	\$10,822.00	105,570.82	13.53%
L4	Specific Project Engineering	25,000.00	\$135.00	5,301.17	0.00%
L5	Storm Emergency	25,000.00	\$734.50	2,302.50	0.00%
	TOTAL	\$ 870,000.00	\$13,446.75	\$128,334.17	14.75%
Drainage					
D1	Electricity	\$ 35,000.00	\$3,794.12	\$16,908.31	48.31%
D2	Sump Clearing	15,000.00	\$0.00	15,487.00	103.25%
D3	Plant O&M	65,000.00	\$4,599.97	43,186.83	66.44%
D4	Pest Control	3,000.00	\$220.00	1,628.98	54.30%
D5	Engineering	10,000.00	\$0.00	\$2,762.68	0.00%
	TOTAL	\$ 128,000.00	\$8,614.09	\$79,973.80	62.48%
	TOTAL RECURRING EXPENSES	\$ 998,000.00	\$ 22,060.84	\$ 208,307.97	
	TOTAL EXPENSE BUDGET	\$ 1,292,500.00	\$ 40,157.23	\$ 341,765.52	

INCOME

Anticipated

Assessment - Existing	\$ 350,000.00	\$175,852.35	\$175,852.35	50.24%
Assessment - Wisconsin	97,090.00	\$29,933.49	\$29,933.49	30.83%
Interest	88,000.00	\$0.00	\$48,073.00	54.63%
Property Tax	195,000.00	\$108,048.23	\$112,022.39	57.45%
Subvention Reimbursement	425,000.00	\$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	\$0.00	\$0.00	0.00%
TOTAL	\$ 1,155,090.00	\$313,834.07	\$365,881.23	31.68%
TOTAL NET INCOME (LOSS)	\$ (137,410.00)			

O&M Fund Balance (as of 1/31/25)	2,104,494.38
Wisconsin Fund Balance (as of 1/31/25)	212,377.69
Proposed Expenses	40,157.23
TOTAL CASH	\$ 2,276,714.84

Checking Account Balance (as of 1/31/25)	20,699.96
TOTAL CASH ON HAND	\$ 2,297,414.80

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

ITEM 7

January 27, 2025

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, 2024.

You have requested that we prepare the Special Districts Financial Transactions Report of **Reclamation District No. 1614** for the year ended June 30, 2024.

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, 2024 not to exceed \$600. 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**.

SIGN HERE

Secretary signature: ~~X~~ Rhonda L. Olmo

Title: District Secretary

Date: January 29, 2025

Trustee signature: ~~X~~ _____

Title: _____

Date: _____

RECLAMATION DISTRICT NO. 1614

FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT

JUNE 30, 2023

Working Draft



CROCE, SANGUINETTI, & VANDER VEEN

CERTIFIED PUBLIC ACCOUNTANTS

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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, 2023 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, 2023, 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 is the responsibility of management and, 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
June 30, 2024

RECLAMATION DISTRICT NO. 1614

Statement of Net Position

June 30, 2023

	<u>Governmental activities</u>
Assets	
Cash and investments	\$ 2,464,207
State assistance receivable - subventions	381,718
Interest receivable	21,548
Prepaid expenses	4,073
Capital assets, net of accumulated depreciation of \$349,460	<u>1,459,816</u>
Total assets	<u>4,331,362</u>
Deferred outflows of resources	<u>-</u>
Liabilities	
Accounts payable	<u>212,709</u>
Total liabilities	<u>212,709</u>
Deferred inflows of resources	<u>-</u>
Net position	
Net investment in capital assets	1,459,816
Unrestricted	<u>2,658,837</u>
Total net position	<u>\$ 4,118,653</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, 2023

	<u>Expenses</u>	<u>Program revenues Operating grants and contributions</u>	<u>Net (expenses) revenues and changes in net position</u>
Governmental activities			
Operations	\$ 550,062	\$ 193,154	\$ <u>(356,908)</u>
Net program (expenses) revenues			<u>(356,908)</u>
General revenues			
Assessments			435,092
Property taxes			180,598
Interest			57,457
Redevelopment pass-through			2,369
Property tax relief			1,045
Miscellaneous			<u>273</u>
Total general revenues			<u>676,834</u>
Change in net position			319,926
Net position, beginning of year			<u>3,798,727</u>
Net position, end of year			<u>\$ 4,118,653</u>

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

RECLAMATION DISTRICT NO. 1614

Balance Sheet - Governmental Funds

June 30, 2023

	<u>General fund</u>
Assets	
Assets	
Cash and investments	\$ 2,464,207
State assistance receivable - subventions	251,416
Interest receivable	21,548
Prepaid expenses	<u>4,073</u>
Total assets	<u>\$ 2,741,244</u>
Liabilities and Fund Balance	
Liabilities	
Accounts payable	<u>\$ 212,709</u>
Total liabilities	<u>212,709</u>
Fund balance	
Nonspendable:	
Prepaid expenses	4,073
Unassigned	<u>2,524,462</u>
Total fund balance	<u>2,528,535</u>
Total liabilities and fund balance	<u>\$ 2,741,244</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, 2023

Total fund balance - governmental funds **\$ 2,528,535**

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. 130,302

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

Capital assets	\$ 1,809,276	
Less accumulated depreciation	<u>(349,460)</u>	
	<u>\$ 1,459,816</u>	<u>1,459,816</u>

Net position of governmental activities **\$ 4,118,653**

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, 2023

	<u>General fund</u>
Revenues	
Assessments	\$ 435,092
State assistance - subventions	251,416
Property taxes	180,598
Interest	57,457
State assistance - other	13,552
Redevelopment pass-through	2,369
Property tax relief	1,045
Miscellaneous	<u>273</u>
Total revenues	<u>941,802</u>
Expenditures	
Engineering	264,315
Legal and accounting fees	46,131
Repairs and maintenance - other	43,124
Utilities	38,609
Salaries and wages	29,090
Insurance	17,690
Secretary fees	17,469
Emergency flood fight	15,337
Dues	10,546
Marketing	8,840
County charges	7,735
Supplies	7,436
Security	7,015
Levee repairs and maintenance	4,872
Miscellaneous	4,269
Engineering - five-year plan	2,885
Pest control	2,640
Trustee fees	2,350
Payroll taxes	2,066
Fuel	1,345
Capital outlay	<u>71,712</u>
Total expenditures	<u>605,476</u>
Net change in fund balance	336,326
Fund balance, beginning of year	<u>2,192,209</u>
Fund balance, end of year	<u>\$ 2,528,535</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, 2023

Net change in fund balance - governmental funds	\$ 336,326
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.	(71,814)
Depreciation expense related to capital assets is recognized in the statement of activities, but is not reported in the funds.	(16,298)
Governmental funds report capital outlays as expenditures while governmental activities record depreciation expense to allocate those expenditures over the life of the assets.	<u>71,712</u>
Change in net position of governmental activities	<u>\$ 319,926</u>

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

RECLAMATION DISTRICT NO. 1614

Notes to Financial Statements

June 30, 2023

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, 2023

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, 2023

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, 2023

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, 2023

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, 2022, and were payable in two installments on December 10, 2022 and April 10, 2023. The County of San Joaquin bills and collects property taxes on behalf of the District.

Estimates

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

(Continued)

RECLAMATION DISTRICT NO. 1614

Notes to Financial Statements

June 30, 2023

Note A - Summary of Significant Accounting Policies (Continued)

The state assistance receivable - subventions in the amount of \$381,718 as reported on the statement of net position and \$251,416 as reported on the balance sheet - governmental funds as of June 30, 2023 represents management's estimates of reimbursable state assistance for subvention eligible expenses relative to the fiscal year ended June 30, 2023. Although considerable variability is inherent in these estimates, management believes that the accruals for state assistance receivable - subventions are adequate.

Note B - Cash and Investments

Cash and investments of the District as of June 30, 2023, 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	\$ 16,724	\$ 16,724	\$ -
<u>Investment in external investment pool</u>			
San Joaquin County Treasurer	<u>2,447,483</u>	<u>-</u>	<u>2,447,483</u>
	<u>\$ 2,464,207</u>	<u>\$ 16,724</u>	<u>\$ 2,447,483</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.

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

(Continued)

RECLAMATION DISTRICT NO. 1614

Notes to Financial Statements

June 30, 2023

Note B - Cash and Investments (Continued)

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.

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.

(Continued)

RECLAMATION DISTRICT NO. 1614

Notes to Financial Statements

June 30, 2023

Note B - Cash and Investments (Continued)

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	\$ 2,447,483	\$ 2,447,483	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>\$ 2,447,483</u>	<u>\$ 2,447,483</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	\$ 2,447,483	N/A	\$ -	\$ -	\$ -	\$ -	\$2,447,483
Total	<u>\$ 2,447,483</u>	<u>N/A</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$2,447,483</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, 2023

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, 2023, the District's bank balance was \$16,724 and \$16,724 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, 2023, 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, 2023

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, 2023 is as follows:

	<u>Balance</u> <u>July 1, 2022</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>June 30, 2023</u>
Non-depreciable capital assets				
Construction in progress	\$ 1,256,338	\$ 71,712	\$ -	\$ 1,328,050
Total non-depreciable capital assets	<u>1,256,338</u>	<u>71,712</u>	<u>-</u>	<u>1,328,050</u>
Depreciable capital assets				
Buildings and structures	298,132	-	-	298,132
Improvements	25,884	-	-	25,884
Equipment	117,997	-	-	117,997
Vehicles	<u>39,213</u>	<u>-</u>	<u>-</u>	<u>39,213</u>
Total depreciable capital assets	481,226	-	-	481,226
Less accumulated depreciation	<u>(333,162)</u>	<u>(16,298)</u>	<u>-</u>	<u>(349,460)</u>
Total depreciable capital assets, net	<u>148,064</u>	<u>(16,298)</u>	<u>-</u>	<u>131,766</u>
Total capital assets, net	<u>\$ 1,404,402</u>	<u>\$ 55,414</u>	<u>\$ -</u>	<u>\$ 1,459,816</u>

RECLAMATION DISTRICT NO. 1614

Notes to Financial Statements

June 30, 2023

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, 2023, 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, 2023, 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 2026

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, 2023

	General fund		
	Budgeted amounts <u>original/final</u>	Actual amounts	Variance with final budget <u>positive/(negative)</u>
Revenues			
Assessments	\$ 530,390	\$ 435,092	\$ (95,298)
Property taxes	150,000	180,598	30,598
State assistance - subventions	200,000	251,416	51,416
State assistance - other	-	13,552	13,552
Interest/miscellaneous	5,000	57,730	52,730
Redevelopment pass-through	-	2,369	2,369
Property tax relief	-	1,045	1,045
Total revenues	<u>885,390</u>	<u>941,802</u>	<u>56,412</u>
Expenditures			
Engineering	60,000	264,315	(204,315)
Legal and accounting fees	37,500	46,131	(8,631)
Repairs and maintenance - other	108,000	43,124	64,876
Utilities	15,000	38,609	(23,609)
Salaries and wages	57,500	29,090	28,410
Insurance	17,500	17,690	(190)
Secretary fees	16,000	17,469	(1,469)
Emergency flood fight	-	15,337	(15,337)
Dues	5,000	10,546	(5,546)
Marketing	-	8,840	(8,840)
County charges	8,000	7,735	265
Supplies	700	7,436	(6,736)
Security	-	7,015	(7,015)
Levee repairs and maintenance	365,000	4,872	360,128
Miscellaneous	-	4,269	(4,269)
Engineering - five-year plan	-	2,885	(2,885)
Pest control	3,000	2,640	360
Trustee fees	4,000	2,350	1,650
Payroll taxes	-	2,066	(2,066)
Fuel	3,500	1,345	2,155
Election expense	30,000	-	30,000
Public relations	5,000	-	5,000
Telephone	4,000	-	4,000
Capital outlay	-	71,712	(71,712)
Total expenditures	<u>739,700</u>	<u>605,476</u>	<u>134,224</u>
Net change in fund balance	145,690	336,326	190,636
Fund balance, beginning of year	<u>2,192,209</u>	<u>2,192,209</u>	<u>-</u>
Fund balance, end of year	<u>\$ 2,337,899</u>	<u>\$ 2,528,535</u>	<u>\$ 190,636</u>

RECLAMATION DISTRICT NO. 1614

Notes to Required Supplemental Information

June 30, 2023

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, 2023. 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.

_____, 2024

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, 2024. 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. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2023. 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 \$381,718 as reported on the statement of net position and \$251,416 as reported on the balance sheet - governmental funds as of June 30, 2023 is based on calculations and assessments by the District's engineers of the proceeds to be received for subvention eligible expenses for the fiscal year ended June 30, 2023.

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 June 30, 2024.

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

RECEIVED DISTRICT

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

June 30, 2024

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, 2023, 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 June 30, 2024, 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 19, 2023, 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 \$381, 718 as reported on the statement of net position and \$251,416 as reported on the balance sheet - governmental funds as of June 30, 2023. 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 District Secretary

To be provided at meeting
ITEM 8

ITEM 9

January 23, 2025

Mr. Charles G Patmon III
2013 Cove Court
Stockton, California 95204

Re: Support for SJAFCA's LOMR Application & San Joaquin Count's Issuance of Temporary Occupancy Permits

Dear Mr. Patmon,

As the Board of Trustees for Reclamation District No. 1614 (RD 1614), we are writing to offer our full support for your request for a temporary certificate of occupancy for your property at 2021 Cove Court in Stockton.

RD 1614 is committed to maintaining and enhancing the flood protection infrastructure that serves our community. Our District operates and maintains eleven (11) pumping stations, including the recently upgraded Wisconsin Pump Station, which, along with the Smith Canal Gate (operated by San Joaquin County), and our levees, forms the core of our District's flood protection system. These improvements have significantly enhanced the District's ability to manage internal drainage and provide flood protection for the District, including your property.

Although the Smith Canal Gate is operated by San Joaquin County, it remains an integral part of the District's flood protection system and offers significant flood protection to the residents of the District. The successful operation of this Gate, alongside the District's pumping stations and levees, ensures that our community is well-protected against flooding risks.

As District Trustees, we understand that the issuance of the temporary certificate of occupancy is under the authority of San Joaquin County. Given the substantial improvements to the flood protection infrastructure, we fully support the issuance of this certificate for your property. In addition, we also fully support the San Joaquin Area Flood Control Agency (SJAFCA) in its efforts to obtain FEMA's approval for a Letter of Map Revision (LOMR). The LOMR will officially acknowledge the effectiveness of the District's flood protection infrastructure, including the Smith Canal Gate and Wisconsin Pump Station, which collectively provide robust flood protection for your home and others in the District.

We believe that the flood protection facilities in place are more than sufficient to ensure your property is safe from flooding. As such, we support the issuance of the temporary certificate of occupancy while we continue to work toward the final FEMA certification of SJAFCA's LOMR.

The completion of these capital improvement projects, along with the ongoing operation of the District's levees, Smith Canal Gate, pump stations, including the Wisconsin Pump Station, there is a solid foundation for flood protection. These measures are designed to reduce the financial burden of flood insurance premiums, which many residents in our District currently bear. The certification of these facilities will offer relief by potentially lowering premiums and eliminating mandatory insurance requirements for the community.

RD 1614 remains dedicated to collaborating with FEMA and other agencies to ensure the continued safety of our residents, including your home. Please rest assured that we are fully committed to supporting your request for occupancy and working towards the final certification of the LOMR.

For more information about RD 1614 and our ongoing projects, please visit our official website at RD1614.com.

Thank you for your patience and cooperation as we work together to achieve these important goals.

Sincerely,

Kevin Kauffman
Trustee President
Reclamation District No. 1614

DRAFT

ITEM 10

**RECLAMATION DISTRICT NO. 1614
SMITH TRACT**

**BOARD OF TRUSTEES MEETING
MONDAY, FEBRUARY 3, 2025
2:00 PM**

I. LEVEE MAINTENANCE PROJECT – FY 2024-2025

A. Review progress of San Rafael Rock Quarry, Inc. (Dutra Construction Co.)

Here's an update on the RD 1614 RSP Project with Dutra:

- 1/8/25 – Met onsite with Dutra, Harj, and Kevin.
- 1/9/25 – Distributed attached exhibit and quantities for team's concurrence.
- 1/16/25 – Harj provided types of turf.
- 1/17/25 – Harj provided installation method for sod.
- 1/23/25 – Dutra submitted questions needed to finalize their proposal.

SG&CC Responses in Red.

- (1) What is the size and spec for the pvc irrigation line?
2" Sch 40.
- (2) What is the specific herbicide application required prior to sod placement?
Glyphosate.
- (3) How long shall we wait to place the sod after the herbicide treatment?
1 week.
- (4) Is the Brown Sand 30/70 blend the "Tee Box Sand" described in the drawings? Is this the same material for sand outside of the Tee Box area?
Yes.
- (5) How many lines of what gauge electrical wire need to be ran to the sprinkler head?
2 at 14-gauge wires per sprinkler. Dutra should confirm with West Coast Golf Construction or Sierra Pacific Turf.
- (6) For the Latitude 36 Tee Box Sod, shall this be overseeded with Rye Grass?
No overseed.

(7) For the Levee Slope Hydroseed Mow Free Blend with Vulpia, is the attached Delta Blue Grass's (DBG) Mow Free Blend acceptable?

Vulpia will need to be added. Get with Jodi with DBG for ratio.

(8) For the Levee Top Rye, Bluegrass and Bermuda blend, is the attached DBG Blue Rye mix acceptable?

You need Bermuda seed in the blend.

(9) What are the requirements for the Hydroseed application?

The contractor should answer this question that SG&CC recommended.

(10) What are the application rates for the Mow Free Blend? DBG recommends 25 lbs./ 5,000 sf.

Follow recommendations.

(11) What is the application rate for the Levee Top Blend? DBG recommends 25 lbs./ 3,500 sf.

Follow recommendations.

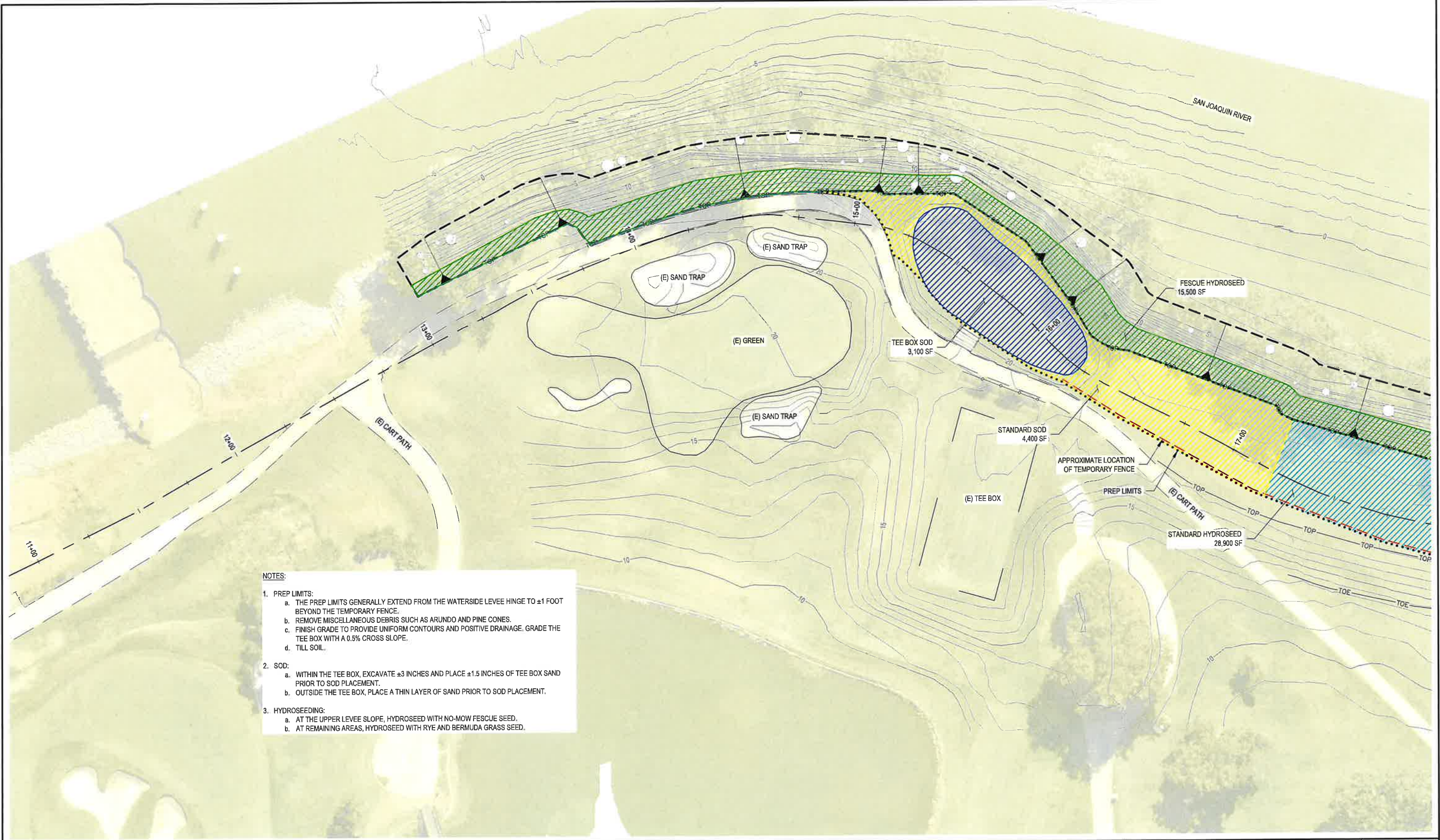
(12) The specified Sprinklers have been discontinued and are no longer available from Rain Bird, what are the replacements to these?

SG&CC use Rain Bird 752 sprinklers as well as the swing joints which are available. For Rain Bird irrigation parts contact Derek Moffitt 916-871-4252
dmoffitt@sierrapacificurf.com.

EXHIBIT A: Site Restoration Exhibit.

EXHIBIT A

FILE SPEC: P:\0806_Smith_Troy\0670_Annual_Maint_Bid_Projects\FY_2024-2025\06_Civil\400_Plans\020_CAD\Exhibits\Exh_Restoration.dwg
 PLOT DATE: Jan 09, 2025 12:53pm



NOTES:

- PREP LIMITS:**
 - THE PREP LIMITS GENERALLY EXTEND FROM THE WATERSIDE LEVEE HINGE TO ±1 FOOT BEYOND THE TEMPORARY FENCE.
 - REMOVE MISCELLANEOUS DEBRIS SUCH AS ARUNDO AND PINE CONES.
 - FINISH GRADE TO PROVIDE UNIFORM CONTOURS AND POSITIVE DRAINAGE. GRADE THE TEE BOX WITH A 0.5% CROSS SLOPE.
 - TILL SOIL.
- SOD:**
 - WITHIN THE TEE BOX, EXCAVATE ±3 INCHES AND PLACE ±1.5 INCHES OF TEE BOX SAND PRIOR TO SOD PLACEMENT.
 - OUTSIDE THE TEE BOX, PLACE A THIN LAYER OF SAND PRIOR TO SOD PLACEMENT.
- HYDROSEEDING:**
 - AT THE UPPER LEVEE SLOPE, HYDROSEED WITH NO-MOW FESCUE SEED.
 - AT REMAINING AREAS, HYDROSEED WITH RYE AND BERMUDA GRASS SEED.

811 Know what's below. Call before you dig.	SUBMITTAL	
	%	Date
	IFB	10/11/2024

 NORTH ORIENTATION	PROJECT ENGINEER PRELIMINARY NOT FOR CONSTRUCTION	NO.	DESCRIPTION	DATE	APPR.

DESIGN BY	DRAWING SCALE
DRAWN BY	1" = 20'
CHECK BY	ORIGINAL DRAWING SCALE
HORIZONTAL DATUM CCS83, ZONE 3	0 1/2" 1"
VERTICAL DATUM NAVD88	

KJELSEN SINNOCK NEUDECK
 CIVIL ENGINEERS & LAND SURVEYORS
 www.ksninc.com

711 N. Pershing Avenue
 Stockton, CA 95203
 209-946-0268
 1550 Harbor Blvd., Suite 212
 West Sacramento, CA 95691
 916-403-5900

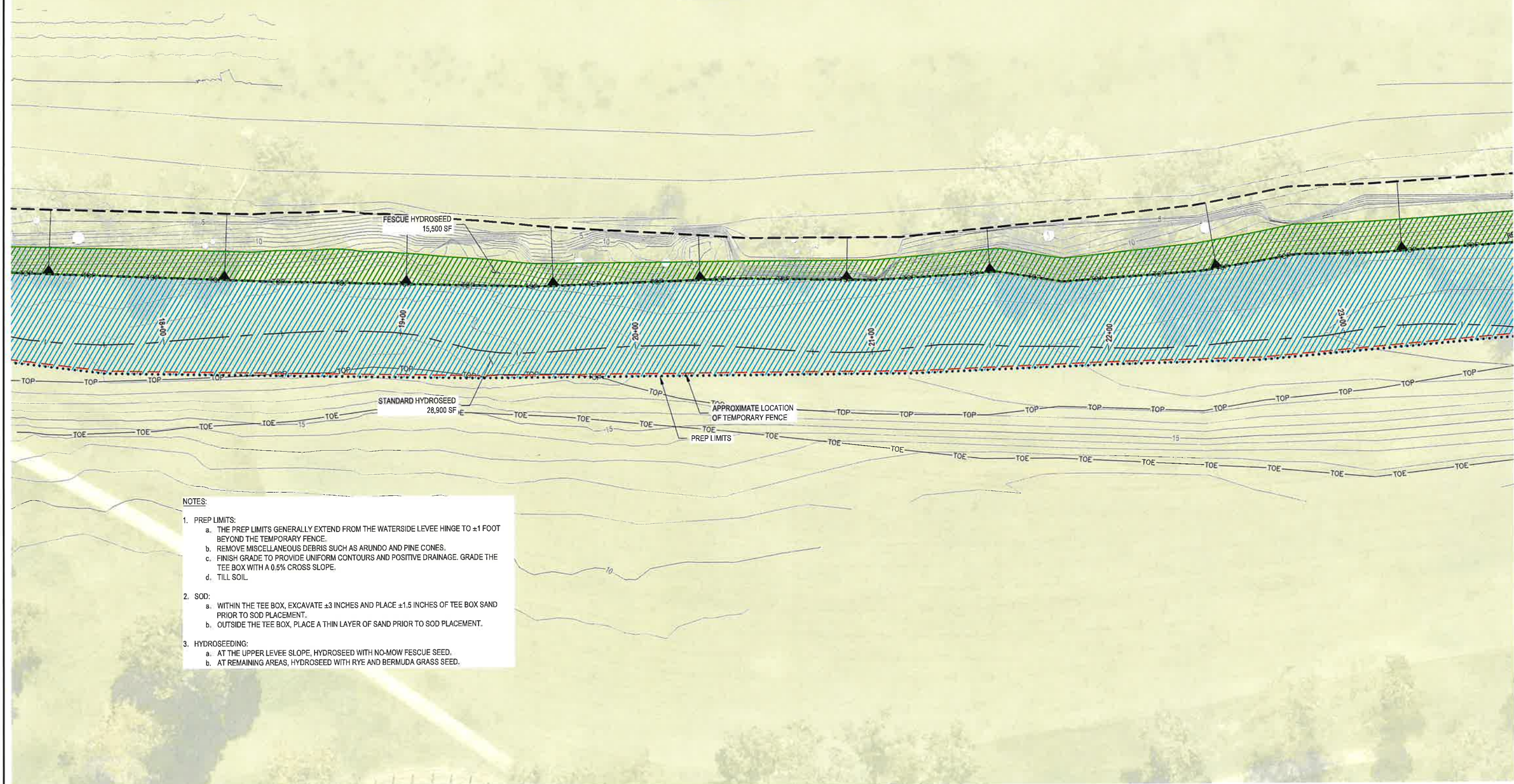
RECLAMATION DISTRICT NO. 1614
 LEVEE MAINTENANCE PROJECT - FY 2024/2025
 STOCKTON, CALIFORNIA

RESTORATION PLAN
 STA 13+04 TO STA 17+50

DATE
 JANUARY 9, 2025

SHEET IDENTIFICATION
CR101
 SHEET 1 OF 3
 KSN PROJECT FILE NO.
 0806-0670-25

SAN JOAQUIN RIVER



- NOTES:**
- PREP LIMITS:**
 - THE PREP LIMITS GENERALLY EXTEND FROM THE WATERSIDE LEVEE HINGE TO ±1 FOOT BEYOND THE TEMPORARY FENCE.
 - REMOVE MISCELLANEOUS DEBRIS SUCH AS ARUNDO AND PINE CONES.
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 - AT THE UPPER LEVEE SLOPE, HYDROSEED WITH NO-MOW FESCUE SEED.
 - AT REMAINING AREAS, HYDROSEED WITH RYE AND BERMUDA GRASS SEED.

FILE: S:\0806_Smith_Trac\0870_Annual_Maint_Bld_Proj\2024-2025\08_Civil\400_Plans\020_CAD\Exhibits\Exh_Restoration.dwg
PLOT DATE: Jan 09, 2025 - 12:54pm

811 Know what's below. Call before you dig.	SUBMITTAL	
	%	Date
	IFB	10/11/2024

NORTH ORIENTATION

PROJECT ENGINEER
PRELIMINARY NOT FOR CONSTRUCTION

NO.	DESCRIPTION	DATE	APPR.

DESIGN BY	DRAWING SCALE
DRAWN BY	1" = 20'
CHECK BY	ORIGINAL DRAWING SCALE
HORIZONTAL DATUM CCS83, ZONE 3	0 1/2" 1"
VERTICAL DATUM NAVD88	

KJELSEN SINNOCK NEUDECK
CIVIL ENGINEERS & LAND SURVEYORS
www.ksninc.com

711 N. Pershing Avenue
Stockton, CA 95203
209-946-0268

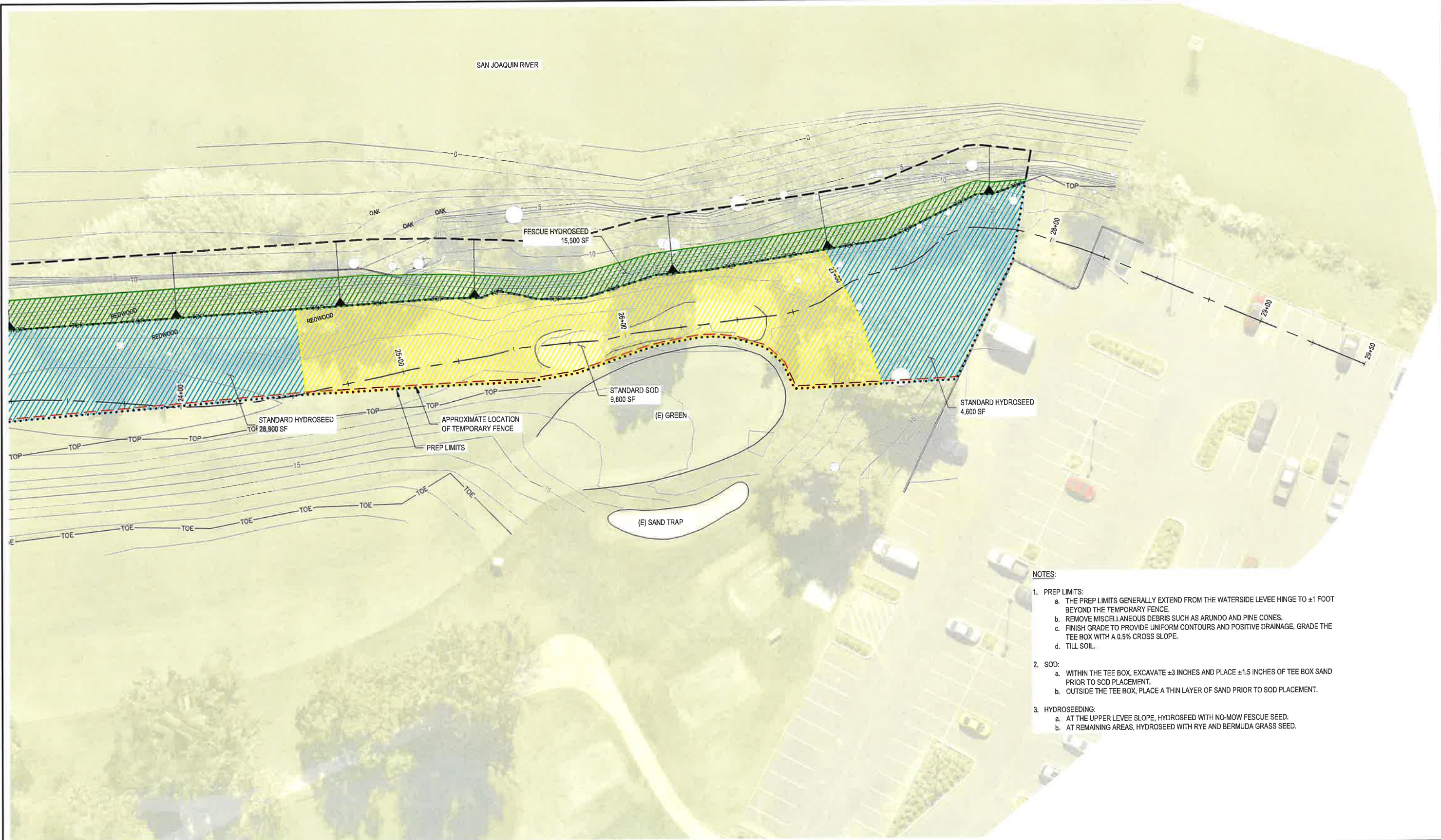
1550 Harbor Blvd., Suite 212
West Sacramento, CA 95691
916-403-5900

RECLAMATION DISTRICT NO. 1614
LEVEE MAINTENANCE PROJECT - FY 2024/2025
STOCKTON, CALIFORNIA

RESTORATION PLAN
STA 17+50 TO STA 23+50

DATE JANUARY 9, 2025
SHEET IDENTIFICATION CR102
SHEET 2 OF 3
KSN PROJECT FILE NO. 0806-0670-25

FILE SPEC: P:\0806_Smith\Tract\0670_Annual_Maint_Bldg_Plan\2024-2025\08_Civil\400_Plans\020_CAD\Exhibits\Exh_Restoration.dwg
 PLOT DATE: Jan 09, 2025 - 12:55pm



- NOTES:**
- PREP LIMITS:**
 - THE PREP LIMITS GENERALLY EXTEND FROM THE WATERSIDE LEVEE HINGE TO ±1 FOOT BEYOND THE TEMPORARY FENCE.
 - REMOVE MISCELLANEOUS DEBRIS SUCH AS ARUNDO AND PINE CONES.
 - FINISH GRADE TO PROVIDE UNIFORM CONTOURS AND POSITIVE DRAINAGE. GRADE THE TEE BOX WITH A 0.5% CROSS SLOPE.
 - TILL SOIL.
 - SOD:**
 - WITHIN THE TEE BOX, EXCAVATE ±3 INCHES AND PLACE ±1.5 INCHES OF TEE BOX SAND PRIOR TO SOD PLACEMENT.
 - OUTSIDE THE TEE BOX, PLACE A THIN LAYER OF SAND PRIOR TO SOD PLACEMENT.
 - HYDROSEEDING:**
 - AT THE UPPER LEVEE SLOPE, HYDROSEED WITH NO-MOW FESCUE SEED.
 - AT REMAINING AREAS, HYDROSEED WITH RYE AND BERMUDA GRASS SEED.

811 Know what's below. Call before you dig.	SUBMITTAL	
	%	Date
	FB	10/11/2024

 NORTH ORIENTATION	PROJECT ENGINEER PRELIMINARY NOT FOR CONSTRUCTION	NO.	DESCRIPTION	DATE	APPR.

DESIGN BY	DRAWING SCALE
DRAWN BY	1" = 20'
CHECK BY	ORIGINAL DRAWING SCALE
HORIZONTAL DATUM CCS83, ZONE 3	0 1/2" 1"
VERTICAL DATUM NAVD88	

KJELSOEN SINNOCK NEUDECK
 CIVIL ENGINEERS & LAND SURVEYORS
 www.ksninc.com

711 N. Pershing Avenue
 Stockton, CA 95203
 209-946-0268

1550 Harbor Blvd., Suite 212
 West Sacramento, CA 95691
 916-403-5900

RECLAMATION DISTRICT NO. 1614
 LEVEE MAINTENANCE PROJECT - FY 2024/2025
 STOCKTON, CALIFORNIA

RESTORATION PLAN
 STA 23+50 TO STA 27+84

DATE JANUARY 9, 2025
SHEET IDENTIFICATION CR103
SHEET 3 OF 3
KSN PROJECT FILE NO. 0806-0670-25

ITEM 11

RD 1614 Superintendent's Report
January 2025

1/28//2025

The month of January 2025 was a relatively dry month with little rainfall throughout the month. Nevertheless, continued preventative and predictive maintenance was performed on the District's 11 pump stations and levee system. There are no significant problems with pumps or control systems to report .

To help neighbors and emergency vehicles better identify the district's pump stations, The board of Trustees approved installing signs at each of the 11 pump stations . Pump stations signs 1-4 and 6 have been installed. The remaining signs have been ordered . Once delivered I will install the remaining signs.

Levee inspections: A preliminary inspection was made of the levee system. There are no issues to report. A comprehensive inspection will be performed early next month.

I have received a request for RSP at 1640 Tuxedo ave . I am following up with the help of KSN to get this work scheduled.

This concludes my report, Respectfully:

Abel Palacio - Reclamation District 1614 Superintendent:

ITEM 16

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 8/22/2026)

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 Appointed in lieu 11/8/22	First Friday 12/2/2022	First Friday of 12/4/2026
Kevin Kauffman	First Friday 12/6/2024	First Friday of 12/1/2028
Dominick Gulli	First Friday 12/6/2024	First Friday of 12/1/ 2028

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

January 2025 Bills

NAME	INVOICE #	AMOUNT	TOTAL \$	WARRANT #	CHECK #	SUBVENTION FUND
Christian Gaines - February 3, 2025 Meeting		\$50.00		6407		
			\$50.00			
Dominick Gulli - February 3, 2025 Meeting		\$50.00		6408		
			\$50.00			
Rhonda Olmo		\$1,966.07		6409		
			\$1,966.07			
Neumiller & Beardslee	351705	\$3,899.66		6410		
			\$3,899.66			
Delk Pest Control	258626	\$220.00		6411		
			\$220.00			
Reclamation District 1614		\$25,000.00		6412		
			\$25,000.00			
C&R Fence Contractors Inc.	20392	\$2,092.00		6413		
	20393	\$1,800.00				
			\$3,892.00			
Kjeldsen, Sinnock & Neudeck	39578	\$2,295.13		6414		
	39579	\$1,755.25				
	39580	\$142.50				
	39581	\$142.50				
	39582	\$2,093.50				
	39583	\$734.50				
	39584	\$10,822.00				
	39585	\$135.00				
			\$18,120.38			
Abel Palacio - January Payroll		\$1,655.94			Direct Deposit	
			\$1,655.94			

Reclamation District 1614

January 2025 Bills

State of California Payroll Taxes - January		\$93.50		online
			\$93.50	
Federal Government Payroll Taxes - January		\$528.18		online
			\$528.18	
ADP - Period Ending 12/31/24	679147264	\$132.25		online
ADP - Period Ending 1/4/25 - W2 Statements	680695377	\$76.40		
ADP - FED-FUTA	9644208-00	\$63.00		
			\$271.65	
T-Mobile		\$111.62		online
			\$111.62	
Comcast		\$150.92		online
			\$150.92	
PG&E		\$3,794.12		online
			\$3,794.12	
Visa		\$801.99		online
			\$801.99	

WARRANT TOTAL: \$53,198.11
CHECKING TOTAL: \$7,407.92
TOTAL BILLS PAID \$60,606.03