

**MEETING AGENDA FOR  
RECLAMATION DISTRICT NO. 1608  
BOARD OF TRUSTEES REGULAR MEETING  
8:00 A.M. JULY 6, 2022**

**NEUMILLER & BEARDSLEE  
3121 WEST MARCH LANE, SUITE 100  
STOCKTON, CALIFORNIA**

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 June 1, 2022, District meeting.
3. Financial Report. Review, discuss, and accept financial report.
4. District Audit. Approve Terms of Engagement of Croce, Sanguinetti, & Vander Veen to perform District's audit and to prepare the Special District Financial Transactions Report for Fiscal Year ending June 30, 2022.
5. Appropriations Limit. Adopt Resolution 2022-03 Adopting Appropriations Limit for Fiscal Year 2022-2023.
6. Assessment Resolution. Adopt Resolution 2022-04 Certifying Assessments to be Collected and Establishing a Procedure for Collection.
7. Engineer's Report. Request for directions and approvals.
8. Levee Superintendent Report. Request for directions and approvals.
9. Meetings. Report by Trustees on meetings attended and up coming meetings. Request for direction.
  - a. July 18, 2022, Quarterly RD Meeting with SJAFCA
10. Report and possible action on Progress of Tasks Assigned at Previous Board Meetings.
11. Discussion and direction on Short-Term and Long-Range Goals.

*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.*

12. District Calendar. Discussion and direction.

- a. Next Meeting is August 3, 2022

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, Stockton, California, at least seventy-two (72) hours preceding the meeting.

16. Adjournment.

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**AGENDA PACKET  
RECLAMATION DISTRICT 1608  
JULY 6, 2022**

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

# ITEM 2

**MINUTES OF THE REGULAR MEETING OF BOARD OF TRUSTEES  
FOR RECLAMATION DISTRICT 1608  
HELD ON WEDNESDAY, JUNE 1, 2022**

A Regular Meeting of the Board of Trustees of Reclamation District 1608 was called to order at 8:00 a.m. by President Michael Panzer on June 1, 2022, at the law offices of Neumiller & Beardslee, 3121 W. March Lane, Suite 100, Stockton, California.

**TRUSTEES PRESENT**

MICHAEL PANZER  
DAN MacDONNELL  
DOTTIE LOFSTROM

**OTHERS PRESENT**

ANDY PINASCO  
CHRIS NEUDECK  
JOE BRYSON  
ELVIA TRUJILLO  
SARAH VIGIL  
OLIVIA GRIM (N&B Summer Intern)

1. **Public Comment.** President Panzer expressed his condolences on the passing of Chris Greene and spoke kind words about Mr. Greene.
2. **Approval of Minutes.** Minutes of the District meeting of May 11, 2022. The Trustees reviewed the minutes and requested they be amended to reflect Chris Elias attended the May 11, 2022, meeting and also requested a revision to Item 4.I.A. After review, the Trustees approved the minutes as amended.

It was moved, seconded (D. MacDonnell/D. Lofstrom) and unanimously carried by the Board Trustees of Reclamation District 1608, that the minutes of the May 11, 2022, Board Meeting be approved as amended.

3. **Financial Report.** Review, discuss, and accept financial report. Elvia Trujillo presented an oral and written report. She reported the seventh registered warrant related to the Sediment Removal Project will be paid and gave an update on the outstanding registered warrants. After review,

It was moved, seconded (D. MacDonnell/D. Lofstrom) and unanimously carried by the Board of Trustees of Reclamation District 1608 that the Financial Report presented at the June 1, 2022, meeting be approved as presented.

- 3.a. **Adopt 2022-2023 Budget.** Attorney Andy Pinasco presented this item. He noticed the Proposed Budget for Fiscal Year 2022-2023 included in the agenda packet was not the updated version. He noted there were two changes: (1) Line Item O3 Payroll Taxes and Expenses, the figure should be \$25,000 rather than \$15,000;

(2) Line Item O5 Locks & Signs, the figure should be \$1,000 rather than \$0. Other than those changes, all other figures remain the same and the budget can be approved as amended.

It was moved, seconded (D. Lofstrom/D. MacDonnell) and unanimously carried by the Board of Trustees of Reclamation District 1608 that the 2022-2023 Budget be approved as amended.

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

(a) **Review status of Annual Levee Inspection of the District's Levee System for 2022.**

Chris Neudeck presented an oral and written report. He gave an update of the inspection efforts indicating some property owners will be getting a second notice of violation. If there is no response or action by the property owner to remedy the violation, a show cause hearing will be scheduled. On the Violation/Remedy Tracking chart (Exhibit A of Engineer's Report), it was noted that Mr. and Mrs. Burke were doing work on their property without obtaining a permit. They were told to cease all activity and submit the necessary permit(s).

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

Joe Bryson gave an oral and written report. Please refer to the Levee Superintendent Report presented at this meeting for the complete list of items.

6. **Report by Trustees on meetings attended and upcoming meetings. Request for direction.**  
None.

7. **Report and possible action on Progress of Tasks Assigned at Previous Board Meetings.**  
No action taken.

8. **Discussion and direction on Short-Term and Long-Range Goals.**  
No action taken.

9. **District Calendar. Discussion and direction.**

- a. **Tour of Levee System.** A tour of the levee system will be done after all inspections are done. It is anticipated the levee tour will take place in September/October.
- b. **Next Meeting is July 6, 2022.** Chris Neudeck mentioned he will be out of town on July 6, 2022.

10. **Correspondence.** None.

11. **Approval of Bills.** After review,

It was moved, seconded (D. MacDonnell /D. Lofstrom) and unanimously carried by the Board of Trustees of Reclamation District 1608 that the List of Bills to be Paid presented at the June 1, 2022, meeting be approved as amended.

12. **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.

13. **Adjournment.** The meeting adjourned at 8:36 a.m.

Respectfully submitted,

Elvia Trujillo  
District Secretary

Reclamation District 1608  
Bills to be Paid - June 1, 2022 Board Meeting

NAME	Date	INVOICE #	AMOUNT	TOTAL \$	WARRANT #	CHECK #	SUBVENTION FUND
Michael Panzer (6/1/2022 Board Mtg)	6/1/2022	Trustee Fee	\$285.64	\$285.64	6604		
Dan MacDonnell (6/1/2022 Board Mtg)	6/1/2022	Trustee Fee	\$285.64	\$285.64	6605		
Dottie Lofstrom (6/1/2022 Board Mtg)	6/1/2022	Trustee Fee	\$285.64	\$285.64	6606		
Elvia Trujillo (May 2022 Services)	6/1/22	Secretary Fee	\$676.25	\$676.25	6607		
PG&E (Landview & Seagull)		0950847867-5	\$0.00				
PG&E (Stone River)	5/20/2022	2999432760-8	\$13.86	\$13.86	6608		
Neumiller & Beardslee	5/12/2022	326533	\$1,814.83	\$1,814.83	6609		
Kjelsdsen Sinnock & Neudeck	5/20/2022	32837	\$2,012.36				
	5/20/2022	32838	\$463.75				
	5/20/2022	32839	\$927.50				
	5/20/2022	32840	\$3,016.12				
	5/20/2022	32841	\$132.50				
	5/20/2022	32842	\$165.00	\$6,717.23	6610		
Dohrmann Insurance	5/18/2022	31383	\$293.00	\$293.00	6611		
(Policy change adding trailer)							
Croce Sanguinetti & Vander Veen	5/20/2022	15032	\$6,095.00	\$6,095.00	6613		
BPM (10/2021-11/2021 Services)	5/25/2022	20883	\$510.08				
BPM (12/2021 Services)	5/25/2022	20879	\$395.54				
BPM (01/2022 & 1099s Services)	5/25/2022	20885	\$907.51				



Reclamation District 1608  
Bills to be Paid - June 1, 2022 Board Meeting

BPM (02/2022 Services)	5/25/2022		20881	\$431.55			
BPM (03/2022 Services)	5/25/2022		20884	\$699.53			
BPM (04/2022 Services)	5/25/2022		20882	\$431.55			
BPM (05/16/22 Services)	5/25/2022		20880	\$395.65			
					\$3,771.41	6612	
Transfer to Sediment Removal Proj Fund	6/1/2022		For Registered Warrant #6398	\$26,286.64			
					\$26,286.64		
Bank of Stockton	6/6/2022		Registered Warrant No. 6398	\$26,286.64			
(Payment of Registered Warrant 6397)					\$26,286.64	RW6398	
Bank of Stockton Visa	4/29/2022		3/28/22-34/26/22	\$5,000.00	\$5,000.00		Online
	5/23/2022			\$8,621.59	\$8,621.59		
State of California Payroll Taxes			5/1/22 and 5/16/22 Payroll	\$666.70	\$666.70		online
Federal Government Payroll Taxes			5/1/22 and 5/16/22 Payroll	\$3,017.36	\$3,017.36		online
Joe L. Bryson (Payroll)	4/30/2022		4/1/22-4/30/22	\$4,993.64	\$4,993.64		Direct Deposit
Gregory Burdge	4/30/2022		4/16/22-4/30/22	\$435.00	\$435.00		1514
Gregory Burdge	5/17/2022		5/1/22-5/15/22	\$463.17	\$463.17		1522
Hector Bryan Kendall	4/30/2022		4/16/22-4/30/22	\$492.75	\$492.75		Direct Deposit
Hector Bryan Kendall	5/16/2022		5/1/22-5/15/22	\$550.24	\$550.24		Direct Deposit
Austin Slaughter	4/30/2022		4/16/22-4/30/22	\$287.44	\$287.44		Direct Deposit
Joe Conrad Godinez Jr.	4/30/2022		4/16/22-4/30/22	\$295.65	\$295.65		1516
Joe Conrad Godinez Jr.	5/17/2022		5/1/22-5/15/22	\$361.35	\$361.35		1519
Joe C. Godinez Sr.	4/30/2022		4/16/22-4/30/22	\$270.73	\$270.73		1517
Joe C. Godinez Sr.	5/17/2022		5/1/22-5/16/22	\$342.58	\$342.58		1520

Reclamation District 1608  
Bills to be Paid - June 1, 2022 Board Meeting

Franchise Tax Board	4/30/2022	From 4/16/22-4/30/22 Payperiod	\$72.34	\$72.34	1515
Franchise Tax Board	5/17/2022	From 5/1/22-5/15/22 Paperiod	\$154.39	\$154.39	1523
(G. Burdge Income Withholding)					
California State Disbursement Unit	4/30/2022	From 4/16/22-4/30/22 Payroll	\$270.73	\$270.73	1518
California State Disbursement Unit	5/17/2022	From 5/1/22-5/15/22 Payroll	\$342.58	\$342.58	1521
(J Godinez Sr Income Withholding)					
		<b>WARRANT TOTAL:</b>		<b>\$46,525.14</b>	
		<b>CHECKING TOTAL:</b>		<b>\$26,638.24</b>	
		<b>TOTAL BILLS PAID</b>		<b>\$73,163.38</b>	

# ITEM 3

**RECLAMATION DISTRICT 1608**  
**FINANCIAL REPORT - JULY 6, 2022**  
**% OF FISCAL YEAR ELAPSED THROUGH END OF JUNE 2022 - 100%**

Budget Item	Budget Amount	Expended MTD	Expended YTD	% YTD
<b>Operations &amp; Maintenance Expenses</b>				
O1 Levee Superintendent	\$75,000.00	\$7,172.00	\$71,181.01	94.91%
O2 Part Time Employees	30,000.00	4,289.00	41,258.10	137.53%
O3 Payroll Taxes and Expenses	25,000.00	439.58	15,087.36	60.35%
O4 Fences & Gates	25,000.00	0.00	18,361.15	73.44%
O5 Locks & Signs	1,000.00	0.00	0.00	0.00%
O6 Weed and Rodent Control & Clean up	7,500.00	1,151.66	9,623.46	128.31%
O7 Levee Repair Fund (General Operations & Maintenance)	15,000.00	5,320.72	27,592.22	183.95%
O8 Levee Repair Fund (Levee Capital Improvement Projects)	25,000.00	0.00	9,119.13	36.48%
O9 Pump System Maintenance	750.00	29.54	233.35	31.11%
O10 Wireless Services (Cell and Mobile Computer)	1,200.00	120.08	1,135.05	94.59%
O11 Garbage Service	4,000.00	481.29	3,065.47	76.64%
O12 District Vehicle (Fuel, Maintenance and Repairs)	3,500.00	528.55	5,504.86	157.28%
<b>TOTAL</b>	<b>\$212,950.00</b>	<b>\$19,532.42</b>	<b>\$202,161.16</b>	<b>94.93%</b>
<b>General Expenses</b>				
G1 Trustee Fees	\$10,000.00	\$1,142.56	\$12,622.64	126.23%
G2 Secretary Fees	12,000.00	1,020.00	10,536.26	87.80%
G3 Office Expenses (includes storage facility)	1,000.00	0.00	354.00	35.40%
G4 General Legal	35,000.00	2,474.04	24,096.43	68.85%
G5 Audit	5,000.00	0.00	6,300.00	126.00%
G6 County Administration Costs	5,500.00	0.00	7,630.57	138.74%
G7 Property and Liability Insurance	11,500.00	0.00	13,947.00	121.28%
G8 Workers Compensation Insurance	8,000.00	2,196.72	9,078.81	113.49%
G9 Election Costs	211.47	0.00	211.47	100.00%
G10 Newsletters & Public Communications	5,000.00	0.00	5,856.12	117.12%
G11 Registered Warrant Expenses	175,000.00	26,239.90	120,197.86	68.68%
<b>TOTAL</b>	<b>\$268,211.47</b>	<b>\$33,073.22</b>	<b>\$210,831.16</b>	<b>78.61%</b>
<b>Engineering Expenses</b>				
E1 General Engineering	\$20,000.00	\$0.00	\$19,033.83	95.17%
E2 Plan Review Engineering	25,000.00	0.00	32,145.88	128.58%
E3 Administration of Delta Levee Subventions Program	20,000.00	0.00	20,767.82	103.84%
E4 Periodic Levee Property Inspections and Surveys	7,500.00	0.00	0.00	0.00%
E5 Routine Levee Maintenance Consultation	7,500.00	0.00	1,931.25	25.75%
E6 Engineering, Mgmt & Inspection of Capital Imp. Projects	5,000.00	0.00	0.00	0.00%
E7 DWR 5 Year Plan	15,000.00	0.00	1,457.50	9.72%
E8 Assessment Engineering	2,100.00	0.00	2,522.68	120.13%
E9 Assessment Development	15,000.00	0.00	5,511.25	36.74%
<b>TOTAL</b>	<b>\$117,100.00</b>	<b>\$0.00</b>	<b>\$83,370.21</b>	<b>71.20%</b>
<b>Warrant Interest Expenses</b>				
Warrant Interest Expense	\$0.00	\$0.00	\$0.00	0.00%
<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$598,261.47</b>	<b>\$52,605.64</b>	<b>\$496,362.53</b>	<b>82.97%</b>

Budget Item	Anticipated Income	Income MTD	Income YTD	% YTD
<b>Income</b>				
Property Taxes	\$210,000.00	\$0.00	\$258,962.46	123.32%
Interest Income	5,000.00	0.00	1,559.00	31.18%
Assessments	298,000.00	0.00	298,812.33	100.27%
Subvention Reimbursement	100,000.00	148,176.00	125,591.00	125.59%
Other Reimbursable Expenses (5 Year Plan)	15,000.00	0.00	0.00	0.00%
Delta Grant II - Flood Fight Supplies	14,500.00	0.00	7,920.15	54.62%
<b>Totals</b>	<b>\$642,500.00</b>	<b>\$148,176.00</b>	<b>\$692,844.94</b>	<b>107.84%</b>

<b>Cash On Hand</b>	
Cash Balance as of July 1, 2021	\$392,249.43
Revenues (YTD) as of May 31, 2022	841,203.56
Expenses (YTD) as of May 31, 2022	550,876.82

Fund Balance as of June 28, 2022	\$639,378.11
Proposed Warrants for 6/1/2022 Board Meeting	\$71,562.12
<b>TOTAL CASH</b>	<b>\$667,815.99</b>

Checking Account Balance as of June 30, 2022	15,421.79
<b>TOTAL CASH ON HAND</b>	<b>583,237.78</b>

<b>Reserves</b>	
Board-Designated Reserve (For District Operations Only)	100,000.00

<b>5-Year Plan PFA</b>	<b>Transfers</b>	<b>Interest</b>	<b>\$37,500.00</b>
Interest (10/31/2019)		\$176.00	\$37,676.00
Interest (1/31/2020)		\$176.00	\$37,852.00
Progress Billing No. 1 Transfer fo Funds (3/2/2020)	\$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
Progress Billing No. 6 Transfer of Funds (12/3/2020)	\$2,373.75		\$15,831.53
Progress Billing No. 7 Transfer of Funds (12/3/2020)	\$3,489.75		\$12,341.78
Progress Billing No. 8 Transfer of Funds (12/3/2020)	\$2,718.00		\$9,623.78
Interest (1/31/2021)		\$19.00	\$9,642.78
Progress Billing No. 9 Transfer of Funds (2/23/2021)	\$5,296.50		\$4,346.28
Interest (4/30/2020)		\$6.00	\$4,352.28
Progress Billing No. 10 Transfer of Funds (5/18/2021)	\$307.12		\$4,045.16
Interest (7/31/2021)		3.00	\$4,048.16
Interest (10/31/2021)		3.00	\$4,051.16
Interest (1/31/2022)		3.00	\$4,054.16
Interest (4/30/22)		3.00	\$4,057.16
Progress Billing No. 11 Transfer of Funds (5/5/2022)	\$82.12		\$3,975.04
Progress Billing No. 12 (Pending)			\$3,975.04
Progress Billing No. 13 Tranfer of Funds (6/1/2022)	\$454.50		\$3,520.54

SEDIMENT REMOVAL PROJECT 2020 - COUNTY ACCOUNT INFORMATION

Date	Check No.	Description	Deposit	Withdrawal	Balance
11/5/2020	2137553	Bank of Stockton Check Payable to RD 1608 (For registered warrants: 6392, 6393, 6394, 6395, 6396, 6397, 6398, 6399, 6400, 6401, 6402, 6403, 6404, 6405, 6406, 6407, 6408, 6409, 6410, 6411 at \$25,000.00 each)	\$500,000.00		\$500,000.00
11/9/2020		Dixon Marine Services Progress Pay #4		\$489,751.63	\$10,248.37
1/21/2021		Interest	\$83.00		\$10,331.37
3/3/2021	2138247	Bank of Stockton Check Payable to RD 1608 (For registered warrants: 6455, 6456, 6457, 6458, 6459, 6460, 6461, 6462, 6463, 6464, 6465, 6466, 6467, 6468, 6469 at \$25,000.00 each)	\$375,000.00		\$385,331.37
3/8/2021		Port of Stockton Invoice Invoice 01-9012-2021 for Dredge Disposal		\$375,444.40	\$9,886.97
4/30/2021		Interest	\$121.00		\$10,007.97
7/31/2021		Interest	\$31.00		\$10,038.97
11/3/2021		Transfer from General Fund to Sediment Removal Fund	\$16,000.00		\$26,038.97
11/5/2021		Payment of Registered Warrant #6392 for \$25,812.50		\$25,812.50	\$226.47
10/31/2021		Interest	\$8.00		\$234.47
1/5/2022		Transfer from General Fund to Sediment Removal Fund	\$25,950.00		\$26,184.47
1/7/2022		Payment of Registered Warrant #6393		\$25,952.74	\$231.73
2/2/2022		Transfer from General Fund to Sediment Removal Fund	\$26,015.07		\$26,246.80
2/7/2022		Payment of Registered Warrant #6394		\$26,021.75	\$225.05
1/31/2022		Interest	\$6.00		\$231.05
3/2/2022		Transfer from General Fund to Sediment Removal Fund	\$26,077.40		\$26,308.45
3/7/2022		Payment of Registered Warrant #6395		\$26,084.08	\$224.37
4/6/2022		Transfer from General Fund to Sediment Removal Fund	\$26,155.31		\$26,379.68
4/11/2022		Payment of Registered Warrant #6396		\$26,161.99	\$217.69
4/30/2022		Interest	\$4.00		\$221.69
5/11/2022		Transfer from General Fund to Sediment Removal Fund	\$26,239.90		\$26,461.59
5/16/2022		Payment of Registered Warrant #6397		\$26,239.90	\$221.69
6/1/2022		Transfer from General Fund to Sediment Removal Fund	\$26,286.64		\$26,508.33
6/6/2022		Payment of Registered Warrant #6398		\$26,286.64	\$221.69
7/6/2022		Transfer from General Fund to Sediment Removal Fund	\$26,364.55		\$26,586.24
7/11/2022		Payment of Registered Warrant #6399		26364.55	\$221.69

**SEDIMENT REMOVAL PROJECT 2020  
REGISTERED WARRANTS -7/6/2022**

WARRANT DATED	REGISTERED WARRANT #	DATE REGISTERED	FOR PAYMENT OF	PRINCIPAL AMOUNT	INTEREST RATE	TOTAL		DATE CALLED
						INTEREST TO DATE	TOTAL PAYOFF AMOUNT	
11/04/20	6392	11/05/20	Dixon Marine Progress Pay #4	\$25,000.00	3.25%	\$812.50	\$25,812.50	11/5/2021
11/04/20	6393	11/05/20	Dixon Marine Progress Pay #4	\$25,000.00	3.25%	\$952.74	\$25,952.74	1/7/2022
11/04/20	6394	11/05/20	Dixon Marine Progress Pay #4	\$25,000.00	3.25%	\$1,021.75	\$26,021.75	2/7/2022
11/04/20	6395	11/05/20	Dixon Marine Progress Pay #4	\$25,000.00	3.25%	\$1,084.08	\$26,084.08	3/7/2022
11/04/20	6396	11/05/20	Dixon Marine Progress Pay #4	\$25,000.00	3.25%	\$1,161.99	\$26,161.99	4/11/2022
11/04/20	6397	11/05/20	Dixon Marine Progress Pay #4	\$25,000.00	3.25%	\$1,239.90	\$26,239.90	5/16/2022
11/04/20	6398	11/05/20	Dixon Marine Progress Pay #4	\$25,000.00	3.25%	\$1,286.64	\$26,286.64	6/6/2022
11/04/20	6399	11/05/20	Dixon Marine Progress Pay #4	\$25,000.00	3.25%	\$1,364.55	\$26,364.55	7/11/2022
11/04/20	6400	11/05/20	Dixon Marine Progress Pay #4	\$25,000.00	3.25%	\$1,364.55	\$26,364.55	
11/04/20	6401	11/05/20	Dixon Marine Progress Pay #4	\$25,000.00	3.25%	\$1,364.55	\$26,364.55	
11/04/20	6402	11/05/20	Dixon Marine Progress Pay #4	\$25,000.00	3.25%	\$1,364.55	\$26,364.55	
11/04/20	6403	11/05/20	Dixon Marine Progress Pay #4	\$25,000.00	3.25%	\$1,364.55	\$26,364.55	
11/04/20	6404	11/05/20	Dixon Marine Progress Pay #4	\$25,000.00	3.25%	\$1,364.55	\$26,364.55	
11/04/20	6405	11/05/20	Dixon Marine Progress Pay #4	\$25,000.00	3.25%	\$1,364.55	\$26,364.55	
11/04/20	6406	11/05/20	Dixon Marine Progress Pay #4	\$25,000.00	3.25%	\$1,364.55	\$26,364.55	
11/04/20	6407	11/05/20	Dixon Marine Progress Pay #4	\$25,000.00	3.25%	\$1,364.55	\$26,364.55	
11/04/20	6408	11/05/20	Dixon Marine Progress Pay #4	\$25,000.00	3.25%	\$1,364.55	\$26,364.55	
11/04/20	6409	11/05/20	Dixon Marine Progress Pay #4	\$25,000.00	3.25%	\$1,364.55	\$26,364.55	
11/04/20	6410	11/05/20	Dixon Marine Progress Pay #4	\$25,000.00	3.25%	\$1,364.55	\$26,364.55	
11/04/20	6411	11/05/20	Dixon Marine Progress Pay #4	\$25,000.00	3.25%	\$1,364.55	\$26,364.55	
				\$500,000.00		\$25,298.80	\$525,298.80	

03/03/21	6455	03/03/21	Port of Stockton	\$25,000.00	3.25%	\$1,101.88	\$26,101.88	
03/03/21	6456	03/03/21	Port of Stockton	\$25,000.00	3.25%	\$1,101.88	\$26,101.88	
03/03/21	6457	03/03/21	Port of Stockton	\$25,000.00	3.25%	\$1,101.88	\$26,101.88	
03/03/21	6458	03/03/21	Port of Stockton	\$25,000.00	3.25%	\$1,101.88	\$26,101.88	
03/03/21	6459	03/03/21	Port of Stockton	\$25,000.00	3.25%	\$1,101.88	\$26,101.88	
03/03/21	6460	03/03/21	Port of Stockton	\$25,000.00	3.25%	\$1,101.88	\$26,101.88	
03/03/21	6461	03/03/21	Port of Stockton	\$25,000.00	3.25%	\$1,101.88	\$26,101.88	
03/03/21	6462	03/03/21	Port of Stockton	\$25,000.00	3.25%	\$1,101.88	\$26,101.88	
03/03/21	6463	03/03/21	Port of Stockton	\$25,000.00	3.25%	\$1,101.88	\$26,101.88	
03/03/21	6464	03/03/21	Port of Stockton	\$25,000.00	3.25%	\$1,101.88	\$26,101.88	
03/03/21	6465	03/03/21	Port of Stockton	\$25,000.00	3.25%	\$1,101.88	\$26,101.88	
03/03/21	6466	03/03/21	Port of Stockton	\$25,000.00	3.25%	\$1,101.88	\$26,101.88	
03/03/21	6467	03/03/21	Port of Stockton	\$25,000.00	3.25%	\$1,101.88	\$26,101.88	
03/03/21	6468	03/03/21	Port of Stockton	\$25,000.00	3.25%	\$1,101.88	\$26,101.88	
03/03/21	6469	03/03/21	Port of Stockton	\$25,000.00	3.25%	\$1,101.88	\$26,101.88	
				\$375,000.00		\$16,528.25	\$391,528.25	

LEGEND

PAID
PROPOSED

	Registered Warrants	Interest	Principal + Interest
Subtotals	\$875,000.00	\$41,827.05	\$916,827.05
Total Amount Paid to Date	\$175,000.00	\$7,559.59	\$182,559.59
<b>Total Remaining Due as of 7/6/22</b>	<b>700,000.00</b>	<b>\$34,267.46</b>	<b>\$734,267.46</b>

# ITEM 4





CROCE, SANGUINETTI, & VANDER VEEN<sup>INC.</sup>

CERTIFIED PUBLIC ACCOUNTANTS

June 20, 2022

Board of Trustees and Ms. Elvia Trujillo

**Reclamation District No. 1608**

Post Office Box 4857

Stockton, California 95204

We are pleased to confirm our understanding of the services we are to provide **Reclamation District No. 1608** for the year ending June 30, 2022.

### **Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of **Reclamation District No. 1608** as of and for the year ending June 30, 2022. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement **Reclamation District No. 1608's** 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. After a thorough review of the reporting standards and the costs associated with implementation; we propose to exclude the required supplementary information, such as management's discussion and analysis. The reporting methodology proposed will minimize district accounting fees. As part of our engagement, we will apply certain limited procedures to **Reclamation District No. 1608's** remaining RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist 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 will 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. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

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

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include direct confirmation of cash and certain other assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We may request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

Our audit of the financial statements does not relieve you of your responsibilities.

## **Audit Procedures - Internal Control**

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

## **Audit Procedures - Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of **Reclamation District No. 1608's** compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

## **Other Services**

We will also prepare standard, adjusting, or correcting journal entries and assist in preparing the financial statements of **Reclamation District No. 1608** in conformity with U.S. generally accepted accounting principles based on information provided by you. We will also prepare the Special Districts Financial Transactions Report and the Government Compensation in California Report of **Reclamation District No. 1608**. We will perform the services in accordance with applicable professional standards. The other services are limited to the services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for any nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

## **Responsibilities of Management for the Financial Statements**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is also responsible for making drafts of financial statements, all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records documenting identification of all related parties and all related-party relationships and transactions and other matters, additional information that we may request for the purpose of the audit, and unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

With regard to using the auditor's report, you understand that you must obtain our prior written consent to reproduce or use our report in bond offering official statements or other documents.

With regard to publishing the financial statements on your website, you understand that websites are a means to distribute information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

#### **Engagement Administration, Fees, and Other**

Pauline Sanguinetti is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

It is our policy to keep records related to this engagement for seven years. However, Croce, Sanguinetti, & Vander Veen, Inc. does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by government or regulatory agencies. By your signature below, you acknowledge and agree that upon the expiration of the seven-year period, Croce, Sanguinetti, & Vander Veen, Inc. shall be free to destroy our records related to this engagement.

We expect our fees for the audit services set forth in this letter for the fiscal year ending June 30, 2022 not to exceed \$5,800. Our invoices for the services outlined in this letter are payable on presentation. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

In the event that the District requires a single audit due to the expenditure of federal funds, we will perform such an audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States, the Single Audit Act Amendments of 1996, and the provisions of the Uniform Guidance. Services rendered in order to meet the aforementioned requirements will be billed to you separately.

Should any litigation or adverse action (such as audits by outside organizations and/or threatened litigation, etc.) by third parties arise against **Reclamation District No. 1608** or its officers subsequent to this engagement, which results in the subpoena of documents from Croce, Sanguinetti, & Vander Veen, Inc. and/or requires additional assistance from us to provide information, depositions, or testimony, **Reclamation District No. 1608** hereby agrees to compensate Croce, Sanguinetti, & Vander Veen, Inc. (at our standard hourly rates then in effect) for additional time charges and other costs (copies, travel, etc.) and to indemnify us for any attorney's fees to represent Croce, Sanguinetti, & Vander Veen, Inc.

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation administered by the American Arbitration Association or other organization under its applicable rules for resolving professional accounting and related services disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties.

### **Reporting**

We will issue a written report upon completion of our audit **Reclamation District No. 1608's** financial statements. Our report will be addressed to those charged with governance of **Reclamation District No. 1608**. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

We appreciate the opportunity to be of service to **Reclamation District No. 1608** and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign where indicated and return it to us. A copy of this engagement letter is enclosed for your files.

Very truly yours,

*Croce, Sanguinetti, & Vander Veen, Inc.*

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

**RESPONSE:**

This letter correctly sets forth the understanding of **Reclamation District No. 1608.**

Secretary signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Trustee signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_



CROCE, SANGUINETTI, & VANDER VEEN<sup>INC</sup>

CERTIFIED PUBLIC ACCOUNTANTS

June 20, 2022

Board of Trustees and Ms. Elvia Trujillo  
**Reclamation District No. 1608**  
Post Office Box 4857  
Stockton, California 95204

We are pleased to confirm our acceptance and understanding of the services we are to provide for **Reclamation District No. 1608** for the year ending June 30, 2022.

You have requested that we prepare the Special Districts Financial Transactions Report of **Reclamation District No. 1608** for the year ending June 30, 2022.

### **Our Responsibilities**

The objective of our engagement is to prepare the Special Districts Financial Transactions Report in accordance with the requirements of the Controller of the State of California, which differ from accounting principles generally accepted in the United States of America. We will conduct our engagement in accordance with Statement on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion, a conclusion, nor provide any assurance on the Special Districts Financial Transactions Report.

Our engagement cannot be relied upon to identify or disclose any misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

### **Management Responsibilities**

The engagement to be performed is conducted on the basis that management acknowledges and understands that our role is to prepare the Special Districts Financial Transactions Report in accordance with the requirements of the Controller of the State of California. Management has the following overall responsibilities that are fundamental to our undertaking the engagement to prepare your Special Districts Financial Transactions Report in accordance with SSARS:

- a. The prevention and detection of fraud.
- b. To ensure that the entity complies with the laws and regulations applicable to its activities.

- c. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement to prepare the Special Districts Financial Transactions Report.
- d. To provide us with:
  - i. Documentation, and other related information that is relevant to the preparation and presentation of the Special Districts Financial Transactions Report,
  - ii. Additional information that may be requested for the purpose of the preparation of the Special Districts Financial Transactions Report; and
  - iii. Unrestricted access to persons within **Reclamation District No. 1608** of whom we determine necessary to communicate.

As part of our engagement, we will issue a disclaimer that will state that the Special Districts Financial Transactions Report was not subjected to an audit, review, or compilation engagement by us and, accordingly, we do not express an opinion, conclusion, nor provide any assurance on them.

#### **Other Relevant Information**

Pauline Sanguinetti is responsible for supervising the engagement.

We expect our fees for the services set forth in this letter for the fiscal year ended June 30, 2022 not to exceed \$500. Our invoices for the services outlined in this letter are payable on presentation. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

It is our policy to keep records related to this engagement for seven years. However, Croce, Sanguinetti, & Vander Veen, Inc. does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by government or regulatory agencies. By your signature below, you acknowledge and agree that upon the expiration of the seven-year period, Croce, Sanguinetti, & Vander Veen, Inc. shall be free to destroy our records related to this engagement.

Should any litigation or adverse action (such as audits by outside organizations and/or threatened litigation, etc.) by third parties arise against **Reclamation District No. 1608** or its officers subsequent to this engagement, which results in the subpoena of documents from Croce, Sanguinetti, & Vander Veen, Inc. and/or requires additional assistance from us to provide information, depositions, or testimony, **Reclamation District No. 1608** hereby agrees to compensate Croce, Sanguinetti, & Vander Veen, Inc. (at our standard hourly rates then in effect) for additional time charges and other costs (copies, travel, etc.) and to indemnify us for any attorney's fees to represent Croce, Sanguinetti, & Vander Veen, Inc.



If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation administered by the American Arbitration Association or other organization under its applicable rules for professional accounting and related services disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties.

You agree to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to us.

We appreciate the opportunity to be of service to **Reclamation District No. 1608** and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign where indicated and return it to us. A copy of this engagement letter is enclosed for your files.

Very truly yours,

*Croce, Sanguinetti, & Vander Veen, Inc.*

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

**RESPONSE:**

This letter correctly sets forth the understanding of **Reclamation District No. 1608**.

Secretary signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Trustee signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

# ITEM 5

**RECLAMATION DISTRICT NO. 1608  
RESOLUTION 2022-03**

**RESOLUTION ADOPTING APPROPRIATIONS  
LIMIT FOR FISCAL YEAR 2022-2023**

WHEREAS, Article XIII B of the California Constitution and Division 9, commencing with Section 7900, of Title 1 of the Government Code requires Reclamation District No. 1608 to establish its appropriations limit each year for the following fiscal year; and

WHEREAS, Article XIII B requires the Board of Trustees to select either the percentage change in California per capita personal income from the preceding year; or the percentage change in the local assessment roll from the preceding year for Reclamation District No. 1608 due to the addition of local nonresidential new construction, as a factor to be used in calculating appropriations limits; and

WHEREAS, the Board of Trustees of Reclamation District No. 1608 selects the percentage change in California per capita personal income as the factor to be used; and

WHEREAS, Reclamation District No. 1608 has calculated that its appropriations limit for fiscal year 2022-2023 is \$724,724.57; and

WHEREAS, the documentation supporting such determination is set forth in Exhibit "A", which is attached hereto and incorporated herein by this reference;

NOW, THEREFORE, BE IT RESOLVED, by the Board of Trustees of Reclamation District No. 1608 that (1) the Board of Trustees selects the percentage change in California per capita personal income from the preceding year as a factor to be used in calculating appropriations limits; and (2) the Board of Trustees selects the change of population within the area of the City of Stockton as the change of population factor to be used in establishing the appropriation limit; and (3) the appropriations limit for the District for fiscal year 2022-2023 is hereby set at \$724,724.57.

PASSED AND ADOPTED by the Board of Trustees of Reclamation District 1608 at a continued regular meeting thereof held on July 6, 2022, by the following vote, to wit:

AYES:

NOES:

ABSENT:

ABSTENTION:

*\*\*\*Signatures on Next Page\*\*\**

RECLAMATION DISTRICT NO. 1608,  
a political subdivision of the  
State of California

By: \_\_\_\_\_  
MICHAEL PANZER, President

ATTEST:

\_\_\_\_\_  
ELVIA TRUJILLO, Secretary

**EXHIBIT "A"**

**RECLAMATION DISTRICT NO. 1608  
2022-2023 APPROPRIATIONS LIMIT CALCULATIONS**

1. Price and Population Factors.
  - A. Percentage change in California per capita personal income, 7.55% (1.0755)
  - B. Percentage change in population, City of Stockton  
 $-0.39\% + 100 / 100 = 0.9961$
2. Combined Adjustment Factor.
  - A.  $1.0755 \times 0.9961 = 1.071$
3. 2021-2022 Appropriations Limit.
  - A. \$676,680.27.
4. 2022-2023 Appropriations Limit.
  - A.  $1.071 \times \$676,680.27 = \$724,724.57$

CERTIFICATION

I, \_\_\_\_\_, Secretary of Reclamation District No. 1608, do hereby certify that the foregoing is a full, true and correct copy of a resolution of Reclamation District No. 1608 duly passed and adopted at a regular meeting of the Board of Trustees thereof held on the 7th day of July, 2021.

Dated: \_\_\_\_\_, 2021

\_\_\_\_\_  
ELVIA TRUJILLO, SECRETARY  
Reclamation District No. 1608

# **PUBLIC NOTICE**

## **RECLAMATION DISTRICT 1608**

Neumiller & Beardslee  
3121 West March Lane, Suite 100  
Stockton, CA 95219  
Telephone: (209) 948-8200

The Board of Trustees of Reclamation District 1608 will consider adopting an appropriations limit for the Fiscal Year 2022-2023 at the regular District meeting, scheduled to be held July 6, 2022 at 8:00 a.m.

Pursuant to Article XIII B of the California Constitution, local governments are required to adopt annual appropriations limits according to formulas specified by state law.

Section 7910 of the California Government Code, the documentation used by the local agency in determining the annual appropriations limit shall be made available for public review at least fifteen (15) days prior to the adoption of those limits by the local governing body.

Reclamation District 1608 hereby gives notice that the documentation used in determining the appropriations limits for the Fiscal Year 2022-2023 shall be made available for public inspection no later than June 21, 2022 at the following location, during regular business hours Monday—Friday, 9:00 a.m.—5:00 p.m.:

**NEUMILLER & BEARDSLEE**  
**3121 West March Lane, Suite 100**  
**Stockton, CA 95219**

# ITEM 6



**RECLAMATION DISTRICT NO. 1608  
RESOLUTION 2022-04**

**RESOLUTION CERTIFYING ASSESSMENTS TO BE COLLECTED  
AND ESTABLISHING A PROCEDURE FOR COLLECTION**

WHEREAS, Reclamation District No. 1608 provides a benefit and service to the land located within the District by the repair, upgrading, maintenance and operation of the reclamation works of the District in that such works serve to prevent the flooding of the land within the District; and

WHEREAS, the revenues received by the District from the County of San Joaquin in accordance with the statutes enacted under Article XIII A of the California Constitution are insufficient to provide the benefits and services which the District is obligated by the California Water Code to provide, and specifically are insufficient to insure proper maintenance of the reclamation works and to provide for emergencies; and

WHEREAS, the District is empowered by sections 51200 et seq. and section 50904 of the California Water Code to fix and collect assessments for the provision of such benefits and services to supplement the revenues received from the County of San Joaquin, and to provide for the collection of such assessments by the San Joaquin County Auditor, and to provide for penalties and procedures in the event of delinquency of payment of such assessments; and

WHEREAS, this Resolution is in compliance with the California Water Code; and

WHEREAS, the District has complied with the procedures of California Constitution Articles XIIC and XIID, and has received a majority vote authorizing the collection of a maximum amount of assessments for each fiscal year commencing fiscal year 2010-2011; and

WHEREAS, the assessments imposed by this Resolution are levied without regard to property valuation;

NOW, THEREFORE, BE IT RESOLVED, AND IT IS HEREBY RESOLVED, by the Board of Trustees of Reclamation District 1608 that:

1. The foregoing recitals are true and correct and this Board so finds and declares.
2. It is the determination of the Board that the benefits and services provided by the District apply to each lot within the District as set forth in the Engineer's Report, dated March 2, 2010, previously approved by this Board, except as specific adjustments have been approved by this Board after hearing.
3. The San Joaquin County Auditor is requested to collect such assessments, as set forth on Exhibit "A" attached hereto.

4. Such assessments shall appear as a separate item on the San Joaquin County Property Tax Bill for fiscal year 2022-2023 and shall be collected at the same time and in the same manner as the San Joaquin County Ad Valorem Property Taxes, and shall be subject to the same penalties and the same procedure and sale in case of delinquency as are provided by law for such County taxes.

5. In the case of all parcels within the District which are owned in common by more than one owner, and which do not have a separate legal entity holding the title thereto, the assessments otherwise applicable thereto shall be paid equally by the common owners.

6. In the case of all Planned Unit Residential Development areas (exclusive of independent recreation facilities, independent common green parcels, and entrance features which shall be billed to the applicable owner's association), assessments established by this Resolution shall be apportioned equally to each residential unit in such areas.

7. The revenue so collected which is necessary for the provisions of said benefits and services, is supplemental to the revenues received by the District from the County of San Joaquin in accordance with the statutes enacted under Article XIII A of the California Constitution and is not in lieu thereof.

8. The President and Secretary of the District are hereby authorized and directed to execute such documents as are necessary to carry out this Resolution.

9. The Engineer and Attorney for the District are hereby authorized and directed to assist the Auditor of San Joaquin County in preparing the rolls to comply with this Resolution, and to bill separately those parcels assessed which do not appear on the rolls.

10. The Secretary of the District is hereby authorized and directed to certify a copy of this Resolution to the Auditor of San Joaquin County.

PASSED AND ADOPTED by the Board of Trustees of Reclamation District No. 1608 at a meeting thereof held on this 6<sup>th</sup> day of July 2022, by the following vote, TO WIT:

AYES: \_\_\_\_\_

NOES: \_\_\_\_\_

ABSTENTION: \_\_\_\_\_

ABSENT: \_\_\_\_\_

RECLAMATION DISTRICT NO. 1608  
A Political Subdivision of the  
State of California

By: \_\_\_\_\_  
MICHAEL PANZER, President

ATTEST:

\_\_\_\_\_  
ELVIA TRUJILLO, Secretary

CERTIFICATION

I, ELVIA TRUJILLO, Secretary of Reclamation District No. 1608, do hereby certify that the foregoing is a full, true and correct copy of a resolution of Reclamation District No. 1608 duly passed and adopted at a regular meeting of the Board of Trustees thereof held on the 7<sup>th</sup> day of July 2021.

Dated: \_\_\_\_\_, 2021.

\_\_\_\_\_  
ELVIA TRUJILLO, Secretary  
Reclamation District No. 1608

SAN JOAQUIN COUNTY SPECIAL ASSESSMENT CHARGE AGREEMENT WITH  
RECLAMATION DISTRICT NO. 1608

DATE: July 6, 2022

PARTIES:	COUNTY:	COUNTY OF SAN JOAQUIN Auditor-Controller 44 North San Joaquin Street Suite 550 Stockton, CA 95202
	DISTRICT: Name: Address:	RECLAMATION DISTRICT No. 1608 c/o Elvia Trujillo P.O. Box 20 Stockton, CA 95201

AGREEMENT:

The County and the above-mentioned District agree as follows:

Pursuant to Government Code Section 29304, the District agrees to pay the County one percent (1%) of the assessment amount levied or three dollars (\$3.00) per each assessment on a parcel, whichever is less, for the collection of special assessments or special assessment taxes.

IN WITNESS WHEREOF the parties have executed this agreement the year and date first written above.

COUNTY OF SAN JOAQUIN

RECLAMATION DISTRICT NO. 1608

By \_\_\_\_\_  
Jeffery M. Woltkamp, CPA  
Assistant Auditor-Controller

By \_\_\_\_\_  
Elvia Trujillo  
District Secretary

“COUNTY”

“DISTRICT”

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RECLAMATION DISTRICT NO. 1608

DATE: July 6, 2022

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COUNTY OF SAN JOAQUIN

RECLAMATION DISTRICT NO. 1608

By \_\_\_\_\_  
Jeffery M. Woltkamp, CPA  
Assistant Auditor-Controller

By \_\_\_\_\_  
Elvia Trujillo  
District Secretary

“COUNTY”

“DISTRICT”

**CERTIFICATION OF ASSESSMENT**

RECLAMATION DISTRICT 1608 – LINCOLN VILLAGE WEST hereby certifies that the special assessment(s), fee(s) or charge(s) listed below to be placed on the 2022-2023 Secured Property Tax bill by RECLAMATION DISTRICT 1608 – LINCOLN VILLAGE WEST meets the requirements of Proposition 218 that added Articles XIIIIC and XIID to the California State Constitution.

X \_\_\_\_\_  
ELVIA TRUJILLO, Secretary, Reclamation District 1608

2022-2023 Special Assessments and/or Fixed Charges

# ITEM 11

## **SHORT TERM GOALS 2022**

1. Renewal of District Assessment.
2. Sediment Removal Project.
3. Participate in stakeholder groups. Status: Ongoing.
4. Work on slumping areas. In progress.
5. Monitor SJAFCA meetings re Calaveras and Fourteen Mile Slough uncertified levees.
6. Vegetation encroachments
7. Annual Levee Inspection.
8. Repair/Maintenance of Gates on Crown of Southwest Levee
9. Central Valley Flood Protection Plan
10. Revise District Website

## **LONG TERM GOALS**

1. Lower San Joaquin River Flood Risk Reduction Project
2. Raising Elevation of South West Levee.
3. Prop 218 Assessment



# ITEM 12

## **RD 1608: MASTER CALENDAR**

### **JANUARY**

### **FEBRUARY**

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

### **MARCH**

- Yearly Employee Evaluations
- Spring Newsletter
- Review Insurance Proposal (Renews April)

### **APRIL**

- April 1: Form 700s due
- 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*).
- Letter to Property owners on levee regarding levee standards and permit requirements

**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)
- Deadline to Notify Insurance of Non-Participation in JPRIMA for Subsequent Year

**NOVEMBER**

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

**DECEMBER**

- 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:**

<b>Name</b>	<b>Term Commenced</b>	<b>Term Ends</b>
Dan MacDonnell	2021	First Friday of Dec 2025
Dottie Lofstrom	2021	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 - July 6, 2022 Board Meeting

NAME	Date	INVOICE #	AMOUNT	TOTAL \$	WARRANT #	CHECK #	SUBVENTION FUND
Michael Panzer (7/6/2022 Board Mtg)	7/6/2022	Trustee Fee	\$285.64				
				<b>\$285.64</b>	6614		
Dan MacDonnell (7/6/2022 Board Mtg)	7/6/2022	Trustee Fee	\$285.64				
				<b>\$285.64</b>	6615		
Dottie Lofstrom (7/6/2022 Board Mtg)	7/6/2022	Trustee Fee	\$285.64				
6/15/22 Public Outreach Preparation	6/15/2022	Trustee Fee	\$285.64				
				<b>\$571.28</b>	6616		
Elvia Trujillo (June 2022 Services)	7/6/2022	Secretary Fee	\$1,020.00				
				<b>\$1,020.00</b>	6617		
PG&E (Landview & Seagull)	5/31/2022	0950847867-5	\$11.44				
PG&E (Stone River)	6/21/2022	2999432760-8	\$18.10				
				<b>\$29.54</b>	6618		
Neumiller & Beardslee	6/9/2022	328357	\$2,474.04				
				<b>\$2,474.04</b>	6619		
BPM	6/23/2022	24201	\$531.43				
				<b>\$531.43</b>	6620		
Reclamation District 1608	7/6/2022		\$40,000.00				
(Transfer to Checking Account)				<b>\$40,000.00</b>	6621		
Transfer to Sediment Removal Proj Fund	7/6/2022	For Registered Warrant #6399	\$26,364.55				
				<b>\$26,364.55</b>			
Bank of Stockton	7/11/2022	Registered Warrant No. 6399	\$26,364.55				
(Payment of Registered Warrant 6397)				<b>\$26,364.55</b>	RW6399		
Bank of Stockton Visa	6/21/2022	4/27/22-5/27/22	\$1,319.70	<b>\$1,319.70</b>		1535	

