

**AMENDED AGENDA FOR
RECLAMATION DISTRICT NO. 1608
BOARD OF TRUSTEES REGULAR MEETING
8:00 A.M. DECEMBER 7, 2016
NEUMILLER & BEARDSLEE
509 WEST WEBER AVENUE, FIFTH FLOOR
STOCKTON, CALIFORNIA**

Call to Order.

Roll Call.

Agenda Items.

1. Public Comment. Under Government Code Section 54954.3, members of the public may address the Board on any issue in the District's jurisdiction. The public may address any item on the agenda as it is taken up.
2. Approval of Minutes. Minutes of the meeting of October 19, 2016, November 2, 2016, and November 21, 2016.
3. Financial Report. Review, discuss, and accept financial report.
 - (a) Approve and accept 2015-2016 Audit.
 - (b) Review and Discuss Long Term Budget Planning and Project Expenditure Plan
 - (c) Discuss Sediment Removal Project and Cost Update.
4. Engineer's Report. Request for directions and approvals.
 - (a) Consider new permits requests from homeowners.
 - (b) Authorize President to sign Letter of Map Revision Forms.
 - (c) Approve Temporary Encroachment Permit with PG&E.
5. Levee Superintendent Report. Request for directions and approvals.
6. Newsletter. Approve and authorize mailing of District Fall 2016 Newsletter.
7. Email Address. Discuss and give direction regarding District E-mail Address.
8. Emergency Plan. Review of Emergency Procedures.
9. Report by Trustees on meetings attended and up coming meetings. Request for direction
10. Report and possible action on Progress of Tasks Assigned at Previous Board Meetings.
 - (a) Review and Update Sediment Removal Project Projected Costs.
 - (b) Develop Long term Expenditure Plan
 - (c) Review Emergency Plan at December meeting.
11. Discussion and direction on Short-Term and Long-Range Goals. Discussion.
12. District Calendar. Discussion and direction.
13. Correspondence.
14. Approval of Bills.

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 Jean Knight at 209/948-8200 during regular business hours, at least forty-eight hours prior to the time of the meeting.

Materials related to an item on this Agenda submitted to the Trustees after distribution of the agenda packet are available for public inspection in the office of the District Secretary at Neumiller & Beardslee, 509 W. Weber Avenue, 5th Floor, Stockton, California during normal business hours.

15. Staff Reports.

(a) Attorney. The Agenda for this meeting was posted on the window outside the meeting room at 509 West Weber Avenue, Stockton, California, at least seventy-two (72) hours preceding the meeting.

16. Adjournment.

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

Materials related to an item on this Agenda submitted to the Trustees after distribution of the agenda packet are available for public inspection in the office of the District Secretary at Neumiller & Beardslee, 509 W. Weber Avenue, 5th Floor, Stockton, California during normal business hours.

**AGENDA PACKET
RECLAMATION DISTRICT 1608
December 7, 2016**

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

ITEM 2

**MINUTES OF THE SPECIAL MEETING OF BOARD OF TRUSTEES
FOR RECLAMATION DISTRICT 1608
HELD WEDNESDAY, OCTOBER 19, 2016**

A Special Meeting of the Board of Trustees of Reclamation District 1608 was held on October 19, 2016, at the law office of Neumiller & Beardslee, 509 W. Weber Avenue, 5th Floor, Stockton, California, at the hour of 8:00 a.m.

TRUSTEES PRESENT WERE:

MICHAEL PANZER
DREW MEYERS
BRETT THOLBORN

OTHERS PRESENT WERE:

DANIEL J. SCHROEDER
ANDREW J. PINASCO
CHRIS NEUDECK
JOE BRYSON
RHONDA OLMO
JUDITH BUETHE

ABSENT WAS:

JEAN L. KNIGHT

Item 1. Public Comment. President Panzer called the meeting to order at 8:02 a.m.
No Public Comment.

Item 2. Approval of Minutes. Minutes of the special meetings of August 19, 2016 and September 20, 2016. Approved as read.

It was moved, seconded (B. Tholborn/D. Meyers) and
unanimously carried by the Board of Trustees of Reclamation
District 1608 that the minutes of the special meeting on
August 19, 2016 and September 20, 2016 be approved as
read.

Item 3. Financial Report. Review, discuss, and accept financial report.

The following bills, and warrants in payment of same, were approved: Note: due to no meeting and/or meeting date change, warrants for the following checks were signed by 2 Trustees on or near the following dates.

SEPTEMBER 8, 2016

VOID, #5822

JEAN L. KNIGHT, #5823, Secretarial Fee	690.00
NEUMILLER & BEARDSLEE, #5824, Inv. #279508	5,635.27
CROCE & COMPANY, #5825, Inv. #s 2005631 & 2005430	648.00
PG&E, #5826, Electrical.....	47.56
CROCE, SANGUINETTI & VANDERVEEN, #5827, Inv. #4623	135.00
PAUL E. VAZ TRUCKING, #5828, Underpayment from Warrant #5821	100.00
KJELDTSEN, SINNOCK & NEUDECK, #5829, Inv. #s 19514-19520.....	29,334.18
RECLAMATION DISTRICT 1608, #5830, Transfer to Checking.....	30,000.00

OCTOBER 4, 2016

MICHAEL PANZER, #5831, Trustee Fee	200.00
DREW MEYERS, #5832, Trustee Fee	500.00
BRETT THOLBORN, #5833, Trustee Fee.....	100.00
JEAN L. KNIGHT, #5834, Secretarial Fee	690.00
NEUMILLER & BEARDSLEE, #5835, Inv. #279714	6,101.04
KJELDTSEN, SINNOCK & NEUDECK, #5836, Inv. #s 19043 – 19649	14,788.66
PG&E, #5837, Electrical.....	18.78
B&R Self Storage, #5838, Inv. #186-16/17	800.00

Timesheets for the following employees were submitted and checks in payment of same, were approved:

GABRIEL P. BANKS, #1272, August 1-15, 2016 Semi-Monthly Salary	887.50
CALIFORNIA STATE DISBURSEMENT UNIT, #1273, Income Withholding Order (Gabriel P. Banks)	185.62
JOE BRYSON, #1274, Payroll, August Salary	4,010.39
GABRIEL P. BANKS, #1275, August 16-31, 2016 Semi-Monthly Salary	644.71
CALIFORNIA STATE DISBURSEMENT UNIT, #1276, Income Withholding Order (Gabriel P. Banks)	185.62
GABRIEL P. BANKS, #1277 September 1 -15, 2016 Semi-Monthly Salary.....	746.75
VOID, Check #1278 CALIFORNIA STATE DISBURSEMENT UNIT, #1279, Income Withholding Order (Gabriel P. Banks)	185.62
JOE BRYSON, #1280, Payroll, September Salary.....	3,508.49
GABRIEL P. BANKS, #1281, September 16-30, 2016 Semi-Monthly Salary	400.80
CALIFORNIA STATE DISBURSEMENT UNIT, #1282, Income Withholding Order (Gabriel P. Banks)	185.62

State and Federal Payroll Taxes scheduled to be paid on line, were approved

State Government, Payroll Taxes, August Salary	393.05
Federal Government, Payroll Taxes, August Salary	2,368.70
State Government, Payroll Taxes, September Salary	432.02
Federal Government, Payroll Taxes, September Salary	2,468.78

Mr. Dan Schroeder presented two financial reports (August & September 2016). With regard to the August report, he stated that he did not understand why the payroll taxes and expenses were already over budget (he will speak with Ms. Knight). Under General Engineering it shows that 82% is already booked to date. Mr. Neudeck stated that this is carryover from the Letter of Map Revision and that it was a one-time expense. On the income side, Mr. Schroeder said that there was very little activity as assessment money and property taxes will not be seen until January/May 2017. A line item was added to the report for the District's bank account. For the September Financial Report, Mr. Schroeder noted that he will discuss the payroll taxes and expenses with Ms. Knight.

Upon motion duly made seconded (B. Tholborn/D. Meyers) and unanimously carried, the Trustees of Reclamation District 1608 approved the August and September Financial Reports.

(a) Ratify CSV Financial Transaction Report Agreement.

Mr. Schroeder stated that this report came in last June and was not executed. Since this is a fairly routine administrative document and the audit agreement was previously approved authorizing Dr. Panzer to sign it, Mr. Schroeder is seeking ratification.

Upon motion duly made seconded (B. Tholborn/D. Meyers) and unanimously carried, the Trustees of Reclamation District 1608 ratified and approved the execution of the CSV Financial Transaction Report Agreement.

(b) Review and Discuss Long Term Budget Planning and Project Expenditure Plan

Because of an earlier reported conflict of interest determined by the California Attorney General's Office with Mr. Tholborn, Mr. Schroeder instructed that no sediment removal project be discussed during this item.

Mr. Chris Neudeck and Mr. Schroeder gave a presentation on the draft 20-year projected income and expenses for RD 1608 on the overhead projector screen. This information can be found under Tab D of the Engineers Report. Mr. Neudeck encouraged the Trustees to further review the draft scenarios. He will send the Trustees the excel spreadsheet to give them the opportunity to play with the numbers themselves. This item will be on the next Agenda to further delve into this material to address all questions and comments.

c) Discuss Sediment Removal Project and Cost Update.

8:40 a.m. - Mr. Tholborn excused himself from the meeting. Mr. Neudeck referred to the previous presentation and stated that he and Mr. Schroeder had also evaluated the costs associated with the Sediment Removal Project. He stated that they did quite a bit of analysis. Mr. Neudeck said the prior Districts Engineer worked with KSN in development of the baseline plans and specifications. Per Mr. Neudeck, the Engineers approach was wise but not necessarily peer reviewed. Mr. Neudeck does not want to follow that path and wants to make sure that what is suggested to the Board is still feasible. He contacted a resident expert in dredging and they had a number of discussions. He said that when you dredge you have to consider whether you go within the confines of what is called a general or individual permit. Mr. Neudeck discussed these permits with the Trustees. He believes he

can operate under the general permit. Discussion was held. The full spreadsheet delineation will be emailed to the Board Members so they can digest the report. This item will also be on the next Agenda for further discussion.

Mr. Tholborn returned to the meeting at 9:10 a.m.

Item 4. Engineer's Report. Request for directions and approvals.

- (a) Consider new permits requests from homeowners.
 - (1) 6207 Embarcadero Drive, Juan P. and B.L. Delgado, Index No. 16 Lot 1914, APN 098-340-01, Review request and seek Board of Trustees approval to install artificial turf on landside slope of the levee and install 2" X 12" header boards.
- (b) Discussion and possible action regarding City of Stockton Storm Water Pumping Pipe Incident.
- (c) FEMA Mapping Status.
- (d) Ratify Letter of Support for Round 2 Delta funding.

From Engineers Report:

I. PLAN REVIEW

A. Current permit requests from homeowners:

- a. 6207 Embarcadero Drive
Juan P. & B. L. Delgado
Josh Borges General Contractor
(209) 957-7336
Index No. 16 Lot 1914
APN 098-340-01

Review request and seek Board of Trustees approval to install artificial turf on landside slope of the levee and install 2" x 12" header boards.

KSN Inc. recommends approval of this application with the following condition(s): The landowner must keep vegetation on the levee landside slope trimmed up to allow inspection of levee slopes at all times throughout the year.

Exhibit A: Delgado's Application for Approval of Plans and/or Encroachment Permit.

Exhibit B: Levee Inspection Report December 2015.

Exhibit C: Photograph's of the existing landside slope condition and backyard.

Mr. Neudeck stated that this is a fairly simple and straightforward request to place artificial turf on the landside of the levee and remove rocks, trim up the bushes, and clean up the slope. He referred to the pictures in Exhibit B (some include work previously approved on the waterside of their levee). Mr. Neudeck is fine with this and feels the element of having surficial type treatment such as this is preferred. Mr. Neudeck and Mr. Bryson recommend approval.

After review,

Upon motion duly made seconded (D. Meyers/B. Tholborn) and unanimously carried, the Trustees of Reclamation District 1608 approved the permit with the conditions as stated above.

II. DELTA LEVEE SUBVENTIONS PROGRAM AB 360

- A. Review the status of the City of Stockton's stormwater discharge pipe replacement through levee from the North Lake system.

As stated at previous Board meetings by Mr. Neudeck, last summer there was a condition where the levee was eroded away by the failure of the City's stormwater discharge pipe. Mr. Neudeck permitted them to repair the pipe that failed together with conditions that they also recoat the additional two discharge pipes. They have completed the new pipe and coated everything. However, due to weather conditions they were not able to complete the other two. They plan to continue the end of this week. Per Mr. Neudeck, this is on track.

III. SAN JOAQUIN COUNTY HYACINTH REMOVAL

- A. Review the status of SJCo's Hyacinth Removal Project from 5 Mile Slough at the east end near I-5.

Mr. Neudeck said that the hyacinth removal is complete and satisfactory to his conditions.

IV. SEDIMENT REMOVAL PROJECT

- A. Review with the Board of Trustees the task and scope that needs to be evaluated in order to provide a reliable project estimate. Discuss project design elements and our plan to work with Legal Counsel to evaluate District reserves and budgetary constraints.

Exhibit C: 20 Year projected Income & Expense for RD 1608 without Delta Levee Subvention reimbursements after Subventions sunset in Fiscal Year 2017-2018.

Exhibit D: 20 Year projected Income & Expense for RD 1608 with Delta Levee Subvention reimbursements after Subventions sunset in Fiscal Year 2017-2018.

Presentation of 20 Year projected Income & Expense for RD 1608 on the overhead projector screen.

See item 3c.

V. FEMA MAPPING STATUS

- A. Review ongoing status and progress of preparation of the Letter of Map Revision (LOMR) application for District's response to FEMA regarding the mapping status of the District's levee system. Review status of signature on MT-2 form from the City of Stockton from our August 26th submittal.

Yesterday, Mr. Neudeck learned that the City has a concern relative to signing the MT-2 form because of an issue related to CEQA compliance. Mr. Neudeck said FEMA was sued five years ago for issuing these Letters of Conditional Map Revisions and for not verifying if CEQA compliance had occurred in California. He said that the form relates to that but that it also states that if there is no projected work and is just a study that it does not apply. The City of Stockton wants a statement from Mr. Neudeck that there is no projected work. Mr. Neudeck will work with Mr. Schroeder to have this statement prepared indicating that this is a study of existing condition and that there is no anticipated work as a result of this plan.

Agenda Item 4d. Ratify Letter of Support for Round 2 Delta funding.

Mr. Neudeck said this is related to the Round 2 Emergency Response Delta Funding that is being applied for by San Joaquin County OES (Mike Cockrell). Mr. Cockrell is seeking to develop a revenue stream by which he can place in each Reclamation District within San Joaquin County pre-outfitted containers with all flood fight supplies. He is also putting together a training program. If the application is approved, he will pay the Districts to train their Executive Boards. Mr. Cockrell is seeking RD 1608 to endorse his application for the funds.

Mr. Schroeder stated that there was a timing issue with this. A decision was made not to hold a Special Meeting as there was no liability to the District in doing this. It also benefits the District in that if the funds do materialize that it will provide materials to the District. President Panzer has signed the letter and a motion to ratify is needed.

After review,

Upon motion duly made seconded (D. Meyers/B. Tholborn) and unanimously carried, the Trustees of Reclamation District 1608 ratified and approved the signing of the Letter of Support for Round 2 funding.

Item 5. Subventions Agreement. Adopt Resolution 2016-05 Approving And Authorizing Execution Of Delta Levee Maintenance Subventions Program Work Agreement Fiscal Year 2016-2017.

Mr. Schroeder said that this Agreement arrived earlier this year than in the past. This is for this fiscal year's Subventions Program. Barring any questions Mr. Schroeder recommended adoption. No questions were presented.

After review,

Upon motion duly made seconded (B. Tholborn/D. Meyers) and unanimously carried, the Trustees of Reclamation District 1608 adopt Resolution 2016-05 Approving and Authorizing Execution of Delta Levee Maintenance Subventions Program Work Agreement Fiscal Year 2016-2017 and authorized the President to sign.

Item 6. CEQA Exemption. Adopt Resolution 2016-06 Authorizing And Directing Filing Of Notice Of Exemption For Routine Maintenance, For Fiscal Year 2016-2017

Mr. Schroeder stated that is a companion to Item 5 above. In order to comply with CEQA requirements, a Notice of Exemption will need to be posted that the work that is being done is for maintenance and does not fall within the definition of a project.

After review,

Upon motion duly made seconded (B. Tholborn/D. Meyers) and unanimously carried, the Trustees of Reclamation District 1608 adopt Resolution 2016-06 Authorizing and Directing Filing Of Notice of Exemption For Routine Maintenance For Fiscal Year 2016-2017 setting forth that this is an exempt activity and authorizing the District Engineer to post the appropriate Notice.

Item 7. Levee Superintendent Report. Request for directions and approvals. Mr. Bryson went through the Superintendent's Report. Discussion was held.

On item 1 – Caltrans put the rock in and built a new fence and gate. Mr. Bryson promised the homeowner he would secure the gate.

On item 2 – Caltrans brought rock in.

On item 7 – Mr. Neudeck stated that this may have been caused by the condition of PG&E's high voltage power line that runs down the levee. Mr. Neudeck instructed Mr. Bryson to excavate/recompact and put in some good soil. This is a shrinkage crack.

On item 14 – Mr. Schroeder stated there may be an opportunity to obtain an Easement.

On item 21 – Mr. Bryson's personal tools were taken. He will work with Jean Knight to see what else is missing.

On item 23 – Mr. Neudeck instructed Mr. Bryson to state that if the plants are not out within a week that the District will remove them.

On item 25 – Mr. Schroeder said that a letter could be prepared advising what can and what can't be done. It could instruct the homeowners to expect a visit from Mr. Bryson seeking the information needed. This could also be incorporated into the next Newsletter.

Item 8. Newsletter. Discuss fall District newsletter.

Judith Buethe will confirm contact information she has with homeowners. Suggestions were given to Ms. Buethe as to what could be incorporated into the next Newsletter. Ideas: Emergency Plan is now online, report to Mr. Bryson any unusual activity on the levee, highlight District website, lawn chairs/barbecues/storage issues. Ms. Buethe will prepare a draft and present it at the next meeting.

Item 9. Report by Trustees on meetings attended and upcoming meetings. Request for direction Mr. Schroeder, Mr. Neudeck and Mr. Meyers will attend the TAC meeting this afternoon.

Item 10. Report and possible action on Progress of Tasks Assigned at Previous Board Meetings.

- (a) Review and Update Sediment Removal Project Projected Costs.
- (b) Develop Long term Expenditure Plan.

Both items will have continued discussions and will be placed on the November Agenda.

Item 11. Discussion and direction on Short-Term and Long-Range Goals. Discussion. None

Item 12. District Calendar. Discussion and direction. Next Regular meeting will be on November 2, 2016 at 8:00 a.m.

Item 13. Correspondence. Letter dated September 9, 2016 from San Joaquin County re Public Auction Notice – November 16, 2016.

Item 14. Approval of Bills. The bills were approved as presented.

Item 15. Staff Reports.

- (a) Attorney. The Agenda for this meeting was posted on the window outside the meeting room at 509 West Weber Avenue, Stockton, California, at least seventy-two (72) hours preceding the meeting.

Item 16. Adjournment. – The meeting adjourned at 10:10 a.m.

Respectfully submitted,



Rhonda L. Olmo
Acting District Secretary

**MINUTES OF THE REGULAR MEETING OF BOARD OF TRUSTEES
FOR RECLAMATION DISTRICT 1608
HELD WEDNESDAY, NOVEMBER 2, 2016**

The regular meeting of the Board of Trustees of Reclamation District 1608 was held on Wednesday, November 2, 2016, at the law office of Neumiller & Beardslee, 509 W. Weber Avenue, 5th Floor, Stockton, California, at the hour of 8:00 a.m.

TRUSTEES PRESENT WERE:

MICHAEL PANZER
DREW MEYERS

OTHERS PRESENT WERE:

DANIEL J. SCHROEDER
ANDREW J. PINASCO
CHRIS NEUDECK
JOE BRYSON
JEAN L. KNIGHT
PAULINE SANGUINETTI
DONNIE HERNANDEZ
JUDITH BUETHE

ABSENT WAS:

BRETT THOLBORN

Item 1. Public Comment. President Panzer called the meeting to order at 8:00 a.m. Trustees Panzer and Meyers were present and Trustee Tholborn was absent. There was no public comment.

Item 2. Approval of Minutes. Minutes of the special meetings of October 19, 2016. The minutes, prepared by acting Secretary Olmo, were not available.

Item 3. Financial Report. Review, discuss, and accept financial report. Secretary Knight reported the financial report was not available. She noted that the warrants and financial report will be prepared and processed at a later date because of her absence on vacation just prior to this meeting. The warrant details and financial report will be presented at the December meeting.

- (a) **Audit Review.** Accountants Pauline Sanguinetti and Donnie Hernandez from the Accounting Firm of Croce, Sanguinetti & VanderVeen were present at the request of Trustee Meyers. They were at the meeting to explain the recent audit just completed in draft form and recently distributed for review. She went through the auditor report and noted that the required Special Districts Transaction Report was to be forwarded to State along with a Local Government Compensation

Report which lists the compensation of employees and trustees along with the required audit report. She noted that there were no material misstatements to the District's financial statements and no material adjustments. The auditors reviewed cash receipts and cash adjustments and have issued a clean opinion. Pages 3 and 4 on the audit are prepared with a government wide basis of accounting. In reviewing balances in accounts to the District's financial report and the audit, there appears to be a discrepancy of about \$22,000. This will be reviewed. The draft audit report distributed will be reviewed by staff and Trustees and it was asked that results of the draft reviews be brought back to the next meeting.

- (b) **Review and Discuss Long Term Budget Planning and Project Expenditure Plan.** Chris Neudeck presented via the overhead projector, a 2016-2026 Fiscal Year Budget Worksheet (Exhibits A and B) and discussed the material presented in this Excel worksheet. Exhibit A gives the 20 Year projected Income and Expenses for the District for completing the sediment removal project up to Grupe Park for an estimated cost of \$1,972,800 and Exhibit B gives the 20 Year projected Income and Expenses for the District for completing the sediment Removal Project up to the District Boundary on Fourteen Mile Slough with an estimated cost of \$2,800,000. Mr. Neudeck said that these spreadsheets need to be reviewed by the accountants. The work would start in 2017-2018 and the environmental work would be done in 2018-2019. There is the unknown of whether the levee subventions monies will remain the same and the footnote of the spreadsheet notes that the program, AB360, sunsets in Fiscal Year 2017-2018 and currently there is no guarantee that this program will be continued. It also said it is very likely that some form of the Program will continue and for budgetary purposes the engineers have shown the program continuing on through the end of this budget limit at the same cost sharing rations that are currently in place. It appears that as the spreadsheet is presented, the sentiment removal program would work up to Grupe Park and would include an increase in the assessment by 10% and a 2% escalator, if the levee subventions program would continue in the same form of Program. The expense of Exhibit B, extending the sediment removal program to the District Boundary on Fourteen Mile Slough would be too expensive for the District at the time of this review.

As stated above, it is important for the accountants to look at these numbers. As noted, the current assessment sunsets in 2026 and another assessment election would need to take place. There are also contingencies in place to have this done early enough so that if the assessment does not pass, it can be reviewed and a revised assessment presented to the landowners.

It was decided that there needed to be a meeting scheduled between Drew Meyers, Dan Schroeder, Chris Neudeck and Joe Bryson to go over all the figures presented. This will be scheduled after this meeting takes place.

- (c) **Discuss Sediment Removal Project and Cost Update.** See above.

Item 4. Engineer's Report. Request for directions and approvals.

Referring to the Engineer's Report, A., under Delta Levee Subventions Program AB370, Mr. Neudeck noted that the reimbursement for this 2015-2016 year will be close to \$150,000.

On item B., Mr. Neudeck reported that the City of Stockton's storm water discharge pipe placement through the levee from the North Lake system looks good. He was pleased with the City of Stockton and said "It is a done deal." He noted it worked out well.

On III., FEMA Mapping Status, Mr. Neudeck said he is still waiting on the letter from FEMA so he can include it in the submittal.

- (a) **Consider new permits requests from homeowners.** – None.

Item 5. Levee Superintendent Report. Request for directions and approvals. Mr. Bryson went through the levee superintendent report. On item 8, the letter to the Marina needs to go through engineers. Discard item 11. Regarding item 13 about the dead fish on File Mile Slough in front the Fourteen Mile at the Weir, Mr. Neudeck said to stay clear of this as the District has no jurisdiction over this issue. Mr. Bryson reported that Lonnie Lobosco, the Superintendent from RD1614, is going to teach him a few things about the pump station.

Item 6. Newsletter. Discuss fall District newsletter. Judith Buethe presented the draft newsletter. She is going to get a picture, for this issue of the newsletter, showing Joe Bryson and Gabriel Banks working on the levee. Trustees and staff went over the other paragraphs and articles and edits were suggested. Ms. Buethe will update the newsletter and sent to staff and trustees for review and finalization.

Item 7. Report by Trustees on meetings attended and upcoming meetings. Request for direction. Drew Meyers attended the TAC meeting. Update to central Valley Flood Protection Plan coming out later this year. He and Chris Neudeck gave updates at the meeting.

Item 8. Report and possible action on Progress of Tasks Assigned at Previous Board Meetings.

- (a) **Review and Update Sediment Removal Project Projected Costs.** Discussed earlier in meeting.
- (b) **Develop Long term Expenditure Plan.** Discussed above.
- (c) **Review Emergency Plan at December meeting.** Calendared for December. Do the Trustees want to do? It was noted that the District needs an updated power point for the emergency plan since the plan has changed. This will be put onto the December meeting agenda.

Item 9. Discussion and direction on Short-Term and Long-Range Goals. Discussion.
None.

Item 10. District Calendar. Discussion and direction. None.

Item 11. Correspondence. None.

Item 12. Approval of Bills. No bills were presented to Trustees but warrants will be prepared based on invoices received. Details of the warrants will be listed in the December minutes.

Item 13. Staff Reports.

(a) Attorney. The Agenda for this meeting was posted on the window outside the meeting room at 509 West Weber Avenue, Stockton, California, at least seventy-two (72) hours preceding the meeting.

Item 14. Adjournment. The meeting was adjourned.

Respectfully submitted,



Jean L. Knight
District Secretary

**MINUTES OF THE SPECIAL MEETING OF BOARD OF TRUSTEES
FOR RECLAMATION DISTRICT 1608
HELD MONDAY, NOVEMBER 21, 2016**

A Special Meeting of the Board of Trustees of Reclamation District 1608 was held Monday, November 21, 2016, at the law office of Neumiller & Beardslee, 509 W. Weber Avenue, 5th Floor, Stockton, California, at the hour of 12:00 p.m.

TRUSTEES PRESENT WERE:

MICHAEL PANZER
BRETT THOLBORN

OTHERS PRESENT WERE:

ANDY PINASCO
JEAN KNIGHT

ABSENT WERE:

DREW MEYERS
DANIEL J. SCHROEDER
CHRIS NEUDECK
JOE BRYSON

Item 1. Public Comment. No public comment.

Item 2. Insurance. Approve authorization of Insurance Proposal. Staff recommends joining Mutual Water Companies Joint Powers Risk and Insurance Management Authority Insurance Proposal and execute Amended Joint Powers Agreement. Andy Pinasco presented this item. He noted that the insurance being proposed is similar to the Water Plus plan (currently in place) but has higher limits and lower costs. Those who sign up will have an initial three year commitment and to cancel the policy, the insured must give a six month notice. The only event that could cause an insured to cancel without this six month notice would be if the insurance rates rise 15%. The policy will cost \$2,503.00 from December 1st until April 1, 2017. The annual premium will then be \$7,316.00 for the year. The premium for the Water Plus plan would be \$8,630.00. Attorney Pinasco sees no down side except the 3 year commitment. In looking at the coverages, most are higher than those with the Water Plus and it was also noted this plan includes the auto policy and the embezzlement coverage for check signing by the District secretary only (as was previously covered in the Water Plus policy). Per review of the proposal, it appears that those public agencies having the opportunity to join this Joint Powers plan include water, irrigation, and reclamation districts. After discussion,

It was moved, seconded (B. Tholborn/M. Panzer) and unanimously carried by the Board of Trustees of Reclamation District 1608 that the District authorize the

joining of the Mutual Water Companies Joint Powers Risk and Insurance Management Authority and execute the Amended Joint Powers Agreement.

Item 3. Staff Reports. (a) Attorney. The Agenda for this meeting was posted on the window outside the meeting room at 509 West Weber Avenue, Stockton, California, at least twenty-four (24) hours preceding the meeting.

Item 4. Adjournment. The meeting was adjourned.

Respectfully submitted,



Jean L. Knight
District Secretary

ITEM 3



CROCE, SANGUINETTI, & VANDER VEEN

CERTIFIED PUBLIC ACCOUNTANTS

October 26, 2016

Ms. Jean Knight
Reclamation District No. 1608
Post Office Box 4857
Stockton, California 95204

Dear Jean:

We enclose the Special Districts Financial Transactions Report (SDFTR) for the year ended June 30, 2016. The SDFTR was prepared utilizing a program provided by the State Controller's Office and the completed report was transmitted directly to them.

To complete the filing process, please sign the cover page where indicated and mail the signed cover page and the supplemental forms in the envelope provided as soon as possible. The signature page must be received by the State Controller on or before February 1, 2017. The State Controller's office is attempting to match the signed cover page to the electronic submission. Accordingly, please mail the cover page promptly.

Copies of the reports are enclosed for your files. If you have any questions, please call our office.

Yours very truly,

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

A handwritten signature in cursive script that reads "Pauline Sanguinetti".

Pauline Sanguinetti
Certified Public Accountant

cml
Enclosures

**SPECIAL DISTRICTS FINANCIAL TRANSACTIONS
AND COMPENSATION REPORT**

COVER PAGE

Reclamation District No. 1608

SCO Reporting Year: **2016**

ID Number: **12263911400**

Fiscal Year Ended: 06/30/16 (MM/DD/YY)

Certification:

I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the district in accordance with the requirements as prescribed by the California State Controller.

District Fiscal Officer

COPY

Signature

Title

Name (Please Print)

Date

Per Government Code section 53891, this report is due within 90 days after the end of the fiscal year. If filed in electronic format, the report is due within 110 days after the end of the fiscal year. However, in the case of hospital districts, the report is due within 120 days after the end of the fiscal year.

Per Government Code section 26909, a copy of the independent audit is to be filed with the Controller within 12 months after the close of the fiscal year.

Please complete, sign, and mail this cover page to either address below.

Mailing Address:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
P. O. Box 942850
Sacramento, CA 94250

Express Mailing Address:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
3301 C Street, Suite 700
Sacramento, CA 95816

Reclamation District No. 1608
Special Districts Financial Transactions Report

General Information

Fiscal Year 2016

Mailing Address

Street 1 Is Address Changed?

Street 2

City State Zip

Email

Members of the Governing Body

	First Name	Middle Initial	Last Name	Title
Member	<input type="text" value="Drew"/>	<input type="text"/>	<input type="text" value="Meyers"/>	<input type="text" value="Trustee"/>
Member	<input type="text" value="Brett"/>	<input type="text"/>	<input type="text" value="Tholborn"/>	<input type="text" value="Trustee"/>
Member	<input type="text" value="Michael"/>	<input type="text"/>	<input type="text" value="Panzer"/>	<input type="text" value="Trustee"/>
Member	<input type="text" value="Vacant"/>	<input type="text"/>	<input type="text" value="Vacant"/>	<input type="text" value="Vacant"/>
Member	<input type="text" value="Vacant"/>	<input type="text"/>	<input type="text" value="Vacant"/>	<input type="text" value="Vacant"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Other Officials

	First Name	Middle Initial	Last Name	Title
	<input type="text" value="Jean"/>	<input type="text"/>	<input type="text" value="Knight"/>	<input type="text" value="Secretary"/>
	<input type="text" value="Dan"/>	<input type="text"/>	<input type="text" value="Schroeder"/>	<input type="text" value="Attorney"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

	First Name	Middle Initial	Last Name	Phone No
	<input type="text" value="Pauline"/>	<input type="text"/>	<input type="text" value="Sanguinetti"/>	<input type="text" value="(209) 938-1010"/>

Independent Auditor

	First Name	Middle Initial	Last Name	Phone No
	<input type="text" value="Pauline"/>	<input type="text"/>	<input type="text" value="Sanguinetti"/>	<input type="text" value="(209) 938-1010"/>



CROCE, SANGUINETTI, & VANDER VEEN

CERTIFIED PUBLIC ACCOUNTANTS

To the Board of Trustees
Reclamation District No. 1608

The accompanying Special Districts Financial Transactions Report of **Reclamation District No. 1608** as of and for the year ended June 30, 2016, was not subjected to an audit, review, or compilation engagement by us and, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on it.

The Special Districts Financial Transaction Report is presented in accordance with the requirements of the Controller of the State of California, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Controller of the State of California and is not intended to be and should not be used by anyone other than this specified party.

Croce, Sanguinetti, & Vander Veen, Inc.

CROCE, SANGUINETTI, & VANDER VEEN, INC.

Certified Public Accountants

Stockton, California

October 25, 2016

Reclamation District No. 1608

Special Districts Financial Transactions Report - Consolidated Balance Sheet

Assets

Fiscal Year	2016	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only
Assets								
Cash and Cash Equivalents	1,820,059							\$1,820,059
Taxes Receivable								\$0
Interest Receivable								\$0
Accounts Receivable								\$0
Loans, Notes, and Contracts Receivable								\$0
Due from Other Funds								\$0
Inventory of Materials and Supplies								\$0
Other Current Assets								
Lease Payments Receivable								
Unearned Finance Charges								
Investments								\$0
Restricted Assets								
Deferred Charges								
Unamortized Discount on Long-Term Debt								
Other Assets	3,406							\$3,406
Fixed Assets								
Land								\$0
Buildings and Improvements						69,531		\$69,531
Equipment						38,289		\$38,289
Construction in Progress								\$0
Total Fixed Assets					\$0	\$107,820		\$107,820
Accumulated Depreciation						72,399		\$72,399
Net Fixed Assets					\$0	\$35,421		\$35,421
Other Debits								
Amount Available in Debt Service Funds								
Amount to be Provided								
Total Assets	\$1,823,465	\$0	\$0	\$0	\$0	\$35,421	\$0	\$1,858,886

Reclamation District No. 1608
Special Districts Financial Transactions Report - Consolidated Balance Sheet

Liabilities and Equity

Fiscal Year	2016	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only
Liabilities and Equity								
Accounts/Warrants Payable		4,918						\$4,918
Loans and Notes Payable								\$0
Interest Payable - Matured/Accrued								\$0
Other Current Liabilities		6,910						\$6,910
Compensated Absences Payable								\$0
Due to Other Governments								\$0
Due to Other Funds								\$0
Long-Term Debt								
General Obligation Bonds								\$0
Revenue Bonds								\$0
Certificates of Participation								\$0
Special Assessment								\$0
Federal								\$0
State								\$0
Time Warrants								\$0
Other Long-Term Indebtedness								\$0
Unamortized Premium on Long-Term Debt								
Advances for Construction								
Deferred Revenue								\$0
All Other Non-Current Liabilities								
Total Liabilities		\$11,828	\$0	\$0	\$0		\$0	\$11,828
Fund Equity								
Contributed Capital								
Invested in General Fixed Assets						35,421		\$35,421
Retained Earnings								
Reserved								
Unreserved								
Fund Balances								
Reserved		1,400,000						\$1,400,000
Unreserved Designated								\$0
Unreserved Undesignated		411,637						\$411,637
Total Fund Equity		\$1,811,637	\$0	\$0	\$0	\$35,421		\$1,847,058
Total Liabilities and Fund Equity		\$1,823,465	\$0	\$0	\$0	\$35,421	\$0	\$1,858,886

Reclamation District No. 1608

Special Districts Financial Transactions Report

Detailed Summary of Footnotes For Fiscal Year 2015-16

Forms	Column	Additional Details	Footnotes
Non-Enterprise Revenues, Expenditures, Sources and Uses			
Interest Income	A	ACTIVITY_CODE = 'Land Reclamation and Levee Maintenance'	Increase in interest income is due to a larger balance maintained during the year in the special projects county fund.
Services and Supplies	A	ACTIVITY_CODE = 'Land Reclamation and Levee Maintenance'	Increase due to an increase in engineering and repairs and maintenance expenses.

Reclamation District No. 1608
Special Districts Financial Transactions Report - Non-Enterprise Activity

Revenues, Expenditures, Sources and Uses

Fiscal Year	2016	General and	Debt Service	Capital Projects
		Special Revenue	Funds	Funds
		Funds		
		A	B	C
Non-Enterprise Activity		Land Reclamation and Levee Maintenance		
Taxes and Assessments				
Current Secured and UnSecured (1%)		192,745		
Voter Approved Taxes				
Property Assessments		306,280		
Special Assessments (Mello/Roos, Mark/Roos)				
Prior Year Taxes and Assessments				
Penalties and Cost on Delinquent Taxes and Assessments				
Licenses, Permits, and Franchises				
Fines, Forfeits, and Penalties				
Revenue From Use of Money and Property				
Interest Income		8,910		
Rents, Concessions and Royalties				
Federal				
Aid for Construction				
Other Federal				
State				
Aid for Construction				
State Water Project				
Homeowners Property Tax Relief		1,843		
Timber Yield				
Other State				
Other Governmental Agencies				
Redevelopment Pass-Through				
Other				
Charges for Current Services				
Contributions From Property Owners				
Self Insurance Only				
Member Contributions				
Claim Adjustments				
Other Revenues				
Total Revenues		\$509,778	\$0	\$0
Expenditures				
Salaries and Wages		69,740		
Employee Benefits				
Services and Supplies		521,002		
Self Insurance Only - Claims Paid				

Reclamation District No. 1608
Special Districts Financial Transactions Report - Non-Enterprise Activity

Revenues, Expenditures, Sources and Uses

Fiscal Year	2016	General and Special Revenue Funds A	Debt Service Funds B	Capital Projects Funds C
Contributions to Outside Agencies				
Debt Service				
Retirement of Long-Term Debt				
Interest on Long-Term Debt				
Interest on Short-Term Notes and Warrants				
Fixed Assets				
Other Expenditures				
Total Expenditures		\$590.742	\$0	\$0
Revenues Over (Under) Expenditures		(\$80.964)	\$0	\$0
Financing Sources and Uses				
Proceeds of Long-Term Debt				
Proceeds of Refunding Debt				
Payments to Refunded Debt Escrow Agent				
Inception of Lease Purchase Agreements				
Other Financing Sources				
Other Financing Uses				
Operating Transfers In (Intra-District)				
Operating Transfers Out (Intra-District)				
Total Other Financing Sources (Uses)		\$0	\$0	\$0
Revenues/Sources Over (Under) Expenditures/Uses		(\$80.964)	\$0	\$0
Fund Equity, Beginning of Period		\$1.892.601	\$0	\$0
Prior Period Adjustments				
Residual Equity Transfers				
Other				
Fund Equity, End of Period		\$1.811.637	\$0	\$0

**Reclamation District No. 1608
Special Districts Financial Transactions Report
Consolidation of Fund Equities and Transfers**

Consolidation of Fund Equities and Transfers

Fiscal Year	2016			
	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds
Consolidation of Fund Equities				
Non-Enterprise Activities	\$1,811,637	\$0	\$0	
Enterprise Fund Equities				
Airport				\$0
Electric				\$0
Harbor and Port				\$0
Hospital				\$0
Waste Disposal				\$0
Water				\$0
Total Ending Fund Equities	\$1,811,637	\$0	\$0	\$0

	Transfers In A	Transfers Out B	Net C
Consolidation of Transfers In and Transfer Out			
General and Special Revenue Funds	\$0	\$0	
Debt Service Funds	\$0	\$0	
Capital Projects Funds	\$0	\$0	
Enterprise Activities			
Airport	\$0	\$0	
Electric	\$0	\$0	
Harbor and Port	\$0	\$0	
Waste Disposal	\$0	\$0	
Water	\$0	\$0	
Total	\$0	\$0	\$0

Supplement to the Annual Report of Special Districts

Special District ID Number:	12263911400
Name of District:	Reclamation District No. 1608

Mark the appropriate box below to indicate the ending date of your agency's fiscal year. Report data for that period only.

July 2015	October 2015	January 2016	April 2016
August 2015	November 2015	February 2016	May 2016
September 2015	December 2015	March 2016	✓ June 2016

Return this form to the **California State Controller's Office**. If you have any questions regarding this form, please contact:

U.S. Bureau of the Census, 1-800-242-4523

A. Personnel Expenditures

Please report your government's total expenditures for salaries and wages during the year, including amounts paid on force account construction projects.

ZOO:	\$ 69,740
-------------	-----------

B. Capital Outlay Expenditures for Enterprise Activities

Please report your government's capital outlay expenditures for the following enterprise activities, if applicable:

Airport Enterprise	Amount
Land and Equipment (Census Code G01)	\$ 0
Construction (Census Code FO1)	\$ 0

Electric Enterprise	Amount
Land and Equipment (Census Code G92)	\$ 0
Construction (Census Code F92)	\$ 0

Harbor and Port Enterprise	Amount
Land and Equipment (Census Code G87)	\$ 0
Construction (Census Code F87)	\$ 0

Hospital Enterprise	Amount
Land and Equipment (Census Code G36)	\$ 0
Construction (Census Code F36)	\$ 0

Waste Disposal Enterprise	Amount
Land and Equipment (Census Code G81)	\$ 0
Construction (Census Code F81)	\$ 0

Water Enterprise	Amount
Land and Equipment (Census Code G91)	\$ 0
Construction (Census Code F91)	\$ 0



CROCE, SANGUINETTI, & VANDER VEEN^{INC}

CERTIFIED PUBLIC ACCOUNTANTS

October 26, 2016

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
Post Office Box 942850
Sacramento, California 94250

SUBJECT: RECLAMATION DISTRICT NO. 1608

In order to complete the filing of the Special Districts Financial Transactions Report, enclosed is the cover page and supplemental forms for **Reclamation District No. 1608** for the year ended June 30, 2016. The report was electronically submitted to your office on October 26, 2016.

If you have any questions, please call our office.

Yours very truly,

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

Pauline Sanguinetti

Pauline Sanguinetti
Certified Public Accountant

cml
Enclosures

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS AND COMPENSATION REPORT

COVER PAGE

Reclamation District No. 1608

SCO Reporting Year: **2016**

ID Number: **12263911400**

Fiscal Year Ended: 06/30/16 (MM/DD/YY)

Certification:

I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the district in accordance with the requirements as prescribed by the California State Controller.

District Fiscal Officer

X

Signature

Title

Name (Please Print)

Date

Per Government Code section 53891, this report is due within 90 days after the end of the fiscal year. If filed in electronic format, the report is due within 110 days after the end of the fiscal year. However, in the case of hospital districts, the report is due within 120 days after the end of the fiscal year.

Per Government Code section 26909, a copy of the independent audit is to be filed with the Controller within 12 months after the close of the fiscal year.

Please complete, sign, and mail this cover page to either address below.

Mailing Address:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
P. O. Box 942850
Sacramento, CA 94250

Express Mailing Address:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
3301 C Street, Suite 700
Sacramento, CA 95816



CROCE, SANGUINETTI, & VANDER VEEN^{INC.}

CERTIFIED PUBLIC ACCOUNTANTS

To the Board of Trustees
Reclamation District No. 1608

The accompanying Special Districts Financial Transactions Report of **Reclamation District No. 1608** as of and for the year ended June 30, 2016, was not subjected to an audit, review, or compilation engagement by us and, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on it.

The Special Districts Financial Transaction Report is presented in accordance with the requirements of the Controller of the State of California, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Controller of the State of California and is not intended to be and should not be used by anyone other than this specified party.

Croce, Sanguinetti, & Vander Veen, Inc.

CROCE, SANGUINETTI, & VANDER VEEN, INC.

Certified Public Accountants

Stockton, California

October 25, 2016

Supplement to the Annual Report of Special Districts

Special District ID Number:	12263911400
Name of District:	Reclamation District No. 1608

Mark the appropriate box below to indicate the ending date of your agency's fiscal year. Report data for that period only.

July 2015	October 2015	January 2016	April 2016
August 2015	November 2015	February 2016	May 2016
September 2015	December 2015	March 2016	✓ June 2016

Return this form to the **California State Controller's Office**. If you have any questions regarding this form, please contact:

U.S. Bureau of the Census, 1-800-242-4523

A. Personnel Expenditures

Please report your government's total expenditures for salaries and wages during the year, including amounts paid on force account construction projects.

ZOO:	\$ 69,740
-------------	-----------

B. Capital Outlay Expenditures for Enterprise Activities

Please report your government's capital outlay expenditures for the following enterprise activities, if applicable:

Airport Enterprise	Amount
Land and Equipment (Census Code G01)	\$ 0
Construction (Census Code FO1)	\$ 0

Electric Enterprise	Amount
Land and Equipment (Census Code G92)	\$ 0
Construction (Census Code F92)	\$ 0

Harbor and Port Enterprise	Amount
Land and Equipment (Census Code G87)	\$ 0
Construction (Census Code F87)	\$ 0

Hospital Enterprise	Amount
Land and Equipment (Census Code G36)	\$ 0
Construction (Census Code F36)	\$ 0

Waste Disposal Enterprise	Amount
Land and Equipment (Census Code G81)	\$ 0
Construction (Census Code F81)	\$ 0

Water Enterprise	Amount
Land and Equipment (Census Code G91)	\$ 0
Construction (Census Code F91)	\$ 0



CROCE, SANGUINETTI, & VANDER VEEN

CERTIFIED PUBLIC ACCOUNTANTS

October 26, 2016

Ms. Jean Knight
Reclamation District No. 1608
Post Office Box 4857
Stockton, California 95204

Dear Ms. Knight:

We enclose a working draft copy of the financial statements and independent auditors' report, our report *Communication with Those Charged with Governance* for **Reclamation District No. 1608** for the year ended June 30, 2016 and a standard representation letter.

After reviewing these statements and reports, please call our office regarding any revisions. In addition, please review and return the signed representation letter to our office in the enclosed reply envelope.

If you should have any questions, please do not hesitate to contact our office.

Yours very truly,

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

A handwritten signature in cursive script that reads "Pauline Sanguinetti".

Pauline Sanguinetti
Certified Public Accountant

cml
Enclosure

RECLAMATION DISTRICT No. 1608

FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT

JUNE 30, 2016

Working Draft



CROCE, SANGUINETTI, & VANDER VEEN

CERTIFIED PUBLIC ACCOUNTANTS

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Independent Auditors' Report

To the Board of Trustees
Reclamation District No. 1608

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of **Reclamation District No. 1608** (the District) as of and for the year ended June 30, 2016 and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

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. 1608** as of June 30, 2016, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

The District has omitted Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the statement of revenues, expenditures and changes in fund balance - budget and actual - governmental funds on pages 16 through 17 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplemental information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

CROCE, SANGUINETTI, & VANDER VEEN, INC.
Certified Public Accountants
Stockton, California
October 25, 2016

RECLAMATION DISTRICT NO. 1608

Statement of Net Position

June 30, 2016

	<u>Governmental activities</u>
Assets	
Cash and cash equivalents	\$ 1,820,059
State assistance receivable - subventions	213,758
Prepaid insurance	3,406
Capital assets, net of accumulated depreciation of \$72,399	<u>35,421</u>
Total assets	<u>2,072,644</u>
Deferred outflows of resources	<u>-</u>
Liabilities	
Accounts payable	4,918
Payroll liabilities	<u>6,910</u>
Total liabilities	<u>11,828</u>
Deferred inflows of resources	<u>-</u>
Net position	
Net investment in capital assets	35,421
Unrestricted	<u>2,025,395</u>
Total net position	<u>\$ 2,060,816</u>

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

RECLAMATION DISTRICT NO. 1608

Statement of Activities

For the year ended June 30, 2016

	<u>Expenses</u>	<u>Program revenues Operating grants and contributions</u>	<u>Net (expenses) revenues and changes in net position</u>
Governmental activities			
Operations	\$ 598,703	\$ 144,223	\$ <u>(454,480)</u>
Net program (expenses) revenues			<u>(454,480)</u>
General revenues			
Assessments			306,280
Property taxes			194,588
Interest			<u>8,910</u>
Total general revenues			<u>509,778</u>
Change in net position			55,298
Net position, beginning of year			<u>2,005,518</u>
Net position, end of year			<u>\$ 2,060,816</u>

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

RECLAMATION DISTRICT NO. 1608

Balance Sheet - Governmental Funds

June 30, 2016

	<u>General Fund</u>
Assets	
Assets	
Cash and cash equivalents	\$ 1,820,059
Prepaid insurance	<u>3,406</u>
Total assets	<u>\$ 1,823,465</u>
Liabilities and Fund Balance	
Liabilities	
Accounts payable	\$ 4,918
Payroll liabilities	<u>6,910</u>
Total liabilities	<u>11,828</u>
Fund balance	
Nonspendable:	
Prepaid insurance	3,406
Assigned to emergency repair projects	900,000
Assigned to capital improvement	500,000
Unassigned	<u>408,231</u>
Total fund balance:	<u>1,811,637</u>
Total liabilities and fund balance	<u>\$ 1,823,465</u>

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

RECLAMATION DISTRICT NO. 1608

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

June 30, 2016

Total fund balance - governmental funds **\$ 1,811,637**

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 are not available to pay current period expenditures and, therefore, not reported in the governmental funds balance sheet. 213,758

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

Capital assets	\$ 107,820	
Less accumulated depreciation	<u>(72,399)</u>	
	<u>\$ 35,421</u>	<u>35,421</u>

Net position of governmental activities **\$ 2,060,816**

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

RECLAMATION DISTRICT NO. 1608

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

For the year ended June 30, 2016

	<u>General fund</u>
Revenues	
Assessments	\$ 306,280
Property taxes	194,588
Interest	8,910
Total revenues	<u>509,778</u>
Expenditures	
Engineering	247,873
Repairs and maintenance	117,201
Salaries and wages/auto allowance	69,740
Legal and accounting fees	43,941
Levee repairs and maintenance	25,319
Special projects	18,114
Weed control	16,560
Insurance	14,388
Public relations	9,373
Secretary fees	7,620
Payroll taxes	7,174
Trustee fees	4,600
County tax administration	3,674
County office expense	3,330
Office expense	862
Storage	800
Utilities	138
Miscellaneous	35
Total expenditures	<u>590,742</u>
Net change in fund balance	(80,964)
Fund balance, beginning of year	<u>1,892,601</u>
Fund balance, end of year	<u>\$ 1,811,637</u>

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

RECLAMATION DISTRICT NO. 1608

**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, 2016

Net change in fund balance - governmental funds \$ (80,964)

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. 144,223

Depreciation expense related to capital assets is recognized in the statement of activities, but is not reported in the funds. (7,961)

Change in net position of governmental activities \$ 55,298

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

RECLAMATION DISTRICT NO. 1608

Notes to Financial Statements

June 30, 2016

Note A - Summary of Significant Accounting Policies

This summary of significant accounting policies of Reclamation District No. 1608 (the District) is presented to assist in understanding the District's financial statements.

Description of the reporting entity

The District was formed in 1914 under Section 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. Property taxes, assessments 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. 1608

Notes to Financial Statements

June 30, 2016

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.

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.

Cash and cash equivalents

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

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. 1608

Notes to Financial Statements

June 30, 2016

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
Improvements	20 years
Equipment	7-10 years
Vehicles	5 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.

(Continued)

RECLAMATION DISTRICT NO. 1608

Notes to Financial Statements

June 30, 2016

Note A - Summary of Significant Accounting Policies (Continued)

- 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.

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.

(Continued)

RECLAMATION DISTRICT NO. 1608

Notes to Financial Statements

June 30, 2016

Note A - Summary of Significant Accounting Policies (Continued)

Assessments

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

Property taxes

Property taxes were levied January 1, 2015, and were payable in two installments on December 10, 2015 and April 10, 2016. The County of San Joaquin bills and collects property taxes on behalf of the District.

Demand warrants

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

Estimates

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

The state assistance receivable in the amount of \$213,758 as reported on the statement of net position as of June 30, 2016 represents management's estimates of reimbursable state assistance for subvention eligible expenses relative to the fiscal years ended June 30, 2015 and 2016. Although considerable variability is inherent in this estimate, management believes that the accruals for state assistance receivable are adequate.

Note B - Cash and Cash Equivalents

Cash and cash equivalents of the District as of June 30, 2016, consist of the following:

	<u>Carrying amount</u>	<u>Bank balance</u>	<u>Fair value</u>
Deposits			
Insured (FDIC)	<u>\$ 22,108</u>	<u>\$ 22,108</u>	
Investments in external investment pool			
San Joaquin County Treasurer	<u>\$ 1,797,951</u>		<u>\$ 1,797,951</u>

(Continued)

RECLAMATION DISTRICT NO. 1608

Notes to Financial Statements

June 30, 2016

Note B - Cash and Cash Equivalents (Continued)

Cash on deposit in commercial accounts is insured by the Federal Deposit Insurance Corporation. 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 in the Pool. Participants' equity in the investment pool is determined by the dollar amount of the participant deposits, adjusted for withdrawals and distributed investment income. Investment income is prorated to individual funds based on their average daily cash balances. The value of the District shares in the Pool, which may be withdrawn, is determined on an amortized cost basis, which is different than the fair value of the District's position in the Pool. The District's investment in the Pool is unrated, stated at amortized cost which approximates fair value, available upon demand and considered cash equivalents. The District does not maintain a formal investment policy.

Note C - Capital Assets

Capital asset activity for the year ended June 30, 2016 is as follows:

	Balance July 1, 2015	Additions	Disposals	Balance June 30, 2016
Depreciable capital assets				
Buildings and structures	\$ 22,897	\$ -	\$ -	\$ 22,897
Improvements	46,634	-	-	46,634
Equipment	10,970	-	-	10,970
Vehicles	27,319	-	-	27,319
Total depreciable capital assets	107,820	-	-	107,820
Less accumulated depreciation	(64,438)	(7,961)	-	(72,399)
Total depreciable capital assets, net	43,382	(7,961)	-	35,421
Total capital assets, net	\$ 43,382	\$ (7,961)	\$ -	\$ 35,421

Note D - State Assistance

The District is participating in the California Delta Levee Subventions Program (AB-360). This program provides state financial assistance to local agencies responsible for maintenance of nonproject levees.

RECLAMATION DISTRICT NO. 1608

Notes to Financial Statements

June 30, 2016

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, 2016, 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 and commercial excess coverage with liability limits of \$3,000,000 per occurrence and \$3,000,000 in the aggregate.

Note F - Governing Board

As of June 30, 2016, the three members of the District's Board of Trustees were as follows:

<u>Trustee</u>	<u>Term expires</u>
Drew Meyers	December 2017
Michael Panzer	December 2019
Brett Tholborn	December 2019

REQUIRED SUPPLEMENTAL INFORMATION

Working Draft

RECLAMATION DISTRICT NO. 1608

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

Year ended June 30, 2016

	General fund		Variance with
	Budgeted	Actual	final budget
	amounts	amounts	positive/ (negative)
	<u>original/final</u>	<u>amounts</u>	<u>(negative)</u>
Revenues			
Assessments	\$ 298,000	\$ 306,280	\$ 8,280
Property taxes	200,000	194,588	(5,412)
Interest	5,000	8,910	3,910
Total revenues	<u>503,000</u>	<u>509,778</u>	<u>6,778</u>
Expenditures			
Engineering	86,500	247,873	(161,373)
Repairs and maintenance	27,500	117,201	(89,701)
Salaries and wages/auto allowance	60,328	69,740	(9,412)
Legal and accounting fees	58,000	43,941	14,059
Levee repairs and maintenance	125,000	25,319	99,681
Special projects	30,000	18,114	11,886
Weed control	15,000	16,560	(1,560)
Insurance	18,200	14,388	3,812
Public relations	9,000	9,373	(373)
Secretary fees	8,000	7,620	380
Payroll taxes	5,000	7,174	(2,174)
Trustee fees	6,000	4,600	1,400
County tax administration	3,000	3,674	(674)
County office expense	3,000	3,330	(330)
Office expense	2,750	862	1,888
Storage	-	800	(800)
Utilities	1,400	138	1,262
Election costs	3,000	-	3,000
Miscellaneous	-	35	(35)
Total expenditures	<u>461,678</u>	<u>590,742</u>	<u>(129,064)</u>
Net change in fund balance	41,322	(80,964)	(122,286)
Fund balance, beginning of year	<u>1,892,601</u>	<u>1,892,601</u>	<u>-</u>
Fund balance, end of year	<u>\$ 1,933,923</u>	<u>\$ 1,811,637</u>	<u>\$ (122,286)</u>

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

RECLAMATION DISTRICT NO. 1608

Notes to Required Supplemental Information

June 30, 2016

The District prepares a 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, 2016. The budget amounts are based on estimates of the District's expenditures and the proposed means of financing them. Actual expenditures for certain line items may vary significantly from the budget due to timing of such expenditures.

Working Draft

_____, 2016

Board of Trustees
Reclamation District No. 1608
Post Office Box 4857
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. 1608** for the year ended June 30, 2016. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to 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. 1608** are described in Note A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during June 30, 2016. 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 statements was:

Management's estimate of the state assistance receivable in the amount of \$213,758 as reported on the statement of net position as of June 30, 2016, 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, 2015 and 2016.

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 26, 2016.

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 Statement of Revenues, Expenditures and Changes in Fund Balance - 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 of **Reclamation District No. 1608** and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

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

Working Draft

**RECLAMATION DISTRICT NO. 1608
POST OFFICE BOX 4857
STOCKTON, CALIFORNIA 95204**

October 26, 2016

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. 1608** (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, 2016, and the respective changes in financial position for the year then ended, and the related notes to the financial statements, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (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 October 25, 2016, the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 13, 2016, 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 valued 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. 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.
9. Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

10. We have provided you with:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of the Board of Trustees or summaries of actions of recent meetings for which minutes have not yet been prepared.
11. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
12. 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.
13. 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.

14. 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.
15. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
16. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
17. We have disclosed to you the identity of the District's related parties and all the related party relationships and transactions of which we are aware.

Government - Specific

18. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
19. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
20. The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
21. 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.
22. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
23. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
24. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
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 related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
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 as well as 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.
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.

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 property 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 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.
43. The District has recorded an estimate of state assistance receivable from the Department of Water Resources in the amount of \$213,758 as reported on the statement of net position. Management believes that the estimate is adequate.
44. In regards to the preparation of the Special Districts Financial Transactions Report and the Local Government Compensation Report by you, we have -
 1. Assumed all management responsibilities.
 2. Designated an individual (within senior management), with suitable skill, knowledge, or experience to oversee the services.
 3. Evaluated the adequacy and results of the services performed.
 4. Accepted responsibility for the result of the services.

Signed  _____

Title _____

ITEM 4

U.S. DEPARTMENT OF HOMELAND SECURITY
 FEDERAL EMERGENCY MANAGEMENT AGENCY
OVERVIEW & CONCURRENCE FORM

*O.M.B No. 1660-0016
 Expires February 28, 2014*

PAPERWORK BURDEN DISCLOSURE NOTICE

Public reporting burden for this form is estimated to average 1 hours per response. The burden estimate includes the time for reviewing instructions, searching existing data sources, gathering and maintaining the needed data, and completing, reviewing, and submitting the form. You are not required to respond to this collection of information unless it displays a valid OMB control number. Send comments regarding the accuracy of the burden estimate and any suggestions for reducing this burden to: Information Collections Management, Department of Homeland Security, Federal Emergency Management Agency, 1800 South Bell Street, Arlington, VA 20958-3005, Paperwork Reduction Project (1660-0016). Submission of the form is required to obtain or retain benefits under the National Flood Insurance Program. **Please do not send your completed survey to the above address.**

PRIVACY ACT STATEMENT

AUTHORITY: The National Flood Insurance Act of 1968, Public Law 90-448, as amended by the Flood Disaster Protection Act of 1973, Public Law 93-234.

PRINCIPAL PURPOSE(S): This information is being collected for the purpose of determining an applicant's eligibility to request changes to National Flood Insurance Program (NFIP) Flood Insurance Rate Maps (FIRM).

ROUTINE USE(S): The information on this form may be disclosed as generally permitted under 5 U.S.C § 552a(b) of the Privacy Act of 1974, as amended. This includes using this information as necessary and authorized by the routine uses published in DHS/FEMA/NFIP/LOMA-1 National Flood Insurance Program (NFIP); Letter of Map Amendment (LOMA) February 15, 2006, 71 FR 7990.

DISCLOSURE: The disclosure of information on this form is voluntary; however, failure to provide the information requested may delay or prevent FEMA from processing a determination regarding a requested change to a (NFIP) Flood Insurance Rate Maps (FIRM).

A. REQUESTED RESPONSE FROM DHS-FEMA

This request is for a (check one):

- CLOMR: A letter from DHS-FEMA commenting on whether a proposed project, if built as proposed, would justify a map revision, or proposed hydrology changes (See 44 CFR Ch. 1, Parts 60, 65 & 72).
- LOMR: A letter from DHS-FEMA officially revising the current NFIP map to show the changes to floodplains, regulatory floodway or flood elevations. (See 44 CFR Ch. 1, Parts 60, 65 & 72)

B. OVERVIEW

1. The NFIP map panel(s) affected for all impacted communities is (are):

Community No.	Community Name	State	Map No.	Panel No.	Effective Date
Example: 480301 480287	City of Katy Harris County	TX	48473C 48201C	0005D 0220G	02/08/83 09/28/90
060302	City of Stockton San Joaquin County	CA	06077C	0455F	10/16/09
060299	City of Stockton San Joaquin County	CA	06077C	0315F	10/16/09

2. a. Flooding Source: San Joaquin Delta

- b. Types of Flooding: Riverine Coastal Shallow Flooding (e.g., Zones AO and AH)
 Alluvial fan Lakes Other (Attach Description)

3. Project Name/Identifier: RECLAMATION DISTRICT 1608 - LINCOLN VILLAGE WEST

4. FEMA zone designations affected: X (choices: A, AH, AO, A1-A30, A99, AE, AR, V, V1-V30, VE, B, C, D, X)

5. Basis for Request and Type of Revision:

a. The basis for this revision request is (check all that apply)

- | | | | |
|---|---|---|---|
| <input type="checkbox"/> Physical Change | <input type="checkbox"/> Improved Methodology/Data | <input type="checkbox"/> Regulatory Floodway Revision | <input type="checkbox"/> Base Map Changes |
| <input type="checkbox"/> Coastal Analysis | <input type="checkbox"/> Hydraulic Analysis | <input type="checkbox"/> Hydrologic Analysis | <input type="checkbox"/> Corrections |
| <input type="checkbox"/> Weir-Dam Changes | <input checked="" type="checkbox"/> Levee Certification | <input type="checkbox"/> Alluvial Fan Analysis | <input type="checkbox"/> Natural Changes |
| <input type="checkbox"/> New Topographic Data | <input type="checkbox"/> Other (Attach Description) | | |

Note: A photograph and narrative description of the area of concern is not required, but is very helpful during review.

b. The area of revision encompasses the following structures (check all that apply)

Structures: Channelization Levee/Floodwall Bridge/Culvert
 Dam Fill Other (Attach Description)

6. Documentation of ESA compliance is submitted (required to initiate CLOMR review). Please refer to the instructions for more information.

C. REVIEW FEE

Has the review fee for the appropriate request category been included? Yes Fee amount: \$_____
 No, Attach Explanation

Please see the DHS-FEMA Web site at http://www.fema.gov/plan/prevent/fhm/frm_fees.shtm for Fee Amounts and Exemptions.

D. SIGNATURE

All documents submitted in support of this request are correct to the best of my knowledge. I understand that any false statement may be punishable by fine or imprisonment under Title 18 of the United States Code, Section 1001.

Name: MICHAEL PANZER	Company: RD 1608 LINCOLN VILLAGE WEST	
Mailing Address: 6329 EMBARCADERO DRIVE STOCKTON, CA 95219	Daytime Telephone No.: 209-948-8200	Fax No.: 209-948-4910
	E-Mail Address:	

Signature of Requester (required): _____ Date: _____

As the community official responsible for floodplain management, I hereby acknowledge that we have received and reviewed this Letter of Map Revision (LOMR) or conditional LOMR request. Based upon the community's review, we find the completed or proposed project meets or is designed to meet all of the community floodplain management requirements, including the requirements for when fill is placed in the regulatory floodway, and that all necessary Federal, State, and local permits have been, or in the case of a conditional LOMR, will be obtained. For Conditional LOMR requests, the applicant has documented Endangered Species Act (ESA) compliance to FEMA prior to FEMA's review of the Conditional LOMR application. For LOMR requests, I acknowledge that compliance with Sections 9 and 10 of the ESA has been achieved independently of FEMA's process. For actions authorized, funded, or being carried out by Federal or State agencies, documentation from the agency showing its compliance with Section 7(a)(2) of the ESA will be submitted. In addition, we have determined that the land and any existing or proposed structures to be removed from the SFHA are or will be reasonably safe from flooding as defined in 44CFR 65.2(c), and that we have available upon request by FEMA, all analyses and documentation used to make this determination.

Community Official's Name and Title: DAVID KWONG DIRECTOR COMMUNITY DEV	Community Name: CITY OF STOCKTON	
Mailing Address: 345 N. EL DORADO STREET STOCKTON, CA 95202	Daytime Telephone No.: 209-937-8444	Fax No.: 209-937-8893
	E-Mail Address: DAVID.KWONG@STOCKTONGOV.COM	

Community Official's Signature (required): *David Kwong* Date: 10/24/16

CERTIFICATION BY REGISTERED PROFESSIONAL ENGINEER AND/OR LAND SURVEYOR

This certification is to be signed and sealed by a licensed land surveyor, registered professional engineer, or architect authorized by law to certify elevation information data, hydrologic and hydraulic analysis, and any other supporting information as per NFIP regulations paragraph 65.2(b) and as described in the MT-2 Forms Instructions. All documents submitted in support of this request are correct to the best of my knowledge. I understand that any false statement may be punishable by fine or imprisonment under Title 18 of the United States Code, Section 1001.

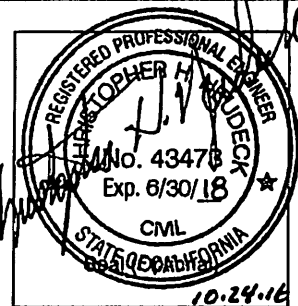
Certifier's Name: CHRISTOPHER H. NEUDECK	License No.: C.E. 43473	Expiration Date: JUNE 30, 2018
Company Name: KJELDSON, SINNOCK & NEUDECK, INC.	Telephone No.: 209-946-0268	Fax No.: 209-946-0296
Signature: <i>Christopher H. Neudeck</i>	Date: 10/24/16	E-Mail Address: CNEUDECK@KSNINC.COM

Ensure the forms that are appropriate to your revision request are included in your submittal.

Form Name and (Number)

Required If ...

- | | |
|--|---|
| <input type="checkbox"/> Riverine Hydrology and Hydraulics Form (Form 2) | New or revised discharges or water-surface elevations |
| <input checked="" type="checkbox"/> Riverine Structures Form (Form 3) | Channel is modified, addition/revision of bridge/culverts, addition/revision of levee/floodwall, addition/revision of dam |
| <input type="checkbox"/> Coastal Analysis Form (Form 4) | New or revised coastal elevations |
| <input type="checkbox"/> Coastal Structures Form (Form 5) | Addition/revision of coastal structure |
| <input type="checkbox"/> Alluvial Fan Flooding Form (Form 6) | Flood control measures on alluvial fans |



DEPARTMENT OF HOMELAND SECURITY
FEDERAL EMERGENCY MANAGEMENT AGENCY
RIVERINE STRUCTURES FORM

O.M.B. NO. 1660-0016
Expires February 28, 2014

PAPERWORK BURDEN DISCLOSURE NOTICE

Public reporting burden for this form is estimated to average 7 hours per response. The burden estimate includes the time for reviewing instructions, searching existing data sources, gathering and maintaining the needed data, and completing, reviewing, and submitting the form. You are not required to respond to this collection of information unless a valid OMB control number appears in the upper right corner of this form. Send comments regarding the accuracy of the burden estimate and any suggestions for reducing this burden to: Information Collections Management, Department of Homeland Security, Federal Emergency Management Agency, 1800 South Bell Street, Arlington, VA 20598-3005, Paperwork Reduction Project (1660-0016). Submission of the form is required to obtain or retain benefits under the National Flood Insurance Program. Please do not send your completed survey to the above address.

PRIVACY ACT STATEMENT

AUTHORITY: The National Flood Insurance Act of 1968, Public Law 90-448, as amended by the Flood Disaster Protection Act of 1973, Public Law 93-234.

PRINCIPAL PURPOSE(S): This information is being collected for the purpose of determining an applicant's eligibility to request changes to National Flood Insurance Program (NFIP) Flood Insurance Rate Maps (FIRM).

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DISCLOSURE: The disclosure of information on this form is voluntary; however, failure to provide the information requested may delay or prevent FEMA from processing a determination regarding a requested change to a NFIP Flood Insurance Rate Maps (FIRM).

Flooding Source: San Joaquin Delta

Note: Fill out one form for each flooding source studied.

A. GENERAL

Complete the appropriate section(s) for each Structure listed below:

- Channelization.....complete Section B
- Bridge/Culvert.....complete Section C
- Dam.....complete Section D
- Levee/Floodwall.....complete Section E
- Sediment Transport.....complete Section F (if required)

Description Of Modeled Structure

1. Name of Structure: RECLAMATION DISTRICT NO. 1608 LINCOLN VILLAGE WEST
Type (check one): Channelization Bridge/Culvert Levee/Floodwall Dam
Location of Structure: NORTH, EAST AND SOUTH LEVEES
Downstream Limit/Cross Section: _____
Upstream Limit/Cross Section: _____
2. Name of Structure: _____
Type (check one): Channelization Bridge/Culvert Levee/Floodwall Dam
Location of Structure: _____
Downstream Limit/Cross Section: _____
Upstream Limit/Cross Section: _____
3. Name of Structure: _____
Type (check one) Channelization Bridge/Culvert Levee/Floodwall Dam
Location of Structure: _____
Downstream Limit/Cross Section: _____
Upstream Limit/Cross Section: _____

NOTE: FOR MORE STRUCTURES, ATTACH ADDITIONAL PAGES AS NEEDED.

B. CHANNELIZATION

Flooding Source: N/A

Name of Structure: _____

1. Hydraulic Considerations

The channel was designed to carry _____ (cfs) and/or the _____-year flood.

The design elevation in the channel is based on (check one):

- Subcritical flow Critical flow Supercritical flow Energy grade line

If there is the potential for a hydraulic jump at the following locations, check all that apply and attach an explanation of how the hydraulic jump is controlled without affecting the stability of the channel.

- Inlet to channel Outlet of channel At Drop Structures At Transitions
 Other locations (specify): _____

2. Channel Design Plans

Attach the plans of the channelization certified by a registered professional engineer, as described in the instructions.

3. Accessory Structures

The channelization includes (check one):

- Levees (Attach Section E (Levee/Floodwall)) Drop structures Superelevated sections
 Transitions in cross sectional geometry Debris basin/detention basin (Attach Section D (Dam/Basin)) Energy dissipator
 Weir Other (Describe): _____

4. Sediment Transport Considerations

Are the hydraulics of the channel affected by sediment transport? Yes No

If yes, then fill out Section F (Sediment Transport) of Form 3. If No, then attach your explanation for why sediment transport was not considered.

C. BRIDGE/CULVERT

Flooding Source: N/A

Name of Structure: _____

1. This revision reflects (check one):

- Bridge/culvert not modeled in the FIS
- Modified bridge/culvert previously modeled in the FIS
- Revised analysis of bridge/culvert previously modeled in the FIS

2. Hydraulic model used to analyze the structure (e.g., HEC-2 with special bridge routine, WSPRO, HY8): _____

If different than hydraulic analysis for the flooding source, justify why the hydraulic analysis used for the flooding source could not analyze the structures. Attach justification.

3. Attach plans of the structures certified by a registered professional engineer. The plan detail and information should include the following (check the information that has been provided):

- | | |
|---|--|
| <input type="checkbox"/> Dimensions (height, width, span, radius, length) | <input type="checkbox"/> Distances Between Cross Sections |
| <input type="checkbox"/> Shape (culverts only) | <input type="checkbox"/> Erosion Protection |
| <input type="checkbox"/> Material | <input type="checkbox"/> Low Chord Elevations – Upstream and Downstream |
| <input type="checkbox"/> Beveling or Rounding | <input type="checkbox"/> Top of Road Elevations – Upstream and Downstream |
| <input type="checkbox"/> Wing Wall Angle | <input type="checkbox"/> Structure Invert Elevations – Upstream and Downstream |
| <input type="checkbox"/> Skew Angle | <input type="checkbox"/> Stream Invert Elevations – Upstream and Downstream |
| | <input type="checkbox"/> Cross-Section Locations |

4. Sediment Transport Considerations

Are the hydraulics of the structure affected by sediment transport? Yes No

If Yes, then fill out Section F (Sediment Transport) of Form 3. If no, then attach an explanation.

D. DAM/BASIN

Flooding Source: N/A
 Name of Structure: _____

1. This request is for (check one): Existing dam/basin New dam/basin Modification of existing dam/basin
2. The dam/basin was designed by (check one): Federal agency State agency Private organization Local government agency

Name of the agency or organization: _____

3. The Dam was permitted as (check one): Federal Dam State Dam

Provide the permit or identification number (ID) for the dam and the appropriate permitting agency or organization

Permit or ID number _____ Permitting Agency or Organization _____

- a. Local Government Dam Private Dam

Provided related drawings, specification and supporting design information.

4. Does the project involve revised hydrology? Yes No

If Yes, complete the Riverine Hydrology & Hydraulics Form (Form 2).

Was the dam/basin designed using critical duration storm? (must account for the maximum volume of runoff)

- Yes, provide supporting documentation with your completed Form 2.
 No, provide a written explanation and justification for not using the critical duration storm.

5. Does the submittal include debris/sediment yield analysis? Yes No

If Yes, then fill out Section F (Sediment Transport). If No, then attach your explanation for why debris/sediment analysis was not considered?

6. Does the Base Flood Elevation behind the dam/basin or downstream of the dam/basin change? Yes No

If Yes, complete the Riverine Hydrology & Hydraulics Form (Form 2) and complete the table below.

FREQUENCY (% annual chance)	Stillwater Elevation Behind the Dam/Basin	
	FIS	REVISED
10-year (10%)	_____	_____
50-year (2%)	_____	_____
100-year (1%)	_____	_____
500-year (0.2%)	_____	_____
Normal Pool Elevation	_____	_____

7. Please attach a copy of the formal Operation and Maintenance Plan

E. LEVEE/FLOODWALL

1. System Elements

- a. This Levee/Floodwall analysis is based on (check one):
- upgrading of an existing levee/floodwall system a newly constructed levee/floodwall system reanalysis of an existing levee/floodwall system

- b. Levee elements and locations are (check one):

- earthen embankment, dike, berm, etc. Station 5+00 to 187+00
 structural floodwall Station _____ to _____
 Other (describe): _____ Station _____ to _____

- c. Structural Type (check one): monolithic cast-in place reinforced concrete reinforced concrete masonry block sheet piling
 Other (describe): EARTH EMBANKMENT

- d. Has this levee/floodwall system been certified by a Federal agency to provide protection from the base flood?

- Yes No

If Yes, by which agency? FEMA (GRANDFATHERED)

e. Attach certified drawings containing the following information (indicate drawing sheet numbers):

- | | |
|--|-------------------------------|
| 1. Plan of the levee embankment and floodwall structures. | Sheet Numbers: <u>4 TO 10</u> |
| 2. A profile of the levee/floodwall system showing the Base Flood Elevation (BFE), levee and/or wall crest and foundation, and closure locations for the total levee system. | Sheet Numbers: <u>4 TO 10</u> |
| 3. A profile of the BFE, closure opening outlet and inlet invert elevations, type and size of opening, and kind of closure. | Sheet Numbers: <u>4 TO 22</u> |
| 4. A layout detail for the embankment protection measures. | Sheet Numbers: <u>23</u> |
| 5. Location, layout, and size and shape of the levee embankment features, foundation treatment, Floodwall structure, closure structures, and pump stations. | Sheet Numbers: <u>4 TO 22</u> |

2. Freeboard

a. The minimum freeboard provided above the BFE is:

12.4 NAVD88

Riverine

- | | | |
|--|---|-----------------------------|
| 3.0 feet or more at the downstream end and throughout | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |
| 3.5 feet or more at the upstream end | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |
| 4.0 feet within 100 feet upstream of all structures and/or constrictions | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |

Coastal N/A

- | | | |
|---|------------------------------|-----------------------------|
| 1.0 foot above the height of the one percent wave associated with the 1%-annual-chance stillwater surge elevation or maximum wave runup (whichever is greater). | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 2.0 feet above the 1%-annual-chance stillwater surge elevation | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

Please note, occasionally exceptions are made to the minimum freeboard requirement. If an exception is requested, attach documentation addressing Paragraph 65.10(b)(1)(ii) of the NFIP Regulations.

If No is answered to any of the above, please attach an explanation.

b. Is there an indication from historical records that ice-jamming can affect the BFE? Yes No

If Yes, provide ice-jam analysis profile and evidence that the minimum freeboard discussed above still exists.

3. Closures

a. Openings through the levee system (check one): exists does not exist

CLOSURES ARE NOT APPLICABLE. ALL OPENINGS CONSIST OF PIPE PENETRATIONS THAT ARE

If opening exists, list all closures: LOCATED ABOVE THE BFE (SIPHONS, SD DISCHARGE, ETC...)

Channel Station	Left or Right Bank	Opening Type	Highest Elevation for Opening Invert	Type of Closure Device

(Extend table on an added sheet as needed and reference)

Note: Geotechnical and geologic data

In addition to the required detailed analysis reports, data obtained during field and laboratory investigations and used in the design analysis for the following system features should be submitted in a tabulated summary form. (Reference U.S. Army Corps of Engineers [USACE] EM-1110-2-1906 Form 2086.)

4. Embankment Protection

- a. The maximum levee slope land side is: 3:1 (TYPICAL)
- b. The maximum levee slope flood side is: 2:1 (TYPICAL)
- c. The range of velocities along the levee during the base flood is: 0 FPS (min.) to 2.5 FPS (max.)
- d. Embankment material is protected by (describe what kind): 18 INCH MINUS QUARRY STONE RIPRAP
- e. Riprap Design Parameters (check one): Velocity Tractive stress
 Attach references N/A - ANALYSIS OF EXISTING LEVEE

Reach	Sideslope	Flow Depth	Velocity	Curve or Straight	Stone Riprap			Depth of Toedown
					D ₁₀₀	D ₅₀	Thickness	
Sta to								
Sta to								
Sta to								
Sta to								
Sta to								
Sta to								

(Extend table on an added sheet as needed and reference each entry)

- f. Is a bedding/filter analysis and design attached? Yes No
- g. Describe the analysis used for other kinds of protection used (include copies of the design analysis):
N/A ANALYSIS OF EXISTING LEVEE

Attach engineering analysis to support construction plans.

5. Embankment And Foundation Stability

- a. Identify locations and describe the basis for selection of critical location for analysis:
REFER TO GEOTECHNICAL REPORT SECTION 8.2, VOLUME 2 OF THIS REPORT SUBMITTAL
 - Overall height: Sta.: _____, height _____ ft.
 - Limiting foundation soil strength:
 Strength ϕ = _____ degrees, c = _____ psf
 Slope: SS = _____ (h) to _____ (v)
 (Repeat as needed on an added sheet for additional locations)
- b. Specify the embankment stability analysis methodology used (e.g., circular arc, sliding block, infinite slope, etc.):
CIRCULAR ARC (SPENCERS METHOD)
- c. Summary of stability analysis results: REFER TO SECTION 8 OF THE GEOTECH REPORT

4. Embankment Protection

- a. The maximum levee slope land side is: 3:1 (TYPICAL)
- b. The maximum levee slope flood side is: 2:1 (TYPICAL)
- c. The range of velocities along the levee during the base flood is: 0 FPS (min.) to 2.5 FPS (max.)
- d. Embankment material is protected by (describe what kind): 18 INCH MINUS QUARRY STONE RIPRAP
- e. Riprap Design Parameters (check one): Velocity Tractive stress
 Attach references N/A - ANALYSIS OF EXISTING LEVEE

Reach	Sideslope	Flow Depth	Velocity	Curve or Straight	Stone Riprap			Depth of Toedown
					D ₁₀₀	D ₅₀	Thickness	
Sta to								
Sta to								
Sta to								
Sta to								
Sta to								
Sta to								

(Extend table on an added sheet as needed and reference each entry)

- f. Is a bedding/filter analysis and design attached? Yes No
- g. Describe the analysis used for other kinds of protection used (include copies of the design analysis):
N/A ANALYSIS OF EXISTING LEVEE

Attach engineering analysis to support construction plans.

5. Embankment And Foundation Stability

- a. Identify locations and describe the basis for selection of critical location for analysis:
REFER TO GEOTECHNICAL REPORT SECTION 8.2, VOLUME 2 OF THIS REPORT FOR SUBMITTAL
 - Overall height: Sta.: _____, height _____ ft.
 - Limiting foundation soil strength:
 Strength ϕ = _____ degrees, c = _____ psf
 Slope: SS = _____ (h) to _____ (v)
 (Repeat as needed on an added sheet for additional locations)
- b. Specify the embankment stability analysis methodology used (e.g., circular arc, sliding block, infinite slope, etc.):
CIRCULAR ARC (SPENCERS METHOD)
- c. Summary of stability analysis results: REFER TO SECTION 8 OF THE GEOTECHNICAL

E. LEVEE/FLOODWALL (CONTINUED)

5. Embankment And Foundation Stability (continued)

Case	Loading Conditions	Critical Safety Factor	Criteria (Min.)
I	End of construction		1.3
II	Sudden drawdown		1.0
III	Critical flood stage		1.4
IV	Steady seepage at flood stage		1.4
VI	Earthquake (Case I)		1.0

(Reference: USACE EM-1110-2-1913 Table 6-1)

- d. Was a seepage analysis for the embankment performed? Yes No
 If Yes, describe methodology used: "SEEP/W" BY GEO-SLOPE INTERNATIONAL-STEADY STATE ANALYSIS
- e. Was a seepage analysis for the foundation performed? Yes No
- f. Were uplift pressures at the embankment landside toe checked? Yes No
- g. Were seepage exit gradients checked for piping potential? Yes No
- h. The duration of the base flood hydrograph against the embankment is ____ hours.

Attach engineering analysis to support construction plans.
REFER TO GEOTECHNICAL REPORT IN SECTION 1, VOLUME 2 OF THIS REPORT SUBMITTAL

6. Floodwall And Foundation Stability N/A

- a. Describe analysis submittal based on Code (check one): UBC (1988) Other (specify): ____
- b. Stability analysis submitted provides for: Overturning Sliding If not, explain: ____
- c. Loading included in the analyses were: Lateral earth @ $P_A =$ ____ psf; $P_p =$ ____ psf
 Surcharge-Slope @ ____, surface ____ psf
 Wind @ $P_w =$ ____ psf
 Seepage (Uplift); ____ Earthquake @ $P_{eq} =$ ____ %g
- 1%-annual-chance significant wave height: ____ ft.
- 1%-annual-chance significant wave period: ____ sec.
- d. Summary of Stability Analysis Results: Factors of Safety.
 Itemize for each range in site layout dimension and loading condition limitation for each respective reach.

Loading Condition	Criteria (Min)		Sta	To	Sta	To
	Overturn	Sliding	Overturn	Sliding	Overturn	Sliding
Dead & Wind	1.5	1.5				
Dead & Soil	1.5	1.5				
Dead, Soil, Flood, & Impact	1.5	1.5				
Dead, Soil, & Seismic	1.3	1.3				

(Ref: FEMA 114 Sept 1986; USACE EM 1110-2-2502)
 Note: (Extend table on an added sheet as needed and reference)

E. LEVEE/FLOODWALL (CONTINUED)

6. Floodwall And Foundation Stability (continued)

e. Foundation bearing strength for each soil type:

Bearing Pressure	Sustained Load (psf)	Short Term Load (psf)
Computed design maximum		
Maximum allowable		

f. Foundation scour protection is, is not provided. If provided, attach explanation and supporting documentation:

Attach engineering analysis to support construction plans.

7. Settlement

- a. Has anticipated potential settlement been determined and incorporated into the specified construction elevations to maintain the established freeboard margin? Yes No N/A-EXISTING LEVEE. THERE WILL BE NO CONSTRUCTION ON THE LEVEE AND NO PLACEMENT OF FILL, THEREFORE LOSS OF FREEBOARD DUE TO SETTLEMENT IS MINIMAL.
- b. The computed range of settlement is ____ ft. to ____ ft. FREEBOARD DUE TO SETTLEMENT IS MINIMAL.
- c. Settlement of the levee crest is determined to be primarily from : Foundation consolidation Embankment compression Other (Describe): MINIMAL SETTLEMENT, REFER TO GEOTECH REPORT (SECTION 8.1) IN VOLUME 2.
- d. Differential settlement of floodwalls has has not been accommodated in the structural design and construction.

Attach engineering analysis to support construction plans. N/A - EXISTING LEVEE

8. Interior Drainage

a. Specify size of each interior watershed:

Draining to pressure conduit: 863 acres

Draining to ponding area: 806 acres

b. Relationships Established

Ponding elevation vs. storage Yes No

Ponding elevation vs. gravity flow Yes No

Differential head vs. gravity flow Yes No

c. The river flow duration curve is enclosed: Yes No

d. Specify the discharge capacity of the head pressure conduit: 66 cfs COMBINED CAPACITY FOR BOTH PUMPING FACILITIES

e. Which flooding conditions were analyzed?

- Gravity flow (Interior Watershed) Yes No
- Common storm (River Watershed) Yes No
- Historical ponding probability Yes No
- Coastal wave overtopping Yes No

If No for any of the above, attach explanation. SEE ATTACHED SHEETS FOR EXPLANATION

e. Interior drainage has been analyzed based on joint probability of interior and exterior flooding and the capacities of pumping and outlet facilities to provide the established level of flood protection. Yes No If No, attach explanation.

g. The rate of seepage through the levee system for the base flood is 0.25 cfs

h. The length of levee system used to drive this seepage rate in item g: 18,200 ft.

E. LEVEE/FLOODWALL (CONTINUED)

8. Interior Drainage (continued)

i. Will pumping plants be used for interior drainage? Yes No

If Yes, include the number of pumping plants: 2 Municipal For each pumping plant, list:

	Plant #1	Plant #2
The number of pumps	3	2
The ponding storage capacity	226 Acre-ft	5.7 Acre-ft
The maximum pumping rate	33 cfs	26 cfs
The maximum pumping head	25 ft.	21 ft.
The pumping starting elevation	UNKNOWN CITY PUMPS	UNKNOWN CITY PUMPS
The pumping stopping elevation	UNKNOWN CITY PUMPS	UNKNOWN CITY PUMPS
Is the discharge facility protected?	NO	NO
Is there a flood warning plan?	YES	YES
How much time is available between warning and flooding?	24-72 HRS	N/A

Will the operation be automatic? Yes No

If the pumps are electric, are there backup power sources? Yes No BACKUP GENERATOR TOWED IN

(Reference: USACE EM-1110-2-3101, 3102, 3103, 3104, and 3105)

Include a copy of supporting documentation of data and analysis. Provide a map showing the flooded area and maximum ponding elevations for all interior watersheds that result in flooding. NO FLOODING ANTICIPATED.

9. Other Design Criteria

a. The following items have been addressed as stated:

Liquefaction is is not a problem

Hydrocompaction is is not a problem

Heave differential movement due to soils of high shrink/swell is is not a problem

b. For each of these problems, state the basic facts and corrective action taken:

REFER TO THE GEOTECHNICAL REPORT IN SECTION 1, VOLUME 2 OF THE SUBMITTAL REPORT

Attach supporting documentation

c. If the levee/floodwall is new or enlarged, will the structure adversely impact flood levels and/or flow velocities floodside of the structure?
 Yes No N/A Attach supporting documentation

EXISTING LEVEE

d. Sediment Transport Considerations: N/A EXISTING LEVEE. NO NEW PROJECTS ANTICIPATED WHICH WILL IMPACT THE FLOOD SIDE

Was sediment transport considered? Yes No

If Yes, then fill out Section F (Sediment Transport). If No, then attach your explanation for why sediment transport was not considered.

10. Operational Plan And Criteria

a. Are the planned/installed works in full compliance with Part 65.10 of the NFIP Regulations? Yes No

b. Does the operation plan incorporate all the provisions for closure devices as required in Paragraph 65.10(c)(1) of the NFIP regulations?
 Yes No

c. Does the operation plan incorporate all the provisions for interior drainage as required in Paragraph 65.10(c)(2) of the NFIP regulations?
 Yes No If the answer is No to any of the above, please attach supporting documentation.

E. LEVEE/FLOODWALL (CONTINUED)

11. Maintenance Plan

Please attach a copy of the formal maintenance plan for the levee/floodwall

THE OPERATION & MAINTENANCE PLAN IS ENCLOSED IN SECTION 4, VOLUME 1 OF THIS REPORT SUBMITTAL

12. Operations and Maintenance Plan

Please attach a copy of the formal Operations and Maintenance Plan for the levee/floodwall.

THE OPERATION & MAINTENANCE PLAN IS ENCLOSED IN SECTION 4, VOLUME 1 OF THIS REPORT SUBMITTAL

CERTIFICATION OF THE LEVEE DOCUMENTATION

This certification is to be signed and sealed by a licensed registered professional engineer authorized by law to certify elevation information data, hydrologic and hydraulic analysis, and any other supporting information as per NFIP regulations paragraph 65.10(e) and as described in the MT-2 Forms Instructions. All documents submitted in support of this request are correct to the best of my knowledge. I understand that any false statement may be punishable by fine or imprisonment under Title 18 of the United States Code, Section 1001.

Certifier's Name: CHRIS NEUDECK

License No.: 43473

Expiration Date: 06/30/2018

Company Name: KJELSON, SINNOCK, NEUDECK, INC.

Telephone No.: 209-946-0268

Fax No.: _____

Signature: _____

Date: _

E-Mail Address: CNEUDECK@KSNINC.COM

F. SEDIMENT TRANSPORT

Flooding Source: N/A

Name of Structure: _____

If there is any indication from historical records that sediment transport (including scour and deposition) can affect the Base Flood Elevation (BFE); and/or based on the stream morphology, vegetative cover, development of the watershed and bank conditions, there is a potential for debris and sediment transport (including scour and deposition) to affect the BFEs, then provide the following information along with the supporting documentation:

Sediment load associated with the base flood discharge: Volume _____ acre-feet

Debris load associated with the base flood discharge: Volume _____ acre-feet

Sediment transport rate _____ (percent concentration by volume)

Method used to estimate sediment transport: _____

Most sediment transport formulas are intended for a range of hydraulic conditions and sediment sizes; attach a detailed explanation for using the selected method.

Method used to estimate scour and/or deposition: _____

Method used to revise hydraulic or hydrologic analysis (model) to account for sediment transport: _____

Please note that bulked flows are used to evaluate the performance of a structure during the base flood; however, FEMA does not map BFEs based on bulked flows.

If a sediment analysis has not been performed, an explanation as to why sediment transport (including scour and deposition) will not affect the BFEs or structures must be provided.

ITEM 11

SHORT TERM GOALS
December 7, 2016

1. Sediment Removal Project.
2. Assistance to RD 2119 (Wright Elmwood Tract), and other Districts if necessary.
Status: on-going.
3. Participate in County TAC and stakeholder groups. Status: Ongoing.
4. Work on slumping areas. In progress.
5. Monitor SJAFCA meetings re Calaveras and Fourteen Mile Slough uncertified levees.
6. Vegetation encroachments
7. Annual Levee Inspection.
8. FEMA Levee Certification

LONG TERM GOALS

9. CVFP Plan

ITEM 12

RD 1608: MASTER CALENDAR

JANUARY

- Update Levee Property DVD

FEBRUARY

- Send out Form 700s, remind Trustees of April 1 filing date

MARCH

- Yearly Employee Evaluations
- Submit Verification Request Form (VRF) for the Annual Levee Maintenance Project to the California Department of Fish & Game.
- Submit payment to the California Department of Fish & Game for prior year Levee Maintenance Project(s).
- Spring Newsletter

APRIL

- April 1: Form 700s due
- Letter to Property owners on levee regarding levee standards and permit requirements
- Schedule an Annual Joint meeting with RD 2074 (Brookside) and RD 2119 (Wright Elmwood Tract).

MAY

- Draft Budget
- Annual Department of Fish & Wildlife Maintenance Agreement Renewal.
- Tour of Levee System

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 the Annual Budget

JULY

- Adopt Resolution for setting Appropriations and submit to County Assessor's Office.
- Follow up with FEMA on Certification Letter (2015 only).

AUGUST

- August 1: Deadline to certify assessments for tax-roll and deliver to County (duration of current assessment: FY 2025).

- 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*)
- Submit End of the Year Financial Report.

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*).

OCTOBER

- Publish Notice of Election, odd numbered years (once per week, 4 times, commencing at least 1 month prior to election.)
- Fall Newsletter.
- Update District Information Sheet.
- Review District Emergency Supplies
- Emergency Plan Review in 2018 (every three years thereafter)

NOVEMBER

- Election: to be held first Tuesday after first Monday of each odd-numbered year.

DECEMBER

- Review Emergency Plan.
- New Trustee(s) take office, outgoing Trustee(s) term(s) end on first Friday of each odd-numbered year.
- Provide updated version of electronic copies of properties within District

Term of Current Board Members:

Name	Term Commenced	Term Ends
Drew Meyers	2013	First Friday of Dec 2017
Brett Tholborn	2015	First Friday of Dec 2019
Michael Panzer	2015	First Friday of Dec 2019

Assessment Expires 6/30/2025

Reclamation District Meetings

- **First Wednesday of each month, at 8:00 A.M.
at the offices of:
Neumiller & Beardslee
509 W. Weber Avenue, Suite 500
Stockton, California 95242**