

**MEETING AGENDA FOR
RECLAMATION DISTRICT NO. 1608
BOARD OF TRUSTEES REGULAR MEETING
8:00 A.M. DECEMBER 2, 2020
NEUMILLER & BEARDSLEE**

Coronavirus COVID-19 Notice

In accordance with the Governor's Executive Order N-33-20, and for the period in which the Order remains in effect, Reclamation District 1608 Board Chambers will be closed to the public.

To accommodate the public during this period of time that the Board's Chambers are closed to the public, Reclamation District 1608 Board of Trustees has arranged for members of the public to observe and comment at the meeting telephonically.

TO ATTEND BY TELECONFERENCE:

Toll-Free Dial-In Number: (877) 778-1806

CONFERENCE ID 891949

Once connected, we request you kindly mute your phone

Call to Order.

Roll Call.

Agenda Items.

1. Public Comment. The public may comment on any matter within the District's jurisdiction that is not on the agenda. Matters on the agenda may be commented on by the public when the matter is taken up. All comments are limited to a maximum of 3 minutes for general public comments on items within the District's subject matter jurisdiction and 3 minutes before or during the Board's consideration of each agenda item, subject to the sole discretion of the Board President to allow additional time for a comment in accordance with Resolution 2019-04.
2. Approval of Minutes. Minutes of the District meeting of November 4, 2020.
3. Financial Report. Review, discuss, and accept financial report.
4. Financial Audit.
 - a. Review, discuss, and accept draft audit report from Croce, Sanguinetti, & Vanderveen.
 - b. Ratify and execute Special District Financial Transactions Report.
5. Engineer's Report. Request for directions and approvals.
 - (a) Levee Encroachment Permits/Enforcement
 - i. Consider new permits requests from homeowners.
 - ii. Consider Levee Encroachment Standard Violation Enforcement
 - (b) Sediment Removal Project.
 - i. Review general status of project
6. Levee Superintendent Report. Request for directions and approvals.
7. Newsletter. Discussion and direction.

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

Materials related to an item on this Agenda submitted to the Trustees after distribution of the agenda packet are available for public inspection in the office of the District Secretary at Neumiller & Beardslee, 3121 West March Lane, Suite 100, Stockton, California during normal business hours.

8. Report by Trustees on meetings attended and upcoming meetings. Request for direction.
9. Report and possible action on Progress of Tasks Assigned at Previous Board Meetings.
10. Discussion and direction on Short-Term and Long-Range Goals.
11. District Calendar. Discussion and direction.

- a. Next meeting January 6, 2021

12. Correspondence.
13. Approval of Bills.
14. Staff Reports.

- (a) Attorney. The Agenda for this meeting was posted on the window outside the meeting room at 3121 West March Lane, Suite 100, Stockton, California, at least seventy-two (72) hours preceding the meeting.

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

Materials related to an item on this Agenda submitted to the Trustees after distribution of the agenda packet are available for public inspection in the office of the District Secretary at Neumiller & Beardslee, 3121 West March Lane, Suite 100, Stockton, California during normal business hours.

**AGENDA PACKET
RECLAMATION DISTRICT 1608
December 2, 2020**

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

ITEM 2

**MINUTES OF THE REGULAR MEETING OF BOARD OF TRUSTEES
FOR RECLAMATION DISTRICT 1608
HELD TELEPHONICALLY ON WEDNESDAY, NOVEMBER 4, 2020**

A Regular Meeting of the Board of Trustees of Reclamation District 1608 was called to order telephonically at 8:00 a.m. by President Michael Panzer on Wednesday, November 4, 2020, via Toll-Free Dial-In Number: (877) 778-1806.

TRUSTEES PRESENT WERE:

MICHAEL PANZER
BRETT THOLBORN
DAN MacDONNELL

OTHERS PRESENT WERE:

ANDY PINASCO
CHRIS NEUDECK
JOE BRYSON
ELVIA TRUJILLO
DOT LOFTSTROM

ABSENT

DANIEL SCHROEDER

1. **Public Comment.** President Panzer commented that homeowners in the area received a letter and a map from San Joaquin County Office of Emergency Services with flood evacuation information. Andy Pinasco commented the letter and map have been included as part of the agenda packet for this meeting under Agenda Item 11.

2. **Approval of Minutes.** Minutes of the District meeting of October 7, 2020. After discussion,

Upon motion duly made, seconded (B. Tholborn/D. MacDonnell) and unanimously carried by the Board Trustees of Reclamation District 1608, the minutes of the October 7, 2020 regular meeting were approved as presented.

3. **Financial Report.** Review, discuss, and accept financial report. District Secretary, Elvia Trujillo, presented the financial report. She informed the Board the financial report for this meeting includes Dixon Marine's Payment #4 in the amount of \$489,751.63. Also, the District received payment from Reclamation Districts 2126 and 1614 as their share of the storage facility fee. After review,

It was moved, seconded (B. Tholborn/D. MacDonnell) and unanimously carried by the Board of Trustees of Reclamation District 1608 that the Financial Report presented at the November 4, 2020 meeting be approved.

- (a) Amendment to 2020-2021 Budget to Establish Reserve.
Andy Pinasco presented this item. He stated the District has traditionally had designated reserve funds. Those reserves were not included in the current budget. Moving forward, to make sure the District has the capital on hand, Staff is recommending that the Board consider designating \$300,000 to be reserved for District operations so the District does not run into any deficit and has money accessible at all times. Based on anticipated revenues and costs, \$300,000 has been designated as the reserve amount. Mr. Pinasco reviewed agenda item 3.a with the Board explaining the figures used for his calculations. He thanked Trustee Tholborn for reviewing the calculations and figures to arrive at the designated amount. He further stated it is Staff's recommendation that the 2020/2021 Budget be amended to identify \$300,000 to be reserved for District operations. After further review,

It was moved, seconded (B. Tholborn/D. MacDonnell) and unanimously carried by the Board of Trustees of Reclamation District 1608 to amend the 2020/2021 District budget to include a Board designated reserve of \$300,000 to be used only for District operations.

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

- (b) Levee Encroachment Permits/Enforcement
- i. Consider new permits requests from homeowners.
None presented.
 - ii. Consider Levee Encroachment Standard Violation Enforcement.
None presented.
- (c) Sediment Removal Project.
- i. Review general status of project
See Engineer's Report Section I.

From Engineer's Report:

I. SEDIMENT REMOVAL PROJECT
A. Review general status of the project.

Excerpt from Engineer's Report:

- Total QTY to dredge: 75,797 cu-yds
- Total QTY to date: 58,414 cu-yds (updated through 10/26)
- Remaining QTY: 17,383 cu-yds

- Avg. QTY per 12-hr/day: 860 cu-yds/day (avg. was 842 cu-yds/day on 10/01/20)
- Remaining work days: 35 days
- Estimated days to completion: 20 days
- Estimated completion date: 11/15/20 – 11/20/20
- Construction window: 8/1/2020 – 11/30/20

The Contractor is estimated to complete dredging 10 to 15 days prior to the construction window end date.

Exhibit A: Quantity Tracking Summary

Exhibit B: Sampling of Daily Field report photographs.

Mr. Neudeck presented this item. He stated the project is nearing completion with the estimated completion date between November 15 and November 20 and believes they will be on target for that time frame. He stated it was very helpful to receive complete cooperation from the landowners and having a contractor that is very forthright. Since this is a data intensive project, a daily quantity calculations summary was maintained and is included as Exhibit A. Mr. Neudeck also made reference to Exhibit B and indicated the second photograph is probably the most important one as you can see the mudline where the water deepens. He indicated the cut would line up to the individual waterside edge of dock which in turn will provide for flotation of boat. The rest of the photographs are related to the discharge pumps and pointed out that the dredger is picking up quite a bit of small rocks. This rock is being picked up at or near the landside or levee side cut, if the rock size were bigger, it would not make it through the dredger. Although this has been an expensive project, it has been necessary to have a lot of staff making sure everything runs smoothly. This is not the last dredging project and the next phase estimated at 1.5 million will carry through Feather River Drive. Given that engineering staff has had a good round of success with this project, the same mistakes will not be made in the next project and a good track record has been established for future project.

President Panzer thanked Chris Neudeck and his engineering staff for a job well done.

5. **Levee Superintendent Report. Request for directions and approvals.**

Joe Bryson gave an oral and written report. He mentioned there has been considerable clean up and the City of Stockton is taking care of the large items. Mr. Bryson has had to deal with a lot of homeless trying to get under the freeway to set up camp. He mentioned the hyacinth is growing and moving fast from the Plymouth East of I-5 to the middle of Seagull. Joe Bryson is having difficulty finding dependable part-time help and is working with Andy Pinasco on this issue. President Panzer thanked Mr. Bryson for staying on top of everything. For additional items, please refer to Mr. Bryson's written report.

6. **Newsletter. Discussion and direction.**

Ariel Armanino, Creative Media Manager at Port City Marketing, joined the meeting in place of Kristen Dyke. In an effort to help her in creating the District's newsletter, President Panzer suggested providing Ms. Armanino with previous years' newsletters. He also suggested getting the newsletter out in early December. Several topics were suggested for the next newsletter. Some of the topics suggested:

- Remind homeowners that they are protected by a levee system that needs to be maintained. They also need to be cognizant of obstructions that would impede winter time inspections.
- An update on the Sediment Removal Project adding that both drylanders and wetlanders need to be acknowledged for their cooperation in voting for funds that are needed to maintain the District.
- The levees are very well maintained and have served as prime examples by State agencies.
- The key project to highlight is the success of the Dredging Project. The deepening of the water channel is to provide access to marine barge equipment in the event of a disaster flood event. As a side benefit, those that have docks, now get deeper channel for the docks.
- Another point to highlight is the grant received from the County to get a steel container with flood fight material such as flood lights and generators.
- Reminder of the rules and regulations/Levee Encroachment Standards.
- Shout out to the community in their efforts to be fully compliant.

7. **Report by Trustees on meetings attended and upcoming meetings. Request for direction.**

Trustee MacDonnell reported having attended the virtual 2020 California Preseason Flood Coordination Meeting on October 27, 2020. The question came up as to whether reservoirs are full and Mr. Neudeck indicated they are full relative to reservation numbers but not relative to capacity. Discussion followed regarding this topic.

8. **Report and possible action on Progress of Tasks Assigned at Previous Board Meetings.** None to report.

9. **Discussion and direction on Short-Term and Long-Range Goals.** No discussion.

10. **District Calendar. Discussion and direction.**

President Panzer asked about the District Information Sheet. Andy Pinasco stated the district information is provided to the Department of Water Resources for their directory. No Board action is needed to do this. Andy Pinasco requested the District Secretary provide latest issue of the Flood Directory to the Trustees.

11. **Correspondence.** No additional correspondence of note.

12. **Approval of Bills.**

The list of Bills to be Paid presented at this meeting was reviewed. Mr. Pinasco noted that Warrants 6392 through and including 6411 are registered warrants related to the Sediment Removal Project. After further review,

It was moved, seconded (B. Tholborn/D. MacDonnell) and unanimously carried by the Board of Trustees of Reclamation District 1608 that the List of Bills to be Paid presented at the November 4, 2020 meeting be approved.

13. **Staff Reports.** Andy Pinasco informed the Board the newsletters have been uploaded to the District website

(a) Attorney. The Agenda for this meeting was posted on the window outside the meeting room at 3121 West March Lane, Stockton, California, at least seventy-two (72) hours preceding the meeting.

14. **Adjournment.** The meeting adjourned at 9:05 a.m.

Respectfully submitted,



Elvia C. Trujillo
District Secretary

Reclamation District 1608
Bills to be Paid - November 4, 2020 Board Meeting

NAME	Date	INVOICE #	AMOUNT	TOTAL \$	WARRANT #	CHECK #	SUBVENTION FUND
Michael Panzer (11/4/20 Regular Mtg)	11/4/2020	Trustee Fee	\$259.09				
				\$259.09	6383		
Brett Tholborn (11/4/20 Regular Mtg)	11/4/2020	Trustee Fee	\$259.09				
				\$259.09	6384		
Dan MacDonnell (11/4/20 Regular Mtg)	11/4/2020	Trustee Fee	\$259.09				
Attendance at DWR 2020 Flood Coord. Mtg.	10/27/2020	Trustee Fee	\$259.09				
				\$518.18	6385		
Elvia Trujillo (October 2020)	10/2020	Secretary Fee	\$997.50				
				\$997.50	6386		
Neumiller & Beardslee	10/16/2020	312288	\$4,060.75				
				\$4,060.75	6387		
PG&E (Landview & Seagull)		0950847867-5	\$10.45				
PG&E (Stone River)		2999432760-8	\$10.49				
				\$20.94	6388		
Kjeldsen Sinnock & Neudeck	10/23/2020	28847	\$1,173.75				
	10/23/2020	28848	\$1,038.00				
	10/23/2020	28849	\$371.25				
	10/23/2020	28850	\$54,235.00				
	10/23/2020	28851	\$3,020.00				
	10/23/2020	28852	\$546.00				
				\$60,384.00	6389		
BPM	10/19/2020	36239728	\$861.50				
				\$861.50	6390		
Dixon Marine Services	10/30/2020	Progress Pay #4	\$489,751.63				
				\$489,751.63	6391		
Bank of Stockton	10/31/2020		\$25,000.00	\$25,000.00	6392		
Bank of Stockton	10/31/2020		\$25,000.00	\$25,000.00	6393		

ITEM 3

RECLAMATION DISTRICT 1608
FINANCIAL REPORT - DECEMBER 2, 2020
% OF FISCAL YEAR ELAPSED THROUGH NOVEMBER 30, 2020 - 41.67%

Budget Item	Budget Amount	Expended MTD	Expended YTD	% YTD
Operations & Maintenance Expenses				
01 Levee Superintendent	\$73,000.00	\$6,240.00	\$34,400.00	47.12%
02 Part Time Employees	25,000.00	1,339.00	10,557.50	42.23%
03 Payroll Taxes and Expenses	23,000.00	632.22	6,747.92	29.34%
04 Fences & Gates	50,000.00	625.00	30,110.11	60.22%
05 Locks & Signs	1,000.00	0.00	231.31	23.13%
06 Weed and Rodent Control & Clean up	7,500.00	905.81	2,647.71	35.30%
07 Levee Repair Fund (General Operations & Maintenance)	35,000.00	2,063.60	6,801.11	19.43%
08 Levee Repair Fund (Levee Capital Improvement Projects)	50,000.00	0.00	17,500.35	35.00%
09 Special Projects (Sediment Removal Project)	2,797,835.66	353,799.28	2,283,893.97	81.63%
010 Pump System Maintenance	750.00	10.09	95.19	12.69%
011 Wireless Services (Cell and Mobile Computer)	2,500.00	106.16	536.40	21.46%
012 Emergency Equipment & Supplies	22,000.00	0.00	817.00	3.71%
013 Garbage Service	4,000.00	0.00	1,643.86	41.10%
014 District Vehicle (Fuel, Maintenance and Repairs)	3,500.00	181.14	823.05	23.52%
TOTAL	<u>\$3,095,085.66</u>	<u>\$365,902.30</u>	<u>\$2,396,805.48</u>	<u>77.44%</u>
General Expenses				
G1 Trustee Fees	\$10,000.00	\$777.27	\$5,699.98	57.00%
G2 Secretary Fees	12,000.00	897.50	4,987.50	41.56%
G3 Office Expenses (includes storage facility)	1,000.00	106.00	950.92	95.09%
G4 General Legal	55,000.00	2,713.00	24,671.85	44.86%
G5 Audit	4,500.00	0.00	0.00	0.00%
G6 County Administration Costs	7,250.00	0.00	36.71	0.51%
G7 Property and Liability Insurance	10,000.00	0.00	0.00	0.00%
G8 Workers Compensation Insurance	8,000.00	507.17	2,457.64	30.72%
G9 Election Costs	0.00	0.00	0.00	0.00%
G10 Newsletters & Public Communications	16,000.00	179.88	179.88	1.12%
TOTAL	<u>\$123,750.00</u>	<u>\$5,180.82</u>	<u>\$38,984.48</u>	<u>31.50%</u>
Engineering Expenses				
E1 General Engineering	\$22,000.00	\$1,346.25	\$9,480.58	43.09%
E2 Plan Review Engineering	40,000.00	4,727.68	14,306.13	35.77%
E3 Administration of Delta Levee Subventions Program	25,000.00	2,736.75	12,672.03	50.69%
E4 Periodic Levee Property Inspections and Surveys	20,000.00	0.00	0.00	0.00%
E5 Routine Levee Maintenance Consultation	15,000.00	1,771.50	5,394.00	35.96%
E6 Engineering, Mgmt & Inspection of Capital Imp. Projects	35,000.00	0.00	0.00	0.00%
E7 DWR 5 Year Plan	50,000.00	4,986.25	21,728.75	43.46%
E8 Miscellaneous Expenses (e.g. travel)	0.00	0.00	0.00	0.00%
E9 Assessment Engineering	2,000.00	0.00	906.44	45.32%
E10 Sediment Removal Project	0.00	0.00	0.00	0.00%
TOTAL	<u>\$209,000.00</u>	<u>\$15,568.43</u>	<u>\$64,487.93</u>	<u>30.86%</u>
Warrant Interest Expenses				
Warrant Interest Expense	\$0.00	\$0.00	\$0.00	0.00%
TOTAL	<u>\$0.00</u>	<u>0.00</u>	<u>\$0.00</u>	<u>0.00%</u>
TOTAL EXPENDITURES	<u><u>\$3,427,835.66</u></u>	<u><u>\$386,651.55</u></u>	<u><u>\$2,500,277.89</u></u>	<u><u>72.94%</u></u>

Budget Item	Anticipated Income	Income MTD	Income YTD	% YTD
Income				
Property Taxes	\$208,120.00	\$0.00	\$3,968.79	1.91%
Interest Income	23,000.00	4,248.00	11,463.00	49.84%
Interest Income (DWR 5 Year Plan)	0.00	52.00	159.00	0.00%
Assessments	298,000.00	3,959.56	3,975.40	1.33%
Subvention Reimbursement	200,000.00	0.00	0.00	0.00%
Other Reimbursable Expenses (5 Year Plan)	50,000.00	0.00	13,872.24	27.74%
Delta Grant II - Flood Fight Supplies	14,500.00	0.00	0.00	0.00%
Totals	\$793,620.00	\$8,259.56	\$33,438.43	4.21%

Cash On Hand	
Cash Balance as of July 1, 2020	\$2,292,380.70
Revenues (YTD), as of October 31, 2020	33,471.18
Bank of Stockton Account Balance - November 30, 2020	40,061.87
Expenses (YTD), as of October 31, 2020	1,582,268.56
TOTAL CASH	\$783,645.19

Cash On Hand	\$783,645.19
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Reserves	
Board-Designated Reserve (For District Operations Only)	\$300,000.00

5-Year Plan PFA	Transfers	Interest	\$37,500.00
Interest (10/31/2019)		\$176.00	\$37,676.00
Interest (1/31/2019)		\$176.00	\$37,852.00
Progress Billing No. 1 Transfer fo Funds (31/2020)	\$4,323.73		\$33,528.27
Interest (4/30/2020)		\$158.00	\$33,686.27
Progress Billing No. 2 Transfer fo Funds (6/30/2020)	\$1,822.75		\$31,863.52
Progress Billing No. 3 Transfer of Funds (7/31/2020)	\$4,667.62		\$27,195.90
Interest (7/31/2020)		\$107.00	\$27,302.90
Progress Billing No. 4 Transfer of Funds (9/11/2020)	\$4,078.12		\$23,224.78
Progress Billing No. 5 Transfer of Funds (9/11/2020)	\$5,071.50		\$18,153.28

ITEM 4

ITEM 4.a



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

CERTIFIED PUBLIC ACCOUNTANTS

November 23, 2020

Ms. Elvia Trujillo
Reclamation District No. 1608
Post Office Box 4857
Stockton, California 95204

Dear Ms. Trujillo:

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, 2020 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 black ink that reads "Pauline Sanguinetti".

Pauline Sanguinetti
Certified Public Accountant

cml
Enclosure

RECLAMATION DISTRICT NO. 1608

FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT

JUNE 30, 2020

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
Stockton, California

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, 2020 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, 2020, 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 21 through 22 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplemental information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

CROCE, SANGUINETTI, & VANDER VEEN, INC.
Certified Public Accountants
Stockton, California
November 19, 2020

RECLAMATION DISTRICT NO. 1608

Statement of Net Position

June 30, 2020

	Governmental activities
Assets	
Cash and investments	\$ 2,343,879
Cash and investments - restricted	15,318
State assistance receivable - subventions	133,255
Prepaid insurance	7,138
Capital assets, net of accumulated depreciation of \$105,156	<u>49,572</u>
Total assets	<u>2,549,162</u>
Deferred outflows of resources	<u>-</u>
Liabilities	
Accounts payable	97,620
Payroll liabilities	2,927
Unearned revenue	<u>15,318</u>
Total liabilities	<u>115,865</u>
Deferred inflows of resources	<u>-</u>
Net position	
Net investment in capital assets	49,572
Unrestricted	<u>2,383,725</u>
Total net position	<u>\$ 2,433,297</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, 2020

	<u>Expenses</u>	<u>Program revenues</u> <u>Operating grants and contributions</u>	<u>Net (expenses) revenues and changes in net position</u>
Governmental activities			
Operations	\$ 643,780	\$ 157,593	\$ (486,187)
Net program (expenses) revenues			(486,187)
General revenues			
Assessments			298,804
Property taxes			235,314
Interest			41,866
Miscellaneous			3,393
Total general revenues			579,377
Change in net position			93,190
Net position, beginning of year			2,340,107
Net position, end of year			\$ 2,433,297

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

RECLAMATION DISTRICT NO. 1608

Balance Sheet - Governmental Funds

June 30, 2020

	<u>General Fund</u>
Assets	
Assets	
Cash and investments	\$ 2,343,879
Cash and investments - restricted	15,318
Prepaid insurance	<u>7,138</u>
Total assets	<u>\$ 2,366,335</u>
Liabilities and Fund Balance	
Liabilities	
Accounts payable	\$ 97,620
Payroll liabilities	2,927
Unearned revenue	<u>15,318</u>
Total liabilities	<u>115,865</u>
Fund balance	
Nonspendable:	
Prepaid insurance	7,138
Assigned to emergency repair projects	900,000
Assigned to capital improvement	500,000
Unassigned	<u>843,332</u>
Total fund balance	<u>2,250,470</u>
Total liabilities and fund balance	<u>\$ 2,366,335</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, 2020

Total fund balance - governmental funds \$ 2,250,470

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. 133,255

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

Capital assets	\$ 154,728	
Less accumulated depreciation	<u>(105,156)</u>	
	\$ <u>49,572</u>	<u>49,572</u>

Net position of governmental activities \$ 2,433,297

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, 2020

	<u>General fund</u>
Revenues	
Assessments	\$ 298,804
Property taxes	235,314
State assistance - subventions	193,386
Interest	41,866
Miscellaneous	3,393
Total revenues	<u>772,763</u>
Expenditures	
Engineering	293,090
Salaries and wages	102,383
Legal and accounting fees	69,435
Levee repairs and maintenance	52,056
Repairs and maintenance	28,046
Insurance	15,499
Secretary fees	12,789
Trustee fees	9,623
Payroll taxes	9,330
Public relations	7,400
Office expense	7,375
Flood supplies	5,566
Weed control	5,503
County tax administration	3,503
County office expense	3,497
Fuel	3,338
Other taxes and fees	2,095
Telephone	1,678
Election costs	1,375
Storage	880
Utilities	293
Capital outlay	46,908
Total expenditures	<u>681,662</u>
Net change in fund balance	91,101
Fund balance, beginning of year	<u>2,159,369</u>
Fund balance, end of year	<u>\$ 2,250,470</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, 2020

Net change in fund balance - governmental funds \$ 91,101

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. (35,793)

Governmental funds report capital outlay as expenditures while government activities record depreciation expense to allocate those expenditures over the life of the assets. 46,908

Depreciation expense related to capital assets is recognized in the statement of activities, but is not reported in the funds. (9,026)

Change in net position of governmental activities \$ 93,190

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

RECLAMATION DISTRICT NO. 1608

Notes to Financial Statements

June 30, 2020

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, 2020

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 investments

For the purpose of financial reporting "cash and investments" 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, 2020

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	7-20 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, 2020

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, 2020

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, 2019, and were payable in two installments on December 10, 2019 and April 10, 2020. 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.

Fair value measurements

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The fair value hierarchy categorizes the inputs to valuation techniques used to measure fair value into three levels based on the extent to which inputs used in measuring fair value are observable in the market.

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities

Level 2 inputs are inputs other than quoted prices included within level 1 - that are observable for an asset or liability, either directly or indirectly.

Level 3 inputs are unobservable inputs for an asset or liability.

If the fair value of an asset or liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

(Continued)

RECLAMATION DISTRICT NO. 1608

Notes to Financial Statements

June 30, 2020

Note A - Summary of Significant Accounting Policies (Continued)

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 \$133,255 as reported on the statement of net position as of June 30, 2020 represents management's estimates of reimbursable state assistance for subvention eligible expenses relative to the fiscal year ended June 30, 2020. Although considerable variability is inherent in this estimate, management believes that the accruals for state assistance receivable are adequate.

New accounting pronouncements

Standards adopted

In May 2020, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*. The objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later. The District implemented the provisions of this Statement for the year ended June 30, 2020. The adoption of this Statement had no impact on the District's financial statements.

Standards not yet adopted

In January 2020, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 92, *Omnibus 2020*. The objectives of this Statement is to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB statements. The District will be required to implement the provisions of this Statement for the year ended June 30, 2021. The District has not determined the effect on the financial statements.

RECLAMATION DISTRICT NO. 1608

Notes to Financial Statements

June 30, 2020

Note B - Cash and Investments

Cash and investments of the District as of June 30, 2020, consist of the following:

	<u>Carrying amount</u>	<u>Bank balance</u>	<u>Fair value</u>
Unrestricted			
<u>Deposits in commercial accounts</u>			
Public checking	\$ 34,953	\$ 34,953	\$ -
<u>Investment in external investment pool</u>			
San Joaquin County Treasurer	<u>2,307,836</u>	<u>-</u>	<u>2,307,836</u>
	<u>\$ 2,342,789</u>	<u>\$ 34,953</u>	<u>\$ 2,307,836</u>
Restricted			
<u>Investment in external investment pool</u>			
San Joaquin County Treasurer	\$ 16,408	\$ -	\$ 16,408
	<u>\$ 16,408</u>	<u>\$ -</u>	<u>\$ 16,408</u>

Deposit and Investment Policy

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

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

(Continued)

RECLAMATION DISTRICT NO. 1608

Notes to Financial Statements

June 30, 2020

Note B - Cash and Investments (Continued)

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

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

Disclosures Relating to Interest Rate Risk

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

(Continued)

RECLAMATION DISTRICT NO. 1608

Notes to Financial Statements

June 30, 2020

Note B - Cash and Investments (Continued)

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

<u>Investment type</u>	<u>Total</u>	<u>Remaining maturity (in months)</u>					<u>More than 60 months</u>
		<u>12 months or less</u>	<u>13 - 24 months</u>	<u>25 - 36 months</u>	<u>37-48 months</u>	<u>49-60 months</u>	
San Joaquin County							
Treasurer	\$2,324,244	\$ 2,324,244	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>\$2,324,244</u>	<u>\$ 2,324,244</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code or the District's investment policy, and the actual rating as of fiscal year end for each investment type.

<u>Investment Type</u>	<u>Amount</u>	<u>Minimum Legal Rating</u>	<u>Exempt From Disclosure</u>	<u>Rating as of Fiscal Year End</u>			
				<u>AAA</u>	<u>AA</u>	<u>A</u>	<u>Not Rated</u>
San Joaquin County							
Treasurer	\$2,324,244	N/A	\$ -	\$ -	\$ -	\$ -	\$ 2,324,244
Total	<u>\$2,324,244</u>	<u>N/A</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,324,244</u>

Concentration of Credit Risk

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

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposit or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g. broker-dealer) to a transaction, a government will not be able to recover the value of its investment or

(Continued)

RECLAMATION DISTRICT NO. 1608

Notes to Financial Statements

June 30, 2020

Note B - Cash and Investments (Continued)

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

As of June 30, 2020, the District's bank balance was \$34,953 and \$34,953 of that amount was insured by the Federal Deposit Insurance Corporation and collateralized as required by state law.

Investment in External Investment Pool

The District's investment in the San Joaquin County investment pool is managed by the San Joaquin County Treasurer and is stated at fair value or amortized cost, which approximates fair value. Cash held by the San Joaquin County Treasury is pooled with other County deposits for investment purposes by the County Treasurer in accordance with the investment policy of the County Treasurer (see County Treasurer's investment policy at <http://www.sjgov.org/treasurer/>). The Pool has established a treasury oversight committee to monitor and review the management of public funds maintained by the Pool. Participants' equity in the investment pool is determined by the dollar amount of the participant deposits, adjusted for withdrawals and distributed investment income. Investment income is prorated to individual funds based on their average daily cash balances. In accordance with applicable State laws, the San Joaquin County Treasurer may invest in derivative securities. However, at June 30, 2020, the San Joaquin County Treasurer's pooled investment fund contained no derivatives or other investments with similar risk profiles.

Fair value hierarchy

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

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

RECLAMATION DISTRICT NO. 1608

Notes to Financial Statements

June 30, 2020

Note C - Capital Assets

Capital asset activity for the year ended June 30, 2020 is as follows:

	Balance <u>July 1, 2019</u>	<u>Additions</u>	<u>Disposals</u>	Balance <u>June 30, 2020</u>
Depreciable capital assets				
Buildings and structures	\$ 22,897	\$ -	\$ -	\$ 22,897
Improvements	46,634	41,998	-	88,632
Equipment	10,970	4,910	-	15,880
Vehicles	<u>27,319</u>	<u>-</u>	<u>-</u>	<u>27,319</u>
Total depreciable capital assets	107,820	46,908	-	154,728
Less accumulated depreciation	<u>(96,130)</u>	<u>(9,026)</u>	<u>-</u>	<u>(105,156)</u>
Total depreciable capital assets, net	<u>11,690</u>	<u>37,882</u>	<u>-</u>	<u>49,572</u>
Total capital assets, net	<u>\$ 11,690</u>	<u>\$ 37,882</u>	<u>\$ -</u>	<u>\$ 49,572</u>

Note D - State Assistance

The District is participating in the California Delta Levee Maintenance Subventions Program. This program provides funding on a cost-share basis to local levee maintaining agencies for rehabilitation and maintenance of levees in the Delta. In addition, the District entered into a project funding agreement with the State of California Department of Water Resources for preparation of the five-year plan for the District.

Note E - Joint Venture (Joint Powers Agreement)

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; risk of loss to employees; and natural disasters. In order to insure for risks of loss, the District participates in a joint venture under a joint powers agreement with the California Association of Mutual Water Companies Joint Powers Risk and Insurance Management Authority (JPRIMA). The relationship between the District and the JPRIMA is such that the JPRIMA is not a component unit of the District for financial reporting purposes. The JPRIMA arranges for and provides property, liability, crime, auto, and worker's compensation coverage for its member districts. Each member district pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionate to their participation in the JPRIMA. The District's share of surpluses and deficits cannot be determined, although District management does not expect such amounts, if any, to be material in relation to the financial statements. As of June 30, 2020, the District's insurance coverage includes general liability insurance with liability limits of \$1,000,000 per occurrence and \$10,000,000 in the aggregate and commercial excess coverage with liability limits of \$3,000,000 per occurrence and \$3,000,000 in the aggregate.

RECLAMATION DISTRICT NO. 1608

Notes to Financial Statements

June 30, 2020

Note F - Governing Board

As of June 30, 2020, the three members of the District's Board of Trustees were as follows:

<u>Trustee</u>	<u>Term expires</u>
Dan MacDonnell	December 2021
Michael Panzer	December 2023
Brett Tholborn	December 2023

Note G - Contingencies

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

Working Draft

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, 2020

	General fund		
	Budgeted amounts <u>original/final</u>	Actual amounts <u>amounts</u>	Variance with final budget positive/ (negative)
Revenues			
Assessments	\$ 298,000	\$ 298,804	\$ 804
Property taxes	208,120	235,314	27,194
State assistance - subventions	200,000	193,386	(6,614)
Interest	23,000	41,866	18,866
Reimbursement/miscellaneous	<u>50,000</u>	<u>3,393</u>	<u>(46,607)</u>
Total revenues	<u>779,120</u>	<u>772,763</u>	<u>(6,357)</u>
Expenditures			
Engineering	409,100	293,090	116,010
Salaries and wages	93,500	102,383	(8,883)
Legal and accounting fees	59,200	69,435	(10,235)
Levee repairs and maintenance	150,000	52,056	97,944
Repairs and maintenance	57,000	28,046	28,954
Insurance	17,500	15,499	2,001
Secretary fees	10,000	12,789	(2,789)
Trustee fees	9,500	9,623	(123)
Payroll taxes	23,000	9,330	13,670
Public relations	12,000	7,400	4,600
Office expense	1,000	7,375	(6,375)
Flood supplies	1,000	5,566	(4,566)
Weed control	14,000	5,503	8,497
County tax administration	4,250	3,503	747
County office expense	3,000	3,497	(497)
Fuel	-	3,338	(3,338)
Other taxes and fees	-	2,095	(2,095)
Telephone	1,800	1,678	122
Election costs	26,000	1,375	24,625
Storage	-	880	(880)
Utilities	5,500	293	5,207
Capital outlay	<u>-</u>	<u>46,908</u>	<u>(46,908)</u>
Total expenditures	<u>897,350</u>	<u>681,662</u>	<u>215,688</u>
Net change in fund balance	(118,230)	91,101	209,331
Fund balance, beginning of year	<u>2,159,369</u>	<u>2,159,369</u>	<u>-</u>
Fund balance, end of year	<u>\$ 2,041,139</u>	<u>\$ 2,250,470</u>	<u>\$ 209,331</u>

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

RECLAMATION DISTRICT NO. 1608

Notes to Required Supplemental Information

June 30, 2020

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, 2020. 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

_____, 2020

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, 2020. 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. During the year ended June 30, 2020, the District implemented Governmental Accounting Standards Board (GASB) Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, as discussed in Note A to the financial statements. The application of existing policies was not changed during the year ended June 30, 2020. 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 - subventions in the amount of \$133,255 as reported on the statement of net position as of June 30, 2020, is based on calculations and assessments by the District's engineers of the proceeds to be received for subvention eligible expenses for the fiscal year ended June 30, 2020.

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 November 23, 2020.

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**

November 23, 2020

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, 2020, 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 November 19, 2020, 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 May 27, 2020, 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, deferred outflows of resources, liabilities, deferred inflows of resources and fund balance or net position.
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, as amended, and GASB Statement No. 84.
31. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
32. Components of net position (net investment in capital assets, restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
33. Provisions for uncollectible receivables have been properly identified and recorded.
34. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
35. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
36. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
37. Special and extraordinary items are appropriately classified and reported, if applicable.
38. Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
39. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.

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. We agree that the Management's Discussion and Analysis is properly not included in the financial statements.
44. The District has recorded an estimate of state assistance receivable - subventions from the Department of Water Resources in the amount of \$133,255 as reported on the statement of net position. Management believes that the estimate is adequate.
45. In regards to preparing the standard, adjusting, or correcting journal entries, assisting in preparing the financial statements and the preparation of the Special Districts Financial Transactions Report and Local Government Compensation Report, by you, we have -
 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 D _____

Title _____

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

November 23, 2020

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, 2020, 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 November 19, 2020, 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 May 27, 2020, 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.

COPY

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.
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Government - Specific

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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.
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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.
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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. We agree that the Management's Discussion and Analysis is properly not included in the financial statements.
44. The District has recorded an estimate of state assistance receivable - subventions from the Department of Water Resources in the amount of \$133,255 as reported on the statement of net position. Management believes that the estimate is adequate.
45. In regards to preparing the standard, adjusting, or correcting journal entries, assisting in preparing the financial statements and the preparation of the Special Districts Financial Transactions Report and Local Government Compensation Report, by you, we have -
 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 _____

COPY

Title _____

ITEM 4.b



CROCE, SANGUINETTI, & VANDER VEEN

CERTIFIED PUBLIC ACCOUNTANTS

November 23, 2020

Ms. Elvia Trujillo
Reclamation District No. 1608
Post Office Box 4857
Stockton, California 95204

Dear Elvia:

We enclose the Special Districts Financial Transactions Report (SDFTR) for the year ended June 30, 2020. 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 January 31, 2021. 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 black ink that reads "Pauline Sanguinetti".

Pauline Sanguinetti
Certified Public Accountant

cml
Enclosures

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District of Reclamation District No. 1608

Reporting Year: 2020

ID Number: 12263911400

Certification:

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

Special District Fiscal Officer

COPY

Signature

Title

Name (Please Print)

Date

Per Government Code section 53891(a), this report is due within seven months after the close of the fiscal year. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

If submitted manually, please complete, sign, and mail this cover page to either address below:

Mailing Address:
State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section
P.O. Box 942850
Sacramento, CA 94250

Express Mailing Address:
State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section
3301 C Street, Suite 700
Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 11/23/2020 9:54:49 AM

Special District of Reclamation District No. 1608
Special Districts Financial Transactions Report
General Information

Fiscal Year: 2020

District Mailing Address

Street 1 Has Address Changed?
 Street 2
 City State Zip
 Email

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="Dan"/>	<input type="text"/>	<input type="text" value="MacDonnell"/>	<input type="text" value="Trustee"/>
Member 2	<input type="text" value="Brett"/>	<input type="text"/>	<input type="text" value="Tholborn"/>	<input type="text" value="Trustee"/>
Member 3	<input type="text" value="Michael"/>	<input type="text"/>	<input type="text" value="Panzer"/>	<input type="text" value="Trustee"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	<input type="text" value="Elvia"/>	<input type="text"/>	<input type="text" value="Trujillo"/>	<input type="text" value="Secretary"/>	<input type="text" value="etrujillo@neumiller.com"/>
Official 2	<input type="text" value="Dan"/>	<input type="text"/>	<input type="text" value="Schroeder"/>	<input type="text" value="Attorney"/>	<input type="text" value="dschroeder@neumiller.com"/>
Officials	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

First Name M. I. Last Name
 Telephone Email

Independent Auditor

Firm Name
 First Name M. I. Last Name
 Telephone

1. Is this district a component unit of a City, County, or Special District (Choose one)? If "Yes", answer question 2. Yes No
2. Is this district a blended component unit (BCU) or a discretely presented component unit (DPCU) of a City, County, or Special District (Choose one)? Refer to the Financial Transactions Report (FTR) Instructions for definitions of these terms. If the district is a BCU, answer questions 3 - 5.
 BCU DPCU
3. Is financial data of this BCU included in the financial statements or Comprehensive Annual Financial Report (CAFR) of a City, County, or Special District (Choose one)?
 City County Special District
4. In which City, County, or Special District financial statements or CAFR is the financial data of this BCU included?
 City name:
 County name:
 Special District name:
5. Is financial data of this BCU included in the City, County, or Special District FTR (Choose one)? Yes No



CROCE, SANGUINETTI, & VANDER VEEN^{INC}

CERTIFIED PUBLIC ACCOUNTANTS

To the Board of Trustees
Reclamation District No. 1608
Stockton, California

The accompanying Special Districts Financial Transactions Report of **Reclamation District No. 1608** as of and for the year ended June 30, 2020, 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
November 19, 2020

Special District of Reclamation District No. 1608
Special Districts Financial Transactions Report
Balance Sheet
Governmental Funds

Fiscal Year: 2020

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	2,359,197					2,359,197
R02. Investments						
R03. Accounts Receivable (net)						
R04. Taxes Receivable						
R05. Interest Receivable (net)						
R06. Lease Payments Receivable						
R07. Due from Other Funds						
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items	7,138					7,138
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$2,366,335	\$0	\$0	\$0	\$0	\$2,366,335
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$2,366,335	\$0	\$0	\$0	\$0	\$2,366,335
Liabilities						
R19. Accounts Payable	97,620					97,620
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds						
R23. Due to Other Governments						
R24. Advances from Other Funds						
R25. Deposits and Advances						
R26. Loans and Notes Payable						
R27. Other Liabilities 1	2,927					2,927
R28. Other Liabilities 2	15,318					15,318
R29. Other Liabilities 3						
R30. Total Liabilities	\$115,865	\$0	\$0	\$0	\$0	\$115,865
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$115,865	\$0	\$0	\$0	\$0	\$115,865
Fund Balances (Deficits)						
R33. Nonspendable	7,138					7,138
R34. Restricted						
R35. Committed						
R36. Assigned	1,400,000					1,400,000
R37. Unassigned	843,332					843,332
R38. Total Fund Balances (Deficits)	\$2,250,470	\$0	\$0	\$0	\$0	\$2,250,470
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$2,366,335	\$0	\$0	\$0	\$0	\$2,366,335

Special District of Reclamation District No. 1608
Special Districts Financial Transactions Report - Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2020

Activity: (1 of 1) (Record Completed)

Land Reclamation and Levee Maintenance

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenues							
Taxes and Assessments							
R01.	Current Secured and Unsecured (1%)	233,585					233,585
R02.	Voter-Approved Taxes						
R03.	Pass-through and Residual Property Taxes (ABX1 26)						
R05.	Tax Increment						
R06.	Parcel Tax						
R07.	Property Assessments	298,804					298,804
R09.	Prior-Year Taxes and Assessments						
R10.	Penalties and Costs of Delinquent Taxes and Assessments						
R11.	Other Taxes and Assessments						
R12.	Total Taxes and Assessments	532,389	0	0	0	0	532,389
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Earnings	41,866					41,866
R16.	Rents, Leases, Concessions, and Royalties						
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	41,866	0	0	0	0	41,866
Intergovernmental – Federal							
R19.	Aid for Construction						
R20.	Other Intergovernmental – Federal						
R21.	Total Intergovernmental – Federal	0	0	0	0	0	0
Intergovernmental – State							
R22.	Aid for Construction						
R23.	State Water Project						
R24.	Homeowners Property Tax Relief	1,729					1,729
R25.	Timber Yield						
R26.	Other Intergovernmental – State	193,386					193,386
R27.	Total Intergovernmental – State	195,115	0	0	0	0	195,115
R28.	Intergovernmental – Other						
R29.	Charges for Current Services						
R30.	Contributions from Property Owners						
Self-Insurance Only							
R31.	Member Contributions						
R32.	Claim Adjustments						
R33.	Total Self-Insurance Only	0	0	0	0	0	0
R34.	Other Revenues	3,393					3,393
R35.	Total Revenues	\$772,763	\$0	\$0	\$0	\$0	\$772,763
Expenditures							
R36.	Salaries and Wages	102,363					102,363
R37.	Employee Benefits						
R38.	Services and Supplies	532,371					532,371
R39.	Self-Insurance Only – Claims Paid						
R40.	Contributions to Outside Agencies						

Special District of Reclamation District No. 1608
Special Districts Financial Transactions Report
Noncurrent Assets, Deferred Outflows of Resources,
Noncurrent Liabilities, and Deferred Inflows of Resources
Governmental Funds

Fiscal Year: 2020

	Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets		
Capital Assets		
R01. Land		
R02. Buildings and Improvements	111,529	
R03. Equipment	43,199	
R04. Infrastructure		
R05. Intangible Assets – Amortizable		
R06. Construction in Progress		
R07. Intangible Assets – Nonamortizable		
R08. Other Capital Assets		
R09. Less: Accumulated Depreciation/Amortization	-105,156	
R10. Net Pension Asset		
R11. Net OPEB Asset		
R12. Other Noncurrent Assets 1		
R13. Other Noncurrent Assets 2		
R14. Other Noncurrent Assets 3		
R15. Total Noncurrent Assets	\$49,572	
Deferred Outflows of Resources		
R16. Related to Pensions		
R17. Related to OPEB		
R18. Related to Debt Refunding		
R19. Other Deferred Outflows of Resources		
R20. Total Deferred Outflows of Resources	\$0	
R21. Total Noncurrent Assets and Deferred Outflows of Resources	\$49,572	
Noncurrent Liabilities		
R22. Deposits and Advances		
R23. Compensated Absences		
R24. General Obligation Bonds		
R25. Revenue Bonds		
R26. Certificates of Participation		
R27. Other Bonds		
R28. Loans (Other Long-Term Debt)		
R29. Notes (Other Long-Term Debt)		
R30. Other (Other Long-Term Debt)		
R31. Construction Financing – Federal		
R32. Construction Financing – State		
R33. Lease Principal		
R34. Net Pension Liability		
R35. Net OPEB Liability		
R36. Other Noncurrent Liabilities 1		
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$0
Deferred Inflows of Resources		
R40. Related to Pensions		
R41. Related to OPEB		
R42. Related to Debt Refunding		
R43. Other Deferred Inflows of Resources		
R44. Total Deferred Inflows of Resources		\$0
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$0

Special District of Reclamation District No. 1608
Special Districts Financial Transactions Report
Appropriations Limit Information

Fiscal Year: 2020

R01. Appropriations Limit	610,970
R02. Total Annual Appropriations Subject to the Limit	245,193
R03. Revenues Received (Over) Under Appropriations Limit	\$365,777

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 2019	October 2019	January 2020	April 2020
August 2019	November 2019	February 2020	May 2020
September 2019	December 2019	March 2020	<input checked="" type="checkbox"/> June 2020

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, Michael Osman, 1-800-242-4523

A. 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 G80)	\$ 0
Construction (Census Code F80)	\$ 0

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

ITEM 5

Dr. Michael R. Panzer, Chairman
Brett L. Tholborn, Trustee
Dan MacDonnell, Trustee

**RECLAMATION DISTRICT NO. 1608
LINCOLN VILLAGE WEST
BOARD OF TRUSTEES MEETING
WEDNESDAY, DECEMBER 2, 2020
8:00 A.M.
ENGINEER'S REPORT**

Daniel J. Schroeder, Attorney
Elvia C. Trujillo, Secretary
Christopher H. Neudeck, Engineer
Joe Bryson, Superintendent

I. SEDIMENT REMOVAL PROJECT

A. Review general status of the project.

- **Total QTY to Dredge:** 75,797 cu-yds
- **Final Dredged QTY:** 75,044 cu-yds
- **Remaining QTY:** 0 cu-yds
- **Avg. QTY per day:** 834 cu-yds/day
- **Remaining work days:** 0 days
- **Estimated days to completion:** 0 days
- **Dredge completion date:** 11/18/20
- **Dredge window:** 8/1/2020 – 11/30/2020

EXHIBIT A: Quantity Tracking Summary

EXHIBIT B: Sampling of Daily Field report photographs

EXHIBIT C: Post Dredge As-Built Cross Sections

EXHIBIT A

Reclamation District No. 1608 - Lincoln Village West
 Fourteen Mile Slough Sediment Removal Project
 Dredge Quantity Tracking Summary

Week	Date	Day	Dredge Work Day No.	DMS Work Hours/Day	DMS Daily Qty (cy)	DMS Total Qty (cy)	Construction Notes
1	8/2/2020	Sunday	-	10	-	-	Contractor Mobilizing Enviro. Awareness Training - - - - <i>No work</i>
	8/3/2020	Monday	-	10	-	-	
	8/4/2020	Tuesday	-	10	-	-	
	8/5/2020	Wednesday	-	10	-	-	
	8/6/2020	Thursday	-	10	-	-	
	8/7/2020	Friday	-	10	-	-	
	8/8/2020	Saturday	-	-	-	-	
2	8/9/2020	Sunday	-	-	-	-	<i>No work</i>
	8/10/2020	Monday	-	10	-	-	-
	8/11/2020	Tuesday	-	10	-	-	-
	8/12/2020	Wednesday	1	10	310	310	Begin Dredging 2:00p
	8/13/2020	Thursday	2	10	928	1238	-
	8/14/2020	Friday	3	10	711	1949	-
3	8/15/2020	Saturday	4	10	855	2805	-
	8/16/2020	Sunday	-	-	-	2805	<i>No work</i>
	8/17/2020	Monday	5	10	911	3716	-
	8/18/2020	Tuesday	6	10	472	4188	High spot reduced production
	8/19/2020	Wednesday	7	10	950	5138	-
	8/20/2020	Thursday	8	10	976	6114	-
	8/21/2020	Friday	9	10	924	7038	-
8/22/2020	Saturday	10	10	674	7711	-	
4	8/23/2020	Sunday	-	-	-	7711	<i>No work</i>
	8/24/2020	Monday	11	10	533	8244	-
	8/25/2020	Tuesday	12	12	560	8804	Hard clay encountered
	8/26/2020	Wednesday	13	12	533	7258	Qty updated based on survey - clay encountered
	8/27/2020	Thursday	14	12	563	7821	Hard clay encountered
	8/28/2020	Friday	15	12	567	8388	Hard clay encountered
	8/29/2020	Saturday	16	12	744	9132	Hard clay encountered
5	8/30/2020	Sunday	17	12	870	10002	-
	8/31/2020	Monday	18	12	722	10724	Hard clay encountered
	9/1/2020	Tuesday	19	12	785	12379	Qty updated based on survey - clay encountered
	9/2/2020	Wednesday	20	12	887	13266	-
	9/3/2020	Thursday	21	12	638	13904	-
	9/4/2020	Friday	22	12	1022	14926	Hard clay encountered
	9/5/2020	Saturday	23	12	975	15901	-
6	9/6/2020	Sunday	-	-	-	15901	<i>No work</i>
	9/7/2020	Monday	-	-	-	15901	<i>No work - Holiday</i>
	9/8/2020	Tuesday	24	12	954	16855	Hard clay encountered - SLM mob
	9/9/2020	Wednesday	25	12	896	18742	Qty updated based on survey - clay encountered - SLM (1)
	9/10/2020	Thursday	26	12	1000	19742	Hard clay encountered - SLM (2)
	9/11/2020	Friday	27	12	630	20372	Rock & clay encountered - SLM (3)
	9/12/2020	Saturday	28	12	989	21361	SLM - Solitude Lake Management (4)

Reclamation District No. 1608 - Lincoln Village West
 Fourteen Mile Slough Sediment Removal Project
 Dredge Quantity Tracking Summary

Week	Date	Day	Dredge Work Day No.	DMS Work Hours/Day	DMS Daily Qty (cy)	DMS Total Qty (cy)	Construction Notes
7	9/13/2020	Sunday	29	12	938	22299	SLM - Solitude Lake Management (5)
	9/14/2020	Monday	30	12	775	23050	Qty updated based on survey - clay encountered - SLM (6)
	9/15/2020	Tuesday	31	12	1064	24138	SLM - Solitude Lake Management (7)
	9/16/2020	Wednesday	32	12	994	25132	Hard clay encountered - SLM (8)
	9/17/2020	Thursday	33	12	882	26014	Rock & clay encountered - SLM (9)
	9/18/2020	Friday	34	12	1050	27064	Hard clay encountered - SLM demob
	9/19/2020	Saturday	35	12	560	27624	Rock & clay encountered - Pump issues
8	9/20/2020	Sunday	-	-	-	27624	<i>No work - Letting Disposal Pond rest</i>
	9/21/2020	Monday	36	12	798	28724	Qty updated based on survey
	9/22/2020	Tuesday	37	12	1083	29807	Rock & clay encountered
	9/23/2020	Wednesday	38	12	924	30731	Rock & clay encountered
	9/24/2020	Thursday	39	12	919	31792	Qty updated based on survey
	9/25/2020	Friday	40	12	943	32735	Hard clay encountered
9	9/26/2020	Saturday	41	12	826	33561	-
	9/27/2020	Sunday	-	-	-	33561	<i>No work - Letting Disposal Pond rest</i>
	9/28/2020	Monday	42	12	919	34556	Qty updated based on survey - clay encountered
	9/29/2020	Tuesday	43	12	891	35447	Rock & clay encountered
	9/30/2020	Wednesday	44	12	887	36881	Qty updated based on survey - clay encountered
	10/1/2020	Thursday	45	12	901	37782	Rock & clay encountered
	10/2/2020	Friday	46	12	961	38743	-
10/3/2020	Saturday	47	12	649	39392	Hard clay encountered	
10	10/4/2020	Sunday	48	-	-	39392	<i>No work - Letting Disposal Pond rest</i>
	10/5/2020	Monday	49	12	868	40260	-
	10/6/2020	Tuesday	50	12	840	41055	Qty updated based on survey - clay encountered
	10/7/2020	Wednesday	51	12	985	42040	Rock & clay encountered
	10/8/2020	Thursday	52	12	929	43433	Qty updated based on survey - clay encountered
	10/9/2020	Friday	53	12	812	44245	Rock & clay encountered
	10/10/2020	Saturday	54	12	882	45067	Clay encountered
11	10/11/2020	Sunday	55	-	-	45067	<i>No work - Letting Disposal Pond rest</i>
	10/12/2020	Monday	56	12	896	46473	Qty updated based on survey - clay encountered
	10/13/2020	Tuesday	57	12	667	47140	Clay encountered
	10/14/2020	Wednesday	58	12	933	48073	Hard clay encountered
	10/15/2020	Thursday	59	12	905	48678	Qty updated based on survey - rock encountered
	10/16/2020	Friday	60	12	1017	49695	Rock & clay encountered
	10/17/2020	Saturday	61	12	1008	50703	Rock & clay encountered
12	10/18/2020	Sunday	62	12	999	51702	Rock & clay encountered
	10/19/2020	Monday	63	12	1027	52729	Rock & clay encountered
	10/20/2020	Tuesday	64	12	1073	53802	Rock & clay encountered
	10/21/2020	Wednesday	65	12	761	54563	Clay encountered
	10/22/2020	Thursday	66	12	854	54957	Qty updated based on survey - rock/clay encountered
	10/23/2020	Friday	67	12	859	55816	Rock encountered
	10/24/2020	Saturday	68	12	891	56707	Rock & clay encountered

Reclamation District No. 1608 - Lincoln Village West
 Fourteen Mile Slough Sediment Removal Project
 Dredge Quantity Tracking Summary

Week	Date	Day	Dredge Work Day No.	DMS Work Hours/Day	DMS Daily Qty (cy)	DMS Total Qty (cy)	Construction Notes
13	10/25/2020	Sunday	69	-	-	56707	<i>No work</i>
	10/26/2020	Monday	70	12	630	58414	Qty updated based on survey - rock/clay encountered
	10/27/2020	Tuesday	71	12	761	59175	Rock & clay encountered
	10/28/2020	Wednesday	72	12	653	59828	Rock & clay encountered - Add 500' of pipe
	10/29/2020	Thursday	73	12	597	60020	Qty updated based on survey - clay encountered
	10/30/2020	Friday	74	12	625	60645	-
	10/31/2020	Saturday	75	12	742	61387	-
14	11/1/2020	Sunday	76	-	-	61387	<i>No work</i>
	11/2/2020	Monday	77	8	331	61718	-
	11/3/2020	Tuesday	78	11	840	62558	Clay encountered
	11/4/2020	Wednesday	79	11	868	63426	Rock and clay encountered
	11/5/2020	Thursday	80	11	915	64341	Rock and clay encountered
	11/6/2020	Friday	81	11	933	65271	Rock and clay encountered
	11/7/2020	Saturday	82	11	873	66144	Rock and clay encountered
15	11/8/2020	Sunday	83	11	971	67115	Rock and clay encountered
	11/9/2020	Monday	84	11	779	67894	Rock and clay encountered
	11/10/2020	Tuesday	85	11	621	68515	Rock and clay encountered
	11/11/2020	Wednesday	86	11	761	69276	Rock and clay encountered
	11/12/2020	Thursday	87	11	719	69995	Rock and clay encountered
	11/13/2020	Friday	88	11	784	70779	Clay encountered
	11/14/2020	Saturday	89	11	700	71479	Clay encountered
16	11/15/2020	Sunday	90	11	994	72473	Hard Sand Stone bottom limited dredge to -4.0' Elev.
	11/16/2020	Monday	91	11	835	73308	Concrete structure at Elev-2.0 @ 53+10
	11/17/2020	Tuesday	92	11	784	74092	Hard bottom on south cut at -2.0' Elev.
	11/18/2020	Wednesday	93	8	378	74,470	Dredging Completed (unofficial final field measured Qty)
	11/19/2020	Thursday	94	8	-	-	Begin Demob - DSM performed post-dredge survey
	11/20/2020	Friday	95	10	-	-	Continue Demob - ETrak performed post-dredge survey
	11/21/2020	Saturday	96	-	-	-	<i>No work</i>
17	11/22/2020	Sunday	97	-	-	-	<i>No work</i>
	11/23/2020	Monday	98	10	-	-	Remove buoys & boosters; pull anchors & float DWSC pipe
	11/24/2020	Tuesday	99	10	-	-	Continue Demob and pipe disassembly
	11/25/2020	Wednesday	100				
	11/26/2020	Thursday	-				
	11/27/2020	Friday	101				
	11/28/2020	Saturday	102				
18	11/29/2020	Sunday	103				
	11/30/2020	Monday	104				
	12/1/2020	Tuesday	-				
	12/2/2020	Wednesday	-				
	12/3/2020	Thursday	-				
	12/4/2020	Friday	-				
12/5/2020	Saturday	-					

EXHIBIT B



Fourteen Mile Slough Dredging Operations at low tide – Mudline outside of dredge cut template in background



Dredge Cut - Mudline Interface



Discharge to Sediment Storage Pond



Sediment Storage Pond



Dredging near Grupe Park



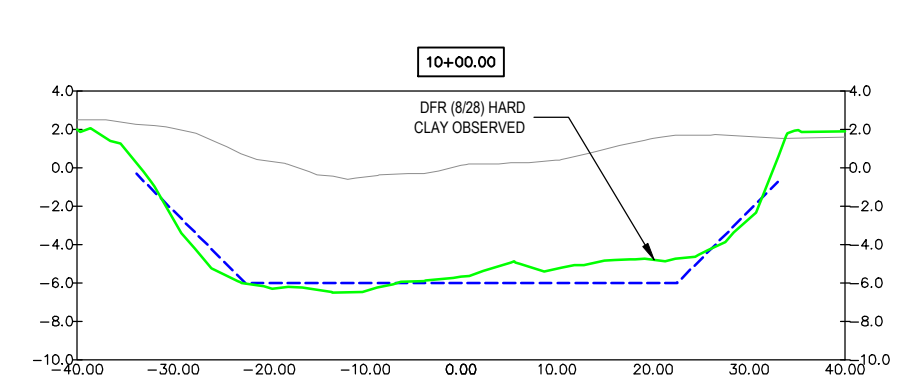
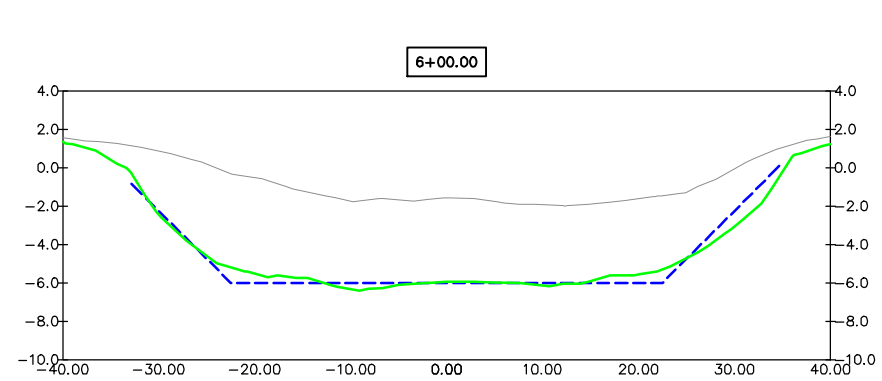
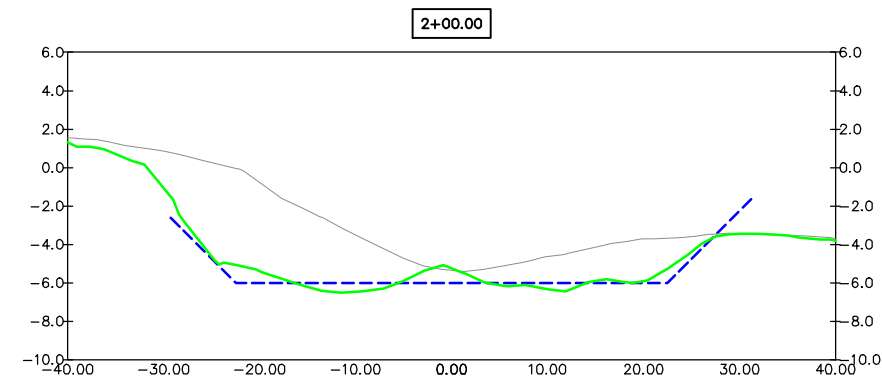
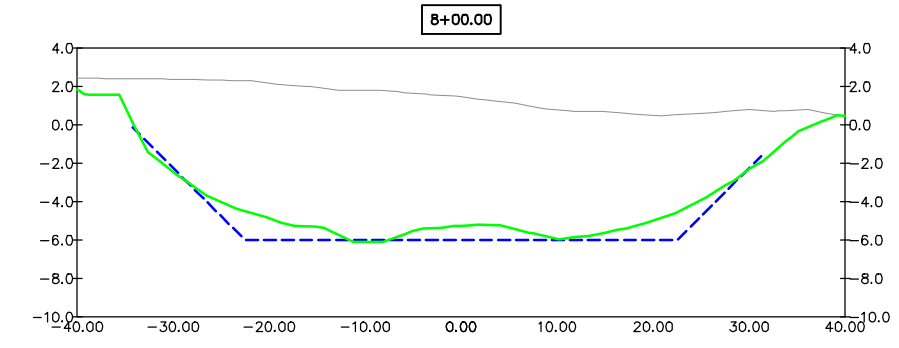
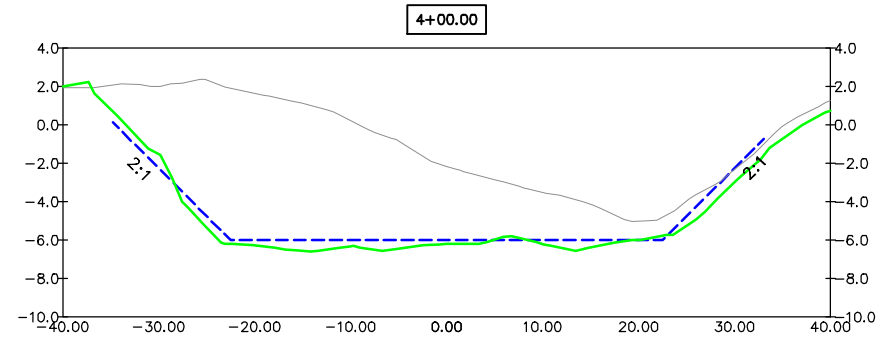
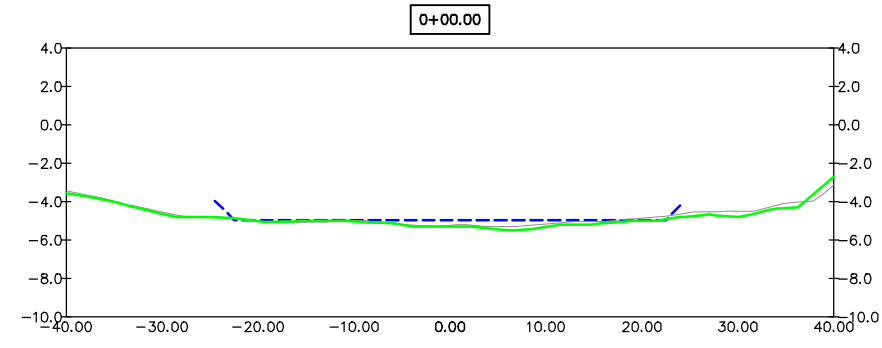
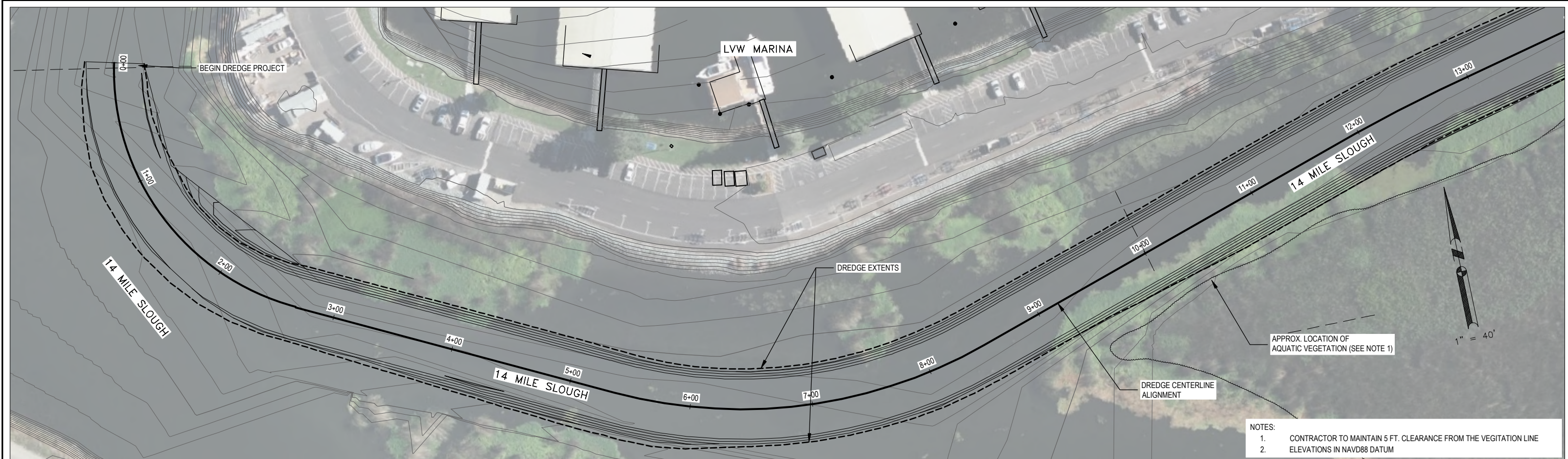
Final Debris accumulation at Sediment Storage Pond



Demobilization of sediment transport pipe underway

EXHIBIT C

FILE SPEC: P:\2153_Lincoln_Village_West_RD_1608\0220_2017_Sed_Removl_Project\08_Civil\400_Plans\020_CAD_Sheets\201119_LVW_DRDG_ALCN_XSEC_Post-Dredge.dwg
 PLOT DATE: Nov 19, 2020 - 4:15pm



SUBMITTAL	
%	Date

LEGEND:

PRE-DREDGE SURFACE	
POST-DREDGE SURFACE	
DREDGE TEMPLATE (-6 FT NAVD88)	

NO.	DESCRIPTION	DATE	APPR.

DESIGN BY	MSK
DRAWN BY	JAM
CHECK BY	JAM
HORIZONTAL DATUM	CCS83, ZONE 3
VERTICAL DATUM	NAVD88

DRAWING SCALE	VERT: 1" = 5' HORZ: 1" = 10'
ORIGINAL DRAWING SCALE	0 1/2" 1"

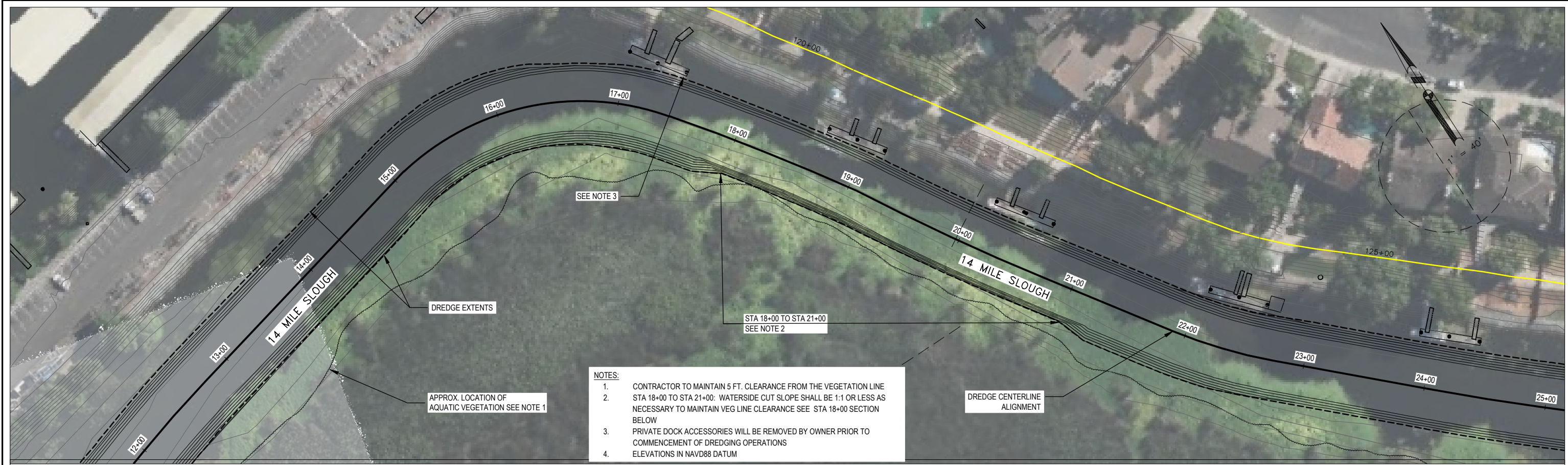
KJELDSEN SINNOCK NEUDECK
 CIVIL ENGINEERS & LAND SURVEYORS
 711 N. Pershing Avenue
 Stockton, CA 95203
 209-946-0268
 1550 Harbor Blvd., Suite 212
 West Sacramento, CA 95691
 916-403-5900
 www.ksninc.com

RECLAMATION DISTRICT 1608
 LINCOLN VILLAGE WEST
 STOCKTON, CA

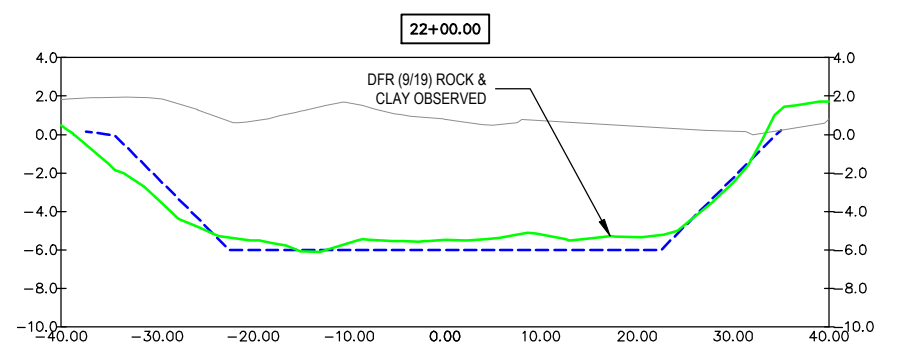
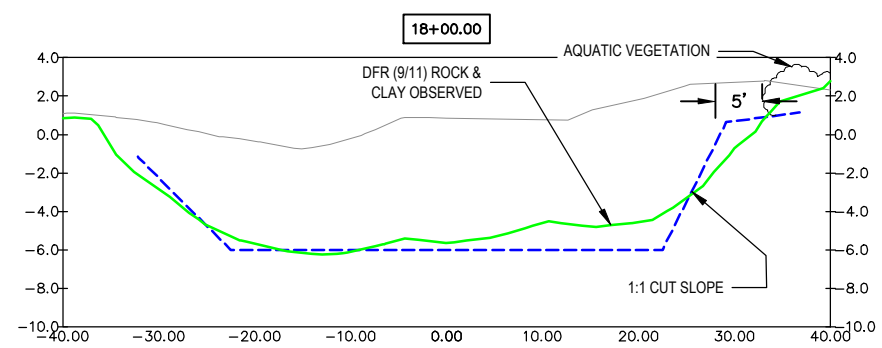
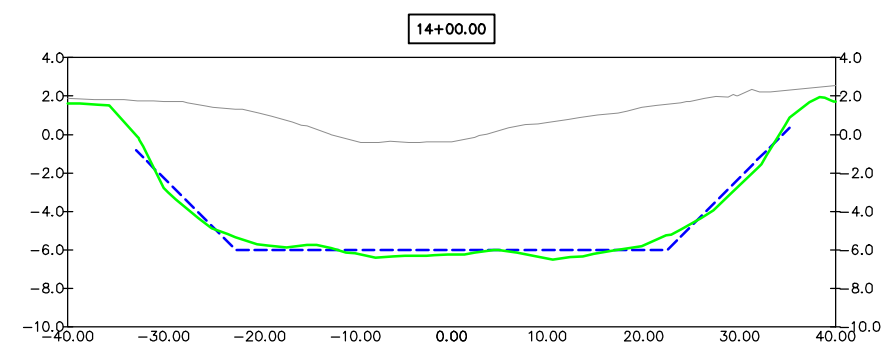
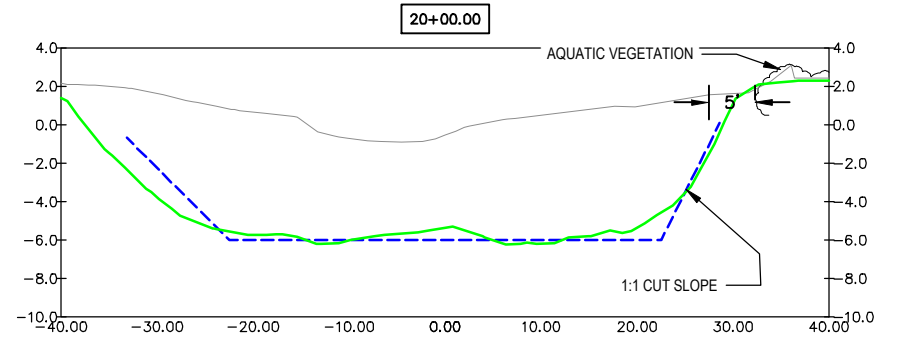
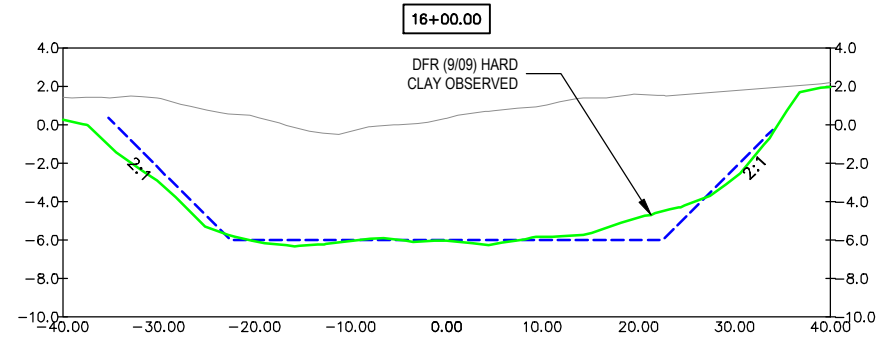
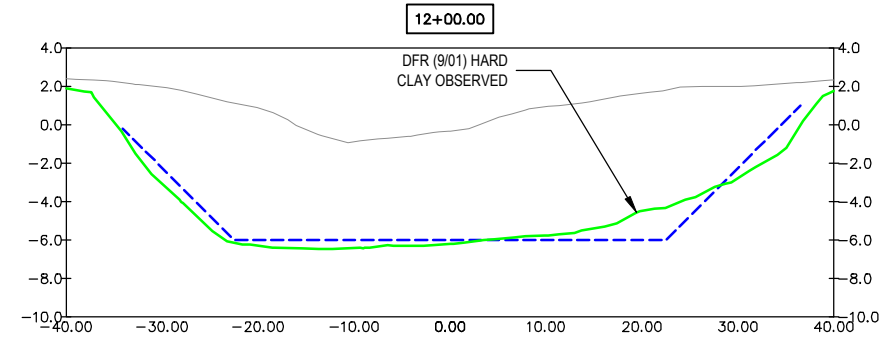
SEDIMENT REMOVAL PROJECT
AS-BUILT PLAN & CROSS SECTIONS
 14 MILE SLOUGH

DATE: MARCH 2020
 SHEET IDENTIFICATION: **C-201**
 SHEET 4 OF 14
 KSN PROJECT FILE NO. 2153-0220

FILE SPEC: P:\2153_Lincoln_Village_West_RD_1608\0220_2017_Sed_Removl_Project\08_Civil\400_Plans\020_CAD_Sheets\201119_LWV_DRDG_ALCN_XSEC_Post-Dredge.dwg
 PLOT DATE: Nov 19, 2020 - 4:19pm



- NOTES:**
1. CONTRACTOR TO MAINTAIN 5 FT. CLEARANCE FROM THE VEGETATION LINE
 2. STA 18+00 TO STA 21+00: WATERSIDE CUT SLOPE SHALL BE 1:1 OR LESS AS NECESSARY TO MAINTAIN VEG LINE CLEARANCE SEE STA 18+00 SECTION BELOW
 3. PRIVATE DOCK ACCESSORIES WILL BE REMOVED BY OWNER PRIOR TO COMMENCEMENT OF DREDGING OPERATIONS
 4. ELEVATIONS IN NAVD88 DATUM



SUBMITTAL	
%	Date

LEGEND:

PRE-DREDGE SURFACE	
POST-DREDGE SURFACE	
DREDGE TEMPLATE (-6 FT NAVD88)	

NO.	DESCRIPTION	DATE	APPR.

DESIGN BY	MSK
DRAWN BY	JAM
CHECK BY	JAM
HORIZONTAL DATUM	CCS83, ZONE 3
VERTICAL DATUM	NAVD88

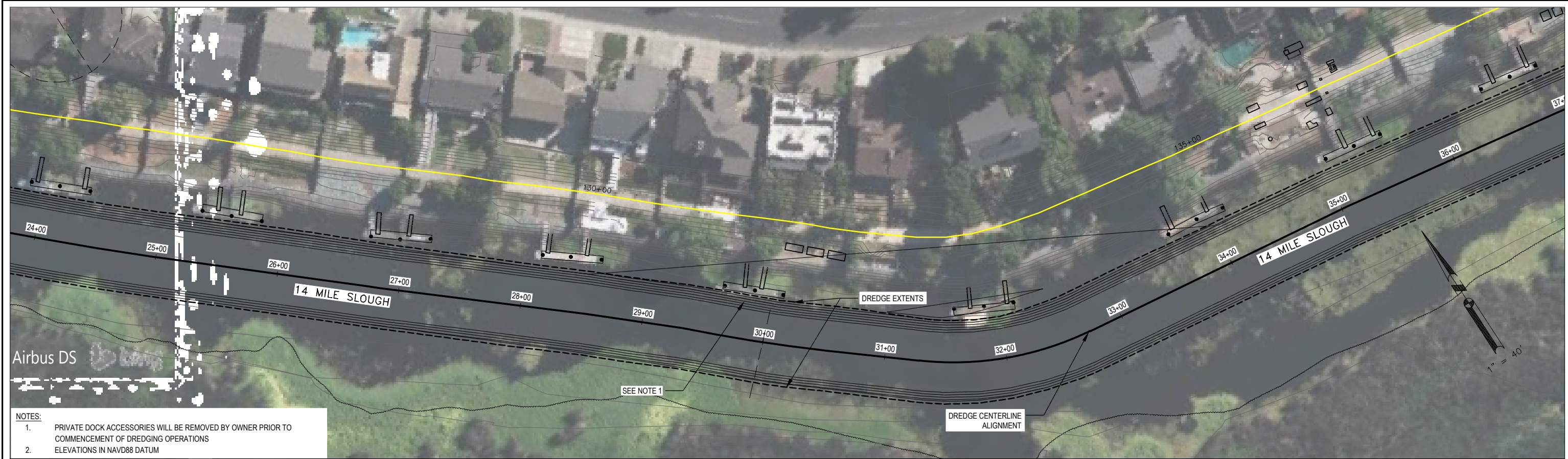
DRAWING SCALE	VERT: 1" = 5'
	HORZ: 1" = 10'
ORIGINAL DRAWING SCALE	0 1/2" 1"

KJELDSEN SINNOCK NEUDECK
 CIVIL ENGINEERS & LAND SURVEYORS
 711 N. Pershing Avenue
 Stockton, CA 95203
 209-946-0268
 1550 Harbor Blvd., Suite 212
 West Sacramento, CA 95691
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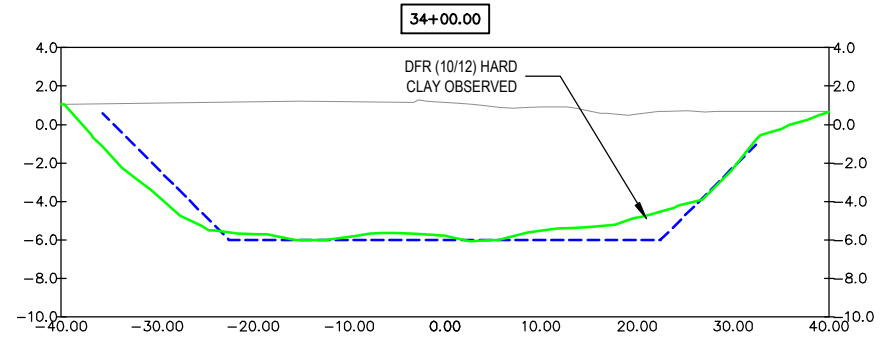
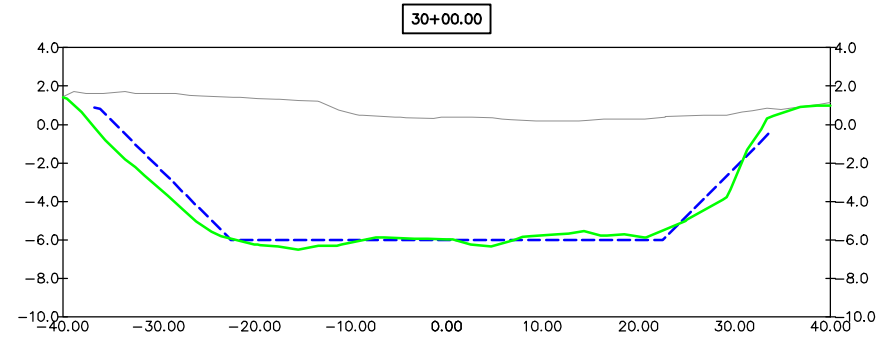
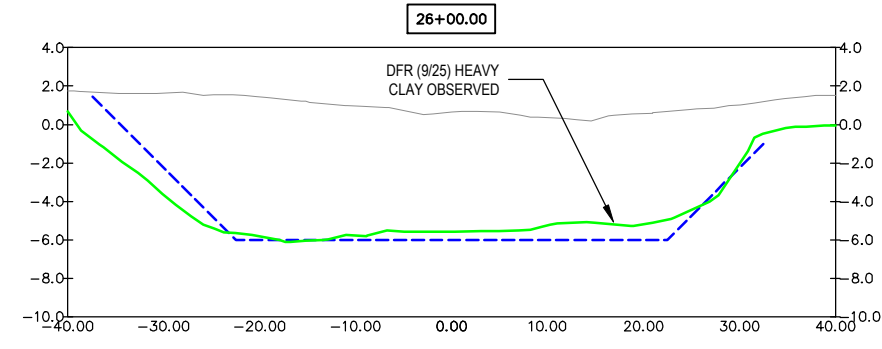
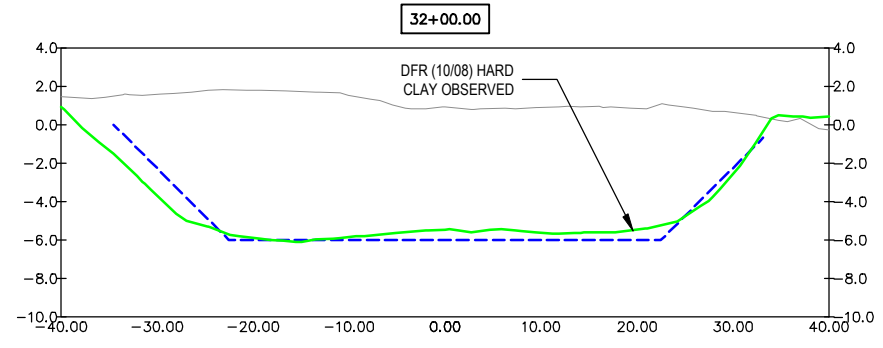
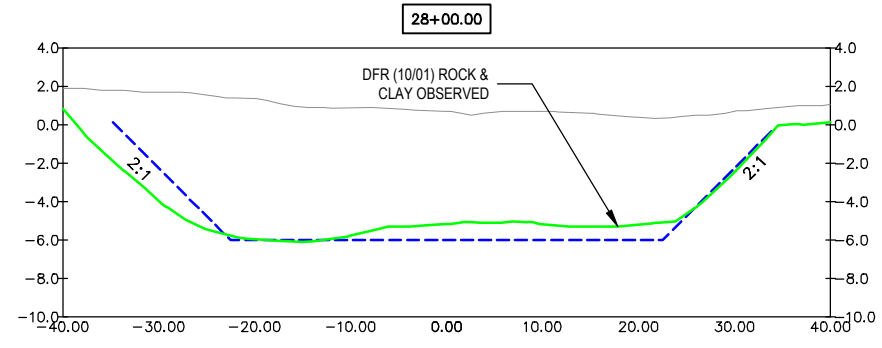
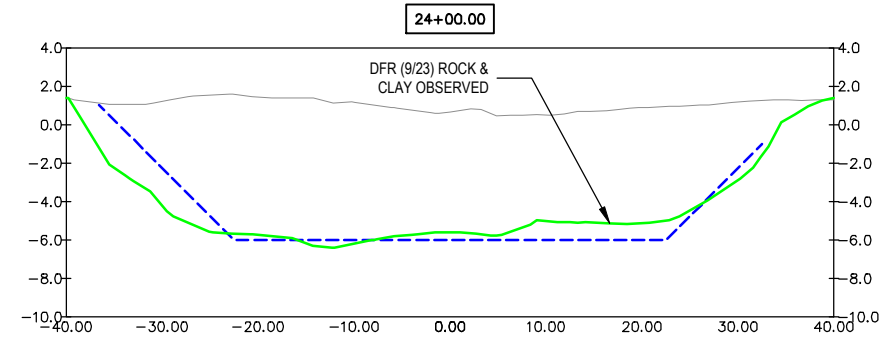
RECLAMATION DISTRICT 1608
 LINCOLN VILLAGE WEST
 STOCKTON, CA
SEDIMENT REMOVAL PROJECT
AS-BUILT PLAN & CROSS SECTIONS
 14 MILE SLOUGH

DATE: MARCH 2020
 SHEET IDENTIFICATION: **C-202**
 SHEET 5 OF 14
 KSN PROJECT FILE NO. 2153-0220

FILE SPEC: P:\2153_Lincoln_Village_West_RD_1608\0220_2017_Sed_Remv\Project\08_Civil\400_Plans\020_CAD_Sheets\201119_LWV_DRDG_ALCN_XSEC_Post-Dredge.dwg
PLOT DATE: Nov 19, 2020 - 4:19pm



NOTES:
 1. PRIVATE DOCK ACCESSORIES WILL BE REMOVED BY OWNER PRIOR TO COMMENCEMENT OF DREDGING OPERATIONS
 2. ELEVATIONS IN NAVD88 DATUM



SUBMITTAL	
%	Date

LEGEND:

PRE-DREDGE SURFACE	
POST-DREDGE SURFACE	
DREDGE TEMPLATE (-6 FT NAVD88)	

NO.	DESCRIPTION	DATE	APPR.

DESIGN BY	
DRAWN BY	MSK
CHECK BY	JAM
HORIZONTAL DATUM	CCS83, ZONE 3
VERTICAL DATUM	NAVD88

DRAWING SCALE
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 HORZ: 1" = 10'

ORIGINAL DRAWING SCALE
 0 1/2" 1"

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RECLAMATION DISTRICT 1608
 LINCOLN VILLAGE WEST
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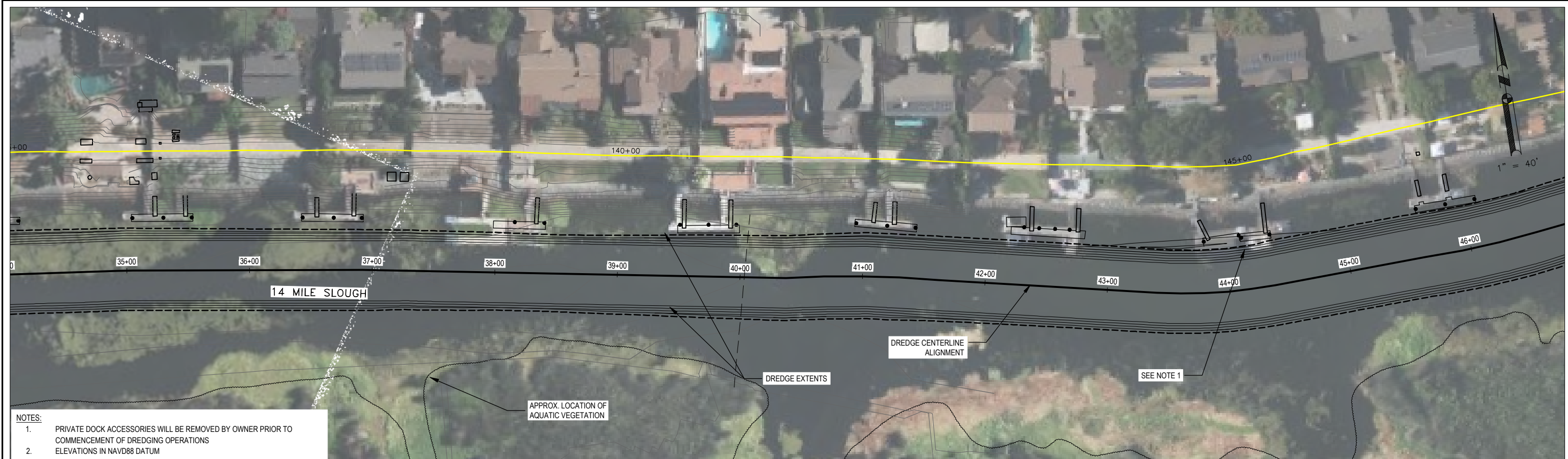
SEDIMENT REMOVAL PROJECT
AS-BUILT PLAN & CROSS SECTIONS
 14 MILE SLOUGH

DATE
 MARCH 2020

SHEET IDENTIFICATION
C-203

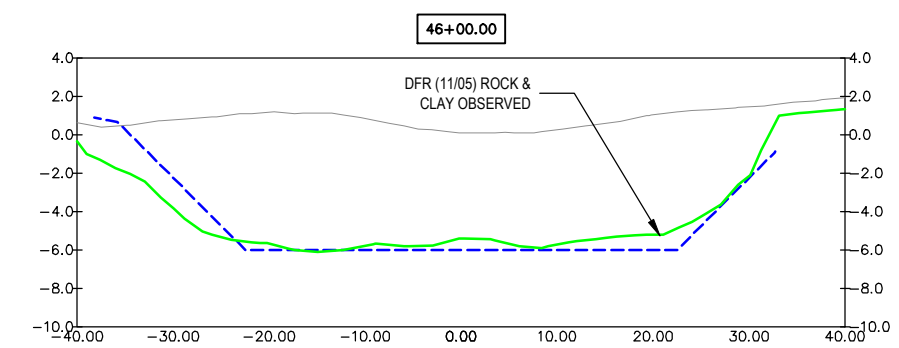
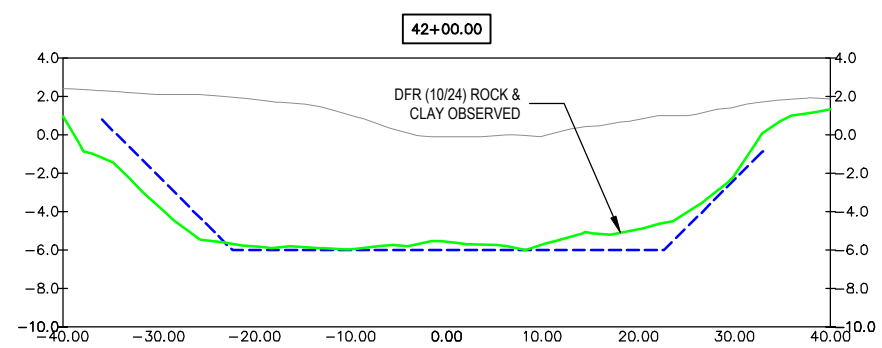
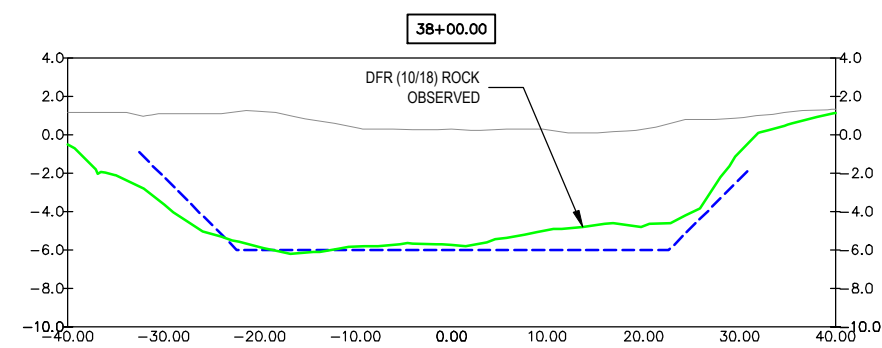
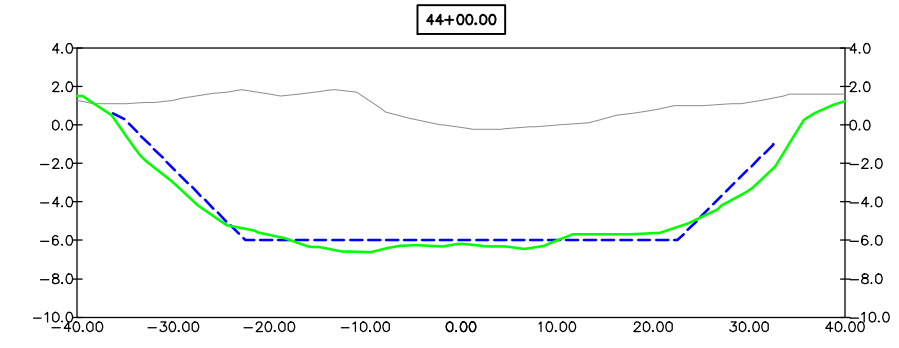
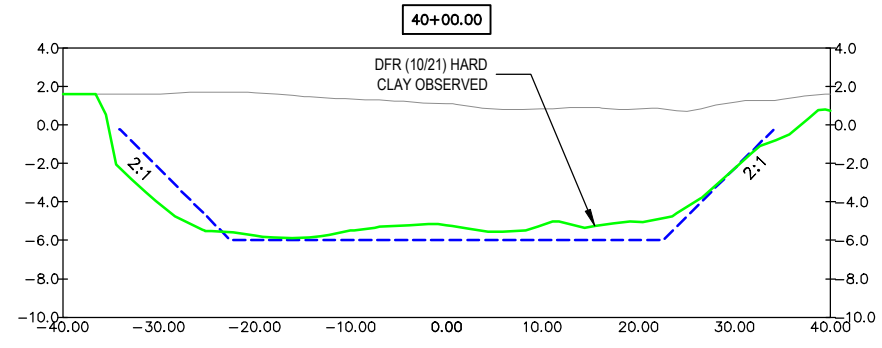
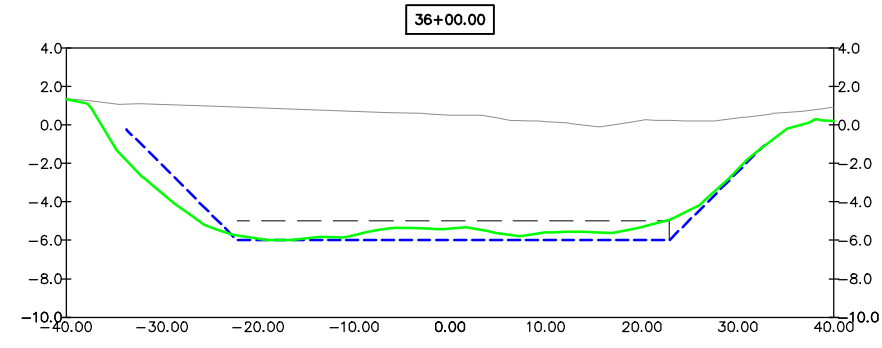
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 2153-0220

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 PLOT DATE: Nov 19, 2020 - 4:20pm



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POST-DREDGE SURFACE	
DREDGE TEMPLATE (-6 FT NAVD88)	

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DRAWN BY	JAM
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HORIZONTAL DATUM	CCS83, ZONE 3
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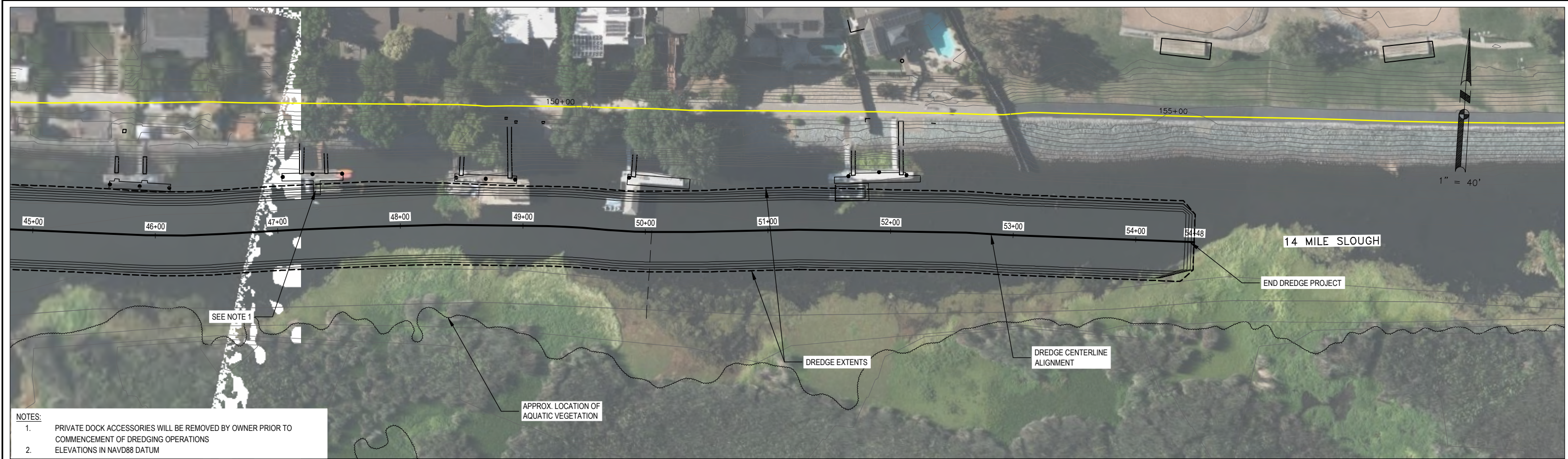
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RECLAMATION DISTRICT 1608
 LINCOLN VILLAGE WEST
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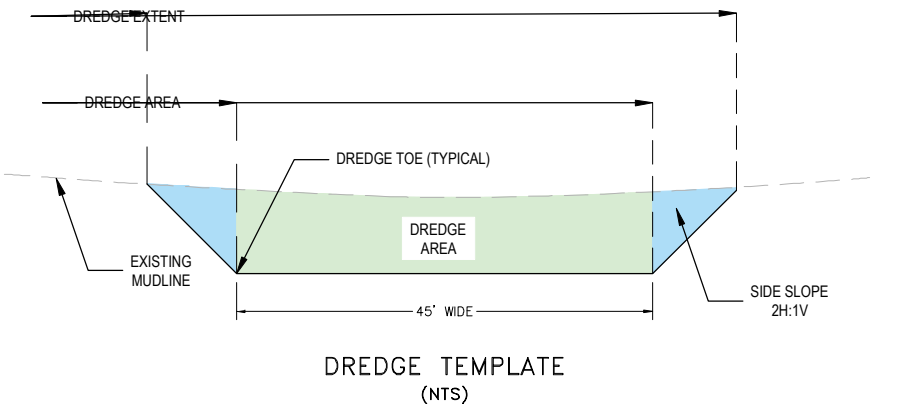
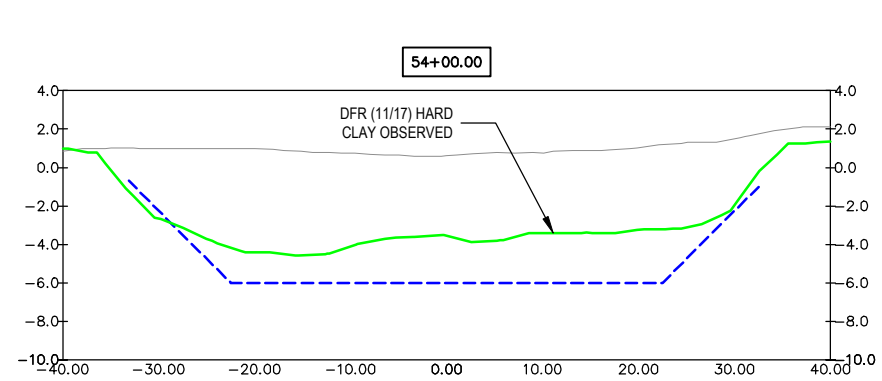
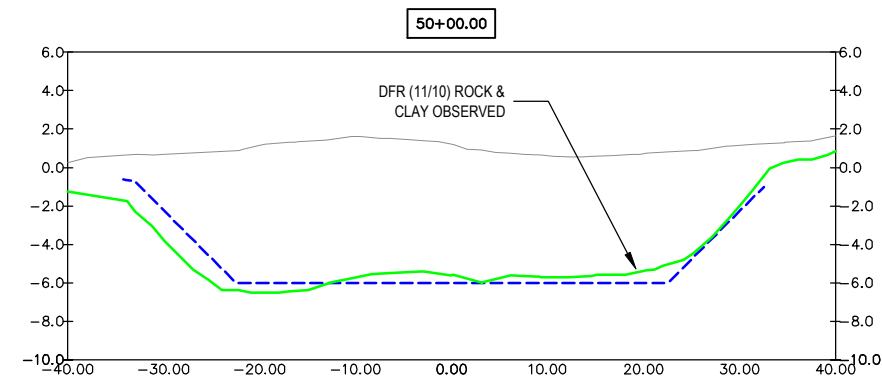
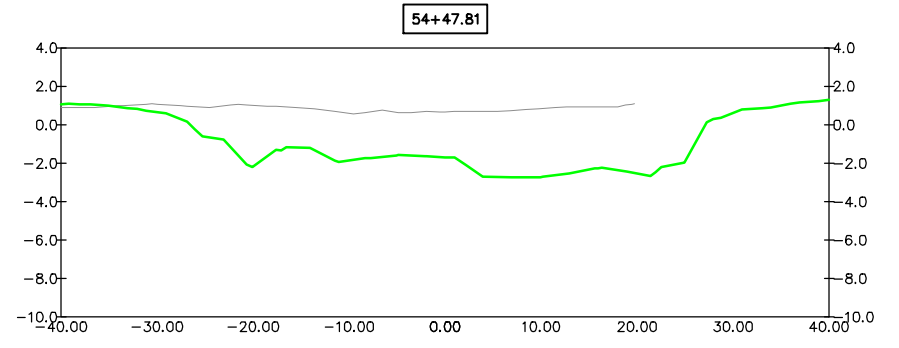
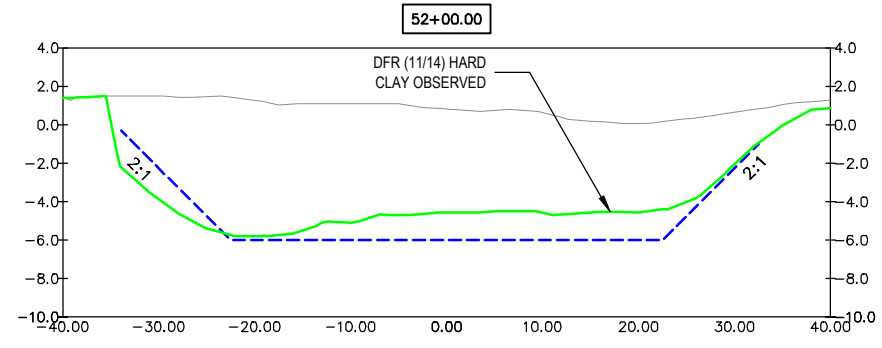
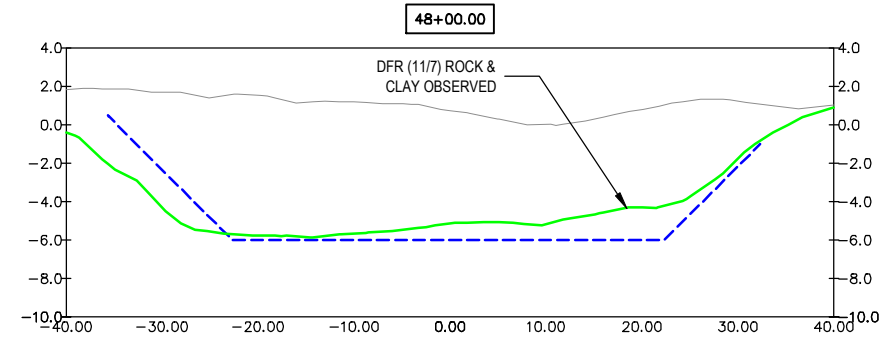
**SEDIMENT REMOVAL PROJECT
 AS-BUILT PLAN & CROSS SECTIONS
 14 MILE SLOUGH**

DATE: MARCH 2020
 SHEET IDENTIFICATION: **C-204**
 SHEET 7 OF 14
 KSN PROJECT FILE NO. 2153-0220

FILE SPEC: P:\2153_Lincoln_Village_West_RD_1608\0220_2017_Sed_Removl_Project\08_Civil\400_Plans\020_CAD_Sheets\201119_LWV_DRDG_ALCN_XSEC_Post-Dredge.dwg
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RECLAMATION DISTRICT 1608
 LINCOLN VILLAGE WEST
 STOCKTON, CA

SEDIMENT REMOVAL PROJECT
AS-BUILT PLAN & CROSS SECTIONS
 14 MILE SLOUGH

DATE
 MARCH 2020

SHEET IDENTIFICATION
C-205

SHEET 8 OF 14
 KSN PROJECT FILE NO.
 2153-0220

ITEM 6

DECEMBER 2020 RECLAMATION DISTRICT 1608 JOE BRYSON

1. Levee patrol and inspection station 00+thru180+. Clean and inspect pump station four times.
2. Clean and remove vegetation station 00+thru10+
3. Removed five gophers from levee 00+thru180+. Lost gopher cages.
4. Ran homeless off five times. Man and woman set up camp under overpass Seagull. Cut fence on East side.
5. Homeless camp on South bank I-5. Fourteen Mile is gone.
6. Homeless camp South bank Five Mile East of I-5. They cut fence in four places. No one living there. Will repair.
7. We have Bryan back as our part time helper. Over a year of experience.
8. Black top Grupe Park levee road. When we returned the next day our orange cones were gone. At low tide we found two floating in the water.
9. We started leave removal, three dumpster loads.
10. Dino Construction is repairing levee gates, South West. Good job.
11. Had lots of water on road Fourteen Mile, stopped up drain. Homeowners and I call the City of Stockton to clean out.
12. Talked to the City of Stockton about pruning oak tree at storage bin, Stone River.
13. Many calls regarding moving docks, boats, and lifts back.
14. Have a lot of work to be done, South West levee. Will need one more helper.
15. Learned a lot from the dredging crew, will miss our morning meetings.
16. I hope everyone had great Thanksgiving. I wish everyone a Merry Christmas and a Happy New Year. Glad to say goodbye to 2020.

ITEM 10

SHORT TERM GOALS 2020

1. Sediment Removal Project.
2. Participate in stakeholder groups. Status: Ongoing.
3. Work on slumping areas. In progress.
4. Monitor SJAFCA meetings re Calaveras and Fourteen Mile Slough uncertified levees.
5. Vegetation encroachments
6. Annual Levee Inspection.
7. Repair/Maintenance of Gates on Crown of Southwest Levee

LONG TERM GOALS

1. CVFP Plan
2. Lower San Joaquin River Flood Risk Reduction Project
3. Renewal of District Assessment
4. Raising Elevation of South West Levee.

ITEM 11

RD 1608: MASTER CALENDAR

JANUARY

- Update Levee Property DVD

FEBRUARY

- Annual Review of Trustee Compensation
- Send out Form 700s, remind Trustees of April 1 filing date

MARCH

- Yearly Employee Evaluations
- Spring Newsletter

APRIL

- April 1: Form 700s due
- Letter to Property owners on levee regarding levee standards and permit requirements
- Notify School District of Vegetation Control

MAY

- Draft Budget
- Tour of Levee System
- Annual CEQA Exemption

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 Final Budget

JULY

- Adopt Resolution for setting Appropriations and submit to County Assessor's Office.

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 2019 (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
Dan MacDonnell	2017	First Friday of Dec 2021
Brett Tholborn	2019	First Friday of Dec 2023
Michael Panzer	2019	First Friday of Dec 2023

Assessment Expires 6/30/2025

Emergency Operation Plan Review – June 2022

Reclamation District Meetings

- **First Wednesday of each month, at 8:00 A.M.
at the offices of:
Neumiller & Beardslee
3121 W. March Lane, Suite 100
Stockton, California 95219**

ITEM 13

Reclamation District 1608
Bills to be Paid - December 2, 2020 Board Meeting

NAME	Date	INVOICE #	AMOUNT	TOTAL \$	WARRANT #	CHECK #	SUBVENTION FUND
Michael Panzer (12/2/20 Regular Mtg)	12/2/2020	Trustee Fee	\$259.09				
				\$259.09	6412		
Brett Tholborn (12/2/20 Regular Mtg)	12/2/2020	Trustee Fee	\$259.09				
				\$259.09	6413		
Dan MacDonnell (12/2/20 Regular Mtg)	12/2/2020	Trustee Fee	\$259.09				
				\$259.09	6414		
Elvia Trujillo (November 2020)	11/2020	Secretary Fee	\$897.50				
				\$897.50	6415		
Neumiller & Beardslee	11/16/2020	312939	\$2,892.88				
				\$2,892.88	6416		
PG&E (Landview & Seagull)		0950847867-5					
PG&E (Stone River)		2999432760-8	\$10.09				
				\$10.09	6417		
Kjeldsen Sinnock & Neudeck	11/23/2020	29020	\$1,346.25				
	11/23/2020	29021	\$2,736.75				
	11/23/2020	29022	\$4,727.68				
	11/23/2020	29023	\$32,814.67				
	11/23/2020	29024	\$4,986.25				
	11/23/2020	29025	\$1,771.50				
				\$48,383.10	6418		
Ron Halverson	10/20/2020	767709	\$1,600.00				
				\$1,600.00	6419		
U.S. Postal Service	11/13/2020	4857	\$106.00				
(P.O. Box Yearly Fee)				\$106.00	6420		
Dixon Marine Services	11/25/2020	Progress Pay #5	\$320,965.01				
				\$320,965.01	6421		

