

RECLAMATION DISTRICT NO. 1614

AGENDA FOR REGULAR BOARD OF TRUSTEES MEETING
2:00 P.M., MARCH 2, 2026

3121 WEST MARCH LANE, SUITE 100
STOCKTON, CA 95219

AGENDA

1. Call to Order/Roll Call.
2. **Public Comment**. The public may comment on any matter within the District's jurisdiction that is not on the agenda. Matters on the agenda may be commented on by the public when the matter is taken up. All comments are limited to 5 minutes for general public comment and per agenda item in accordance with Resolution 2014-06.
3. **Minutes**. Approval of Minutes of February 2, 2026 Regular Meeting.
4. **District Finances**. Presentation of Financial Status Reports. Discussion and possible action.
5. **Insurance**. Discussion and possible action regarding authorizing District official to approve proposal for District Insurance Renewal.
6. **Audit**.
 - a. Discussion and possible action to approve Draft Audit for Fiscal Year ending June 30, 2025.
 - b. Review and approve standard representation letter from Croce, Sanguinetti, & Vander Veen for year ended June 30, 2025.
7. **Agency Reports**. Report on San Joaquin Area Flood Control Agency's Smith Canal Gate Structure Project.
 - a. Discussion and Direction Regarding District Review of Smith Canal Gate Operations and Maintenance Manual.
8. **SJAFCA LOMR**. Discussion and direction regarding SJAFCA Letter of Map Revision:
 - a. Interior Drainage Analysis
 - b. Base Flood Elevation

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

Materials related to an item on this Agenda submitted to the Trustees after distribution of the agenda packet are available for public inspection in the office of the District Secretary at Neumiller & Beardslee, 3121 West March Lane, Suite 100, Stockton, California during normal business hours. The agenda is also available on the Reclamation District website at: <http://www.rd1614.com/>

9. **District Engineer Report.** Presentation of Engineer’s Report. Discussion and possible action:
 - I. LEVEE MAINTENANCE PROJECT – FY 2025-2026
 - A. Project for approximately 8 residential lots along Smith Canal is out to bid. Bid Opening is scheduled for Wednesday, March 11th.
 - B. Project along SJ River adjacent to SG&CC, KSN Inc. is wrapping up plan set. Bid Opening is scheduled for Wednesday, April 1st.
 - II. PLAN REVIEW
 - A. Review status of Concrete deck plans for SG&CC. SG&CC is still working on completing full plan set for the Board of Trustees’ consideration.
 - III. SJAFCA O&M Manual
 - A. Review outcome of meeting with Darren Suen with SJAFCA and their H&H consultant Michael Rossiter along with Chairman Kevin Kauffman and Dr. Jordan Baldwin and discuss next steps.
10. **FEMA FOIA Request.** Report on status of FOIA Request made on behalf of District.
11. **Superintendent’s Report.** Presentation of Superintendent’s Report; request for direction.
12. **Report on Meetings Attended.**
13. **Trustee Reports.** Discussion on Trustee Reports.
14. **District Calendar.**
 - a. Next Meeting – April 6, 2026.
15. **District Newsletter/Postcard.** Discussion and direction.
16. **Items for Future Meetings.** Items for future meetings.
17. **Correspondence.** Discussion and direction.
 - a. California Special Districts Association – SB 827 Fiscal & Financial Training.
 - b. February 12, 2026 Correspondence from SJ County Community Development Department re Minor Subdivision No. PA-2500004 of Bruce Davies.
18. **District Bills.** Motion to Approve of Bills.

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19. **Closed Session.**

- a. PUBLIC EMPLOYEE PERFORMANCE EVALUATION

Title: Levee Superintendent

- b. PUBLIC EMPLOYEE PERFORMANCE EVALUATION

Title: District Secretary

20. **Closed Session Report.**

21. **Employee Contacts.** Discussion and possible action regarding changes to Levee Superintendent and District Secretary contracts.

22. **Adjournment.**

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**AGENDA PACKET
RECLAMATION DISTRICT 1614
MARCH 2, 2026**

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

ITEM 3

DRAFT MINUTES OF REGULAR MEETING OF BOARD OF TRUSTEES
FOR RECLAMATION DISTRICT 1614
HELD MONDAY FEBRUARY 2, 2026

The February Regular Meeting of the Board of Trustees of Reclamation District 1614 was held on Monday, February 2, 2026, at the hour of 2:00 p.m.

Roll Call of Board Members and Staff:

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

The following members of the public were present: A.J. Smith - City of Stockton Code Enforcement

Absent were: President Dominick Gulli

Item 1. Call to Order/Roll Call. Trustee 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.

A.J. Smith (City of Stockton Code Enforcement) asked the Board/Engineer if they knew who has jurisdictional authority with the docks on the levee. Discussion was held and Chris Neudeck will work with Mr. Smith to provide some contact names that Mr. Smith can reach out to.

Item 3. Minutes. Approval of Minutes of January 5, 2026 Regular Meeting.

After review,

On a motion by Trustee Kauffman, seconded by Trustee Gaines, the Trustees present voted unanimously to approve the January 5, 2026 regular meeting minutes by the following vote:

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

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

Rhonda Olmo provided a written and oral report. She stated that the District is at 58.3% for their fiscal year.

After review,

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

Ayes: Kauffman, Gaines

Noes: None

Abstain: None

Absent: Gulli

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

- a. Discussion and Direction Regarding District Review of Smith Canal Gate Operations and Maintenance Manual.

No report. This item is tabled until the March meeting.

Item 6. SJAFCA LOMR. Discussion and direction regarding SJAFCA Letter of Map Revision:

- a. Interior Drainage Analysis
- b. Base Flood Elevation

No report. This item is tabled until the March meeting.

Item 7. District Engineer Report. Presentation of Engineer’s Report. Discussion and possible action:

- I. LEVEE MAINTENANCE PROJECT – FY 2025-2026
 - A. Project for approximately 8 residential lots along Smith Canal is out to bid.
 - B. Project along SJ River adjacent to SG&CC KSN Inc. has completed its survey and sent out “A” letters due to the USA marks/flags adjacent to waterside hinge point. Anticipated to be out to bid by late February.
- II. PLAN REVIEW
 - A. Review Concrete deck plans for SG&CC. SG&CC is still working on completing full plan set for the Board of Trustees’ consideration. Included for the District’s review includes an updated Plan set with full cross-sections along with a tech memo on drainage and storm water quality. The ultimate plan submittal shall include the following:
 - 1) Title Sheet w/ Notes & Topographical Map of project area.
 - 2) Proposed Deck plan layout as provided by Architect with Cross Section (5) locations identified.
 - 3) Cross Sections A & B with your comments addressed.
 - 4) Cross Sections C, D & E with your comments addressed.
 - 5) Drainage plan (TBD) when we have actual deck drawing including structural design.
 - 6) Drainage Details.
 - 7) Erosion Control Plan.

8) Erosion Control Details.

EXHIBIT A: Preliminary Plan Submittal from AR Sanguinetti and Assco.

EXHIBIT B: Preliminary Storm Water Quality plan and drainage from AR Sanguinetti and Assoc.

Mr. Neudeck reviewed this item and exhibits with the Trustees. He mentioned he has a meeting with Jeff Sanguinetti and Michael this Wednesday. He stated he is pleased with the progress. Mr. Neudeck hopes to have this approved at the March meeting and will work to obtain an encroachment permit from the SG&CC.

Item 8. FEMA FOIA Request. Report on status of FOIA Request made on behalf of District.

Attorney Pinasco reported that his office has not heard back from FEMA to date. Rhonda Olmo will follow up with FEMA.

Item 9. Superintendent's Report. Presentation of Superintendent's Report; request for direction.

Mr. Abel Palacio reported on the following:

- Performed general maintenance on the stations.
- Mr. Palacio would like to paint some of the pump stations. He will get some contracts for the Trustees to review/approve at their next meeting.

For a complete list of items please refer to the Superintendent's Report in the Agenda packet.

Item 10. Report on Meetings Attended.

No report.

Item 11. Trustee Reports. Discussion on Trustee Reports.

- a. Discussion and possible action for the Stockton Golf and Country Club's plan to build a deck on the levee between the existing clubhouse and the San Joaquin river.

This item was discussed under the Engineer's report. Trustee Kauffman asked to have this item removed.

Item 12. District Calendar.

- a. Next Meeting – March 2, 2026.

Item 13. District Newsletter/Postcard. Discussion and direction.

The Trustees would like to move forward with a postcard and have it approved at their March meeting. Direction was given to Rhonda Olmo to have Sarah Vigil circulate a draft postcard prior to their March meeting for their review.

Item 14. Items for Future Meetings. Items for future meetings.

None.

Item 15. Correspondence. Discussion and direction.

Attorney Pinasco reviewed the correspondence received. One item was a request from the Bank of Stockton to appoint someone from the district to be the designated authorized officer over the district's credit card.

After review,

On a motion by Trustee Kauffman, seconded by Trustee Gaines, the Trustees present voted unanimously to designate Andy Pinasco to be the designated authorized officer for the district's visa account with the Bank of Stockton by the following vote.

Ayes: Kauffman, Gaines

Noes: None

Abstain: None

Absent: Gulli

Item 16. District Bills. Motion to Approve of Bills.

After review,

On a motion by Trustee Gaines, seconded by Trustee Kauffman the Trustees present voted to approve the January 2026 bills by the following vote:

Ayes: Kauffman, Gaines

Noes: None

Abstain: None

Absent: Gulli

Item 17. Adjournment. Trustee Kauffman adjourned the meeting at 3:11 p.m.

Respectfully submitted,

Rhonda L. Olmo
District Secretary

Reclamation District 1614

January 2026 Bills

NAME	INVOICE #	AMOUNT	TOTAL \$	WARRANT #	CHECK #	SUBVENTION FUND
Kevin Kauffman - February 2, 2026 Mtg.		\$50.00		6511		
			\$50.00			
Christian Gaines - February 2, 2026 Mtg.		\$50.00		6512		
			\$50.00			
Rhonda Olmo		\$2,281.44		6513		
			\$2,281.44			
Neumiller & Beardslee	356799	\$4,274.78		6514		
			\$4,274.78			
Kjeldsen, Sinnock & Neudeck, Inc.	42435	\$2,339.56		6515		
	42436	\$984.50				
	42437	\$1,336.38				
	42438	\$232.50				
	42439	\$155.00				
	42440	\$155.00				
	42441	\$464.00				
	42442	\$29,032.50				
	42443	\$102.50				
	42444	\$1,656.25				
			\$36,458.19			
Holt of California	X1556801	\$2,647.00		6516		
			\$2,647.00			
Ridgeline Engineering	23E-008-03	\$14,740.00		6517		
			\$14,740.00			
Dalek Lawn Care Services	267	\$800.00		6518		
			\$800.00			

Reclamation District 1614

January 2026 Bills

Delk Pest Control	300645	\$220.00		6519	
			\$220.00		
Abel Palacio -January Payroll		\$1,457.34			Direct Deposit
			\$1,457.34		
State of California Payroll Taxes - January		\$73.33			online
			\$73.33		
Federal Government Payroll Taxes - January		\$492.89			online
			\$492.89		
ADP - Period Ending 12/31/25		\$138.86			
ADP - Federal Unemployment Taxes		\$90.48			
ADP - Year End W2 Statements		\$83.90			
			\$313.24		
Comcast		\$160.43			online
			\$160.43		
T-Mobile		\$83.90			online
			\$83.90		
PG&E		\$8,016.23			online
			\$8,016.23		
Visa		\$339.61			
			\$339.61		

WARRANT TOTAL: \$61,521.41
CHECKING TOTAL: \$10,936.97
TOTAL BILLS PAID \$72,458.38

ITEM 4

RECLAMATION DISTRICT 1614
FINANCIAL REPORT MARCH 2026 MEETING
% OF FISCAL YEAR ELAPSED THROUGH END OF FEBRUARY - 66.67%

Budget Item	Budget Amount	Expended MTD	Expended YTD	% YTD
GENERAL FUND				
Administrative				
G1 Annual Audit	\$ 8,000.00	\$0.00	\$8,475.00	105.94%
G2 Public Communication & Noticing	5,000.00	\$0.00	\$0.00	0.00%
G3 Election Expense	0.00	\$0.00	\$0.00	0.00%
G4 Superintendent	35,000.00	\$3,483.08	\$20,581.96	58.81%
G4a Secretary	20,000.00	\$1,862.40	\$14,728.48	73.64%
G5 Workers' Compensation	3,000.00	\$0.00	\$1,131.23	37.71%
G6 Trustee Fees	4,000.00	\$100.00	\$1,300.00	32.50%
G7 County Assessment Administration	5,000.00	\$0.00	\$0.00	0.00%
G7A General Assessment Administration (Engineers)	10,000.00	\$0.00	\$8,428.74	84.29%
G8 Office Supplies	1,500.00	\$0.00	\$442.00	29.47%
G9 Communication (phones, radios, etc.)	3,000.00	\$244.73	\$1,905.97	63.53%
G12 Education/Memberships	3,000.00	\$0.00	\$815.00	27.17%
G13 Non Management Staff	0.00	\$0.00	\$0.00	0.00%
G13A LOMR	0.00	\$0.00	\$0.00	0.00%
TOTAL	\$97,500.00	\$5,690.21	\$57,808.38	59.29%
Consultants				
G14 General Engineering	\$ 50,000.00	\$4,260.93	\$38,992.52	77.99%
G15 General Legal	35,000.00	\$2,329.22	\$36,950.83	105.57%
TOTAL	\$ 85,000.00	\$6,590.15	\$75,943.35	89.35%
Property & Equipment				
G16 Operation & Maintenance	\$ 3,000.00	\$0.00	\$0.00	0.00%
G16A District Vehicle Expenses	3,500.00	\$205.25	\$2,008.35	57.38%
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	\$205.25	\$2,008.35	17.46%
Other				
G19 Insurance	\$ 25,000.00	\$0.00	\$14,375.00	57.50%
TOTAL	\$ 25,000.00	\$0.00	\$14,375.00	57.50%
TOTAL GENERAL FUND	\$ 219,000.00	\$ 12,485.61	\$ 150,135.08	
RECURRING EXPENSES				
Levee				
L1 General Maintenance	\$ 15,000.00	\$0.00	5,168.32	34.46%
L2 Engineering	25,000.00	\$621.00	10,096.99	40.39%
L3 Slope Protection and Levee Repair	1,100,000.00	\$15,520.88	314,989.67	28.64%
L4 Specific Project Engineering	25,000.00	\$0.00	2,710.00	10.84%
L5 2023 Storm Emergency	0.00	\$522.00	4,698.00	0.00%
TOTAL	\$ 1,165,000.00	\$16,663.88	\$335,864.98	28.83%
Drainage				
D1 Electricity	\$ 35,000.00	\$2,423.70	\$27,525.16	78.64%
D2 Sump Clearing	15,000.00	\$0.00	\$2,707.00	18.05%
D3 Plant O&M	65,000.00	\$389.12	\$15,755.60	24.24%
D4 Pest Control	3,000.00	\$220.00	\$1,853.80	61.79%
D5 Engineering	10,000.00	\$0.00	\$0.00	0.00%
TOTAL	\$ 128,000.00	\$3,032.82	\$47,841.56	37.38%
TOTAL RECURRING EXPENSES	\$ 1,293,000.00	\$ 19,696.70	\$ 383,706.54	
TOTAL EXPENSE BUDGET	\$ 1,512,000.00	\$ 32,182.31	\$ 533,841.62	

INCOME

Anticipated

Assessment - Existing	\$ 350,000.00	\$131,519.82	\$372,431.23	106.41%
Assessment - Wisconsin	97,090.00	\$20,175.06	\$50,108.55	51.61%
Interest	90,000.00	\$21,698.00	\$59,113.00	65.68%
Property Tax	205,000.00	\$2,092.72	\$118,376.69	57.74%
Subvention Reimbursement (FY 23/24)	800,000.00	\$0.00	\$609,119.00	76.14%
2019-2020 DWR 5-Year Plan	0.00	\$0.00	\$0.00	0.00%
Delta Grant II - Flood Fight Supplies	15,000.00	\$0.00	\$14,954.50	99.70%
CAL OES 2023 FEMA Claim	0.00	\$0.00	\$34,776.97	0.00%
TOTAL	\$ 1,557,090.00	\$175,485.60	\$1,258,879.94	80.85%

TOTAL NET INCOME (LOSS)

\$ 45,090.00

O&M Fund Balance (as of 2/27/2026)

2,152,340.00

Wisconsin Fund Balance (as of 2/27/2026)

\$ 333,747.00

Proposed Expenses

32,182.31

TOTAL CASH

\$ 2,453,904.69

Checking Account Balance (as of 2/27/2026)

19,327.23

TOTAL CASH ON HAND

\$ 2,473,231.92

ITEM 5



All Lines Insurance Proposal

Prepared for:

Reclamation District 1614 – Smith Tract

Policy Term: 04/01/2026 – 04/01/2027

Presented by:
Greg Dohrmann
James G. Parker Insurance
P.O. Box 3947
Fresno, CA 93650
License #0554959

gdohrmann@jgparker.com

Proposal of Insurance

This schedule is designed to give you an overview of the insurance coverages we are offering for your company. It is meant only as a general understanding of your insurance needs and should not be construed as a legal interpretation of the insurance policies that will be written for you. Please refer to your specific insurance contracts for details on coverages, terms, conditions and exclusions.

Agency Personnel/Service Team

Greg Dohrmann
Agent
Cellular Ph: (209)483-9414
Email: gdohrmann@jgparker.com

Lori Unger
Account Manager
Direct Ph: (559)241-7785
Email: loriu@jgparker.com

Victoria Barcellos, AIC, SCLA
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Sherry Taylor
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Direct Ph: (559)241-7923
Email: Staylor@jgparker.com

Kelly Nelson
Business Auto Claims
Direct Ph: (559)241- 7904
Email: knelson@jgparker.com

Our Team works together to provide our clients with the highest level of support

Proposal of Insurance

This schedule is designed to give you an overview of the insurance coverages we are offering for your company. It is meant only as a general understanding of your insurance needs and should not be construed as a legal interpretation of the insurance policies that will be written for you. Please refer to your specific insurance contracts for details on coverages, terms, conditions and exclusions.

Premium Summary

Named Insured: Reclamation District 1614 – Smith Tract

<i>Description Of Coverage</i>	<i>2025-2026 Premium Annualized</i>	<i>2026-2027 Premium</i>
Commercial Package	\$ 16,716.00	\$ 18,461.00
Commercial Auto	\$ 2,315.00	\$ 2,175.00
Umbrella	\$ 1,635.00	\$ 1,835.00
JPRIMA Admin Fees & Broker Fees	\$ 2,168.00	\$ 3,022.00
	\$	\$
Total Estimated Annual Premium*	\$ 22,834.00	\$ 25,493.00

*All quoted premiums are annual estimated premiums and may change. Premium does not include installment and/or finance charges.

Carriers:

<i>Coverage Type</i>	<i>Company</i>	<i>Best Rating</i>	<i>Admitted or NonAdmitted</i>
Comml Pkg	Munich Reinsurance America Inc	A+	Admitted
Auto	Munich Reinsurance America Inc	A+	Admitted
Umbrella	Munich Reinsurance America Inc	A+	Admitted

Payment Options:

Annual Premium per invoice(s) to be issued at binding

Quote Notes:

Levee Failure and Inverse Condemnation are Excluded in the Excess. Carrier will consider adding the coverage if the insured/engineer confirms in writing that 100% of the levee meets the HMP Criteria and and Bulletin 192-82. Approximate additional premium to add: \$1500 - \$2000.

Proposal of Insurance

This schedule is designed to give you an overview of the insurance coverages we are offering for your company. It is meant only as a general understanding of your insurance needs and should not be construed as a legal interpretation of the insurance policies that will be written for you. Please refer to your specific insurance contracts for details on coverages, terms, conditions and exclusions.

<i>Exposure Basis</i>	<i>2025-2026</i>		<i>2026-2027</i>	
Property – Total Insured Values	\$	3,146,438	\$	3,366,687
Loss of Income	\$	250,000	\$	250,000
Extra Expense	\$	250,000	\$	250,000
Inland Marine – Blanket Tools and Equipment	\$	25,000	\$	25,000
Inland Marine - Scheduled Equipment (Pontoon Boat)	\$	18,545	\$	18,545

Proposal of Insurance

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Binding Requirements

<i>Items Needed to Bind:</i>	
1.	Written Bind Order
2.	Confirmation of no vacant buildings. No contents insured at locs 3-2, 8-2 and 8-3 – confirm Inland Marine items stored there or provide contents limit at these locations
3.	Provide year built and square footage for location 3-2 (see SOV)
4.	Signed SOV
5.	Provide Serial Number for 16' Pontoon Boat
6.	Signed and Dated Uninsured Motorist Selection/Rejection form
7.	Name, Phone Number and Email Address for both the Risk Manager and Boiler & Machinery Inspection contracts
8.	Provide a complete Driver Schedule including name, Date of Birth and Driver License Number

Proposal of Insurance

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**CALIFORNIA ASSOCIATION OF MUTUAL WATER COMPANIES
JOINT POWERS RISK AND INSURANCE MANAGEMENT AUTHORITY (JPRIMA)
PACKAGE/AUTO/EXCESS**

COVERAGE PROPOSAL FOR:

Reclamation District No. 1614 - Smith Tract

COVERAGE PERIOD:

4/1/2026 - 4/1/2027

PRESENTED BY:

James G. Parker Insurance Associates

PROGRAM MANAGER

Allied Public Risk, LLC
CA DBA: Allied Community Insurance Services, LLC
CA License No. 0L01269
National Producer No. 17536322
www.alliedpublicrisk.com
(858) 866-8966

PREMIUM SUMMARY

NOTE: This proposal is prepared from information supplied to us on the application submitted by you or your insurance broker. It may or may not contain all terms requested on the application. Please review carefully and let us know if any additional information is required. In addition, this proposal may contain unintentional errors or omissions. We encourage you to bring them to our attention for review. This proposal does not amend, or otherwise affect or alter, the provisions of coverage provided. This proposal does not guarantee coverage for specific claims or losses under the policy. The availability of coverage depends on the JPRIMA Memorandum of Coverage (MOC) and is subject to its terms and conditions, the facts surrounding any potential claims, and relevant legal requirements. A specimen MOC is available for your review, as is the JPRIMA Member Agreement. Enrollment in the JPRIMA requires execution of the JPRIMA Member Agreement as well as membership in the California Association of Mutual Water Companies (Cal Mutuals).

SECTION	COVERAGE		PREMIUM
1	PROPERTY (Including Equipment Breakdown, if granted)	\$	5,000.00
2	INLAND MARINE	\$	109.00
3	COMMERCIAL CRIME (Including Faithful Performance, if granted)	\$	852.00
4	COMMERCIAL GENERAL LIABILITY	\$	5,300.00
5	PUBLIC OFFICIALS & MANAGEMENT LIABILITY (Including Wrongful Acts, Employment Practices, or Employee Benefits, if granted)	\$	7,200.00
6	BUSINESS AUTO	\$	2,175.00
7	COMMERCIAL EXCESS LIABILITY (Including Commercial General Liability, Wrongful Acts, Employment Practices, Employee Benefits, Business Auto, and Employers Liability, if granted)	\$	1,835.00
	MEMBER CONTRIBUTION (excludes state-imposed taxes, surcharges, and fees)	\$	22,471.00
	JPRIMA ADMINISTRATION FEES & BROKER FEES	\$	3,022.00
	TOTAL AMOUNT DUE*	\$	25,493.00

*Payment is due within 30 days of the effective date.

NOTES:

The JPRIMA MOC has a common anniversary date of April 1.
Terrorism Coverage is automatically included for Property, General Liability and Excess in most regions of CA.

Section 1. PROPERTY (Included in the proposal? Yes)

ISSUER:	<ul style="list-style-type: none"> California Association of Mutual Water Companies Joint Powers Risk and Insurance Management Authority (JPRIMA) No Joint and Several Liability for Members 100% Reinsured
REINSURER	<ul style="list-style-type: none"> A+ XV (Superior) A.M. Best Rating AA- Standard & Poor's Rating
FORM:	Proprietary & Integrated

LIMITS

Total Insured Values: (Real Property & Business Personal Property)	\$3,366,687
Loss of Income (aka: Business Income)	\$250,000
Extra Expense	\$250,000
Equipment Breakdown	\$3,366,687
*Flood Zone Low/Moderate [N/A] (Each Occurrence)	Excluded

* Munich/APR cannot warrant or provide information as to what zone(s) a specific location/address is situated in. Flood zones can and do change. It is ultimately the responsibility of the member and their insurance advisor to determine if the flood zones and flood limits proposed are adequate for their needs.

DEDUCTIBLES

Property Deductible (per occurrence)	\$5,000	Flood Zone Low/Moderate (\$) Deductible (per occurrence)	N/A
Equipment Breakdown Deductible (per occurrence) – aboveground and less than 50 feet belowground	\$1,000	Flood Zone Low/Moderate (%) Deductible (per occurrence/each affected item)	N/A
Equipment Breakdown Deductible (per occurrence) – greater than 50 feet belowground	\$2,500		

COVERED LOCATIONS:

Per Statement of Values: Blanket coverage applies unless otherwise noted.

SCHEDULE OF PROPERTY LIMITS – INDIVIDUAL LIMITS

LOC./BLDG NUM	BUILDING DESCRIPTION	BUILDING VALUE	CONTENTS VALUE	TOTAL INSURED VALUE	VALUATION	COINS. %
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This schedule does not apply.

COINSURANCE: N/A

POLICY HIGHLIGHTS:

- Broad Definition of Covered Property
- Option for Special Property Floater
- Form: Special Form (including Theft)
- Proprietary Coverage Extensions

MEMBER: Reclamation District No. 1614 - Smith Tract
EFFECTIVE DATE: 4/1/2026

DISCLAIMER: Actual coverage is subject to the language of the policies as issued.
Your issued policy may contain limits, exclusions, and limitations that are not detailed in this proposal.

VALUATION:

- Replacement Cost: Real Property & Business Personal Property (All Buildings subject to Property Valuation²)
- Actual Loss Sustained: Loss of Income (aka: Business Income)
- Optional Extended Business Income & Extra Expense (12 months or \$1,000,000, whichever is less)

²Functional Replacement Cost and/or Actual Cash Value are available for older and lower valued buildings.

SELECTED OPTIONAL COVERAGES:

SCADA Upgrades
Unintentional Errors
Extension of Coverage Utility Services - Direct Damage

KEY EXCLUSIONS:

- Earthquake & Earth Movement
- Flood (unless coverage is designated above, such coverage would be limited to locations in Zone X (Unshaded)/C only)

SPECIAL COVERAGES

Newly Acquired or Under Construction Real Property and Related Personal Property: Pays up to \$1,000,000 for your newly acquired real property or under construction “real property” intended for use in your “operations” acquired or where construction began after policy inception. This applies to “real property” you buy, lease, rent, or construction, including temporary structures. An additional \$500,000 limit of insurance applies to “personal property” located at new premises.

Equipment Breakdown³: Pays up to the limit in the declarations for direct physical damage to covered real property or personal property and loss of income sustained and extra expense incurred that is the result of an accident or electronic circuitry impairment. The most paid under any one equipment breakdown is the limit for real property and personal property for the applicable premises. The most paid for loss of income or extra expense in any one equipment breakdown is the limit of insurance shown in the declarations under C. Loss of Income and D. Extra Expense, respectively. The limits in this extension are part of and not in addition to the limits applicable in Section I – Coverages.

Under this extension, the following coverages also apply to loss caused by or directly resulting from an accident or electronic circuitry impairment. However, with respect to coverage (9) Service Interruption below, coverage will apply only to the direct result of an accident and will not apply to the direct result of an electronic circuitry impairment. The coverages described in (1) through (10) below do not provide additional amounts of insurance, they are part of and not in addition to the applicable limits of insurance:

- (1) **Data Restoration** – Pays up to your reasonable and necessary cost to research, replace and restore lost electronic data. The most we will pay for loss, damage, or expense for electronic data restoration including actual loss of income you sustain and necessary extra expense you incur is **\$500,000**.
- (2) **Expediting Expenses** – With respect to your covered real property and personal property that is damaged, we will pay the reasonable cost to make temporary repairs; and expedite permanent repairs or permanent replacement. The most we will pay for loss or expense under this coverage is **\$100,000**.
- (3) **Extra Expense** – Extra expense is extended to apply to extra expense incurred as a result of an accident or electronic circuitry impairment covered under this extension, and subject to the policy limit.
- (4) **Green** – Subject to more extensive provisions outlined in the policy, we will pay additional costs for the repair, replacement, disposal, etc. and/or damages as they relate to items associated with a recognized environmental standards program. The most we will pay for any qualifying loss, damage, or expense under this coverage, including actual loss of Business Income you sustain and any necessary Extra Expense you incur is **\$100,000**.
- (5) **Hazardous Substances** – Pays for the additional cost to repair or replace covered real property or personal property because of contamination by a hazardous substance. This includes the additional expense to clean up or dispose of such property. This does not include contamination of perishable goods by refrigerant. The most we will pay for loss, damage, or expense under this coverage, including actual loss of income you sustain and necessary extra expense you incur is **\$250,000**.
- (6) **Loss of Income** – Loss of Income is extended to apply to loss of income sustained as a result of an accident or electronic circuitry impairment covered under this extension, and subject to the policy limit as show in the Equipment Breakdown Coverage Supplemental Declarations.
- (7) **Off-Premises Equipment Breakdown** – Subject to more extensive provisions outlined in the policy, this extends coverage to apply to an accident or electronic circuitry impairment for the following types of equipment used in the member’s firefighting, ambulance or rescue operations, whether mobile/portable or permanently mounted on a vehicle, anywhere in the policy territory: 1) mobile cascade units; 2) mobile electrical generators; 3) portable pumping units; and 4) portable extrication devices, such as jaws-of-life. For equipment other than that used in your firefighting, ambulance or rescue operations, we will pay for physical damage to transportable covered equipment that, at the time of the accident or impairment is not at a covered location, among other offerings. The most we will pay is **\$25,000**.

- (8) Public Relations** – Subject to you sustaining an actual loss of income covered under this extension, this pays for reasonable costs for professional services to create and disseminate communications, when the need for such communications arises direction for the interruption of your business. Communication must be directed to the media, public, or your customers/clients/members. Costs are subject to being incurred during the period of restoration + 30 days. The most we will pay for loss or expense under this coverage is **\$5,000**.
- (9) Service Interruption** – Subject to more extensive provisions outlined in the policy, any insurance provided for loss of income, extra expense, data restoration or spoilage is extended to apply to your loss, damage, or expense caused by a failure or disruption of service.
- (10) Spoilage** – We will pay for physical damage to perishable goods due to spoilage; for physical damage to perishable goods due to contamination from the release of refrigerant; and/or any necessary expenses you incur to reduce the amount of loss under this coverage. Valuation and replacement conditions apply. The most we will pay for loss, damage or expense under this coverage is **\$100,000**.

³Please consult the exact policy language for all provisions that apply to each of the above Equipment Breakdown coverage.

Pollution Remediation Expenses: Pays up to \$25,000 (covered cause of loss) or \$100,000 (specified cause of loss) for remediation expenses incurred as a result of an actual, alleged, or threatened presence of pollution conditions at a premises described in the Declarations from a Covered Causes of Loss or Specified Cause of Loss occurring during the policy period and reported within 180 days. Covered Causes of Loss means risks of direct physical loss unless the loss is excluded or limited by the Property Coverage Form. Limits may be increased for a charge.

Specified Cause of Loss means the following: fire, lightning, windstorm or hail, explosion, riot or civil commotion, vehicles or aircraft, smoke, sonic boom, vandalism and malicious mischief, sprinkler leakage, sinkhole collapse, volcanic action, falling objects, weight of ice, snow or sleet, or water damage. Water damage means only accidental discharge or leakage of water or steam as the direct result of the breaking or cracking of any part of a system or appliance containing water or steam.

Property In Transit or Off Premises: Pays up to \$100,000 for direct physical loss or damage to covered property (real and personal property) while in transit or while temporarily off premises caused by a covered cause of loss, including your covered computer hardware while off premises.

SCADA Upgrades: Pays up to \$100,000 to upgrade your scheduled SCADA system after direct physical loss from a Covered Cause of Loss. The upgrade is in addition to its replacement cost. SCADA means the Supervisory Control and Data Acquisition system used in water and wastewater treatment and distribution to monitor leaks, waterflow, water analysis, and other measurable items necessary to maintain operations.

Unintentional Errors: Pays up to \$250,000 for any unintentional error or omission you make in determining or reporting values or in describing the covered property or covered locations.

Personal Effects: Pays up to \$25,000 for direct physical loss or damage to personal effects owned by you, your officers, managers, elected or appointed officials, employees, or volunteer workers caused by a covered cause of loss at your premises. Will pay up to “replacement cost.”.

Lock Replacement: Pays up to \$25,000 for lock, lock cylinder, & key replacement after theft at covered premises or damage to a lock as a result of a covered cause of loss at a covered premises. No deductible applies.

Foundations: Your real property includes foundations located at a described premise.

KEY DEFINITIONS

Covered Equipment: Means covered real property and personal property that generates, transmits, or utilizes energy or which, during normal usage, operates under vacuum or pressure, other than the weight of its contents. Covered equipment may utilize conventional design and technology or new or newly commercialized design and technology.

None of the following is covered equipment: (a) structures, foundation, cabinet or compartment; (b) insulating or refractory material; (c) sewer piping, buried vessels or piping, piping forming or part of a sprinkler or fire suppression system; (d) water piping other than boiler feedwater piping, boiler condensate return piping or water piping form as part of a refrigerating or air conditioning system; (e) vehicle or any equipment mounted on a vehicle; (f) satellite, spacecraft or any equipment mounted on a satellite or spacecraft; (g) dragline, excavation, or construction equipment; (h) equipment manufactured by you for sale; or (h) electronic data.

Electronic Circuitry: Means microelectronic components, including but not limited to circuit boards, integrated circuits, computer chips, and disk drives.

Electronic Circuitry Impairment:

- (a) Means a fortuitous event involving electronic circuitry within covered equipment to suddenly lose its ability to function as it had been functioning immediately before such event. This definition is subject to the conditions specified in (b), (c), and (d) below.
- (b) We shall determine that the reasonable and appropriate remedy to restore such covered equipment's ability to function is the replacement of one or more electronic circuitry components of the covered equipment.
- (c) The covered equipment must be owned or leased by you or operated under your control.
- (d) None of the following is an electronic circuitry impairment:
 - (i) Any condition that can be reasonably remedied by:
 - 1) Normal maintenance, including but not limited to replacing expendable parts, recharging batteries or cleaning;
 - 2) Rebooting, reloading, or updating software or firmware; or
 - 3) Providing necessary power or supply.
 - (ii) Any condition caused by or related to:
 - 1) Incompatibility of the covered equipment with any software or equipment installed, introduced, or networked within the prior 30 days; or
 - 2) Insufficient size, capability, or capacity of the covered equipment;
 - 3) Exposure to adverse environmental conditions, including but not limited to change in temperature or humidity, unless such conditions result in an observable loss of functionality. Loss of warranty shall not be considered an observable loss of functionality.

Outdoor Property: Fixed or permanent structures including but not limited to:

- › Docks, wharves, piers, pilings, or bulkheads;
- › Dumpsters, concrete trash containers, or permanent recycling bins;
- › Electric utility power transmission and distribution lines, poles and related equipment owned by the member;
- › Exterior signs not located at a premises;
- › Fences and retaining walls;
- › Historical markers and flagpoles;
- › Hydrants, not associated with a sprinkler system;
- › Lighting towers;
- › Playground equipment, park shelters, pedestrian-only bridges, picnic tables, water fountains or coolers, benches, dugouts, bleachers, or scoreboards;
- › Storage sheds, garages, pavilions, or other similar buildings or structures not located at a premises; or
- › Traffic lights, streetlights, traffic signs, parking meters, or bus shelters.

Personal Property: Means all property used in your operations other than real property, including but, not limited to:

- › Furnishings and office equipment
- › Building contents;
- › Computer equipment;
- › Communication systems;

- Materials, supplies (including your inventory of vehicle parts and supplies) while held on your premises awaiting installation;
- Base stations and dispatching systems, provided the property is on your premises and also provided you own the property, or the property is in your custody or control, and you are responsible for it, even though it belongs to someone else;
- Value of your right to use improvements made as a tenant, if you have paid for alterations or additions to any building or structure that you do not own (improvements must be at a premises).

Pollution Conditions: The discharge, dispersal, release, seepage, migration, or escape of smoke, vapors, soot, fumes, acids, alkalis, toxic chemicals, liquids or gases, hazardous materials, waste materials (including medical, infectious and pathological wastes) or electromagnetic fields into or upon land or any structures thereon, the atmosphere, or any watercourse or body of water including groundwater.

Real Property: The items at a premises described in the Declarations.

This includes:

- Aboveground piping;
- Aboveground and belowground "penstock";
- Additions under construction;
- Air cascade units that are not designed to be used off "premises";
- All appurtenant buildings or structures other than playground equipment, park shelters, pedestrian-only bridges, picnic tables, water fountains or coolers, benches, dugouts, bleachers, or scoreboards;
- Alterations and repairs to the buildings or structures;
- Completed additions;
- Exterior signs, meaning neon, automatic, mechanical, electric or other signs either attached to the outside of a building or structure, or standing free in the open;
- Foundations;
- Materials, equipment, supplies and temporary structures you own or for which you are responsible, on the "premises" or in the open (including property inside "vehicles") within 1,000 feet of the "premises", used for making additions, alterations or repairs to buildings or structures at the "premises";
- Outdoor fixtures;
- Paved surfaces such as sidewalks, bike paths, walkways, patios or parking lots;
- Permanently installed fixtures, machinery, and equipment;
- "Personal property" used for the maintenance and service of buildings or structures, including tools, lawn care equipment, and free-standing appliances for refrigerating, ventilating, cooking, dishwashing and laundering;
- Submersible pumps, pump motors and engines; or
- Underground piping located on or within 100 feet of a "premises" described in the Declarations.

Remediation Expenses: Expenses incurred for or in connection with the investigation, monitoring, removal, disposal, treatment, or neutralization of pollution conditions to the extent required by: (1) federal, state or local laws, regulations or any subsequent amendments thereof enacted to address pollution conditions; and (2) a legally executed state voluntary program governing the cleanup of pollution conditions.

Tools and Equipment: All tools and equipment, together with attached devices, accessories and trailers, that are used in your operations. Tools and equipment include, but are not limited to, hand tools, mechanics tools, power tools, meter readers, generators, air compressors, welders, trash pumps, trenchers, saws, jackhammers, maintenance or diagnostic equipment including specialized audio-visual equipment and its associated laptop, as well as recreational equipment, such as outdoor portable seating, temporary stands, food service trailers not licensed for road use, or portable restrooms.

Tools and equipment also include mobile equipment such as, but not limited to, bulldozers, mobile equipment that travels on crawler treads, tractors, loaders, backhoes, excavators, graders, or road surfacing equipment, and equipment whether self-propelled or not, maintained primarily to provide mobility to permanently mounted cranes, shovels, loaders, diggers, and drills. Tools and equipment also include snowplows, salt spreaders, and other similar equipment when not attached to a vehicle.

PROPERTY SUBLIMITS	
Coverage	Limit
Accounts Receivable	\$250,000
Arson, Theft, or Vandalism Information Reward	\$25,000
Building Glass – Tenant	Lesser of replacement cost or amount liable under contract
Claim Expense	\$20,000
Commandeered Property (RC + loss of use)	For the time you officially use the commandeered property + reasonable return time.
Damage to Building from Theft	\$100,000
Debris Removal Expenses	25% + \$100,000
Equipment Breakdown	Building + BPP Limit + Loss of Income & Extra Expense
Fine Arts	\$50,000 (appraised) \$25,000 (unappraised – subject to \$1,500/item max)
Fire Department Charges	\$25,000
Fire Extinguishing Equipment Recharge Costs	“Necessary and reasonable” (per policy)
Limited Coverage for Fungus, Wet Rot or Dry Rot	\$25,000
Lock Replacement	\$25,000
Newly Acquired or Under Construction Real Property (Coverage A) and Related Personal Property (Coverage B)	Coverage A: \$1,000,000 Coverage B: \$500,000
Non-owned Detached Trailers	\$50,000
Ordinance Coverage Coverage A: Undamaged Real Property Coverage B: Demolition Coverage C: Increased Cost	Coverage A: Limit of Insurance (applicable to that item) Coverage B and Coverage C: Greater of 100% of direct physical loss or \$1,000,000
Outdoor Property	\$150,000
Personal Effects	\$25,000
Pollution Remediation Expense (covered cause of loss)	\$25,000
Pollution Remediation Expense (specified cause of loss)	\$100,000
Preservation of Property	Included
Real Property or Personal Property in Transit or Off-Premises	\$100,000
Software	\$500,000
Spoilage Due to Off Premises Electric Service Interruption	\$50,000
Supplementary Provisions for Coverage C. “Loss of Income” and Coverage D “Extra Expense”	Included
Trees, Shrubs, Plants and Lawns (max \$1,000 any one item)	\$25,000
Utility Services – Direct Damage	\$100,000
Valuable Papers and Records	\$250,000
Water Contamination Notification Expense	\$25,000 (annual aggregate)
Water Sewer Backup	\$100,000

NOTES:

Contribution is calculated from application’s property schedule (please review property schedule for coverage and limit adequacy).
Earthquake and Flood coverages are excluded.

Section 2. INLAND MARINE (Included in the proposal? Yes)

ISSUER:	<ul style="list-style-type: none"> ▪ California Association of Mutual Water Companies Joint Powers Risk and Insurance Management Authority (JPRIMA) ▪ No Joint and Several Liability for Members ▪ 100% Reinsured
REINSURER	<ul style="list-style-type: none"> ▪ A+ XV (Superior) A.M. Best Rating ▪ AA- Standard & Poor's Rating
FORM:	Proprietary & Integrated

LIMITS

Coverage A: Blanket Tools and Equipment: (Unscheduled, Maximum \$10,000 any one item)	\$25,000
Coverage B: Scheduled Equipment:	\$18,545
Coverage C: Blanket Emergency Services Equipment:	N/A

COVERAGE EXTENSIONS – Adds or extends the coverage under Section I – Coverages. Unless stated otherwise in the policy, a) each extension is limited to direct physical loss or damage cause by or resulting from a covered cause of loss; b) the limits in each extension are in addition to the limits applicable in Section I – Coverages; and c) All other applicable terms and conditions of the coverage form apply to each extension. (**whichever comes first)

Debris Removal Expenses	Max \$15,000 (per occurrence)
Employee Tools (no deductible applies)	Max \$25,000 (per occurrence)
Emergency Services and Law Enforcement Personal Effects (Coverage C extension, no deductible applies)	Replacement Cost
Rented or Borrowed Equipment	
<ul style="list-style-type: none"> ▪ Coverage A: Blanket Tools and Equipment and Coverage C: Blanket Emergency Services Equipment (\$1,000 deductible applies) ▪ Coverage B: Scheduled Equipment (Extended to equipment not owned by you, \$1,000 deductible applies) 	**Replacement Cost or \$10,000 (per occurrence)
	**Actual Cash Value or \$100,000 (per occurrence)
Newly Acquired Scheduled Equipment (Coverage B extension, \$1,000 deductible applies)	30 days on Replacement Cost (not to exceed purchase price)
Personal Watercraft and Watercraft (Coverage A & C extension only)	**Replacement Cost or \$25,000 (per occurrence)
Rental Reimbursement for Scheduled Equipment (Coverage B extension, no deductible applies)	Max \$10,000 (per occurrence)
Unmanned Aircraft (\$500 deductible applies)	Max \$25,000 (per occurrence)
Fire Department Charges (no deductible applies)	Max \$1,000 (per occurrence)
Fire Extinguishing Recharge Costs (no deductible applies)	Necessary and Reasonable Costs (extinguishing equipment must be for the protection of your inland marine equipment)

DEDUCTIBLES

Coverage A: Blanket Tools and Equipment	\$5,000	
Coverage B: Scheduled Equipment	\$5,000	
Coverage C: Blanket Emergency Services Equipment	N/A	

POLICY HIGHLIGHTS:

- Blanket Coverages: “Tools and Equipment” and “Emergency Services Equipment”
- Suite of Coverage Extensions available in the core form.
- Deductible Waiver in certain circumstances for Coverages A & B.
- Service Animal Floater Purchased: No – Valuation: Agreed Value (No deductible applies)

VALUATION:

- Coverage A: Blanket Tools and Equipment: Replacement Cost
- Coverage B: Scheduled Equipment: Replacement Cost or Actual Cash Value
- Coverage C: Blanket Emergency Services Equipment: N/A

NOTES:

Section 3. COMMERCIAL CRIME (Included in the proposal? Yes)

ISSUER:	<ul style="list-style-type: none"> ▪ California Association of Mutual Water Companies Joint Powers Risk and Insurance Management Authority (JPRIMA) ▪ No Joint and Several Liability for Members ▪ 100% Reinsured
REINSURER	<ul style="list-style-type: none"> ▪ A+ XV (Superior) A.M. Best Rating ▪ AA- Standard & Poor's Rating
FORM:	Proprietary & Integrated

LIMITS

Coverage Group	Employee Theft	Forgery or Alteration	Theft of Money & Securities (Inside the Premises)	Robbery or Safe Burglary (Inside the Premises)	Outside the Premises	Computer & Funds Transfer Fraud	Money Orders & Counterfeit Money
5	\$250,000	\$250,000	\$250,000	\$100,000	\$250,000	\$250,000	\$250,000

DEDUCTIBLE

\$1,000 (each claim)

POLICY HIGHLIGHTS:

Separate Limits Apply to Each Coverage
 Broad Definition of Employee
 Non-auditable
 Faithful Performance of Duty

NOTES:

Fraudulent Impersonation is excluded.

Section 4. COMMERCIAL GENERAL LIABILITY (Included in the proposal? Yes)

ISSUER:	<ul style="list-style-type: none"> ▪ California Association of Mutual Water Companies Joint Powers Risk and Insurance Management Authority (JPRIMA) ▪ No Joint and Several Liability for Members ▪ 100% Reinsured
REINSURER	<ul style="list-style-type: none"> ▪ A+ XV (Superior) A.M. Best Rating ▪ AA- Standard & Poor's Rating
FORM:	Proprietary & Integrated

LIMITS

General Aggregate	\$10,000,000
Products & Completed Operations Aggregate	\$10,000,000
Each Occurrence	\$1,000,000
Personal & Advertising Injury Limit	\$1,000,000
Damage to Premises Rented to You	\$1,000,000
Medical Payments	\$10,000

DEDUCTIBLE (Excluding Expenses)

\$0 (each occurrence)

SELECTED OPTIONAL COVERAGES

Failure to Supply Water Liability
Inverse Condemnation
Dam/Reservoir/Levee Failure

POLICY HIGHLIGHTS:

- Duty to Defend w/ Defense Costs In Addition to Limits
- Broad Definition of Enrolled Named Member – including, but not limited to Employees, Volunteers, Elected or Appointed Officials
- Host Liquor Liability, Unless Otherwise Excluded
- Owned (Up to 100 HP – higher available by endorsement) & Nonowned Watercraft
- Blanket Additional Enrolled Named Member
- Water & Wastewater Testing Errors and Omissions
- Failure to Supply (No ISO limitation)
- Lead (potable water)
- Waterborne Asbestos (potable water)
- Product Recall
- Impaired Property
- Fungi & Bacteria
- Non-auditable

MEMBER: Reclamation District No. 1614 - Smith Tract
EFFECTIVE DATE: 4/1/2026

DISCLAIMER: Actual coverage is subject to the language of the policies as issued.
Your issued policy may contain limits, exclusions, and limitations that are not detailed in this proposal.

SPECIAL COVERAGES

Asbestos: Exclusion exception wherein coverage is provided for bodily injury or property damage arising out of potable water which is supplied to others.

Contractual Liability - Railroads: Coverage is provided for any contract or agreement that indemnifies a railroad for bodily injury or property damage arising out of construction or demolition operations, within 50 feet of any railroad property and affecting any railroad bridge or trestle, tracks, road-beds, tunnel, underpass or crossing. Available via endorsement only.

Damage to Impaired Property or Property Not Physically Injured: Exclusion exception wherein the Damage to Impaired Property or Property Not Physically Injured exclusion does not apply to potable water, non-potable water, or wastewater as well as any loss of use of other property arising out of a sudden and accidental physical injury to the member's product or work after it has been put to its intended use.

Failure to Supply: Coverage is provided for bodily injury or property damage arising out of the failure of any member to adequately supply water.

Fungi or Bacteria: Exclusion exception wherein the Fungi or Bacteria exclusion does not apply to a) any fungi or bacteria that are on or are contained in a good or product intended for consumption; or b) any injury or damage arising out of or caused by your water, irrigation, or wastewater intake, outtake, reclamation, treatment, or distribution process.

Lead: Exclusion exception to Lead, Electromagnetic Radiation, Nuclear exclusion that creates an exception for potable water you supply to others for claims involving the toxic properties of lead, or any material or substance containing lead.

Recall of Products, Work or Impaired Property: Exclusion exception where in the Recall of Products, Work or Impaired Property exclusion does not apply to potable water, non-potable water, or wastewater.

Pollution: The pollution exclusion contains the following exceptions:

- To bodily injury if sustained within a building owned or occupied by a member and caused by smoke, fumes, vapor, or soot if produced or originating from certain equipment.
- To bodily injury or property damage arising out of heat, smoke, fumes from a hostile fire occurring or originating from certain premises, sites, or locations as outlined in the policy.
- To bodily injury or property damage that occurs as a result of your operations (unless otherwise specifically excluded) including:
 - › Potable water supplied to others;
 - › Chemicals used in your water/wastewater treatment process;
 - › Chemicals you use, apply or store for your ownership, maintenance, or operation of swimming pools;
 - › The use, application or storage of road salt or similar substances designed and used for snow/ice removal;
 - › Natural gas or propane gas you use in your water or wastewater treatment process;
 - › Urgent response for the protection of property, human life, health or safety conducted away from premises you own, rent or occupy;
 - › Training operations;
 - › Water runoff from the cleaning of equipment use in emergency service activities;
 - › Storage or application of pesticides/herbicides if such storage or application meets all standards of any statute, ordinance, regulation or license requirement of any federal, state or local government; or
 - › Fuels, lubricants or other operating fluids needed to perform the normal electrical, hydraulic or mechanical functions necessary for the operation of "mobile equipment" subject to additional policy terms.
 - › To bodily injury or property damage if such bi/pd is caused by the escape of back-up of sewage or wastewater from any sewage treatment facility or fixed conduit that you own, operate, lease, control.

Water & Wastewater Testing Errors and Omissions: Coverage is provided for damages arising out of an act, error, or omission which arises from your water or wastewater testing.

Who is Covered: Coverage is extended to Scheduled Named Members comprising individuals, spouses, partnerships, joint ventures, corporations, trusts, limited liability companies, public entities, operating authorities, boards, commissions, districts, governmental units, nonprofit entities, and other organizations. Members also include: elected or appointed officials; employees or volunteer workers; real estate managers; temporary custodians; legal representatives; medical directors; mutual aid agreements; Good Samaritans; owners of commandeered equipment; blanket additional enrolled named members; and newly acquired or formed entities.

KEY DEFINITIONS

Insured (Member) Contract:

- › A contract for a lease or premises (see full terms and conditions).
- › A sidetrack agreement;
- › Any easement or license agreement, except in connection with construction or demolition operations on or within fifty (50) feet of a railroad;
- › An obligation, as required by ordinance, to indemnify a municipality, except in connection with work for a municipality;
- › An elevator maintenance agreement;
- › That part of any other contract or agreement pertaining to your operations (including an indemnification of a municipality in connection with work performed for a municipality) under which you assume the tort liability of another party to pay for bodily injury or property damage to a third person or organization (see full terms and conditions).

Suit: Means a civil proceeding in which damages because of bodily injury, property damage, personal and advertising injury, medical incident, law enforcement wrongful act, or a water or wastewater professional activity to which this insurance applies are alleged. Suit includes: a) An arbitration proceeding in which such damages are claimed and to which the member must submit or does submit with our consent; or 2) Any other civil alternative dispute resolution proceeding in which such damages are claimed and to which the member submits with our consent.

NOTES:

Section 5. PUBLIC OFFICIALS & MANAGEMENT LIABILITY (Included in the proposal? Yes)

ISSUER:	<ul style="list-style-type: none"> ▪ California Association of Mutual Water Companies Joint Powers Risk and Insurance Management Authority (JPRIMA) ▪ No Joint and Several Liability for Members ▪ 100% Reinsured
REINSURER	<ul style="list-style-type: none"> ▪ A+ XV (Superior) A.M. Best Rating ▪ AA- Standard & Poor's Rating
FORM:	Proprietary & Integrated: Claims-Made

LIMITS

Coverage A: Wrongful Acts - Employment Practices - Employee Benefits Liability	\$	1,000,000 Included Included	Each Wrongful Act or Offense
Coverage B: Injunctive Relief	\$	5,000	Each Action
Aggregate Limit	\$	10,000,000	Coverage A & B Combined

WRONGFUL ACTS DEDUCTIBLE	EMPLOYMENT PRACTICES DEDUCTIBLE
\$1,000 (each Wrongful Act or Offense Including Expenses)	\$25,000 (each Wrongful Act or Offense Including Expenses)
WRONGFUL ACTS RETROACTIVE DATE (CLAIMS-MADE)	EMPLOYMENT PRACTICES RETROACTIVE DATE (CLAIMS-MADE)
8/22/2025	8/22/2024

EMPLOYEE BENEFITS LIABILITY RETROACTIVE DATE (CLAIMS-MADE)
8/22/2025

POLICY HIGHLIGHTS:

- Duty To Defend
- Broad Definition of Named Enrolled Named Member
- Third Party Offense Coverage
- Non-auditable

SELECTED OPTIONAL COVERAGES:

Inverse Condemnation

KEY DEFINITIONS

Employment Practices: Injury, including consequential bodily injury, arising from any of your employment practices including, but not limited to:

- Discrimination;
- Harassment;
- Retaliation;
- Any actual or alleged wrongful dismissal, discharge, or termination (either actual or constructive) of employment, including breach of an implied employment contract or an implied covenant of good faith and fair dealing in an employment contract;
- Any actual or alleged wrongful hiring, demotion, discipline, evaluation, supervision and investigation of an employee or intentional interference with an employment contract;
- Any actual or alleged wrongful deprivation of a career opportunity, to promote an employee or the wrongful failure to employ;
- Any actual or alleged false arrest, false imprisonment, false detention or malicious prosecution, liable, slander,

MEMBER: Reclamation District No. 1614 - Smith Tract
EFFECTIVE DATE: 4/1/2026

DISCLAIMER: Actual coverage is subject to the language of the policies as issued.
Your issued policy may contain limits, exclusions, and limitations that are not detailed in this proposal.

- defamation, disparagement or invasion of the right of privacy, as respects employment practices;
- › The violation of any federal, state, or local statutes, rules or regulations applicable to employers;
 - › The development, implementation, and enforcement of any and all practices, policies and procedures governing any aspect of employment practices;

Injunctive or Declaratory Relief: (a) means equitable relief sought through the demand for the issuance of a permanent, preliminary, or temporary injunction, restraining order, or similar prohibitive writ against, or order for specific performance by, a member; or (b) any request that a court make a finding of law or fact, provided such action is filed during the policy period.

Wrongful Act: means any actual or alleged error, act, omission, neglect, misfeasance, nonfeasance, or breach of duty, including violation of any civil rights law, by any member in discharge of their duties individually or collectively that results directly but unexpectedly and unintentionally in damages to others.

NOTES:

Section 6. BUSINESS AUTO (Included in the proposal? Yes)

ISSUER:	<ul style="list-style-type: none"> ▪ California Association of Mutual Water Companies Joint Powers Risk and Insurance Management Authority (JPRIMA) ▪ No Joint and Several Liability for Members ▪ 100% Reinsured
REINSURER	<ul style="list-style-type: none"> ▪ A+ XV (Superior) A.M. Best Rating ▪ AA- Standard & Poor's Rating
FORM:	Proprietary & Integrated

PORTFOLIO

Coverage	Symbol	Limit
Combined Single Limit for Bodily Injury & Property Damage (each accident)	1	\$1,000,000
Hired Auto Liability	8	\$1,000,000
Non-Owned Auto Liability	9	\$1,000,000
Medical Payments	2	\$5,000
Uninsured / Underinsured Motorists	2	\$1,000,000
Hired Physical Damage	8	\$100,000
Physical Damage – Comprehensive	7	ACV
Physical Damage – Collision	7	ACV

DEDUCTIBLE

Liability:	N/A (per accident)
Comprehensive:	\$1,000 (each covered auto)
Collision:	\$1,000 (each covered auto)

FLEET COVERAGE ENHANCEMENTS & COVERAGE EXTENSIONS (As Applicable)

- › Fleet Automatic Coverage
- › Commercial Auto 360 Endorsement
- › Pollution Liability – Broadened Coverage for Covered Autos

NOTES:

The Business Auto Coverage requires 17-digit VIN Numbers. The member's policy cannot be released without this information.

Section 7. COMMERCIAL EXCESS LIABILITY (Included in the proposal? Yes)

ISSUER:	<ul style="list-style-type: none"> ▪ California Association of Mutual Water Companies Joint Powers Risk and Insurance Management Authority (JPRIMA) ▪ No Joint and Several Liability for Members ▪ 100% Reinsured
REINSURER	<ul style="list-style-type: none"> ▪ A+ XV (Superior) A.M. Best Rating ▪ AA- Standard & Poor's Rating
FORM:	Proprietary & Integrated

LIMITS

\$1,000,000/\$1,000,000

SCHEDULED UNDERLYING COVERAGE FORMS

Commercial General Liability – Included

Auto Liability – Included

Public Officials & Management Liability (Wrongful Acts) – Included

Employers' Liability: (minimum underlying limit requirement of \$500,000 / \$500,000 / \$500,000) – Excluded

Other:

NOTABLE COVERAGES INCLUDED IN THE EXCESS (require minimum underlying limits of \$1,000,000)

Law Enforcement Liability (General Liability) – Excluded

Hired and Non-Owned Auto Liability (General Liability) – Excluded

Employee Benefit Plans (General Liability) – Excluded

Inverse Condemnation (General Liability) – Excluded

Hired and Non-Owned Auto Liability (Owned Auto) – Included

Employment Practices (POML) – Included

Employee Benefit Plans (POML) – Included

Inverse Condemnation (POML) – Excluded

NOTABLE EXCLUSIONS:

- Workers' Compensation
- Uninsured Motorists / Underinsured Motorists
- Underlying Limits < \$1,000,000 except for Employer's Liability

NOTES:

Employers' Liability subject to MRSI security requirements.

Please provide a copy of the current W/C declarations for review and affirmation of coverage.

Dam Failure and Inverse Condemnation coverages are EXCLUDED in the Excess layer.

Section 8. UNDERWRITING SUBJECTIVITIES AND GENERAL NOTES

ISSUER:	<ul style="list-style-type: none"> ▪ California Association of Mutual Water Companies Joint Powers Risk and Insurance Management Authority (JPRIMA) ▪ No Joint and Several Liability for Members ▪ 100% Reinsured
REINSURER:	<ul style="list-style-type: none"> ▪ A+ XV (Superior) A.M. Best Rating ▪ AA- Standard & Poor's Rating
FORM:	Proprietary & Integrated
MEMBER:	Reclamation District No. 1614 - Smith Tract

GENERAL NOTES

Dam Failure and Inverse Condemnation coverages are EXCLUDED in the Excess layer. UW Ops - Issuance – Please add the following forms to Excess: JPA-CXE-0131 (02-10) – Dams, Levees, Dikes or Reservoirs Exclusion & JPA-CXE-0285 (02-10) – Inverse Condemnation Exclusion.

QUOTE SUBJECTIVITIES:

Property:

- Confirm no vacant buildings. (No contents at locs 3-2, 8-2, and 8-3. Assuming inland marine items are stored at these locations, need to confirm or provide contents limits.)
- Please advise year built and square footage for location 3-2.

Inland Marine:

- Provide serial number for the 16' Pontoon Boat.

THE FOLLOWING ITEMS ARE DUE AT THE TIME OF BINDING:

- ▶ Signed and Dated JPRIMA Application and Member FEIN # (required to bind auto).
- ▶ Terrorism: This coverage is included in most jurisdictions (all but 8) without an associated charge for Package (Property/GL). In those instances, a signed selection/rejection is **not** required. In the 8 jurisdictions with an associated charge including the entire State of California for Excess, a signed selection/rejection form is required to be returned at the time of binding.
- ▶ Signed and Dated Uninsured/Underinsured Motorist Selection/Rejection Form.
- ▶ Signed Statement of Values (Property, Inland Marine and Auto, as applicable).
- ▶ Provide Name, Phone Number, and Email Address for both the Risk Manager and Boiler & Machinery Inspection contacts.
- ▶ Provide a complete driver schedule including name, date of birth, and license number.

MEMBER: Reclamation District No. 1614 - Smith Tract
EFFECTIVE DATE: 4/1/2026

DISCLAIMER: Actual coverage is subject to the language of the policies as issued.
Your issued policy may contain limits, exclusions, and limitations that are not detailed in this proposal.



A D J U S T E R S , I N C

• CLAIMS ADMINISTRATORS • ADJUSTERS • INVESTIGATORS

Stanford Place I - 8055 East Tufts Avenue, Suite 600, Denver, CO 80237 – Ph: 877-533-1211

CLAIM CALL CENTER

**8055 E. Tufts Ave
Suite 600
Denver, CO 80237**

877-533-1211

**Adam Beltz– Ext 765
Reyleen Wood Ext 699
J. Mayer – Ext 664**

**Karen Zapata – Ext. 326
Subrogation Supervisor**

TO REPORT A NEW CLAIM OR LOSS

- **PHONE** **877-533-1211 Option 3
24 Hour Call Center**

- **E-MAIL** **networknewloss@networkadjusters.com**

ALLIED PUBLIC RISK - STATEMENT OF VALUES
INSURED: Reclamation District No. 1614 - Smith Tract
POLICY YEAR EFFECTIVE: 4/1/2026 - 4/1/2027

LOC./BLDG NUM	ADDRESS	BUILDING DESCRIPTION	INCL IN BLANKET	BUILDING VALUE	CONTENTS VALUE	TOTAL INSURED VALUE	VALUATION	FLOOD (Y or N)	EARTH-QUAKE (Y or N)
1-1	N. Bank Smiths Canal at Buena Vista Pump,	Pumping Station	Yes	\$279,532	\$0	\$279,532	Replacement Cost	N	N
2-1	Smith Canal at Lake Drive, Stockton, CA 95204	Pumping Station	Yes	\$157,357	\$0	\$157,357	Replacement Cost	N	N
3-1	N. Bank Smith Canal at Franklin, Stockton, CA	Pumping Station	Yes	\$388,939	\$0	\$388,939	Replacement Cost	N	N
3-2	N. Bank Smith Canal at Franklin, Stockton, CA	Shop/Tool Shed	Yes	\$26,964	\$0	\$26,964	Replacement Cost	N	N
4-1	WS Plymouth Smith Canal, Stockton, CA 95204	Pumping Station	Yes	\$487,807	\$0	\$487,807	Replacement Cost	N	N
5-1	2958 Canal Drive, Stockton, CA 95204	Pumping Station	Yes	\$294,822	\$0	\$294,822	Replacement Cost	N	N
6-1	ES Moreing Rd SO County Club Boulevard, Stockton,	Pumping Station	Yes	\$219,707	\$0	\$219,707	Replacement Cost	N	N
7-1	SS Calaveras River End of Wisconsin Ave, Stockton,	Pumping Station	Yes	\$455,742	\$0	\$455,742	Replacement Cost	N	N
8-1	Kirk Near Calavaras River, Stockton, CA 95204	Pumping Station	Yes	\$250,138	\$0	\$250,138	Replacement Cost	N	N
8-2	Kirk Near Calavaras River, Stockton, CA 95204	Garage	Yes	\$26,964	\$0	\$26,964	Replacement Cost	N	N
8-3	Kirk Near Calavaras River, Stockton, CA 95204	Storage Building	Yes	\$26,964	\$0	\$26,964	Replacement Cost	N	N
9-1	Plymouth and River Dr, Stockton, CA 95204	Pumping Station	Yes	\$318,129	\$0	\$318,129	Replacement Cost	N	N

ALLIED PUBLIC RISK - STATEMENT OF VALUES
 INSURED: Reclamation District No. 1614 - Smith Tract
 POLICY YEAR EFFECTIVE: 4/1/2026 - 4/1/2027

LOC./BLDG NUM	ADDRESS	BUILDING DESCRIPTION	INCL IN BLANKET	BUILDING VALUE	CONTENTS VALUE	TOTAL INSURED VALUE	VALUATION	FLOOD (Y or N)	EARTH-QUAKE (Y or N)
10-1	2440 River Drive, Stockton, CA 95204	Pumping Station	Yes	\$205,752	\$0	\$205,752	Replacement Cost	N	N
11-1	3839 Stepping Stone Way, Stockton, CA 95204	Pumping Station	Yes	\$227,870	\$0	\$227,870	Replacement Cost	N	N

Total Values Subject to the Blanket: \$3,366,687

All Other Values: \$0

ALLIED PUBLIC RISK - INLAND MARINE SCHEDULE
 INSURED: Reclamation District No. 1614 - Smith Tract
 POLICY YEAR EFFECTIVE: 4/1/2026 - 4/1/2027

ITEM NUM	IM CATEGORY	DESCRIPTION	SERIAL #/ID#	TOTAL INSURED VALUE	DEDUCTIBLE	VALUATION
1	Blanket Tools and Equipment	Misc. Tools & Equipment (\$10K Max Per One Item)		\$25,000	\$5,000	ACV
2	Scheduled Equipment	16' Pontoon Boat (40HP)		\$18,545	\$5,000	ACV

 PRINTED NAME

 AUTHORIZED SIGNATURE

 DATE

Agreement and Acceptance

Electronic Delivery of Documents

Please read the following statements and indicate your preference by and signing the acceptance where indicated below. Each party to this agreement has a duty to notify the other party of any change in address including email address. I understand that I have the right to rescind or modify this authorization at any time by providing written notice to the Broker-Agent. If you choose to receive your policy documents electronically, you may also receive a printed copy at no cost upon request.

- Pursuant to California Civil Code Section 1633.5, I hereby agree to accept electronic delivery of any insurance policy or policies, as well as any notices and all other insurance related documents from my broker-agent or insurer(S) as permitted by law
- I agree that I have the ability to read PDF documents
- I elect to receive electronic documents at the following email address: _____
- _____ I hereby decline delivery of insurance policies and notices via electronic communications

Please check the appropriate box if you would like a quote for the optional coverages below:

- | | | |
|--|---|---|
| <input type="checkbox"/> Breach, Privacy and Cyber Liability | <input type="checkbox"/> Errors & Omissions Liability | <input type="checkbox"/> Crop |
| <input type="checkbox"/> Directors and Officers Liability Ins. | <input type="checkbox"/> Commercial Crime Insurance | <input type="checkbox"/> Flood Insurance |
| <input type="checkbox"/> Employment Practices Liability Ins. | <input type="checkbox"/> Commercial Excess or Umbrella Policy | <input type="checkbox"/> Products Recall |
| <input type="checkbox"/> Earthquake Insurance | <input type="checkbox"/> Ordinance or Law Coverage | <input type="checkbox"/> Pollution |
| <input type="checkbox"/> Professional Liability | <input type="checkbox"/> Boiler & Machinery (Equipment Breakdown) | <input type="checkbox"/> Workers Compensation |
| <input type="checkbox"/> Fiduciary Liability | <input type="checkbox"/> Employee Dishonesty | |

PLEASE BIND COVERAGE WITH THE FOLLOWING CARRIER/LIMIT OPTIONS:

OPTION	INITIAL/ACCEPTANCE
	X
	X

The undersigned insured has decided not to request a quote for the unchecked Optional Recommended Coverages at this time and rejection of these coverages may result in the denial of claims in the future. The undersigned insured acknowledges that they have read and understood the Schedule of Insurance as presented and authorizes James G Parker Insurance Associates to continue with coverage as outlined in the Schedule of Insurance or with the modified changes listed above if any.

Named Insured:

Signature: _____

Date: _____

Print Name: _____

Title: _____

ITEM 6 (a)

RECLAMATION DISTRICT NO. 1614

FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT

JUNE 30, 2025

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, 2025 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, 2025, 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 22 through 23 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
February 17, 2026

RECLAMATION DISTRICT NO. 1614

Statement of Net Position

June 30, 2025

	<u>Governmental activities</u>
Assets	
Cash and investments	\$ 1,848,056
State assistance receivable - subventions	1,112,379
Interest receivable	19,676
Delta grant receivable	14,955
Prepaid expenses	3,410
Capital assets, net of accumulated depreciation of \$451,082	<u>1,406,820</u>
Total assets	<u>4,405,296</u>
Deferred outflows of resources	<u>-</u>
Liabilities	
Accounts payable	29,576
Accrued payroll and payroll liabilities	<u>2,042</u>
Total liabilities	<u>31,618</u>
Deferred inflows of resources	<u>-</u>
Net position	
Net investment in capital assets	1,406,820
Unrestricted	<u>2,966,858</u>
Total net position	<u>\$ 4,373,678</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, 2025

	<u>Expenses</u>	<u>Program revenues Operating grants and contributions</u>	<u>Net (expenses) revenues and changes in net position</u>
Governmental activities			
Operations	\$ 1,245,022	\$ 639,439	\$ <u>(605,583)</u>
Net program (expenses) revenues			<u>(605,583)</u>
General revenues			
Assessments			454,592
Property taxes			203,912
Interest			96,217
Redevelopment pass-through			2,795
Property tax relief			1,006
Miscellaneous			<u>951</u>
Total general revenues			<u>759,473</u>
Change in net position			153,890
Net position, beginning of year			<u>4,219,788</u>
Net position, end of year			<u>\$ 4,373,678</u>

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

RECLAMATION DISTRICT NO. 1614

Balance Sheet - Governmental Funds

June 30, 2025

	<u>General fund</u>
Assets	
Assets	
Cash and investments	\$ 1,848,056
State assistance receivable - subventions	609,119
Interest receivable	19,676
Delta grant receivable	14,955
Prepaid expenses	<u>3,410</u>
Total assets	<u>\$ 2,495,216</u>
Liabilities and Fund Balance	
Liabilities	
Accounts payable	\$ 29,576
Accrued payroll and payroll liabilities	<u>2,042</u>
Total liabilities	<u>31,618</u>
Fund balance	
Nonspendable:	
Prepaid expenses	3,410
Unassigned	<u>2,460,188</u>
Total fund balance	<u>2,463,598</u>
Total liabilities and fund balance	<u>\$ 2,495,216</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, 2025

Total fund balance - governmental funds **\$ 2,463,598**

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. 503,260

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

Capital assets	\$ 1,857,902	
Less accumulated depreciation	<u>(451,082)</u>	
	<u>\$ 1,406,820</u>	<u>1,406,820</u>

Net position of governmental activities **\$ 4,373,678**

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, 2025

	<u>General fund</u>
Revenues	
State assistance - subventions	\$ 609,119
Assessments	454,592
Property taxes	203,912
Interest	96,217
Grant revenue	14,955
Redevelopment pass-through	2,795
Property tax relief	1,006
Miscellaneous	<u>951</u>
Total revenues	<u>1,383,547</u>
Expenditures	
Levee repairs and maintenance	768,824
Engineering	159,231
Legal and accounting fees	62,778
Utilities	35,164
Insurance	31,355
Salaries and wages	19,454
Secretary fees	19,280
Repairs and maintenance - other	15,237
County charges	7,103
Payroll taxes	6,450
Emergency flood fight	5,077
Marketing	4,779
Supplies	4,633
Miscellaneous	4,188
Weed control	3,522
Dues	3,394
Pest control	2,640
Trustee fees	2,600
Fuel	1,520
Security	1,304
Telephone	1,165
Capital outlay	<u>11,569</u>
Total expenditures	<u>1,171,267</u>
Net change in fund balance	212,280
Fund balance, beginning of year	<u>2,251,318</u>
Fund balance, end of year	<u>\$ 2,463,598</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, 2025

Net change in fund balance - governmental funds \$ 212,280

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. 15,365

Depreciation expense related to capital assets is recognized in the statement of activities, but is not reported in the funds. (85,324)

Governmental funds report capital outlays as expenditures while governmental activities record depreciation expense to allocate those expenditures over the life of the assets. 11,569

Change in net position of governmental activities \$ 153,890

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

RECLAMATION DISTRICT NO. 1614

Notes to Financial Statements

June 30, 2025

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, 2025

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, 2025

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, 2025

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, 2025

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, 2024, and were payable in two installments on December 10, 2024 and April 10, 2025. 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, 2025

Note A - Summary of Significant Accounting Policies (Continued)

The state assistance receivable - subventions in the amount of \$1,112,379 as reported on the statement of net position and \$609,119 as reported on the balance sheet - governmental funds as of June 30, 2025 represents management's estimates of reimbursable state assistance for subvention eligible expenses relative to the fiscal years ended June 30, 2025 and 2024. Although considerable variability is inherent in these estimates, management believes that the accruals for state assistance receivable - subventions are adequate.

New accounting pronouncements

Standards adopted

In December 2023, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 102, *Certain Disclosures*. This Statement requires a government to assess whether a concentration or constraint makes a primary government, or reporting unit that reports a liability for revenue debt vulnerable to the risk of a substantial impact and to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to occur within twelve months of the date the financial statements are issued. If the criteria in the Statement have been met for a concentration or constraint, the government should disclose information in notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the government's vulnerability to the risk of a substantial impact. The provisions of this Statement are effective for years beginning after June 15, 2024. The District implemented the provisions of this Statement for the year ended June 30, 2025. The adoption of this Statement had no impact on the District's financial statements.

Standards not yet adopted

In April 2024, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 103, *Financial Reporting Model Improvements*. This Statement improves key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability, including 1) certain topics and disclosures in Management's Discussion and Analysis; 2) requiring the display of inflows and outflows of unusual and infrequent items to be reported separately as the last presented flow(s) of resources prior to the net change in resource flows in the government-wide, governmental fund, and proprietary fund statements of resource flows; 3) changing the definition of proprietary fund nonoperating revenues and expenses to include subsidies received and provided, contributions to permanent and term endowments, revenues and expenses related to financing, resources from the disposal of capital assets and

(Continued)

RECLAMATION DISTRICT NO. 1614

Notes to Financial Statements

June 30, 2025

Note A - Summary of Significant Accounting Policies (Continued)

inventory and investment income and expenses and defines operating revenues and expenses as revenue and expenses other than nonoperating revenue and expenses; 4) requires major component units to be presented separately in the reporting entity's statement of net position and statement of activities if it does not reduce the readability of the statements; and 5) requires budgetary comparison schedules to be reported as Required Supplementary Information (RSI), requires the presentation of variances between original and final budget amounts and final budget and actual amounts in the RSI and requires the explanation of significant variances to be reported in notes to the RSI. The provisions of this Statement are effective for years beginning after June 15, 2025. The District will be required to implement the provisions of this Statement for the year ended June 30, 2026. The District has not determined the effect on the financial statements.

Note B - Cash and Investments

Cash and investments of the District as of June 30, 2025, 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	\$ 16,233	\$ 16,233	\$ -
<u>Investment in external investment pool</u>			
San Joaquin County Treasurer	<u>1,831,823</u>	<u>-</u>	<u>1,831,823</u>
	<u>\$ 1,848,056</u>	<u>\$ 16,233</u>	<u>\$ 1,831,823</u>

Deposit and Investment Policy

California statutes authorize special districts to invest idle, surplus, or reserve funds in a variety of credit instruments as provided for in the California Government Code, Section 53600. As specified in Government Code 53600.5, when investing, reinvesting, purchasing, acquiring, exchanging, selling or managing the District's funds, the primary objectives, in priority order, of the District's investment activities and of the District's investment policy shall be (1) safety, (2) liquidity, and (3) yield. It is the policy of the District to invest public funds in a manner to obtain the highest return obtainable with the maximum security while meeting the daily cash flow demands of the District as long as investments meet the criteria established by this policy for safety and liquidity and conform to all laws governing the investment of District funds.

(Continued)

RECLAMATION DISTRICT NO. 1614

Notes to Financial Statements

June 30, 2025

Note B - Cash and Investments (Continued)

The District is provided a broad spectrum of eligible investments under California Government Code Sections 53600-53609 (authorized investments), 53630-53686 (deposits and collateral), and 16429.1 (Local Agency Investment Fund). The District may choose to restrict its permitted investments to a smaller list of securities that more closely fits the District's cash flow needs and requirements for liquidity. The table below identifies the investment types that are authorized for the District by the California Government Code, Section 53600 (or District's investment policy, where more restrictive) that address interest rate risk, credit risk and concentration of credit risk.

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

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

(Continued)

RECLAMATION DISTRICT NO. 1614

Notes to Financial Statements

June 30, 2025

Note B - Cash and Investments (Continued)

Disclosures Relating to Interest Rate Risk

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

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

<u>Investment type</u>	<u>Total</u>	<u>Remaining maturity (in months)</u>					
		<u>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>	<u>More than 60 months</u>
San Joaquin County							
Treasurer	\$ 1,831,823	\$ 1,831,823	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>\$ 1,831,823</u>	<u>\$ 1,831,823</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	\$ 1,831,823	N/A	\$ -	\$ -	\$ -	\$ -	\$ 1,831,823
Total	<u>\$ 1,831,823</u>	<u>N/A</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,831,823</u>

(Continued)

RECLAMATION DISTRICT NO. 1614

Notes to Financial Statements

June 30, 2025

Note B - Cash and Investments (Continued)

Concentration of Credit Risk

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

Custodial Credit Risk

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

As of June 30, 2025, the District's bank balance was \$16,233 and \$16,233 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

(Continued)

RECLAMATION DISTRICT NO. 1614

Notes to Financial Statements

June 30, 2025

Note B - Cash and Investments (Continued)

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, 2025, the San Joaquin County Treasurer's pooled investment fund contained no derivatives or other investments with similar risk profiles.

Fair value hierarchy

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

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

Note C - Capital Assets

Capital asset activity for the year ended June 30, 2025 is as follows:

	<u>Balance</u>					<u>Balance</u>
	<u>July 1, 2024</u>	<u>Additions</u>	<u>Disposals</u>	<u>Transfers</u>		<u>June 30, 2025</u>
Depreciable capital assets						
Buildings and structures	\$1,663,239	\$ -	\$ -	\$ -		\$ 1,663,239
Improvements	25,884	11,569	-	-		37,453
Equipment	117,997	-	-	-		117,997
Vehicles	<u>39,213</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>39,213</u>
Total depreciable capital assets	1,846,333	11,569	-	-		1,857,902
Less accumulated depreciation	<u>(365,758)</u>	<u>(85,324)</u>	<u>-</u>	<u>-</u>		<u>(451,082)</u>
Total depreciable capital assets, net	<u>1,480,575</u>	<u>(73,755)</u>	<u>-</u>	<u>-</u>		<u>1,406,820</u>
Total capital assets, net	<u>\$1,480,575</u>	<u>\$ (73,755)</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 1,406,820</u>

RECLAMATION DISTRICT NO. 1614

Notes to Financial Statements

June 30, 2025

Note D - State Assistance

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

Note E - Insurance

The District is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. In order to insure for risks of loss, the District purchases insurance through commercial insurance carriers. As of June 30, 2025, 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, 2025, the three members of the District's Board of Trustees were as follows:

<u>Trustee</u>	<u>Term expires</u>
Kevin Kauffman	December 2028
Dominick Gulli	December 2028
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, 2025

	General fund		
	Budgeted amounts <u>original/final</u>	Actual amounts	Variance with final budget positive/(negative)
Revenues			
State assistance - subventions	\$ 425,000	\$ 609,119	\$ 184,119
Assessments	447,090	454,592	7,502
Property taxes	195,000	203,912	8,912
Interest/miscellaneous	88,000	97,168	9,168
Grant revenue	-	14,955	14,955
Redevelopment pass-through	-	2,795	2,795
Property tax relief	-	1,006	1,006
Total revenues	<u>1,155,090</u>	<u>1,383,547</u>	<u>228,457</u>
Expenditures			
Levee repairs and maintenance	795,000	768,824	26,176
Engineering	152,000	159,231	(7,231)
Legal and accounting fees	38,000	62,778	(24,778)
Utilities	35,000	35,164	(164)
Insurance	22,500	31,355	(8,855)
Salaries and wages	55,000	19,454	35,546
Secretary fees	16,000	19,280	(3,280)
Repairs and maintenance - other	83,000	15,237	67,763
County charges	8,000	7,103	897
Payroll taxes	-	6,450	(6,450)
Emergency flood fight	25,000	5,077	19,923
Marketing	-	4,779	(4,779)
Supplies	6,500	4,633	1,867
Miscellaneous	-	4,188	(4,188)
Weed control	-	3,522	(3,522)
Dues	3,000	3,394	(394)
Pest control	3,000	2,640	360
Trustee fees	4,000	2,600	1,400
Fuel	3,500	1,520	1,980
Security	-	1,304	(1,304)
Telephone	3,000	1,165	1,835
Elections	30,000	-	30,000
Public relations	10,000	-	10,000
Capital outlay	-	11,569	(11,569)
Total expenditures	<u>1,292,500</u>	<u>1,171,267</u>	<u>121,233</u>
Net change in fund balance	(137,410)	212,280	349,690
Fund balance, beginning of year	<u>2,251,318</u>	<u>2,251,318</u>	<u>-</u>
Fund balance, end of year	<u>\$ 2,113,908</u>	<u>\$ 2,463,598</u>	<u>\$ 349,690</u>

RECLAMATION DISTRICT NO. 1614

Notes to Required Supplemental Information

June 30, 2025

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, 2025. 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.

_____, 2026

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, 2025. 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. The District implemented Governmental Accounting Standards Board (GASB) Statement No. 102, *Certain Disclosures* for the year ended June 30, 2025 as discussed in Note A to the financial statements. The application of existing policies was not changed during the year ended June 30, 2025. 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 \$1,112,379 as reported on the statement of net position and \$609,119 as reported on the balance sheet - governmental funds as of June 30, 2025 is based on calculations and assessments by the District's engineers of the proceeds to be received for subvention eligible expenses for the fiscal years ended June 30, 2025 and 2024.

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. The following adjustment was identified and recorded by management:

- Entry to record depreciation expense of \$85,324 for the year ended June 30, 2025. The District requested Croce, Sanguinetti, & Vander Veen, Inc. to calculate the depreciation expense.

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 February 20, 2026.

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

ITEM 6 (b)

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

February 20, 2026

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, 2025, 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 February 17, 2026, 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 November 4, 2025, 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 \$1,112,379 as reported on the statement of net position and \$609,119 as reported on the balance sheet - governmental funds as of June 30, 2025. 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 _____

ITEM 9

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

**RECLAMATION DISTRICT NO. 1614
SMITH TRACT**

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

BOARD OF TRUSTEES MEETING

MONDAY, MARCH 2, 2026

2:00 PM

I. LEVEE MAINTENANCE PROJECT – FY 2025-2026

- A. Project for approximately 8 residential lots along Smith Canal is out to bid. Bid Opening is scheduled for Wednesday March 11th.
- B. Project along SJ River adjacent to SG&CC, KSN Inc is wrapping up plan set. Bid Opening is scheduled for Wednesday April 1st.

II. PLAN REVIEW

- A. Review status of Concrete deck plans for SG&CC. SG&CC is still working on completing full plan set for the Board of Trustees' consideration.

III. SJAFCA O&M MANUAL

- A. Review outcome of meeting with Darren Suen with SJAFCA and their H&H consultant Michael Rossiter along with Chairman Kevin Kaufmann and Dr Jordan Baldwin and discuss next steps.

ITEM 11



Date: Feb 26, 2026

RECLAMATION DISTRICT 1614
 Superintendent Monthly Activity Report
 February 2026
 Prepared by: Abel Palacio, Superintendent
 Location: Stockton, California

Summary:

This month's work focused on pump station maintenance, RTU system servicing, storm preparedness, and active monitoring during multiple storm events. All stations remained fully operational with no major issues. Yard and grounds maintenance and minor repairs were completed.

Rainfall Summary – Stockton, CA (February 2026)

- Total precipitation: Approximately 5.9 inches
- Rainy days: Around 15

Maintenance & Operations Summary

- Conducted routine pump station inspections; all systems operated normally.
- Performed preventative maintenance on motors, pumps, and electrical control systems.
- Completed yard and grounds maintenance across district facilities.
- Restocked supplies and materials for ongoing maintenance needs.
- Performed pre-storm checks and monitoring throughout multiple storm systems.
- Conducted RTU and alarm system maintenance across all stations, including:
 - Battery checks of RTU's
 - Signal and communication testing
 - Level control system testing
- Monitored pump stations during storm events; no significant operational issues occurred.
- Working with Dino & Sons to install staff gauges and 3 locations
- Performed minor fence repairs and general facility upkeep.

Summary & Operational Notes

- All pump stations remained fully functional throughout the month.
- RTU systems were inspected district-wide with no communication failures identified.
- Storm events increased monitoring requirements but did not result in equipment failures.
- Routine grounds maintenance and minor repairs ensured safe access and operational readiness.

ITEM 14

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 17 (a)



**California Special
Districts Association**
Districts Stronger Together

Dear General Manager,

Recent changes in state law have made fiscal and financial training more important than ever for special district officials. Beginning January 1, 2026, SB 827 requires elected and appointed officials to complete qualifying training focused on budgeting, financial oversight, and ethical stewardship of public funds.

The California Special Districts Association is offering a series of in-person SB 827 Fiscal & Financial Training workshops throughout the state. These sessions are designed specifically for special districts. Topics include municipal budgeting, financial reporting, capital financing, debt management, and ethical stewardship of public resources.

To help districts meet this requirement, we are offering a **limited opportunity for one complimentary registration per district** at a workshop near you, **while space is available**. This offer allows districts to experience the training and ensure at least one official is prepared to meet the new statutory requirements.

Enclosed you'll find a flyer listing upcoming training dates and locations. We encourage you to review the options and return the completed registration form to request a complimentary registration.

If you have any questions, please don't hesitate to reach out to membership@csda.net or 877.924.2732. We look forward to supporting your district's continued success.

Sincerely,

Olivia Robertson
Member Services Specialist

1112 I Street, Suite 200
Sacramento, CA 95814
Toll-free: 877.924.2732
t: 916.442.7887
f: 916.442.7889
csda.net



California Special
Districts Association
Districts Stronger Together

**SB 827
Fiscal & Financial Training
Coming to Your Area
in 2026!**



Workshop: Navigating Governance and Finance in Special Districts

Offered in-person at the following locations:

- » **Tuesday, February 24**
CSDA Training Center, Sacramento, CA
- » **Thursday, March 26**
Lake County Fire Protection District, Clearlake, CA
- » **Monday, May 18**
Pajaro Valley Health Care District, Watsonville, CA
- » **Tuesday, June 9**
Fresno Irrigation District Training Room, Fresno, CA
- » **Wednesday, June 24**
Municipal Water District of Orange County, Fountain Valley, CA
- » **Wednesday, September 9**
San Bernardino Valley Municipal Water District, San Bernardino, CA
- » **Wednesday, October 14**
Hayward Area Recreation and Park District, Ashland, CA
- » **Tuesday, October 27**
The McConnell Foundation Lema Ranch, Redding, CA

Join us for a dynamic in-person workshop designed for special district board members and staff. This workshop is ideal for board members, general managers, and administrative staff seeking to stay ahead of changes and strengthen their district's governance and financial leadership.

Content Overview



Required SB 827 Fiscal & Financial Training (2 hours)

Mandatory training for local agency officials satisfying new statutory requirements of SB 827, effective January 1, 2026. Topics include: municipal budgeting, financial reporting, capital financing, debt management, and ethical stewardship of public resources.



CSDA Resources

Upcoming programs, resources, and strategic initiatives relevant to district governance and operations.



Legislative Update

Current and pending legislation affecting special districts, including advocacy efforts and compliance expectations for 2026 and beyond.



Limited Offer

In support of special districts statewide, CSDA is offering a limited number of complimentary registrations, with one available per agency while space remains. To request to register, please complete and return the form below or scan the QR code to submit your registration online. Advance registration is required.

Questions? Please contact membership@csda.net or 877.924.2732.



REGISTRATION FORM

Date and Location of Requested Training: _____

Name: _____

Title: _____

District: _____

Address: _____

City: _____ State: _____ Zip: _____

Phone: _____ Email: _____

Mail or fax completed form to:

CSDA, 1112 I Street, Suite 200, Sacramento, CA 95814 • fax: 916.520.2465

ITEM 17 (b)



Community Development Department

Planning · Building · Code Enforcement · Fire Prevention

Jennifer Jolley, Director

Eric Merlo, Assistant Director

Tim Burns, Code Enforcement Chief

Corinne King, Deputy Director of Planning

Jeff Niemeyer, Deputy Director of Building Inspection

February 12, 2026

REVISED FOR MODIFIED PUBLIC WORKS CONDITIONS.

Bruce Davies
6653 Embarcadero Dr., Ste C
Stockton, CA 95219

Dear Owners:

Re: Minor Subdivision No. PA-2500004 of Bruce Davies (c/o Alberto Gonsalves) (APN[s]/Address: 121-100-39 / 2030 N. Moreing Rd., Stockton)

ACTION: On February 12, 2026, the San Joaquin County Community Development Department approved Minor Subdivision No. PA-2500004 subject to the enclosed Conditions of Approval.

APPEAL PERIOD: This action can be appealed to the Planning Commission by any interested party. Appeals must be filed with this Department within 10 days of the action with an appeal fee of \$782.91. The 10-day appeal period ends at 4:30 p.m. on February 22, 2026. If this date falls on a weekend or holiday, the appeal period will expire on the next regular business day at 4:30 p.m.

EXPIRATION: This action requires you to comply with all Conditions of Approval within the next 3 years (by February 22, 2029). If you have not complied with the Conditions of Approval by that date, this approval will expire, and the project cannot proceed.

NEXT STEP: Prior to the expiration date, you must comply with all Conditions of Approval and file a Parcel Map with the County Surveyor prior to the tentative map expiration date. It is recommended that you contact the responsible agencies for assistance in fulfilling the Conditions of Approval.

Please contact me if you have questions regarding the Community Development Department Conditions (Phone: [209] 468-3140 or via email at jleal@sjgov.org).

Sincerely,

A handwritten signature in cursive script that reads "J. Leal".

Jessica Leal
Assistant Planner

JL/ga

Enclosure(s): Conditions, site Plan, Informational Letters
Findings

c: Alberto Gonsalves
San Joaquin County Building Inspection Division
San Joaquin County Environmental Health
San Joaquin County GIS
San Joaquin County Public Works

CONDITIONS OF APPROVAL

PA-2500004

BRUCE DAVIES / ALBERTO GONSALVES

Minor Subdivision Application No. PA-2500004 was approved by the Community Development Department on February 12, 2026. The effective date of approval is February 22, 2026. This tentative map approval will expire on February 22, 2029, which is three (3) years from the effective date of approval, unless (1) all Conditions of Approval have been complied with and (2) a Parcel Map has been filed with and accepted by the County Surveyor.

Unless otherwise specified, all Conditions of Approval and ordinance requirements shall be fulfilled prior to approval of the Certificate of Compliance. Those Conditions followed by a Section Number have been identified as ordinance requirements pertinent to this application. Ordinance requirements cannot be modified, and other ordinance requirements may apply.

1. COMMUNITY DEVELOPMENT DEPARTMENT (Contact: Community Development Department, [209] 468-3121)
 - a. **TENTATIVE MAP:** The Parcel Map shall substantially conform with the approved tentative map dated March 3, 2025. (Development Title Section 9-512.010).
 - b. **RIGHT TO FARM:** Pursuant to San Joaquin County Code Section 6-9004(b), the following note shall be recorded as a Notice of Minor Subdivision Restriction with the Parcel Map.

All persons purchasing parcels within the boundaries of this approved map should be prepared to accept the inconveniences or discomforts associated with agricultural operations or activities, such as noise, odors, insects, dust, or fumes. San Joaquin County has determined that such inconveniences or discomforts shall not be considered to be a nuisance.
 - c. **LOT SIZE, WIDTH, AND DEPTH:** The following lot size and width regulations shall apply to this map:
 1. All parcels shall have a minimum lot area of 5,000 square feet. (Development Title Section 9-200.030)
 - d. **TRIBAL CULTURAL RESOURCES:** If Tribal Cultural Resources should be inadvertently encountered during the project notify Buena Vista Rancheria so that steps may be taken to protect and preserve them.
2. COUNTY COUNSEL
 - a. **HOLD HARMLESS PROVISION:** Pursuant to Section 66474.9 of the Government Code, the subdivider shall defend, indemnify, and hold harmless the local agency or its agents, officers, and employees from any claim, action, or proceeding against the local agency or its agents, officers, or employees to attack, set aside, void, or annul an approval of the local agency, advisory agency, appeal board, or legislative body concerning a subdivision, which action is brought within the time provided for in Section 66499.37 of the Government Code.
3. SAN JOAQUIN COUNCIL OF GOVERNMENTS (Contact [209] 235-0600 see memo dated July 29, 2025):
 - a. At the time of development, any structures that require ground disturbance on this or subsequent divided parcels will be subject to participate in the SJMSCP and should be resubmitted to the San Joaquin Council of Governments to ensure biological and mitigation obligations are satisfied.

1. Lot 1, Lot 2, and Lot 3 are subject to the San Joaquin County Multi-Species Habitat Conservation and Open Space Plan (SJMSCP). At the time of development of Lot 1, Lot 2, and/or Lot 3 any structure(s) that require ground disturbance on this or subsequent divided parcels will be subject to participate in the SJMSCP and development plans should be submitted to the San Joaquin Council of Governments to ensure biological and mitigation obligations are satisfied.
4. DEPARTMENT OF PUBLIC WORKS (Contact: [209] 468-3000, see memo dated February 5, 2026)
5. ENVIRONMENTAL HEALTH DEPARTMENT (Contact: [209] 468-3420, see memo dated August 13, 2025)

Notes and Information Only:

See Reclamation District No 1614 – Smith Tract (RD 1614) dated August 18, 2025.



SAN JOAQUIN
 COUNTY
Greatness grows here.



Department of Public Works

Fritz Buchman, Director

Alex Chetley, Deputy Director - Development
Kristl Rhea, Deputy Director - Administration
David Tolliver, Deputy Director - Operations
Najee Zarif, Deputy Director - Engineering

February 5, 2026

MEMORANDUM

TO: Community Development Department
CONTACT PERSON: Stephanie Stowers

FROM: Shayan Rehman, Engineering Services Manager
 Development Services Division

SUBJECT: PA-2500004 (MS); A Minor Subdivision application to subdivide an existing 1.4-acre parcel into 3 parcels. Parcel 1 to contain 32,301 square feet. Parcel 2 to contain 21,230 square feet. Parcel 2 to contain 22,587 square feet. This parcel is not under Williamson Act contract; located at the end of North Moreing Road, 1,036 feet south of West Country Club Boulevard, Stockton. (Supervisory District 1)

OWNERS: Bruce Davies

APPLICANT: Alberto Gonsalves

ADDRESS: 2030 N. Moreing Rd., Stockton

APN: 121-100-39

INFORMATION:

The site is currently located within a Federal Emergency Management Agency Designated Flood Hazard Area designated as Zone A and AE. The 100-Year Flood Elevation is approximately 10 feet NAVD 1988.

Moreing Road has an existing and planned right-of-way width of 50-variable feet.

The site is currently located within the West Sacramento Street Light Maintenance District

The Traffic Impact Mitigation Fee shall be required when parcels are developed. The fee is due and payable at the time of building permit application.

The Regional Transportation Impact Fee will be required when parcels are developed. The fee is due and payable at the time of building permit application.

The Water Impact Fee will be required when parcels are developed. The fee is due and payable at the time of building permit application.

PA-2500004 (MS)

RECOMMENDATIONS:

- 1) A Parcel Map is required. (Development Title Section 9-501.030)
- 2) All easements of record shall be shown on the Parcel Map. (Development Title Section 9-505.080)
- ~~3) The applicant shall record a levee access and maintenance easement for the benefit of Reclamation District 1614 along the levee prior to recordation of the Parcel Map. The easement shall conform to the requirements stipulated in the Kjeldson Sincock Neudeck (KSN) letter on August 18, 2025. The requirements for this easement shall be noticed by a statement on the Parcel Map.~~
- 4) Additional runoff from each parcel shall be retained on-site by a retention basin at the time of development. A soils report to evaluate whether adequate percolation is available shall be submitted and approved for each parcel prior to development of any of the parcels. Hydrologic and hydraulic analyses shall be provided and demonstrate that all property, both downstream and upstream of the discharge, will not be subject to a higher flood level as a result of the proposed drainage. (Development Title Section 9-606.010)
- 5) The applicant shall submit for review and approval a hydrologic and hydraulic engineering analysis prepared by a registered Civil Engineer demonstrating the system has the capacity to accept the additional runoff. The fee will be based on the current schedule at the time of payment. (Development Title Section 9-606)
- 6) It is the responsibility of the applicant to ensure that a current well serve letter for sanitary sewer and water service is on file prior to approval of the Parcel Map.

Informational Notes:

- (i.) At the time the parcels are developed, the developer shall provide drainage facilities in accordance with the San Joaquin County Development Standards.
- (ii.) Any construction activity that results in the disturbance of at least one (1) acre of soil shall require a State NPDES construction permit. Dischargers whose projects disturb 1 or more acres of soil or whose projects disturb less than 1 acre of soil and is not part of a larger common plan of development, are required to obtain coverage under the current General Permit for Discharges of Storm Water Associated with Construction Activity.
- (iii.) This property is subject to the requirements of San Joaquin County Mosquito & Vector Control District (209-982-4675) and the California Health and Safety Code for the prevention of mosquitoes. Best Management Practices (BMP) guidelines for stormwater devices, ponds and wetlands are available.

SR:GM:GG



Environmental Health Department

Jasjit Kang, REHS, Director

Munlappa Naidu, REHS, Assistant Director

PROGRAM COORDINATORS

Jeff Carruesco, REHS, RDI

Willy Ng, REHS

Steven Shih, REHS

Elena Manzo, REHS

Natalia Subbotnikova, REHS

August 13, 2025

To: San Joaquin County Community Development Department
Attention: Rajnee Johal

From: Sastina Thammavongsa; (209) 616-3068 *ST*
Registered Environmental Health Specialist

RE: PA-2500004 (MS), Referral, SU-2500614
2030 N. Moreing Road, Stockton APN: 121-100-39

The following requirements have been identified as pertinent to this project. Other requirements may also apply. These requirements cannot be modified.

- 1) A qualified environmental professional shall prepare a surface and subsurface contamination report, identifying any potential source of surface or subsurface contamination caused by past or current land uses. The report shall include evaluation of non-point source of hazardous materials, including agricultural chemical residues, as well as potential point sources, such as fuel storage tanks, septic systems, or chemical storage areas. If the report indicates there is contamination, corrective action shall be taken, as recommended in the report and concurred with by Environmental Health prior to *recordation of Parcel Map San Joaquin County Development Title, Section 9-502.070(a)(c)).

The fee will be based on the current schedule at the time of payment.

Note: EHD has reviewed the surface and subsurface contamination report submitted June 25, 2025, SU-2500698 and finds it meets the minimum requirements of the development title.

- 2) The existing private water wells shall be tested for the chemical Dibromochloropropane (DBCP) and nitrates with the results submitted to the Environmental Health Department prior to recordation of the Parcel Map. Samples are to be taken and analyzed by a State-approved laboratory (San Joaquin County Development Title, Section 9-601.020(j)).
- 3) The applicant shall provide written confirmation from the water providers that improvements have been constructed or financial arrangements have been made for any improvements required by the agency and that the agency has or will have the capacity to serve the proposed development. Said written confirmation shall be submitted prior to the issuance of a building permit (San Joaquin County Development Title, Section 9-602.010).
- 4) Written Confirmation is required from the Public Works Department that improvements have been constructed or financial arrangements have been made for any improvements for public sewer required by the agency. In addition, written confirmation from the Public Works

Department that the agency has or will have the sewer capacity to serve the development is also required (San Joaquin County Development Title, Section 9-600.020).

- 5) Any existing wells or septic systems to be abandoned shall be destroyed under permit and inspection by the EHD (San Joaquin County Development Title, Section 9-605.010 & 9-601.020).
 - a. SR0005314 permit for new septic system has no record with the EHD of septic tank destruction and septic map shows a well to be on the property with no record of installation or destruction.



S J C O G, Inc.

555 East Weber Avenue • Stockton, CA 95202 • (209) 235-0574 • Email: boyd@sjcog.org

San Joaquin County Multi-Species Habitat Conservation & Open Space Plan (SJMSCP)

SJMSCP RESPONSE TO LOCAL JURISDICTION (RTLJ) ADVISORY AGENCY NOTICE TO SJCOG, Inc.

To: Rajnee Johal, San Joaquin County, Community Development Department

From: Laurel Boyd, SJCOG, Inc.

Phone: (209) 235-0574

Email: boyd@sjcog.org

Date: July 29, 2025

Local Jurisdiction Project Title: PA-2500004 (MS)

Assessor Parcel Number(s): 121-100-39

Local Jurisdiction Project Number: PA-2500004 (MS)

Total Acres to be converted from Open Space Use: Unknown

Habitat Types to be Disturbed: Urban Habitat Land

Species Impact Findings: Findings to be determined by SJMSCP biologist.

Dear Rajnee Johal:

SJCOG, Inc. has reviewed the application referral for PA-2500004 (MS). This project consists of a Minor Subdivision application to subdivide an existing 1.4-acre parcel into 3 parcels. Parcel 1 to contain 32,301 square feet. Parcel 2 to contain 21,230 square feet. Parcel 3 to contain 22,587 square feet. The project site is at the end of North Moreing Road, 1,036 feet south of West Country Club Boulevard, Stockton (APN/Address: 121-100-39 / 2030 N. Moreing Road, Stockton).

San Joaquin County is a signatory to San Joaquin County Multi-Species Habitat Conservation and Open Space Plan (SJMSCP). Participation in the SJMSCP satisfies requirements of both the state and federal endangered species acts and ensures that the impacts are mitigated below a level of significance in compliance with the California Environmental Quality Act (CEQA). The LOCAL JURISDICTION retains responsibility for ensuring that the appropriate Incidental Take Minimization Measure are properly implemented and monitored and that appropriate fees are paid in compliance with the SJMSCP. Although participation in the SJMSCP is voluntary, Local Jurisdiction/Lead Agencies should be aware that if project applicants choose against participating in the SJMSCP, they will be required to provide alternative mitigation in an amount and kind equal to that provided in the SJMSCP.

At this time, the applicant is requesting a Minor Subdivision with no ground disturbance. Any future ground disturbing activities (e.g. roads, curb, gutter, electrical, water, etc.) or any physical structures that require ground disturbance on this or subsequent divided parcels will be subject to participate in the SJMSCP before ANY ground disturbance occurs and should be resubmitted to this agency. Current or future owners of this-or subdivided properties should be made aware of the conditions that are placed by the SJMSCP on future development on the created parcels.

This Project is subject to the SJMSCP. This can be up to a 30-day process and it is recommended that the project applicant contact SJMSCP staff as early as possible. It is also recommended that the project applicant obtain an information package. <http://www.sicog.org>

Please contact SJMSCP staff regarding completing the following steps to satisfy SJMSCP requirements:

- Schedule a SJMSCP Biologist to perform a pre-construction survey ***prior to any ground disturbance***
- SJMSCP Incidental Take Minimization Measures and mitigation requirement:
 1. Incidental Take Minimization Measures (ITMMs) will be issued to the project and must be signed by the project applicant prior to any ground disturbance but no later than six (6) months from receipt of the ITMMs. If ITMMs are not signed within six months, the applicant must reapply for SJMSCP Coverage. Upon receipt of signed ITMMs from project applicant, SJCOG, Inc. staff will sign the ITMMs. This is the effective date of the ITMMs.
 2. Under no circumstance shall ground disturbance occur without compliance and satisfaction of the ITMMs.
 3. Upon issuance of fully executed ITMMs and prior to any ground disturbance, the project applicant must:

2 | S J C O G , I n c .

- a. Post a bond for payment of the applicable SJMSCP fee covering the entirety of the project acreage being covered (the bond should be valid for no longer than a 6 month period); or
 - b. Pay the appropriate SJMSCP fee for the entirety of the project acreage being covered; or
 - c. Dedicate land in-lieu of fees, either as conservation easements or fee title; or
 - d. Purchase approved mitigation bank credits.
4. Within 6 months from the effective date of the ITMMs or issuance of a building permit, whichever occurs first, the project applicant must:
- a. Pay the appropriate SJMSCP for the entirety of the project acreage being covered; or
 - b. Dedicate land in-lieu of fees, either as conservation easements or fee title; or
 - c. Purchase approved mitigation bank credits.

Failure to satisfy the obligations of the mitigation fee shall subject the bond to be called.

- Receive your Certificate of Payment and release the required permit

It should be noted that if this project has any potential impacts to waters of the United States [pursuant to Section 404 Clean Water Act], it would require the project to seek voluntary coverage through the unmapped process under the SJMSCP which could take up to 90 days. It may be prudent to obtain a preliminary wetlands map from a qualified consultant. If waters of the United States are confirmed on the project site, the Corps and the Regional Water Quality Control Board (RWQCB) would have regulatory authority over those mapped areas [pursuant to Section 404 and 401 of the Clean Water Act respectively] and permits would be required from each of these resource agencies prior to grading the project site.

If you have any questions, please call (209) 235-0574.



S J C O G , I n c .

San Joaquin County Multi-Species Habitat Conservation & Open Space Plan

555 East Weber Avenue • Stockton, CA 95202 • (209) 235-0600 • FAX (209) 235-0438

SJMSCP HOLD

TO: Local Jurisdiction: Community Development Department, Planning Department, Building Department, Engineering Department, Survey Department, Transportation Department, Public Works Department.
Other:

FROM: Laurel Boyd, SJCOG, Inc.

**DO NOT AUTHORIZE SITE DISTURBANCE
DO NOT ISSUE A BUILDING PERMIT
DO NOT ISSUE _____ FOR THIS PROJECT**

The landowner/developer for this site has requested coverage pursuant to the San Joaquin County Multi-Species Habitat Conservation and Open Space Plan (SJMSCP). In accordance with that agreement, the Applicant has agreed to:

1) SJMSCP Incidental Take Minimization Measures and mitigation requirement:

1. Incidental Take Minimization Measures (ITMMs) will be issued to the project and must be signed by the project applicant prior to any ground disturbance but no later than six (6) months from receipt of the ITMMs. If ITMMs are not signed within six months, the applicant must reapply for SJMSCP Coverage. Upon receipt of signed ITMMs from project applicant, SJCOG, Inc. staff will sign the ITMMs. This is the effective date of the ITMMs.
2. Under no circumstance shall ground disturbance occur without compliance and satisfaction of the ITMMs.
3. Upon issuance of fully executed ITMMs and prior to any ground disturbance, the project applicant must:
 - a. Post a bond for payment of the applicable SJMSCP fee covering the entirety of the project acreage being covered (the bond should be valid for no longer than a 6 month period); or
 - b. Pay the appropriate SJMSCP fee for the entirety of the project acreage being covered; or
 - c. Dedicate land in-lieu of fees, either as conservation easements or fee title; or
 - d. Purchase approved mitigation bank credits.
4. Within 6 months from the effective date of the ITMMs or issuance of a building permit, whichever occurs first, the project applicant must:
 - a. Pay the appropriate SJMSCP for the entirety of the project acreage being covered; or
 - b. Dedicate land in-lieu of fees, either as conservation easements or fee title; or
 - c. Purchase approved mitigation bank credits.

Failure to satisfy the obligations of the mitigation fee shall subject the bond to be called.

Project Title: PA-2500004 (MS)

Landowner: Bruce Davies

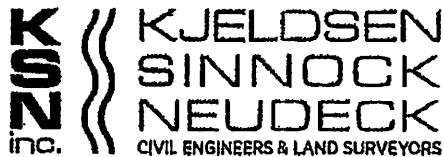
Applicant: Alberto Gonsalves

Assessor Parcel #: 121-100-39

T _____, R _____, Section(s): _____

Local Jurisdiction Contact: Rajnee Johal

The LOCAL JURISDICTION retains responsibility for ensuring that the appropriate Incidental Take Minimization Measures are properly implemented and monitored and that appropriate fees are paid in compliance with the SJMSCP.



Stephen K. Sinnock, P.E.
Christopher H. Neudeck, P.E.
Neal T. Colwell, P.E.
Barry O'Regan, P.E.

0806-011

August 18, 2025

ADVANCE EMAIL

San Joaquin County
Community Development Department
ATTN.: Rajnee Johal
1810 Hazelton Ave
Stockton CA 95205
riohal@sjgov.org

Re: PA-2500004 (MS) Bruce Davies – Minor Subdivision Application.
2030 Moreing Road

Dear Rajnee Johal

I am commenting on Mr Davies Minor Subdivision of his lot at 2030 Moreing Road on behalf of Reclamation District No 1614 – Smith Tract (RD 1614). I am the District Engineer for RD 1614 and am employed by Kjeldsen, Sinnock & Neudeck, Inc. I am familiar with the subject Davies property and understand Mr Davies' request to subdivide is current lot into 3 lots.

This property abuts Smith Canal that RD 1614 operates and maintains the rock slope protection along the waterside slope of the levee on these proposed lots. Currently RD 1614 does not have a recorded dedicated easement to maintain this levee and recommends that San Joaquin County make it a condition of this subdivision to have Mr Davies grant and record a perpetual levee access and maintenance easement in favor of RD 1614 along the frontage and leveed area of these 3 lots. Without such an easement, RD 1614's ability to perform routine inspections, erosion repairs, and emergency flood response is compromised.

RD 1614 is responsible for protecting the property that lies behind the levee along Mr Davies Property. The leveed area that runs along the southern boundary of Mr Davies property protects over 8,500 homes and businesses in the Country Club Area and is a critical piece of flood control infrastructure within San Joaquin County and the City of Stockton.

Historically mapped there was a road easement on top of the levee but not certain as to whether it was ever dedicated to SJCo or the District. Please see the attached historical mapping (*EXHIBIT A & B*) that references said road easement.

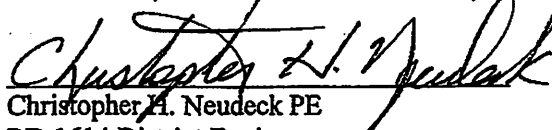
RD 1614 takes its responsibility seriously and requests that SJCo's condition approval of this subdivision on the recordation of an access and maintenance easement that provides RD 1614 the clear, express, and perpetual authority to inspect, operate, repair, and maintain this levee segment. This easement is not only critical to RD 1614's ability to maintain a safe and functioning levee system but also ensures that the assessments already paid by Mr. Davies and other property owners are equitably



matched with the District's ability to deliver services. Without assured access, the District's statutory responsibilities and financial structure are undermined. The recommended easement includes an area 10 ft setback from the landside levee toe extending waterward to the waterside boundary of RD 1614 (**EXHIBIT C**). I have included the language that RD 1614 seeks in the requested dedicated easement deed (**EXHIBIT D**).

I would be more than happy to meet and discuss this matter further with you and I can be reached at my office @ 209-946-0268 or per my cell at 209-481-0316. Thank you in advance for your anticipated cooperation.

Sincerely,
KJELDEN, SINNOCK & NEUDECK, INC.


Christopher H. Neudeck PE
RD 1614 District Engineer

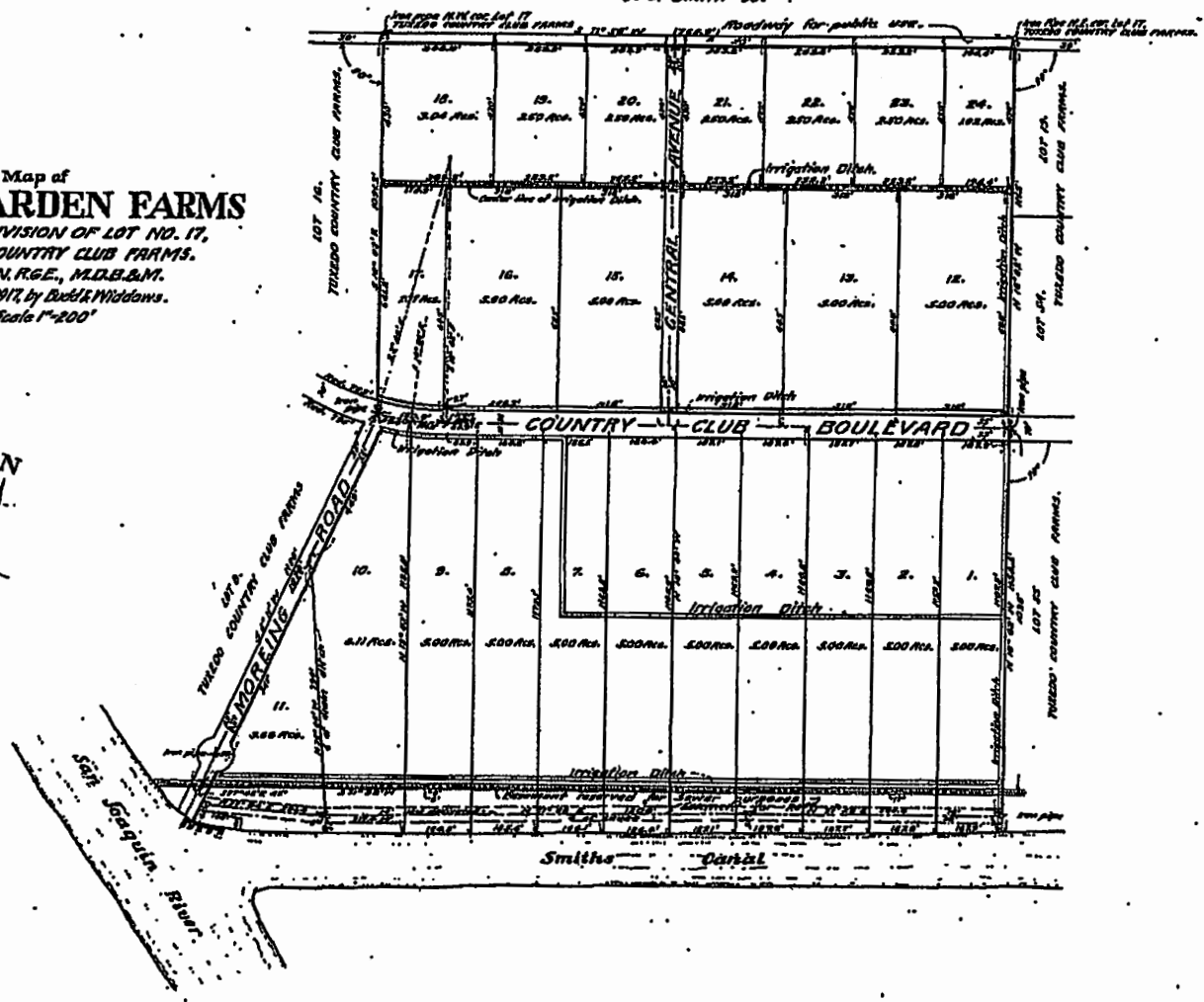
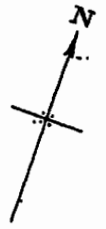
w/enclosures
EXHIBITS A-D

cc: Trustees (w/encl)
Andy J. Pinasco, esq. (w/encl)
Rhonda L/ Olmo (w/encl)
Abel Palicio, Supt. (w/encl)

EXHIBIT A

J. C. Smith Co.

Map of
IDEAL GARDEN FARMS
 BEING A SUBDIVISION OF LOT NO. 17,
 OF TUXEDO COUNTRY CLUB FARMS.
 In Sec. 5, T. 1 N. R. 6 E., M. 1 B. & M.
 Surveyed May 1917, by Budd & Widomans.
 Scale 1"=200'



MAP OF THE
IDEAL GARDEN FARMS

State of California
County of San Joaquin

On this 25th day of February 1912, before me, the undersigned, a Notary Public in and for the said County of San Joaquin, residing thereon, duly commissioned and sworn, personally appeared L. L. Walker and Thomas E. Gorman, or persons under a deed of trust to the effect of the foregoing, known to me to be the persons who executed the within instrument, and they acknowledged to me that they executed the same.

In presence of witnesses, I have hereunto set my hand, and affixed my official seal of my office to the County of San Joaquin, the day and year at this certificate here above written.

WITNESSE MY HAND AND SEAL OF MY OFFICE IN AND FOR THE COUNTY OF SAN JOAQUIN, CALIFORNIA, THIS 25th DAY OF FEBRUARY, 1912.

Notary Public in and for the County of San Joaquin, California.

This is to certify that a bond for the payment of taxes on the Ideal Garden Farms, as required by law, has this day been filed with and approved by the Board of Supervisors of San Joaquin County, California.

Dated this 25th day of February, 1912.

Robert C. Walker, Clerk of the Board of Supervisors of San Joaquin County, California.

By: S. A. Barber, Deputy Clerk.

RESOLVED, that the Attorney designated CENTRAL AVENUE, near the OFFICIAL MAP of the Ideal Garden Farm, this day presented by L. L. Walker, D. E. Gorman, to be accepted for the public use, and that the same not be sold except upon said map.

W. M. Gorman, Supervisor of the Ideal Garden.

Present to its resolution signed at its meeting hereby called and held on the 25th day of February, 1912, the Board of Supervisors of San Joaquin County, State of California, the governing body having control of the business and affairs of said county, and the undersigned, Clerk of said Board, do hereby certify that the within instrument, executed by L. L. Walker, and D. E. Gorman, is the public use, and hereby endorse as authorized by the Board of Supervisors of San Joaquin County, California.

Dated this 25th day of February, 1912.

W. M. Gorman, Supervisor of the Ideal Garden.

Robert C. Walker, County Clerk and ex-officio Clerk of the Board of Supervisors of San Joaquin County, California.

By: S. A. Barber, Deputy Clerk.

We, Henry E. Budd and Charles H. Wickham, duly licensed surveyors for the State of California, do hereby certify that this is a true and correct copy of the Ideal Garden Farms, situated in the County of San Joaquin, State of California, made from the field notes of our survey of and land divided on the 5th day of May 1912, and that the same are numbered 1 to 56 inclusive, and that the same are conveyed by this survey.

Henry E. Budd, Surveyor.

Charles H. Wickham, Surveyor.

L. L. Walker, City Engineer of the City of Stockton, County of San Joaquin, California, does this map or part of the same hereby is approved.

W. M. Gorman, City Engineer.

As required by the City Council of the City of Stockton as follows: That the map of the Ideal Garden Farms, shown on said map, and hereby is approved.

Approved and passed by the City Council of Stockton, California, this 25th day of February, 1912.

W. M. Gorman, City Engineer.

This is to certify that there are no liens for unpaid taxes or County taxes except taxes and yet payable against the within land or subdivision of land, or any part thereof.

Dated this 25th day of February, 1912.

Robert C. Walker, Auditor.

By: S. A. Barber, Deputy Auditor.

As required by the City Council of the City of Stockton as follows: That the map of the Ideal Garden Farms, shown on said map, and hereby is approved.

Approved and passed by the City Council of Stockton, California, this 25th day of February, 1912.

W. M. Gorman, City Engineer.

11-6

EXHIBIT B

27-24

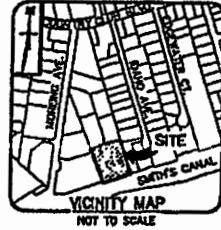
OWNER'S STATEMENT:

I, THE UNDERSIGNED, HEREBY STATE THAT I AM THE SOLE PARTY HAVING RECORD TITLE INTEREST IN THE LANDS SUBDIVIDED AND SHOWN ON THIS PARCEL MAP AND I HEREBY CONSENT TO THE PREPARATION AND FILING OF THIS PARCEL MAP IN THE OFFICE OF THE COUNTY RECORDER OF SAN JOAQUIN COUNTY, CALIFORNIA.

COLLINS FAMILY TRUST ESTABLISHED UNDER DECLARATION OF TRUST DATED DECEMBER 18, 1983

DATED THIS 5 DAY OF November, 2021.

Lawrence Collins
 LAWRENCE COLLINS, SURVIVING TRUSTEE



OWNER'S ACKNOWLEDGMENT:

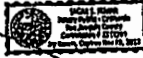
A NOTARY PUBLIC OR OTHER OFFICER COMPLETING THIS CERTIFICATE VERIFIES ONLY THE IDENTITY OF THE INDIVIDUAL WHO SIGNED THE DOCUMENT TO WHICH THIS CERTIFICATE IS ATTACHED, AND NOT THE TRUTHFULNESS, ACCURACY, OR VALIDITY OF THAT DOCUMENT.

STATE OF CALIFORNIA
 COUNTY OF San Joaquin
 ON November 5, 2021 before me, Gregory S. Kinnon,

A NOTARY PUBLIC, PERSONALLY APPEARED LAWRENCE COLLINS, WHO PROVED TO ME ON THE BASIS OF SATISFACTORY EVIDENCE TO BE THE PERSON WHOSE NAME IS SUBSCRIBED TO THE WITHIN INSTRUMENT AND ACKNOWLEDGED TO ME THAT SHE EXECUTED THE SAME IN HER AUTHORIZED CAPACITY, AND THAT BY HER SIGNATURE ON THE INSTRUMENT THIS PERSON, OR THE ENTITY UPON BEHALF OF WHICH THE PERSON ACTED, DECEALED THE INSTRUMENT.

I CERTIFY UNDER PENALTY OF PERJURY UNDER THE LAWS OF THE STATE OF CALIFORNIA THAT THE FOREGOING PARAGRAPH IS TRUE AND CORRECT.

WITNESS MY HAND AND OFFICIAL SEAL:
 SIGNATURE: *Gregory S. Kinnon*
 NAME: Gregory S. Kinnon
 NOTARY PUBLIC IN AND FOR SAID COUNTY AND STATE.



PRINCIPAL COUNTY OF BUSINESS: San Joaquin
 COMMISSION EXPIRES: November 15th, 2023
 COMMISSION # OF NOTARY: 2312561

RIGHT TO FARM:

ALL PERSONS PURCHASING PARCELS WITHIN THE BOUNDARIES OF THIS APPROVED MAP SHOULD BE PREPARED TO ACCEPT THE INCONVENIENCES OR DISCOMFORTS ASSOCIATED WITH AGRICULTURAL OPERATIONS OR ACTIVITIES, SUCH AS NOISE, ODORS, INSECTS, DUST OR FUMES. SAN JOAQUIN COUNTY HAS DETERMINED THAT SUCH INCONVENIENCES OR DISCOMFORTS SHALL NOT BE CONSIDERED TO BE A NUISANCE. RIGHT TO FARM NOTICE RECORDED ON 7-14-2019 AS DOCUMENT NO. 1021-025080 SAN JOAQUIN COUNTY RECORDS.

DEED RESTRICTION:

A SINGLE FAMILY RESIDENCE ON PROPOSED PARCEL 2 SHALL BE CONSTRUCTED NO LATER THAN 3 YEARS AFTER RECORDED OF THE PARCEL MAP. IF A SINGLE FAMILY RESIDENCE IS NOT CONSTRUCTED IN THE ALLOTTED TIME, THE EXISTING BARN, EXISTING SHED, AND EXISTING SWIMMING POOL ON PROPOSED PARCEL 2 MUST BE DEMOLISHED UNDER PERMIT. THIS PARCEL MAP IS SUBJECT TO THE PROVISIONS OF A NOTICE OF MINOR SUBDIVISION RESTRICTION RECORDED ON 7/24/2021 AS DOCUMENT NO. 1021-025081, SAN JOAQUIN COUNTY RECORDS.

(D.D. SHEET NO. 32A)

SURVEYOR'S STATEMENT:

THIS MAP WAS PREPARED BY ME OR UNDER MY DIRECTION AND IS BASED UPON A FIELD SURVEY IN CONFORMANCE WITH THE REQUIREMENTS OF THE SUBDIVISION MAP ACT AND LOCAL ORDINANCE AT THE REQUEST OF LAWRENCE COLLINS ON JANUARY 8, 2021. I HEREBY STATE THAT THIS PARCEL MAP SUBSTANTIALLY CONFORMS TO THE APPROVED OR CONDITIONALLY APPROVED TENTATIVE MAP, IF ANY. ALL MONUMENTS ARE OF THE CHARACTER AND OCCUPY THE POSITIONS INDICATED AND ARE SUFFICIENT TO ENABLE THE SURVEY TO BE RETRACED.

DATED THIS 18th DAY OF November, 2021.

Zachary C. Wong
 ZACHARY C. WONG L.S. 7000
 LICENSE EXPIRATION DATE 12-31-22



COUNTY SURVEYOR'S STATEMENT:

I, JAMES E. HART, HEREBY STATE THAT I HAVE EXAMINED THIS PARCEL MAP AND THAT THE SUBDIVISION SHOWN HEREON IS SUBSTANTIALLY THE SAME AS IT APPEARED ON THE TENTATIVE MAP, IF REQUIRED, AND ANY APPROVED ALTERATIONS THEREOF. I FURTHER STATE THAT THIS PARCEL MAP COMPLIES WITH ALL THE PROVISIONS OF CHAPTER 2 OF THE CALIFORNIA SUBDIVISION MAP ACT, AS AMENDED, AND ALL APPLICABLE ORDINANCES OF SAN JOAQUIN COUNTY, APPLICABLE AT THE TIME OF APPROVAL OF THE TENTATIVE MAP, IF REQUIRED, AND THAT THIS PARCEL MAP IS TECHNICALLY CORRECT.

DATED THIS 10th DAY OF FEBRUARY, 2022.

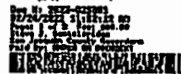
James E. Hart
 JAMES E. HART, L.S. 0407
 COUNTY SURVEYOR



RECORDER'S STATEMENT:

FILED THIS 24 DAY OF FEB, 2022 AT 11:32
 O.A.M. IN BOOK 27 OF PARCEL MAPS, AT PAGE 24 AT THE REQUEST OF ZACHARY C. WONG.
 FEE \$ 98.00

Steve J. Bestolardes or *Patricia Downum*
 STEVE J. BESTOLARDES ASSESSOR-RECORDER-COUNTY CLERK
 SAN JOAQUIN COUNTY, CALIFORNIA



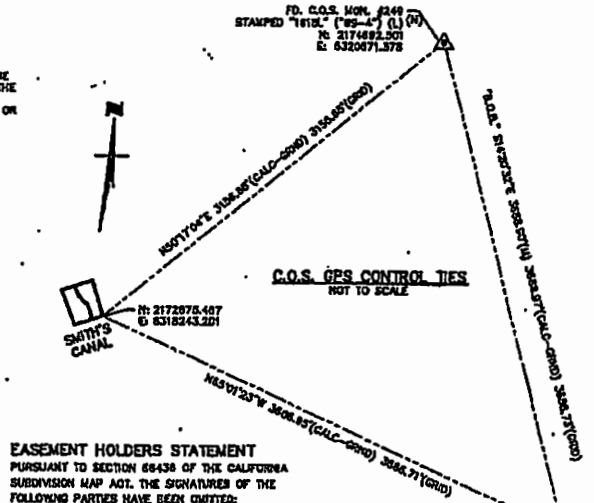
PARCEL MAP

BEING A PORTION OF LOT 10, AS SHOWN ON THE MAP ENTITLED, "IDEAL GARDEN FARMS", FILED FOR RECORD IN BOOK 9 OF MAPS AND PLATS, PAGE 11, SAN JOAQUIN COUNTY RECORDS, WITHIN SECTION 8, T.14. N.36. E.12. S.24. SAN JOAQUIN COUNTY, CALIFORNIA

FOR COLLINS FAMILY TRUST

WONG ENGINEERS, INC.
 PLANNING ENGINEERING SURVEYING
 4578 FEATHER RIVER DRIVE SUITE A
 STOCKTON, CALIFORNIA

NOVEMBER, 2021 SHEET 1 OF 2
 REFER TO APPLICATION NO. PA-2100074



EASEMENT HOLDERS STATEMENT

PURSUANT TO SECTION 66436 OF THE CALIFORNIA SUBDIVISION MAP ACT, THE SIGNATURES OF THE FOLLOWING PARTIES HAVE BEEN OMITTED:

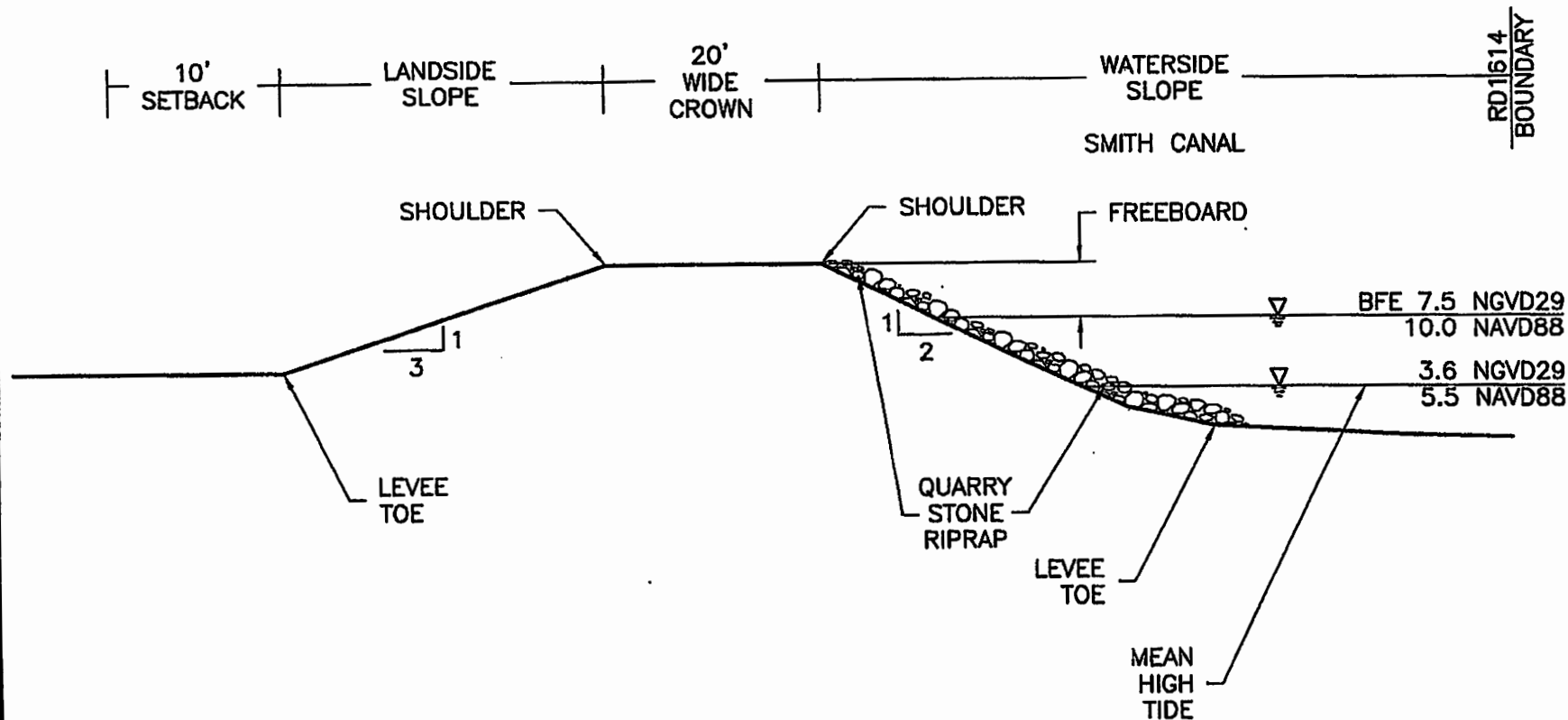
1. STOCKTON GAS & ELECTRIC COMPANY'S AN EASEMENT FOR SINGLE LINE OF POLES, WIRES AND ASSOCIATED FIXTURES FOR ELECTRICAL TRANSMISSION; RECORDED DECEMBER 18, 1907 IN BOOK 08 OF DEEDS, PAGE 481, S.L.C.R.
2. TUXEDO LAND COMPANY AN EASEMENT FOR SEWER PIPE LINE; RECORDED AUGUST 15, 1918 IN BOOK "A", VOLUME 832 OF DEEDS, PAGE 221, S.L.C.R.
3. CITY OF STOCKTON; AN EASEMENT FOR SEWER LINE (12 FEET WIDE); RECORDED JANUARY 9, 1923 IN BOOK "A", VOLUME 540 OF DEEDS, PAGE 303, S.L.C.R.
4. RECLAMATION DISTRICT NO. 1614; AN EASEMENT FOR CONSTRUCTION, MAINTENANCE, OPERATION, REPAIRS AND REPLACEMENT OF AN UNDERGROUND STORM DRAIN AND ASSOCIATED FIXTURES; RECORDED SEPTEMBER 7, 1973 IN BOOK 3800 OF OFFICIAL RECORDS, PAGE 561, S.L.C.R.

27-24

EXHIBIT C

FILE: S:\P\0806_Smith Tract\010_General Survey\Acquired Levee Encasement\District Easement Exhibits - Riprap.dwg
 PLOT DATE: Mar 10, 2021 - 2:44pm

LEEVE EASEMENT (TYPICAL)



K S N INC.	KJELDEN SINNOCK NEUDECK Civil Engineers and Land Surveyors	Post Office Box 844 711 N. Pershing Avenue Stockton, CA 95201-0844 Office: (209) 948-0268 Facsim: (209) 948-0298 E-mail: KSN@ksninc.com	Scale		RECLMATION DISTRICT NO. 1614 SMITH TRACT SMITH CANAL RIPRAP POLICY LEEVE EASEMENT EXHIBIT	EXHIBIT B
			NTS Original Drawing Scale 0 1/2" 1"			

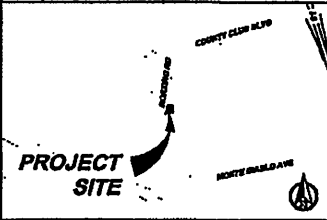
OWNER INFORMATION

PROPERTY OWNER
HARMONY COMMUNITIES
MATT DAVIES
2030 MORENG RD
STOCKTON, CA 95204
MATT@HARMONYCOMM.COM
203.932.5747

SURVEYOR
RIDGELINE ENGINEERING
JORDAN BALDWIN
2700 BUCKING WAY
STOCKTON, CA 95208
JORDAN@RLE.US
203.932.0110

ADJACENT PROPERTY OWNER
HARMONY COMMUNITIES
MATT DAVIES
2030 MORENG RD
STOCKTON, CA 95204
MATT@HARMONYCOMM.COM
203.932.5747

VICINITY MAP



PROJECT DESCRIPTION

Split existing parcel into three lots.

PROPERTY INFORMATION

ADDRESS: 2030 MORENG RD
STOCKTON, CA 95204
OWNER(S): MATT DAVIES
ADDRESS: 2030 MORENG RD
STOCKTON, CA 95204
PHONE: 203.932.5747

JURISDICTION CITY OF: SAN JOAQUIN COUNTY
ASSESSOR'S PARCEL NO.: 21-0030
ZONING: R
TYPE OF CONSTRUCTION: Y
NUMBER OF STORIES: 1

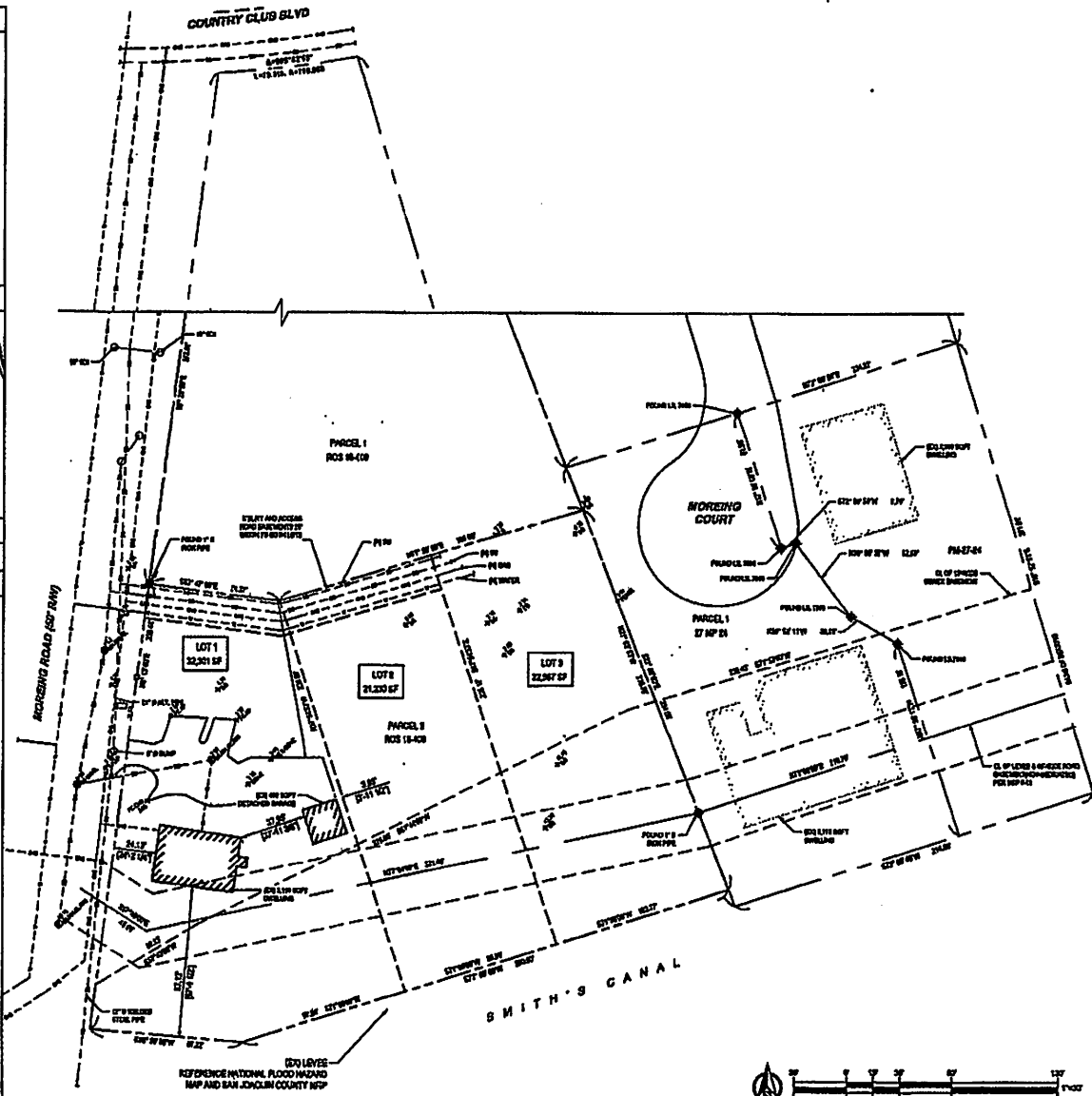
FEIN: FLOOD ZONE A

LOT AREA: 1.4

USE CODE: IO

FIRE SPROINKLER: YES (DEFERRED)

APPLICABLE CODES: CALIFORNIA CODE OF REGULATION (CCR), TITLE 24:
PART 2, 2022 CALIFORNIA BUILDING CODE
PART 3, 2022 CALIFORNIA RESIDENTIAL CODE
PART 3, 2022 CALIFORNIA ELECTRICAL CODE
PART 4, 2022 CALIFORNIA MECHANICAL CODE
PART 5, 2022 CALIFORNIA PLUMBING CODE
PART 6, 2022 CALIFORNIA CHEMIST CODE
PART 8, 2022 CALIFORNIA FIRE CODE
PART 11, 2022 CA GREEN BLDG. STANDARDS CODE
PART 12, 2022 CA REFERENCE STANDARDS CODE



TENTATIVE MAP

OWNER(S): MATT DAVIES
2030 MORENG ROAD, STOCKTON, CA 95204

BEING A PORTION OF LOT 10, AS SHOWN ON THE MAP ENTITLED, "IDEAL GARDEN FARM", FILED FOR RECORD IN BOOK 8 OF MAPS AND PLATS, PAGE 11, SAN JOAQUIN COUNTY RECORDS, WITHIN SECTION 5, T.1N., R.1E., M.D.B.M., SAN JOAQUIN COUNTY, CALIFORNIA



SCALE: AS NOTED JOB NO. 23E-013 3/2/23

NOTES

1. THE NEAREST CITY SEWER IS THE EXISTING BANCH LINE MORENG ROAD TO SERVE THE PROPOSED RESIDENTIAL LOTS.

LEGEND

- ORIGINAL PL
- - - PROPOSED
- WATER DIV
- SANITARY SEWER, 60
- ELECTRICAL, ELEC
- PROPERTY MARKER

BASIS OF BEARINGS

ROUND PINS WITH STEEL WASHER STAMPED LISTED ALONG MORENG COURT BEARING WITHIN AS SHOWN ON PARCEL MAP 27-024

REFERENCES

- (R1) LEGAL DESCRIPTION
- (R2) MAPS AND PLATS 8-1
- (R3) MAPS AND PLATS 30-27
- (R4) PARCEL MAPS 27-024

SURVEYOR'S NOTES

1. THIS TOPOGRAPHIC SURVEY WAS PREPARED TO DOCUMENT SURFACE FEATURES AND ELEVATIONS, THEREFORE, THE FOCUS OF THE SURVEY WAS ON EXISTING SURFACE FEATURES AND SURFACE IMPROVEMENTS.
2. THE TOPOGRAPHIC DATA SHOWN HEREON IS BASED UPON A CONVENTIONAL FIELD SURVEY COMPLETED IN JULY 2022 AND COMPLEY WITH NATIONAL MAP ACCURACY STANDARDS.
3. THE USER OF THIS INFORMATION SHALL REVIEW ALL RESULTS FOR CONSISTENCY AND ACCURACY, DISCREPANCIES OR CONCERNS SHALL BE BROUGHT TO THE ATTENTION OF RIDGELINE ENGINEERING IMMEDIATE. THE USER OF THIS INFORMATION ASSUMES ALL LIABILITY AND RESPONSIBILITY FOR ITS PROPER USE, EVALUATION AND ANY SUBSEQUENT ACTIONS RESULTING FROM THE USE THEREOF.
4. ALL BEARINGS AND DISTANCES SHOWN HEREON ARE MEASURED UNLESS OTHERWISE NOTED.
5. ALL DISTANCES ARE IN FEET AND DECIMALS THEREOF.
6. THERE ARE NO KNOWN UNDERGROUND FEATURES SUCH AS WELL, SEPTIC TANKS, LEAKING FIELDS, OR DESPOOLS ASSOCIATED WITH THE SUBJECT PROPERTY.



EXHIBIT D

RECORDING REQUESTED BY, AND WHEN RECORDED MAIL TO: RECLAMATION DISTRICT 1614 P.O. BOX 4807 STOCKTON, CA 95204-4807	
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SPACE ABOVE THIS LINE FOR RECORDER'S USE

Documentary Transfer Tax not applicable.
Public agency is Grantee.

Secretary, Reclamation District 1614

EASEMENT DEED

Preamble and Recitals

This Agreement is entered into on _____ by and between _____, hereafter referred to as "Grantor," and Reclamation District 1614, hereafter referred to as "Grantee."

A. Grantor is the owner of certain real property situated in the City of Stockton of San Joaquin County, California (hereafter referred to as the "Servient Tenement"), and more particularly described in Exhibit A, which is attached to this Agreement and hereby incorporated by reference.

B. Grantee desires to acquire certain rights in the Servient Tenement.

Grant of Easement

1. For valuable consideration, receipt of which is hereby acknowledged, Grantor grants to Grantee an easement, subject to the terms of this Agreement.

Character of Easement

2. The easement granted in this Agreement is in gross.

Description of Easement

3. The easement granted in this Agreement is an easement for the exclusive power to construct, maintain, operate and otherwise control reclamation works, including the maintenance, operation and control of the levees and bulkheads and other reclamation works, including the right to permit or refuse any and all private uses, including the

maintenance, construction or installation of any structure or other work of improvement which is within the areas of the easement described herein, or which affects any levee, bulkhead or other reclamation work (collectively "reclamation purposes") on that portion of the artificial waterway commonly known as Smith Canal in the area described by the following boundaries: (1) bounded on the north by a line offset inland (in a northerly direction) ten feet from the toe of the levee along the north bank of said Smith Canal, located along the southerly boundary of the Servient Tenement, (2) bounded on the east by the easterly line of the Servient Tenement; (3) bounded on the west by the westerly line of the Servient Tenement, and (4) bounded on the south by the southerly boundary of the Servient Tenement; together with an easement of ingress and egress to and from such described easement, for personnel and equipment, across the remainder of the Servient Tenement; provided, however, that any private structures which exist as of the date of recordation of this easement which, in the judgment of Grantee, do not substantially adversely affect the physical integrity of the reclamation works are deemed to be permitted by Grantee; private structures which do substantially adversely affect the physical integrity of the reclamation works may be removed at the cost of the Grantee.

Term

4. The easement granted in this Agreement shall be perpetual.

Nonexclusive Easement

5. Except as specified herein, the easement granted in this Agreement is nonexclusive. Grantor retains the right to make any sue of the Servient Tenement, including the right to grant concurrent easements in the Servient Tenement to third parties, that does not interfere unreasonably with Grantee's free use and enjoyment of the easement.

Agreement Nonassignable

6. This Agreement shall not be assigned. Any purported assignment of this Agreement or of any interest in this Agreement shall be void and of no effect.

Attorneys' Fees

7. If any legal action or proceeding arising out of or relating to this Agreement is brought by either party to this Agreement, the prevailing party shall be entitled to receive from the other party, in addition to any other relief that may be granted, the reasonable attorneys' fees, costs, and expenses incurred in the action or proceeding by the prevailing party.

Entire Agreement

8. This Agreement constitutes the entire agreement between Grantor and Grantee relating to the above easement. Any prior agreements, promises, negotiations, or representations not expressly set forth in this Agreement are of no force and effect. Any amendment to this Agreement shall be of no force and effect unless it is in writing and signed by Grantor and Grantee.

Binding Effect

9. This Agreement shall be binding on and shall inure to the benefit of the heirs, executors, administrators, successors, and assigns of Grantor and Grantee, except as otherwise provided in this Agreement.

Executed on _____.

GRANTOR

By: _____

By: _____

GRANTEE

WILLIAM V. DUNNING
President

State of California)
)
County of _____)

On _____, before me, _____, a Notary Public, personally appeared _____ who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

State of California)
)
County of _____)

On _____, before me, _____, a Notary Public, personally appeared _____ who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

State of California)
)
County of _____)

On _____, before me, _____, a Notary Public, personally appeared **WILLIAM V. DUNNING** who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

FINDINGS FOR MINOR SUBDIVISION

PA-2500004

BRUCE DAVIES / ALBERTO GONSALVES

1. The proposed subdivision, together with the provisions for its design and improvement, is consistent with the General Plan, any applicable Specific Plan, pre-existing Special Purpose Plan, or Master Plan, the Development Title, and other applicable provisions of the County Code.

Minor Subdivision PA-2500004 is consistent with the General Plan designation of R/L (Low Density Residential) and a zoning designation of R-L (Low Density Residential). Furthermore, no Master Plan, Specific Plan, or Special Purpose Plan are applicable to Minor Subdivision No. PA-2400535.

2. The site is physically suitable for the type of development and the proposed density of the development.

The subdivision does not propose any development. The existing development is able to meet all minimum development standards contained in the Development Title. The resulting parcels are physically suitable to meet density requirements for any future development.

3. The proposed subdivision, together with the provisions for its design and improvement, are not likely to cause substantial environmental damage or substantially and avoidably injure fish or wildlife or their habitat, unless an Environmental Impact Report (EIR) was prepared and a finding was made that specific economic, social, or other considerations make the mitigation measures or project alternatives infeasible, pursuant to Section 21081(a)(3) of the Public Resources Code.

The subdivision does not propose any development or improvements at this time; therefore, the subdivision is not likely to cause substantial environmental damage or substantially and avoidably injure fish or wildlife or their habitat. At the time of any future development, ground disturbing activities (e.g. roads, curb, gutter, electrical, water, etc.) or any physical structures that require ground disturbance on this or subsequent divided parcels will be subject to participate in the San Joaquin Multi-Species Habitat Conservation and Open Space Plan before any ground disturbance occurs. This is included in the Conditions of Approval and will be recorded as a Notice of Minor Subdivision restriction on each resultant parcel.

4. The proposed subdivision, together with the provisions for its design and improvement, is not likely to cause serious public health problems.

The subdivision does not propose any development or improvements at this time; therefore, the design of the subdivision is not likely to cause significant public health problems. Additionally, the project is exempt from the California Environmental Quality Act (CEQA) pursuant to Section 15315.

5. The proposed subdivision, together with the provisions for its design and improvement, will not conflict with easements acquired by the public at large for access through or use of property within the proposed subdivision. The County may approve a map if it finds that alternate easements for access or for use will be provided and that these easements will be substantially equivalent to ones previously acquired by the public.

The design of the subdivision will not conflict with easements acquired by the public at large for access through or use of the property within the proposed subdivision because, if it is found that alternate easements for access or for use are necessary, these will be substantially equivalent to ones previously acquired by the public.

6. Water and wastewater disposal services will be available and sufficient to serve a proposed subdivision. If the subdivision has more than 500 dwelling units, this finding must be in accordance with Section 66473.7 of the Subdivision Map Act.

The subdivision does not propose any development. Will-serve letters for water and wastewater were provided. Any proposed development on these parcels or subsequently divided parcels will be served by public water and public wastewater.

7. Any land or improvement to be dedicated to the County or other public agency is consistent with the General Plan, any applicable Specific Plan, pre-existing Special Purpose Plan, or Master Plan, and any other applicable plan adopted by the County.

Any land or improvements to be dedicated to the County is consistent with the General Plan, any applicable Specific Plan and Special Purpose Plan, and other applicable plan adopted by the County because any such improvements or land must meet County standards and requirements for dedication and/or construction.

8. The design of the subdivision provides, to the extent feasible, for future passive or natural heating or cooling opportunities in the subdivision.

This Finding can be made because the design of the subdivision provides lots large enough so that individual dwelling can be situated to take advantage of solar orientation as required by Government Code 66473.1.

ITEM 18

Reclamation District 1614
February 2026 Bills

NAME	INVOICE #	AMOUNT	TOTAL \$	WARRANT #	CHECK #	SUBVENTION FUND
Kevin Kauffman - February 2, 2026 Mtg.		\$50.00		6520		
			\$50.00			
Christian Gaines - February 2, 2026 Mtg.		\$50.00		6521		
			\$50.00			
Rhonda Olmo		\$1,862.40		6522		
			\$1,862.40			
Neumiller & Beardslee	357172	\$2,329.22		6523		
			\$2,329.22			
Kjeldsen, Sinnock & Neudeck, Inc.	42686	\$2,034.75		6524		
	42687	\$423.00				
	42688	\$198.00				
	42689	\$1,845.00				
	42690	\$522.00				
	42691	\$15,520.88				
	42692	\$381.18				
			\$20,924.81			
Holt of California	X1556801	\$29.12		6525		
			\$29.12			
Delk Pest Control	303492	\$220.00		6526		
			\$220.00			
DRJ CPAs, Inc.	2251	\$785.00		6527		
			\$785.00			

Reclamation District 1614
February 2026 Bills

Dalek Lawn Care Services	273	\$360.00		6528	
			\$360.00		
Abel Palacio -February Payroll		\$1,890.59			Direct Deposit
			\$1,890.59		
State of California Payroll Taxes - February		\$98.20			online
			\$98.20		
Federal Government Payroll Taxes - February		\$570.43			online
			\$570.43		
ADP - Period Ending 1/31/26		\$138.86			
			\$138.86		
Comcast		\$160.82			online
			\$160.82		
T-Mobile		\$83.91			online
			\$83.91		
PG&E		\$2,423.70			online
			\$2,423.70		
Visa		\$205.25			
			\$205.25		

WARRANT TOTAL:	\$26,610.55
CHECKING TOTAL:	\$5,571.76
TOTAL BILLS PAID	\$32,182.31