

**MEETING AGENDA FOR
RECLAMATION DISTRICT NO. 1608
BOARD OF TRUSTEES REGULAR MEETING
8:00 A.M. JANUARY 6, 2021**

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. Under Government Code Section 54954.3, members of the public may address the Board on any issue in the District's jurisdiction. The public may address any item on the agenda as it is taken up.
2. Approval of Minutes. Minutes of the regular meeting of December 2, 2020.
3. Financial Report. Review, discuss, and accept financial report.
 - (a) Accept 2019-2020 Audit Report
4. Engineer's Report. Request for directions and approvals.
 - (a) Sediment Removal Project. Request for directions and approvals.
 - i. Review general status of project
 - (b) Consider new permit requests from homeowners.
 1. 3730 Fourteen Mile Drive
Owners – Larry and Renata Mamaril
Permit – Pool permit for consideration.
 - (c) Discussion and possible action to authorize Engineer to contract for tree removal at 3612 Fourteen Mile Drive
5. Annual District Emergency Plan Review.
6. Temporary Employees. Authorize District Official to Approve and Execute Agreement with Temporary Staffing Agency.
7. Levee Superintendent Report. Request for directions and approvals.
8. Newsletter. Discussion and direction.
9. Report by Trustees on meetings attended and up coming meetings. Request for direction.
10. Report and possible action on Progress of Tasks Assigned at Previous Board Meetings.

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.

11. Discussion and direction on Short-Term and Long-Range Goals.

12. District Calendar. Discussion and direction.

a. Next meeting February 3, 2021

13. Correspondence.

14. Approval of Bills.

15. 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.

16. Adjournment.

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

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**AGENDA PACKET
RECLAMATION DISTRICT 1608
JANUARY 6, 2021**

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

ITEM 2

**MINUTES OF THE REGULAR MEETING OF BOARD OF TRUSTEES
FOR RECLAMATION DISTRICT 1608
HELD TELEPHONICALLY ON WEDNESDAY, DECEMBER 2, 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, December 2, 2020, via Toll-Free Dial-In Number: (877) 778-1806.

TRUSTEES PRESENT WERE:

MICHAEL PANZER
BRETT THOLBORN
DAN MacDONNELL

OTHERS PRESENT WERE:

DANIEL SCHROEDER
ANDY PINASCO
CHRIS NEUDECK
JOE BRYSON
ELVIA TRUJILLO

1. **Public Comment.**
No public comment.

2. **Approval of Minutes.** Minutes of the District meeting of November 4, 2020.
After review,

Upon motion duly made, seconded (B. Tholborn/D. MacDonnell) and unanimously carried by the Board of Trustees of Reclamation District 1608, the minutes of the November 4, 2020 regular meeting were approved as presented.

3. **Financial Report.** Review, discuss, and accept financial report.
District Secretary, Elvia Trujillo, provided a written and oral report. She informed the Board the financial report for this meeting includes Dixon Marine's Payment #5 in the amount of \$320,965.01 related to the Sediment Removal Project. After review of the complete report,

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 December 2, 2020 meeting be approved.

4. **Financial Audit.**

- a. Review, discuss, and accept draft audit report from Croce, Sanguinetti & Vanderveen.

Attorney Dan Schroeder presented this item. He reviewed the draft copy of the audit report submitted by Croce Sanguinetti & Vanderveen for Fiscal Year 2019-2020 ending June 30, 2020. He said these reports are prepared on a yearly basis and the District received a clean audit without any anomalies. He then asked the Board to accept the audit and direct the auditor to issue the report in final form.

It was moved, seconded (B. Tholborn/D. MacDonnell) and unanimously carried by the Board of Trustees of Reclamation District 1608 that the 2019-2020 Audit Report be approved and authorized the execution of the Letter of Representation.

- b. Ratify and execute Special District Financial Transactions Report.

Attorney Dan Schroeder presented this item. He explained the Special Districts Financial Transaction Report is a routine document filed with the state every year. Since this report has already been done, it is being brought before the Board for ratification.

It was moved, seconded (B. Tholborn/D. MacDonnell) and unanimously carried by the Board of Trustees of Reclamation District 1608 that the Special Districts Financial Transactions Report for the year ended June 30, 2020 be ratified as submitted.

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

- (a) Levee Encroachment Permits/Enforcement

- i. Consider new permits requests from homeowners.

Chris Neudeck reported there were no new permits presented at this meeting. However, he plans to bring forward at the January meeting, a swimming pool permit.

- ii. Consider Levee Encroachment Standard Violation Enforcement.

None presented.

- (b) Sediment Removal Project.

- i. Review general status of project.

Please refer to Engineer's Report Section I.A.

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
▪ 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 – 11/30/20

Exhibit A: Quantity Tracking Summary.

Exhibit B: Sampling of Daily Field report photographs.

Exhibit C: Post Dredge As-Built Cross Sections

Mr. Neudeck presented a written and oral report. He reported that as of today, the project has been completed and reviewed the project figures in Section I.A. of his report. The final dredge quantity was 75,044 cu-yds, the average quantity per day was 834 cu-yds, and the project was complete within the time window. He also made reference to the daily field report pictures which give an indication of the conditions. He explained that in the second photo in Exhibit B, you are able to see the mudline where the water deepens. Other photos show the discharge and all the rock that went through that system, including the small 3-inch rock which was something that was not anticipated but, fortunately, did not create any problems. Mr. Neudeck believes that at one point this rock was probably placed either by the developer or the district and became displaced. Other photos show the dredger coming to its completion and the commencement of demobilization.

Mr. Neudeck then referenced Exhibit C which shows the cross sections. The green line is what was dredged, the blue line is the ideal dredge line, and the dash lines are the design lines. Most of the dredge material was sediment but then hard clay was reached. Based on the permit, it was the original river bottom. It will take a different type of permit and equipment for deeper dredging. Mr. Neudeck indicated the District will need to consider in the future years how to plan out the next phase. He anticipates the next phase will start out where this project left off and continue this project to Feather River Drive.

Mr. Neudeck reported that overall, the dredging came pretty close to the design intended and any slight variation was predominantly related to the conditions found related to

some hardened clay. It was also found that Grupe Park has a very hardened surface at the bottom and may require a larger dredger for this section. He added he and his team have traveled up and down the channel by boat and it's quite amazing to have a clear and deep channel. Mr. Neubeck is very pleased with the project outcome and completion. A final checklist is going to be conducted predominantly on Wright Elmwood Tract and re-graveling is being done to bring the ground to pre-project conditions. Clean up work on Roberts Island is also being done and payment to the Port will be needed. President Panzer, Trustee Tholborn and Trustee MacDonnell thanked Mr. Neudeck and his staff for all the hard work in coordinating and seeing this project to completion. Discussion was held.

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

Joe Bryson gave an oral and written report. He was happy to report that Bryan is back to help him part-time and indicated he will need an additional helper. With the completion of the Sediment Removal Project, black top work was done at the levee road at Grupe Park. Additionally, Mr. Bryson has received many calls from homeowners related to moving back docks and boats. For a complete list, please refer to Mr. Bryson's December 2020 written report.

7. **Newsletter. Discussion and direction.**

Kristen Dyke spoke on this item. She indicated the draft copy of the newsletter is for review and any content update. The newsletter will be provided for final review prior to publishing. Andy Pinasco expects this letter will be finalized by the end of the month and, to avoid the Christmas rush, mailed the early part of next year.

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

None to report.

9. **Report and possible action on Progress of Tasks Assigned at Previous Board Meetings.**

None to report.

10. **Discussion and direction on Short-Term and Long-Range Goals.**

In reviewing the Short-Term Goals, Trustee MacDonnell commented whether Item 1. *Sediment Removal Project* should be removed or kept on the list. Mr. Schroeder said that in the original discussion for barge access, the plan was to have the dredging done all the way just before the Feather River bridge. For financial reasons, it only went to Fritz Grupe Park, therefore, Mr. Schroeder recommends leaving Item 1 in the Short Term Goals.

11. **District Calendar.** Discussion and direction.

a. Next meeting January 6, 2021

Attorney Dan Schroeder reviewed the December calendar items. He said typically the Emergency Plan is reviewed in December and recommends reviewing it at the January meeting.

Mr. Schroeder also asked if there were any date conflicts for the January 6, 2021 meeting and there were not conflicts.

12. **Correspondence.**

No additional correspondence of note.

13. **Approval of Bills.**

The list of Bills to be Paid presented at this meeting was reviewed. After 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 December 2, 2020 meeting be approved.

14. **Staff Reports.** None.

(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.

15. **Adjournment.** The meeting adjourned at 8:46 a.m.

Respectfully submitted,



Elvia C. Trujillo
District Secretary

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		

ITEM 3

RECLAMATION DISTRICT 1608
FINANCIAL REPORT - JANUARY 6, 2021
% OF FISCAL YEAR ELAPSED THROUGH DECEMBER 31, 2020 - 50%

Budget Item	Budget Amount	Expended MTD	Expended YTD	% YTD
Operations & Maintenance Expenses				
01 Levee Superintendent	\$73,000.00	\$6,700.00	\$41,100.00	56.30%
02 Part Time Employees	25,000.00	2,682.00	13,239.50	52.96%
03 Payroll Taxes and Expenses	23,000.00	1,723.30	8,471.22	36.83%
04 Fences & Gates	50,000.00	0.00	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	138.51	2,786.22	37.15%
07 Levee Repair Fund (General Operations & Maintenance)	35,000.00	3,749.75	10,550.86	30.15%
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	86,680.28	2,370,574.25	84.73%
010 Pump System Maintenance	750.00	32.74	127.93	17.06%
011 Wireless Services (Cell and Mobile Computer)	2,500.00	120.08	656.48	26.26%
012 Emergency Equipment & Supplies	22,000.00	0.00	817.00	3.71%
013 Garbage Service	4,000.00	4,036.93	5,680.79	142.02%
014 District Vehicle (Fuel, Maintenance and Repairs)	3,500.00	136.62	959.67	27.42%
TOTAL	\$3,095,085.66	\$106,000.21	\$2,502,805.69	80.86%
General Expenses				
G1 Trustee Fees	\$10,000.00	\$777.27	\$6,477.25	64.77%
G2 Secretary Fees	12,000.00	1,047.50	6,035.00	50.29%
G3 Office Expenses (includes storage facility)	1,000.00	0.00	950.92	95.09%
G4 General Legal	55,000.00	2,462.90	27,134.75	49.34%
G5 Audit	4,500.00	4,325.00	4,325.00	96.11%
G6 County Administration Costs	7,250.00	4,661.36	4,698.07	64.80%
G7 Property and Liability Insurance	10,000.00	0.00	0.00	0.00%
G8 Workers Compensation Insurance	8,000.00	507.17	2,964.81	37.06%
G9 Election Costs	0.00	0.00	0.00	0.00%
G10 Newsletters & Public Communications	16,000.00	0.00	179.88	1.12%
TOTAL	\$123,750.00	\$13,781.20	\$52,765.68	42.64%
Engineering Expenses				
E1 General Engineering	\$22,000.00	\$1,336.18	\$10,816.76	49.17%
E2 Plan Review Engineering	40,000.00	277.50	14,583.63	36.46%
E3 Administration of Delta Levee Subventions Program	25,000.00	990.00	13,662.03	54.65%
E4 Periodic Levee Property Inspections and Surveys	20,000.00	0.00	0.00	0.00%
E5 Routine Levee Maintenance Consultation	15,000.00	554.50	5,948.50	39.66%
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	898.75	22,627.50	45.26%
E8 Miscellaneous Expenses (e.g. travel)	0.00	0.00	0.00	0.00%
E9 Assessment Engineering	2,000.00	127.50	1,033.94	51.70%
E10 Sediment Removal Project	0.00	0.00	0.00	0.00%
TOTAL	\$209,000.00	\$4,184.43	\$68,672.36	32.86%
Warrant Interest Expenses				
Warrant Interest Expense	\$0.00	\$0.00	\$0.00	0.00%
TOTAL	\$0.00	0.00	\$0.00	0.00%
TOTAL EXPENDITURES	\$3,427,835.66	\$123,965.84	\$2,624,243.73	76.56%

Budget Item	Anticipated Income	Income MTD	Income YTD	% YTD
Income				
Property Taxes	\$208,120.00	\$130,404.98	\$134,373.77	64.57%
Interest Income	23,000.00	0.00	11,463.00	49.84%
Interest Income (DWR 5 Year Plan)	0.00	0.00	159.00	0.00%
Assessments	298,000.00	160,111.96	164,087.36	55.06%
Subvention Reimbursement	200,000.00	0.00	0.00	0.00%
Other Reimbursable Expenses (5 Year Plan)	50,000.00	64.19	13,936.43	27.87%
Delta Grant II - Flood Fight Supplies	14,500.00	0.00	0.00	0.00%
Totals	\$793,620.00	\$290,581.13	\$324,019.56	40.83%

Cash On Hand	
Cash Balance as of July 1, 2020	\$2,292,380.70
Revenues (YTD), as of December 31, 2020	332,569.62
Bank of Stockton Account Balance - December 31, 2020	14,520.58
Expenses (YTD), as of December 31, 2020	2,029,922.82
TOTAL CASH	\$609,548.08
Cash On Hand	\$609,548.08

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
Interest (10/31/2020)		\$52.00	\$18,205.28

ITEM 3(a)



CROCE, SANGUINETTI, & VANDER VEEN^{INC}

CERTIFIED PUBLIC ACCOUNTANTS

December 11, 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.

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

RECLAMATION DISTRICT No. 1608

FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT

JUNE 30, 2020



CROCE, SANGUINETTI, & VANDER VEEN

INC.

CERTIFIED PUBLIC ACCOUNTANTS

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

CERTIFIED PUBLIC ACCOUNTANTS

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.

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	\$ <u>(486,187)</u>
Net program (expenses) revenues			<u>(486,187)</u>
General revenues			
Assessments			298,804
Property taxes			235,314
Interest			41,866
Miscellaneous			<u>3,393</u>
Total general revenues			<u>579,377</u>
Change in net position			93,190
Net position, beginning of year			<u>2,340,107</u>
Net position, end of year			<u>\$ 2,433,297</u>

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	<u>46,908</u>
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	<u>\$ 16,408</u>	<u>\$ -</u>	<u>\$ 16,408</u>
	<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>12 months or less</u>	<u>13 - 24 months</u>	<u>25 - 36 months</u>	<u>37-48 months</u>	<u>49-60 months</u>	<u>More than 60 months</u>
San Joaquin County							
Treasurer	\$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.

REQUIRED SUPPLEMENTAL INFORMATION

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		Variance with final budget positive/ (negative)
	Budgeted amounts <u>original/final</u>	Actual amounts	
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.

ITEM 4

**RECLAMATION DISTRICT NO. 1608
LINCOLN VILLAGE WEST
BOARD OF TRUSTEES MEETING
WEDNESDAY, JANUARY 6, 2021
8:00 A.M.
ENGINEER'S REPORT**

I. SEDIMENT REMOVAL PROJECT

- A. Presented in today's bills is Progress Payment No. 6 for the Sediment Removal Project. KSN Inc. recommends the Trustees approve payment in the amount of **\$61,069.53** to **Dixon Marine Services, Inc.** for work completed in December. Please note that this Pay Estimate includes Contract Change Order No. 2 which provides a \$27,798.41 **credit** back to the District for the final balancing of project quantities. The final adjusted contract amount is \$2,214,240.25.
- B. There should be one final payment of \$110,712.01 for the release of retention anticipated for request at the February Board Meeting.

II. PLAN REVIEW

A. Permit Requests from homeowners

a) 3730 Fourteen Mile Drive

Mr. & Mrs. Larry & Renata Mamaril
Index No. 36, Lot No 409
APN 098-500-37

Review an application for a swimming pool.

KSN _____ that the Board of Trustees _____
this application with _____ special conditions.

***EXHIBIT A: November 11, 2020 Encroachment
APPLICATION for the swimming pool.***

***EXHIBIT B: December __, 2020 Survey of lot with cross
section through the lot including the pool profile.***

***EXHIBIT C: December 21, 2020 Google Earth aerial of
the lot.***

III. AB 360 DELTA LEVEE SUBVENTIONS PROGRAM

A. Review fallen tree at:

a) 3612 Fourteen Mile Drive

Mr. & Mrs. John & Daniela Burke
Index No. 42, Lot No 415
APN 098-490-35
John's Cell 209.513.0275
Email: Daniela.Burke@yahoo.com

Review condition of levee and costs to remove a fallen tree on the waterside slope of the levee. Review with the Board of Trustees the alternative costs to remove and repair the levee along with seeking authority to proceed with the work.

Tree Removal:

- Dino & Son \$7,540 (not to exceed)
- Larry's Tree Service \$5,400

Levee Repair:

- Dino & Son \$7,540 (not to exceed)

EXHIBIT D: Email correspondence from KSN Inc. dated December 18, 2020 reviewing the repair alternative and costs.

EXHIBIT E: Dino & Son repair quotes dated 12/17/2020.

EXHIBIT F: Photographs of fallen tree and levee damage.

Exhibit A

Index No. 36 Lot No. 409

APPLICATION FOR APPROVAL OF PLANS AND/OR ENCROACHMENT PERMIT

1. Application to the Reclamation District 1608 for approval to build an
inground swimming pool

2. **Please check exhibits accompanying application.**

- a. Location or vicinity map showing location of proposed work within the RD1608 area of responsibility, to permit visitation and inspection of work. Provide a marked-up copy of the RD1608 Boundary Map contained within the RD1608 Levee Encroachment Standards (Appendix E-1) to convey the appropriate location information (follow directions cited in Appendix E-1).
- b. A complete plan view and cross section of the proposed work, to scale, showing: dimensions; materials of construction and/or vegetative plantings; irrigation system; location of levee crown, toe and side slopes; relationship of the proposed work to the levee, adjacent home, RD1608 easement lines, and property lines; and any other notable feature within the lot.
- c. A cross section of the levee, berm, and stream area with dimensions and elevations of the levee crown, levee toes, floodplain, low water levee, etc., with reference to the U.S. Geological Survey, U.S. Corps of Engineers, or other datum generally used within the locale.
- d. Profiles of existing or proposed levees, fills, or other obstructions in the stream or overflow area with reference to the U.S. Geological Survey, U.S. Corps of Engineers, or other datum generally used within the locale.

3. **Please Print or Type:**

Name of Applicant Larry + Renata Mammari Address-Zip Code 3730 Fourteen Mile Dr Telephone Number Stockton, CA 95219 Office (209) 481-7146 Home (209) 481-7146

Signature [Signature] Date 11/12/20

4. **Endorsement**

We, the Trustees of Reclamation District 1608 at its meeting held on the _____ day of _____, 20____, hereby

APPROVE and give consent to the execution of the encroachment permit subject to the following conditions:

- Conditions listed on the back of this form
- Additional attached conditions.
- No conditions

DENY the application for the following reasons:

Date _____

Board of Trustees,
Reclamation District 1608

5. Name and address of owners of adjacent land parcels sharing a length of point of common boundary with the land upon which the contents of this application apply.

<u>Name</u>	<u>Address</u>	<u>Zip Code</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

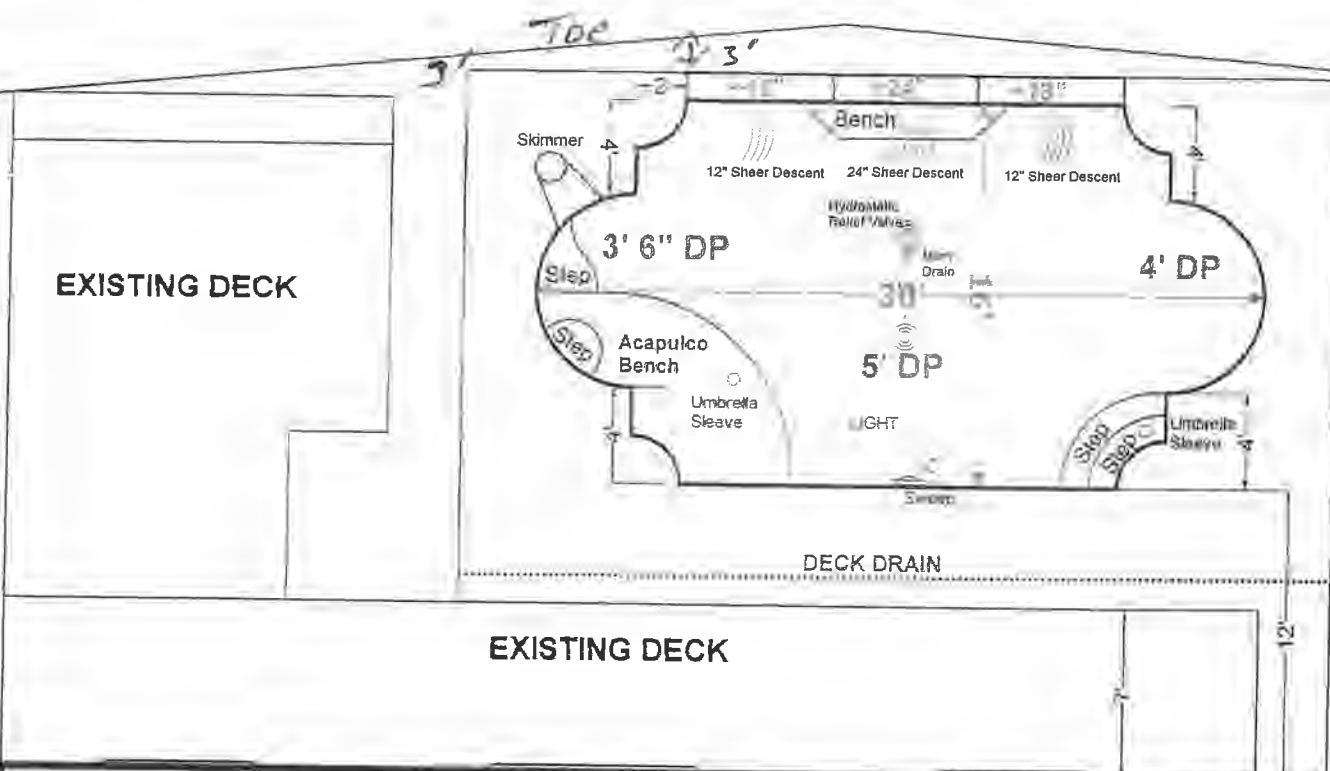
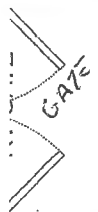
Conditions:

1. Comply with Reclamation District 1608 Levee Encroachment Standards.
2. Submit new application for any future encroachment within ten (10) feet of levee toe.

SEE ATTACHED ADDITIONAL CONDITIONS. IF BOX CHECKED ON FRONT PAGE

3. _____
4. _____
5. _____
6. _____
7. _____

LEVEE



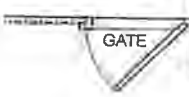
SLIDING DOOR (ALARM) SLIDING DOOR (ALARM) SLIDING DOOR (ALARM)

LARRY & RENATA MAMARIL
3730 14 Mile Drive, Stckton, CA

PROPOSED POOL:
Pool Size: 16' x 30'
Pool Area: 390 Sq.Ft.
Perimeter: 82'
Volume: 10,305 Sq.Ft.

Concrete Deck: 408 Sq.Ft.
+18" Raised Wall Cap: 14 Sq.Ft.
+24" Raised Wall Cap: 7 Sq.Ft.
TOTAL: 429 Sq.Ft.

(E) RESIDENCE



SCALE : 1/8" = 1'0"

PL
E
a

5' 10"

Exhibit B

SURVEY FROM
WONG ENGINEERS
IS
FORTHCOMING

Exhibit C

3730 Fourteen Mile Drive

Mamari's Pool Application

Legend

 3730 Fourteen Mile Dr



Exhibit D

Christopher H. Neudeck

From: Richard E. Toy
Sent: Friday, December 18, 2020 9:28 AM
To: Christopher H. Neudeck
Cc: Dave C. Carr; Bill Darsie; Jack D. Wilbur
Subject: Estimates for Tree Removal and Levee Repair at 3612 Fourteen Mile Drive (Station 149+40) for LVW
Attachments: Estimate_1047_from_Dino_and_Son_Ditching_Service_Inc.pdf; Estimate_1048_from_Dino_and_Son_Ditching_Service_Inc.pdf

Chris,

I received the cost estimates for the tree removal and levee repair at LVW. They are summarized as follows:

Dino & Son

- Tree removal – not to exceed \$7,540 – attached is the detailed breakdown for the costs – Estimate no. 1048
- Levee repair – not to exceed \$10,420 – attached is the detailed breakdown for the costs – Estimate no. 1047

Larry's Tree Service

- Tree removal - \$5,400 per verbal quote to Joe Bryson

Based on the cost estimates, it would be more cost effective to have Larry's Tree Service do the tree removal and Dino with the levee repair.

-Rick



The trusted firm for delivering the right solution for our clients' needs.

Richard E. Toy
Project Manager/Senior Inspector
711 N. Pershing Avenue Stockton CA 95203
209 946-0268 | fax: |
rtoy@ksninc.com | <https://www.ksninc.com>

Warning:

Information provided via electronic media is not guaranteed against defects including translation and transmission errors. If the reader is not the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited. If you have received this information in error, please notify the sender immediately.

Exhibit E

Dino and Son Ditching Service Inc.
 5250 Claremont Avenue, Ste 122
 Stockton, CA 95207
 (209) 471-0370
 dinoandsonditching@yahoo.com

Estimate

ADDRESS

Reclamation District 1608
 711 N Pershing Ave.
 Stockton, Ca. 95203

ESTIMATE # 1047
DATE 12/17/2020
EXPIRATION DATE 01/17/2020

ACTIVITY	QTY	RATE	AMOUNT
Levee work Dig out fallen tree stump and chase and dig out larger tree roots from levee and haul off and dispose of them. Supply, haul, place and compact approximately 10-14 yards of clean fill to rebuild levee shape. Supply, haul, place and compact approximately 2 yards of 3/4 black and white AB on levee crown with a Bobcat E45 excavator, 7 yard dump truck and one laborer.	24	405.00	9,720.00
Materials 10-14 yards of clean fill material (material only)	1	280.00	280.00
Materials 2 yards of 3/4 Black and White AB (material only)	2	110.25	220.50
Dump fees Dump fee for tree trunk/roots	1	200.00	200.00

Hours may be less than estimated depending on how many tree roots need to be removed from levee.

TOTAL

\$10,420.50

Accepted By

Accepted Date

Dino and Son Ditching Service Inc.
5250 Claremont Avenue, Ste 122
Stockton, CA 95207
(209) 471-0370
dinoandsonditching@yahoo.com

Estimate

ADDRESS

Reclamation District 1608
711 N Pershing Ave.
Stockton, Ca. 95203

ESTIMATE # 1048

DATE 12/17/2020

ACTIVITY	QTY	RATE	AMOUNT
Vegetation Control & Cleanup Cut, remove and haul off fallen tree from water side slope with Bobcat E45 excavator, 7 Yard dump truck, chain saws and two laborers	12	595.00	7,140.00
Dump fees Dump Fee for larger tree limbs and trunk	1	400.00	400.00
TOTAL			\$7,540.00

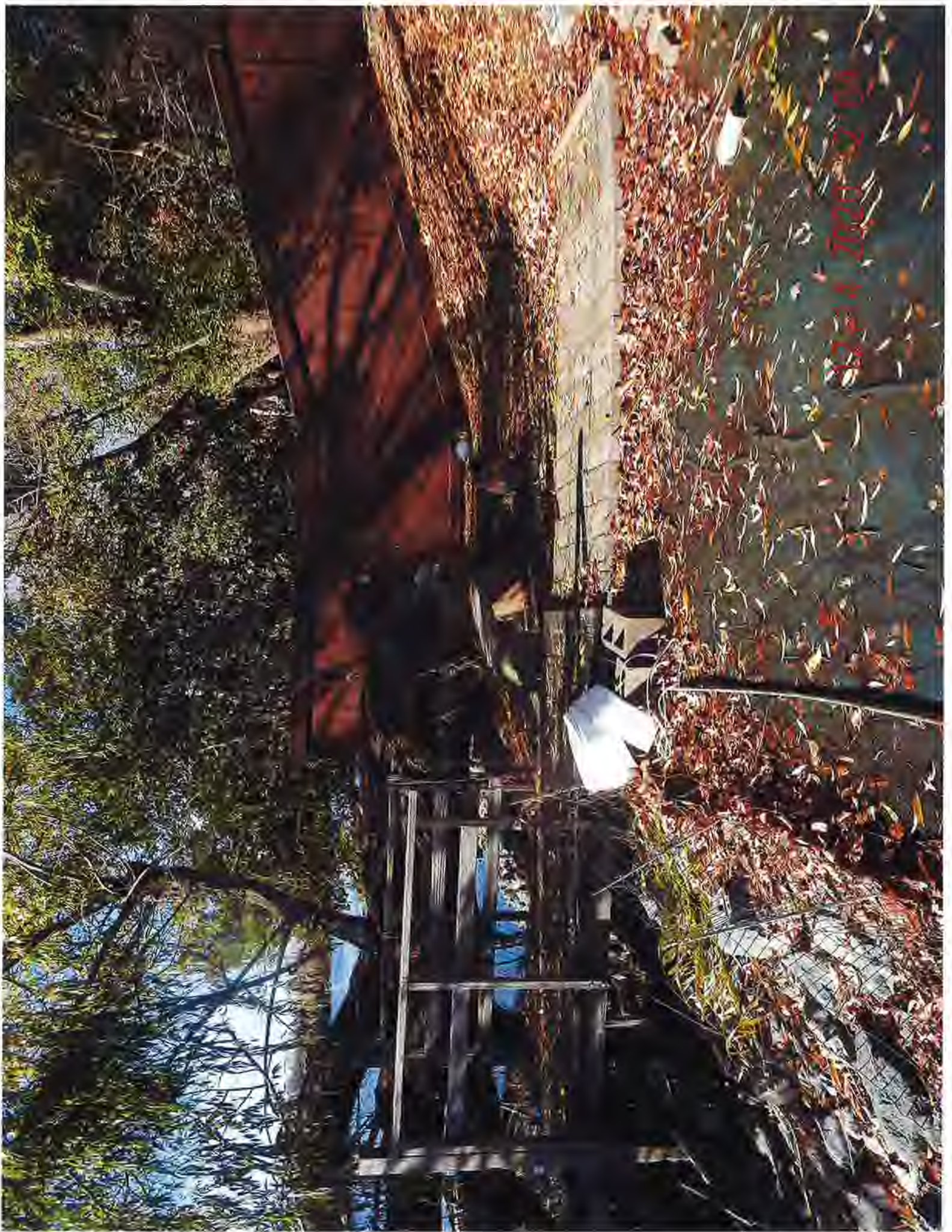
Accepted By

Accepted Date

Exhibit F



www.1000flowers.com

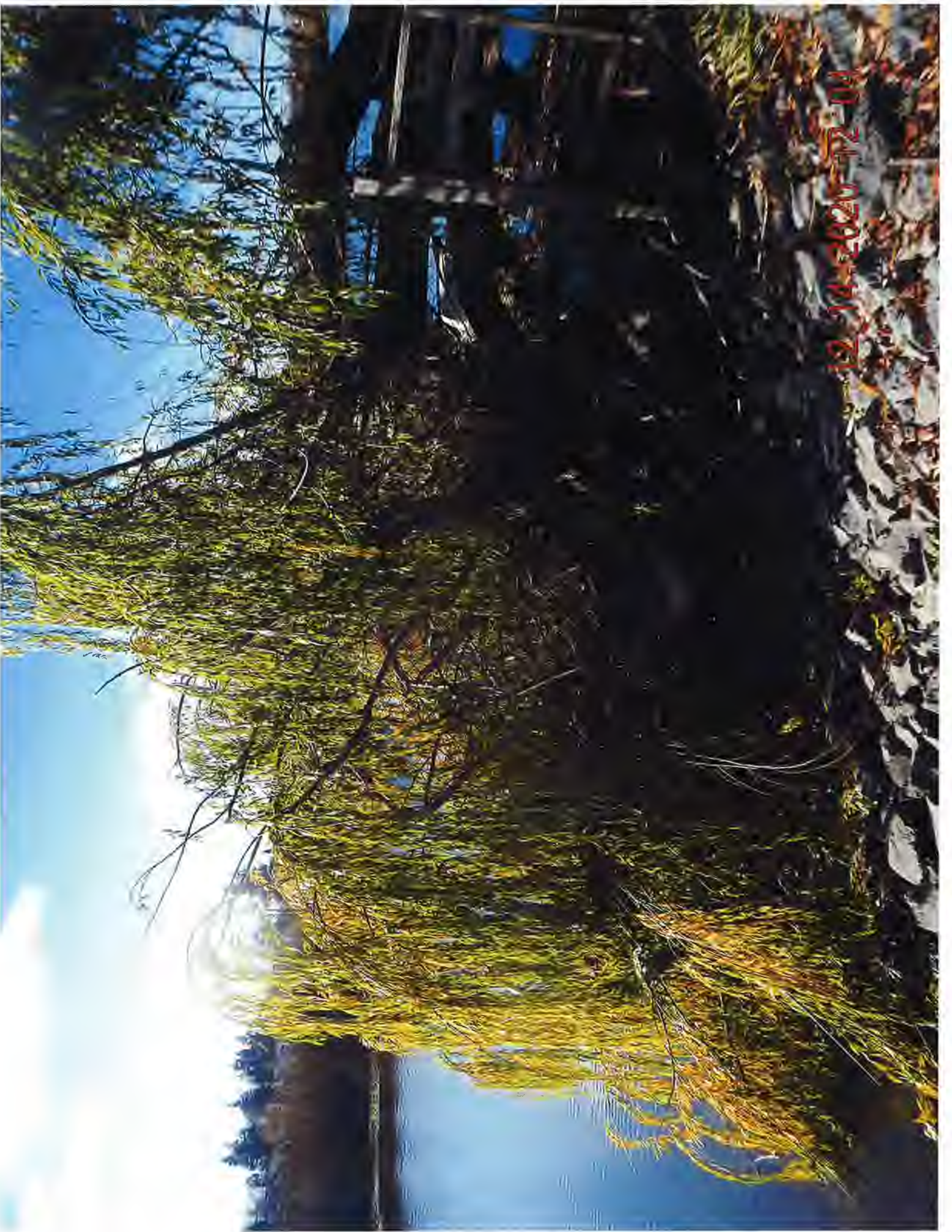


www.1000flowers.com





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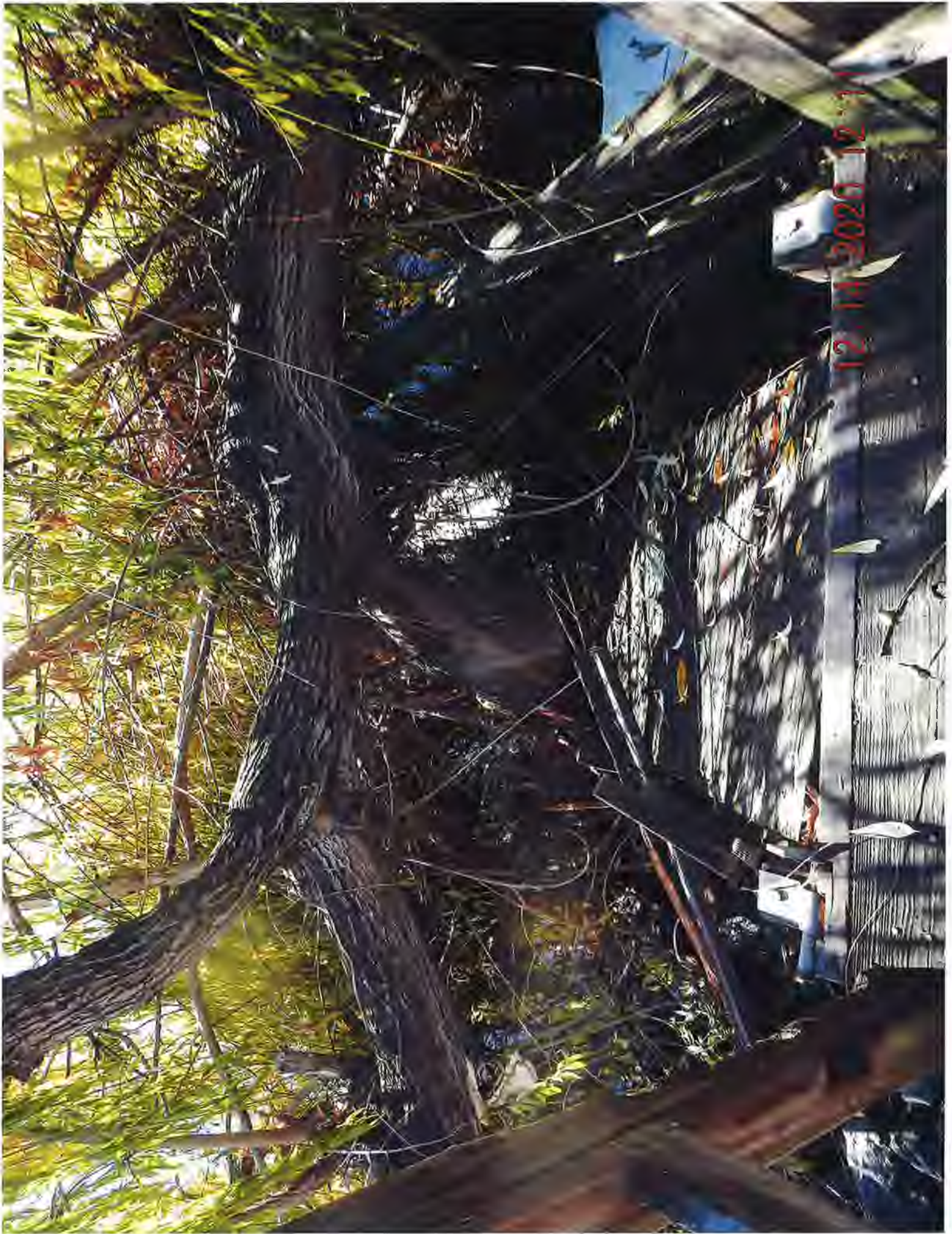


PHOTOGRAPHY BY



12.14.2020 12:11

12.14



ITEM 7

DECEMBER 2021 RECLAMATION DISTRICT 1608 JOE BRYSON

1. Levee patrol and inspection 00+-180+. Clean and inspect pump station four times.
2. Finished gravel North East levee.
3. Repaired five cut fences. Three on Five Mile/Kelley.
4. Removed three gopher and one snake hole.
5. Ran homeless off Five Mile/Kelly Drive. Received call, man hanging on fence.
6. The wind and rain created a lot of work.
7. Large tree came on down Fourteen Mile, created a lot of work. Removal and patch hole.
8. Kids kicked over our buckets of gravel North East, locked gates. Home owners were not happy.
9. Received call, girl on fence, Kelley Drive.
10. Have many taggers Five Mile/I-5walls.
11. Homeless on North bank of Five Mile/I-5 dumping garbage in water. Call San Joaquin County/police?
12. Hope to get into South West in January, lot of work.
13. Will finish blacktop in January.
14. I need labor help.
15. Trimmed two large trees North East levee.

ITEM 11

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 12

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 14

Reclamation District 1608
Bills to be Paid - January 6, 2021 Board Meeting

NAME	Date	INVOICE #	AMOUNT	TOTAL \$	WARRANT #	CHECK #	SUBVENTION FUND
Michael Panzer (01/06/2021 Regular Mtg)	1/6/2021	Trustee Fee	\$259.09				
				\$259.09	6422		
Brett Tholborn (01/06/2021 Regular Mtg)	1/6/2021	Trustee Fee	\$259.09				
				\$259.09	6423		
Dan MacDonnell (01/06/2021 Regular Mtg)	1/6/2021	Trustee Fee	\$259.09				
				\$259.09	6424		
Elvia Trujillo (December 2020)	1/6/2021	Secretary Fee	\$1,047.50				
				\$1,047.50	6425		
PG&E (Landview & Seagull)	12/30/2020	0950847867-5	\$21.60				
PG&E (Stone River)	12/21/2020	2999432760-8	\$11.14				
				\$32.74	6426		
Neumiller & Beardslee	12/17/2020	313753	\$2,462.90				
				\$2,462.90	6427		
Kjeldsen Sinnock & Neudeck	12/22/2020	29247	\$127.50				
	12/22/2020	29248	\$1,336.18				
	12/22/2020	29249	\$990.00				
	12/22/2020	29250	\$277.50				
	12/22/2020	29251	\$25,519.00				
	12/22/2020	21252	\$898.75				
	12/22/2020	21253	\$554.50				
				\$29,703.43	6428		
BPM	11/30/2020	38246075	\$1,100.00				
				\$1,100.00	6429		
Larry's Tree Care, Inc.	12/17/2020	2514	\$995.00				
				\$995.00	6430		

Reclamation District 1608
Bills to be Paid - January 6, 2021 Board Meeting

Reclamation District 1608	12/29/2020		\$40,000.00			
(Transfer to Bank Account)				\$40,000.00	6431	
Dixon Marine Services	12/18/2020	Progress Pay #6	\$61,069.53			
				\$61,069.53	6432	
State Lands Commission	12/22/2020	30218-B0919	\$91.75			
				\$91.75	6433	
Croce Sanguinetti & Vanderveen	12/31/2020	12347	\$4,325.00			
				\$4,325.00	6434	
Bank of Stockton Visa	12/21/2020	10/28/2020-11/26/2020	\$7,709.98	\$7,709.98		online
State of California Payroll Taxes	Dec-20	December Payroll	\$572.17	\$572.17		online
Federal Government Payroll Taxes	Dec-20	December Payroll	\$2,510.19	\$2,510.19		online
California State Disbursement Unit	12/26/2020	GB	\$185.62	\$185.62		1464
(ID 2000000018002538 Code 0600099)						
Gabriel Banks	Payroll	12/1/2020-12/15/2020	\$459.08	\$459.08		Direct Deposit
Hector B. Kendall	Payroll	12/1/2020-12/15/2020	\$1,027.68	\$1,027.68		Direct Deposit
Hector B. Kendall	Payroll	12/16/2020-12/31/2020	\$756.39	\$756.39		Direct Deposit
Joe L. Bryson	Payroll	12/1/2020-12/31/2020	\$4,679.79	\$4,679.79		Direct Deposit
		WARRANT TOTAL:		\$141,605.12		
		CHECKING TOTAL:		\$17,900.90		
		TOTAL BILLS PAID		\$159,506.02		