

**MEETING AGENDA FOR  
RECLAMATION DISTRICT NO. 1608  
BOARD OF TRUSTEES REGULAR MEETING  
8:00 A.M. SEPTEMBER 6, 2023**

**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 July 26, 2023, District meeting.
3. Financial Report. Review, discuss, and accept financial report.
4. Audit. Approve representation letters from Croce, Sanguinetti, & Vander Veen to perform the District's Audit for the year ended June 30, 2023, and submit the Special District Financial Transactions Report and authorize District Official to execute the representation letters.
5. Engineer's Report. Discussion and Possible Action on the following items:
  - I. AB 360 Delta Levee Subventions Program
    - A. Review the status of the placement of all-weather road surfacing in specific areas of the levee reach along the Southwest Quadrant.
  - II. Proposition 218 New Assessment Procedure
    - A. Review status of planning effort and schedule of Board committee to review progress.
6. Superintendent Report. Request for directions and approvals.
7. Meetings. Report by Trustees on meetings attended and up coming meetings. Request for direction.
8. Report and possible action on Progress of Tasks Assigned at Previous Board Meetings.
9. Discussion and direction on Short-Term and Long-Range Goals.
10. District Calendar. Discussion and direction.
  - a. Next Meeting is October 4, 2023

*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. Correspondence.

12. Approval of Bills.

13. 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.

14. Adjournment.

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**AGENDA PACKET  
RECLAMATION DISTRICT 1608  
September 6, 2023**

<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.	Self-explanatory.
7.	Self-explanatory.
8.	Self-explanatory.
9.	Please see attached.
10.	Please see attached.
11.	Self-explanatory.
12.	Please see attached.
13.	Self-explanatory.
14.	Self-explanatory.

# ITEM 2



**MINUTES OF THE REGULAR MEETING OF BOARD OF TRUSTEES  
FOR RECLAMATION DISTRICT 1608  
HELD ON WEDNESDAY, JULY 26, 2023**

A Regular Meeting of the Board of Trustees of Reclamation District 1608 was called to order at 8:00 a.m. by President Panzer on July 26, 2023, 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

CHRIS NEUDECK  
ANDY PINASCO  
JOE BRYSON  
ELVIA TRUJILLO  
BOB BENTZ  
DOMINICK GULLI

1. **Public Comment.**

- Bob Bentz commented having the flag displayed at meetings and asked about the pledge of allegiance.

2. **Approval of Minutes.** Minutes of the regular meeting of June 7, 2023. The Trustees reviewed the draft minutes. Trustee Lofstrom requested a correction in the last sentence of Section 5.I.A correcting word from “tacking” to “tracking.” After review,

It was moved, seconded (D. MacDonnell/D. Lofstrom) and unanimously carried by the Board Trustees of Reclamation District 1608, that the minutes of the June 7, 2023, Regular Board Meeting, be approved with requested change.

3. **Financial Report.** Review, discuss, and accept financial report. District Secretary Elvia Trujillo presented oral and written reports. The preliminary final report for Fiscal Year 2022-2023 was presented as well as the first financial report for Fiscal Year 2023-2024. After review,

It was moved, seconded (D. Lofstrom/D. MacDonnell) and unanimously carried by the Board of Trustees of Reclamation District 1608 that the Preliminary Year End Financial Report for Fiscal year 2022-2023 presented at the July 26, 2023, meeting be approved.

It was moved, seconded (D. Lofstrom/D. MacDonnell) and unanimously carried by the Board of Trustees of Reclamation District 1608 that the first Financial Report for Fiscal Year 2023-2024 presented at the July 26, 2023, meeting be approved.

4. **Social Media Use Policy.** Adopt Resolution 2023-06 Adopting the Reclamation District No. 1608 Social Media Use Policy. Attorney Andy Pinasco reported the Social Media Use Policy was drafted to have communication standards for the District’s social media pages related with the Prop 218 outreach project. Since the District is a public agency, it can’t regulate speech, however, having this Policy will establish terms of use guidelines. It establishes a limited public forum where the District reserves the right to remove any inappropriate comments. Mr. Pinasco explained this is a standard social media policy used by public agencies. After review,

It was moved, seconded (D. MacDonnell/D. Lofstrom) and unanimously carried by the Board of Trustees of Reclamation District 1608, that Resolution 2023-06 Adopting the Reclamation District No. 1608 Social Media Use Policy be adopted as presented.

5. **Appropriations Limit.** Adopt Resolution 2023-03 Adopting Appropriations Limit for Fiscal Year 2023-2024. Andy Pinasco presented this item. Each year the District is to establish its appropriations limit for the following fiscal year. He explained the calculations in Exhibit A and has calculated the appropriations limit for Fiscal Year 2023-2024 at \$751,466.91. This information will be provided to the San Joaquin County Auditor-Controller. After review,

It was moved, seconded (D. Lofstrom/D. MacDonnell) and unanimously carried by the Board of Trustees of Reclamation District 1608, that Resolution 2023-03 Adopting Appropriations Limit for Fiscal Year 2023-2024 be approved.

6. **Assessment Resolution.** Adopt Resolution 2023-04 Certifying Assessments to be Collected and Establishing a Procedure for Collection. Andy Pinasco presented this item. The District establishes annually the amount to be collected for assessments. District staff recommends assessing at 100% due to debt related to the sediment removal project. This information is forwarded to the County Assessor’s office for collection on the property tax bill. After discussion,

It was moved, seconded (D. MacDonnell/D. Lofstrom) and unanimously carried by the Board of Trustees of Reclamation District 1608, that Resolution 2023-04 Certifying Assessments to be Collected and Establishing Procedure for Collection be approved.

7. **Trustee Election.** Adopt Resolution 2023-05 Ordering Board of Trustees Election by All-Mailed Ballot. Andy Pinasco presented this item. He explained there are two seats that are going to expire at the end of this year. If there are more people interested than the number of seats available, then an election needs to take place. The District

historically has done a precinct election. This year, the election will be on November 7, 2023. This is an opportunity to consider holding an election by all-mailed ballot or to continue to hold the election at a precinct. Mr. Pinasco commented that a mail ballot election has a slightly higher expense due to the robust mailing of documents/forms. They both run in the neighborhood of \$20,000/\$30,000 and both have advantages and disadvantages. If it's an in-person election, publication needs to be made in the newspaper and in the District's website. The Trustees discussed whether to have a precinct election or a mail ballot election and the consensus was no interest in a mail ballot election. Mr. Pinasco explained no action was necessary on this item since the interest is in having a precinct election.

8. **Engineer's Report.** Discussion and Possible Action on the following items.

I. **AB 360 Delta Levee Subventions Program.**

A. Review the completed status of the AC repairs resultant from Rock Slope Protection project under the Levee Maintenance Project for Fiscal Year 2022/2023 by FORD Construction.

Chris Neudeck reported this is the project that required asphalt repairs at the Southwest part of the marina. The asphalt was replaced as well as the sidewalk and curb that were cracked and damaged as a result of the trucks turning over. Mr. Neudeck reported everything came together well and this project is now completed.

B. Review the status of the placement of all-weather road surfacing in specific areas of the levee reach along the Southwest Quadrant.

Chris Neudeck reported this project has been very disruptive to homeowners but progress is being made. He commended Joe Bryson and his staff in managing all the conditions that occur with a project of this scope.

C. Review correspondence with Charles and Farley Staniec related to the replacement of the permitted landside edge of levee crown fence.

Engineer Chris Neudeck presented this item. He referenced the letters between the Staniecs and KSN and the photos associated with the fence (Exhibit C of Engineer's Report). In his response letter to the Staniecs Mr. Neudeck confirmed that RD 1608 is only responsible for replacing two-thirds of the fence, the remainder of the fence repairs are the responsibility of the Staniecs. The Staniecs agreed and are being cooperative.

II. **Aquatic Weeds Along 14 Mile Slough**

A. Review July 13, 2023 photographs of Department of Parks – Boating and Waterways spraying floating aquatic weeds along 14-mile slough.

Engineer Chris Neudeck reported personnel from the Department of Parks – Boating and Waterways were out spraying the aquatic weeds.

They were not spaying the weeds on the berm but were spraying along the berm. Mr. Neudeck mentioned he toured Fourteen Mile Slough and indicated it looked pretty good. President Panzer commented he also noticed a significant change in the last two weeks. Credit was given to Trustee Lofstrom for her efforts in communicating the problem to the Department of Boating and Waterways.

9. **Emergency Operation Plan and Flood Contingency Map.** Discuss and Possible Action to Approve Updates to District's Emergency Operations Plan and Flood Contingency Map. District Engineer Chris Neudeck reported this is an ongoing matter. The redlines were resolved and the Emergency Operations Plan will be finalized and brought back to the Board in the fall, possibly in October. He reported all reservoirs are brimful and the sierras still have snow. If we get rain, it will be different than previous years. Before, we had empty reservoirs and could accommodate additional water, this winter the reservoirs will be full. He added that having the Emergency Operations Plan is important in case it is needed.
10. **Superintendent Report.** Request for directions and approvals. Joe Bryson provided an oral and written report. There have been numerous incidents on the levee: rocks have been moved to clear a launch area for kayakers; there have been issues with the dumpsters; the golf cart was pushed into the water; and a plastic wheelbarrow was broken. Mr. Neudeck and Mr. Bryson are looking into introducing cameras on the levee for safety reasons. The cameras being considered will have night view, good resolution, and will require a solar panel. Since this is a matter of personal safety, the Board supports Mr. Bryson moving forward in pursuing the purchase of the cameras. No action needs to be taken since Mr. Bryson has spending authority. Please refer to the Levee Superintendent Report for the complete list of items.
11. **Meetings.** Report by Trustees on meetings attended and upcoming meetings. Request for direction. Mr. Neudeck reported he would be attending San Joaquin Operational Area Stakeholder Quarterly Meeting scheduled for this afternoon.
12. **Report and possible action on Progress of Tasks Assigned at Previous Board Meetings.**  
No report.
13. **Discussion and direction on Short-Term and Long-Range Goals.**  
The Short-Term and Long-Term Goals were reviewed and discussed. It was requested that *All-Weather Road Resurfacing* is to be added to the Short Term Goals. It was also requested that item 2. *Sediment Removal Project* be moved from the Short Term Goals to the Long Term Goals. Further dredging cannot be done until the current loan for the dredging is paid off, additionally, the District does not have the cashflow to begin another dredging project. Mr. Neudeck recommends maintenance dredging should be done every

five to ten years with ten years being the maximum limitation due to the gradual accumulation of silt.

14. **District Calendar.** Discussion and direction.

a. Next Meeting is September 6, 2023.

- Trustee Lofstrom mentioned she will not be able to attend the November meeting.
- Andy Pinasco said he will get out the paperwork to the Trustees whose term will be expiring.

15. **Correspondence.** None.

16. **Approval of Bills.** District Secretary Elvia Trujillo presented an oral and written report. After review,

It was moved, seconded (D. Lofstrom/D. MacDonnell) and unanimously carried by the Board of Trustees of Reclamation District 1608 that list of Bills for Ratification and the list of Bills for Approval presented at the July 26, 2023, Board Meeting be approved.

17. **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.

18. **Adjournment.** The meeting adjourned at 9:19 a.m.

Respectfully submitted,

Elvia C. Trujillo  
District Secretary

Acronyms Frequently Used

AC Repairs = Asphalt Concrete Repairs  
CEQA = California Environmental Quality Act  
District= Reclamation District 1608  
DWR = Department of Water Resources  
KSN = Kjeldsen, Sinnock & Neudeck  
N&B = Neumiller & Beardslee  
Prop 218 = Proposition 218  
RD 1608 = Reclamation District 1608  
SJAFCA = San Joaquin Area Flood Control Agency  
USACE = United States Army Corps of Engineers

Reclamation District 1608  
Bills for Approval - July 26, 2023 Board Meeting

NAME	Date	INVOICE #	AMOUNT	TOTAL \$	WARRANT #	CHECK #	RATIFICATION
Michael Panzer (7/26/2023 Board Mtg)	7/26/2023	Trustee Fee	\$299.92				
				<b>\$299.92</b>	6739		
Dan MacDonnell (7/26/2023 Board Mtg)	7/26/2023	Trustee Fee	\$299.92				
				<b>\$299.92</b>	6740		
Dottie Lofstrom (7/26/2023 Board Mtg)	7/26/2023	Trustee Fee	\$299.92				
				<b>\$299.92</b>	6741		
Elvia Trujillo (July 2023 Services)	7/19/2023	Secretary Fee	\$883.26				
				<b>\$883.26</b>	6742		
PG&E (Landview & Seagull)		0950847867-5	\$0.00				
PG&E (Stone River)		2999432760-8	\$0.00				
				<b>\$0.00</b>			
Neumiller & Beardslee	7/12/2023	343566	\$1,033.20				
				<b>\$1,033.20</b>	6743		
Kjeldsen, Sinnock & Neudeck	7/10/2023	35628	\$1,980.05				
	7/10/2023	35629	\$1,961.35				
	7/10/2023	35630	\$888.75				
	7/10/2023	35631	\$2,222.50				
	7/10/2023	35632	\$1,015.00				
	7/10/2023	35633	\$897.50				
				<b>\$8,965.15</b>	6744		
Ford Construction Company, Inc.	7/11/2023	Progress Pay No. 2	\$61,750.00				
				<b>\$61,750.00</b>	6745		
Angel's Tree Service	7/5/2023	4189	\$2,000.00				
				<b>\$2,000.00</b>	6746		
Business Printing Service	7/19/2023	3445	\$324.82				
				<b>\$324.82</b>	6747		

Reclamation District 1608  
Bills for Approval - July 26, 2023 Board Meeting

ADP, Inc.	7/7/2023	636538527	\$85.61	<b>\$85.61</b>	Online
ADP, Inc.	7/19/2023		\$79.91	<b>\$79.91</b>	Online
Bank of Stockton Visa	7/5/2023	5/27/23-6/26/23	\$5,202.61	<b>\$5,202.61</b>	Online
State of California Payroll Taxes		6/30/23 and 7/15/23 Payroll	\$680.33	<b>\$680.33</b>	Online
Federal Government Payroll Taxes		6/30/23 and 7/15/23 Payroll	\$3,581.10	<b>\$3,581.10</b>	Online
Joe L. Bryson (Payroll)	6/30/2023	6/1/23-6/30/23	\$5,563.10	<b>\$5,563.10</b>	Direct Deposit
Roger Lamarra (Payroll)	6/30/2023	6/16/23-6/30/23	\$884.05	<b>\$884.05</b>	Direct Deposit
Roger Lamarra (Payroll)	7/15/2023	7/1/23-7/15/23	\$705.55	<b>\$705.55</b>	Direct Deposit
Ruby Jeff (Payroll)	6/30/2023	6/16/2023-6/30/23	\$896.21	<b>\$896.21</b>	Direct Deposit
Ruby Jeff (Payroll)	7/15/2023	6/1/23-6/15/23	\$713.31	<b>\$713.31</b>	Direct Deposit
Joe C. Godinez Sr. (Payroll)	6/30/2023	6/16/23-6/30/23	\$478.44	<b>\$478.44</b>	1597
California State Disbursement Unit	6/30/2023	Child Support	\$478.45	<b>\$478.45</b>	ADP Processed
(J Godinez Sr. Income Withholding)					
Joe C. Godinez Sr. (Payroll)	7/15/2023	7/1/23-7/15/23	\$390.18	<b>\$390.18</b>	1598
California State Disbursement Unit	7/15/2023	Child Support	\$390.18	<b>\$390.18</b>	ADP Processed
(J Godinez Sr. Income Withholding)					
David Maestas	6/30/2023	6/16/23-6/31/23	\$701.11	<b>\$701.11</b>	Direct Deposit
		<b>WARRANT TOTAL:</b>		<b>\$75,856.19</b>	
		<b>CHECKING TOTAL:</b>		<b>\$20,830.14</b>	
		<b>TOTAL BILLS PAID</b>		<b>\$96,686.33</b>	

# ITEM 3



**RECLAMATION DISTRICT 1608**  
**FINANCIAL REPORT - July 26, 2023 (FINAL)**  
**% OF FISCAL YEAR ELAPSED THROUGH END OF JUNE 2023 - 100% (END OF FISCAL YEAR REPORT)**

Budget Item	Budget Amount	Expended MTD	Expended YTD	% YTD
<b>Operations &amp; Maintenance Expenses</b>				
O1 Levee Superintendent	\$75,000.00	\$8,324.80	\$93,433.03	124.58%
O2 Part Time Employees	35,000.00	8,510.00	73,461.00	209.89%
O3 Payroll Taxes and Expenses	25,000.00	786.07	13,987.58	55.95%
O4 Fences & Gates	25,000.00	0.00	660.72	2.64%
O5 Locks & Signs	1,000.00	0.00	0.00	0.00%
O6 Weed and Rodent Control & Clean up	10,000.00	8,071.89	37,076.13	370.76%
O7 Levee Repair Fund (General Operations & Maintenance)	30,000.00	3,713.49	34,688.05	115.63%
O8 Levee Repair Fund (Levee Capital Improvement Projects)	150,000.00	0.00	85,703.63	57.14%
O9 Pump System Maintenance	750.00	22.50	3,467.82	462.38%
O10 Wireless Services (Cell and Mobile Computer)	1,200.00	0.00	631.54	52.63%
O11 Garbage Service	4,000.00	582.63	5,649.05	141.23%
O12 District Vehicle (Fuel, Maintenance and Repairs)	7,500.00	340.49	7,014.65	93.53%
<b>TOTAL</b>	<b>\$364,450.00</b>	<b>\$30,351.87</b>	<b>\$325,421.33</b>	<b>89.29%</b>
<b>General Expenses</b>				
G1 Trustee Fees	\$13,000.00	\$0.00	\$11,896.88	91.51%
G2 Secretary Fees	12,000.00	1,104.99	11,798.83	98.32%
G3 Office Expenses (incudes storage facility)	1,000.00	0.00	740.66	74.07%
G4 General Legal	30,000.00	1,448.19	25,364.62	84.55%
G5 Audit	5,000.00	0.00	6,300.00	126.00%
G6 County Administration Costs	6,000.00	0.00	8,015.57	133.59%
G7 Property and Liability Insurance	15,000.00	0.00	19,375.00	129.17%
G8 Workers Compensation Insurance	10,000.00	4,060.31	11,920.66	119.21%
G9 Election Costs	0.00	0.00	0.00	0.00%
G10 Newsletters & Public Communications	6,000.00	0.00	1,004.88	16.75%
G11 Registered Warrant Expenses	175,000.00	0.00	239,687.33	136.96%
<b>TOTAL</b>	<b>\$273,000.00</b>	<b>\$6,613.49</b>	<b>\$329,490.94</b>	<b>120.69%</b>
<b>Engineering Expenses</b>				
E1 General Engineering	\$20,000.00	\$0.00	\$22,846.02	114.23%
E2 Plan Review Engineering	25,000.00	0.00	16,931.71	67.73%
E3 Administration of Delta Levee Subventions Program	20,000.00	0.00	19,013.57	95.07%
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	2,788.75	37.18%
E6 Engineering, Mgmnt & Inspection of Capital Imp. Projects	15,000.00	0.00	44,367.54	295.78%
E7 DWR 5 Year Plan	0.00	0.00	2,430.00	0.00%
E8 Assessment Engineering	2,500.00	0.00	3,335.19	133.41%
E9 Assesment Development	90,000.00	0.00	24,870.57	27.63%
<b>TOTAL</b>	<b>\$187,500.00</b>	<b>\$0.00</b>	<b>\$136,583.35</b>	<b>72.84%</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>\$824,950.00</b>	<b>\$36,965.36</b>	<b>\$791,495.62</b>	<b>95.94%</b>

Budget Item	Anticipated Income	Income MTD	Income YTD	% YTD
<b>Income</b>				
Property Taxes	\$260,000.00	\$3,418.11	\$269,389.02	103.61%
Interest Income	2,000.00	0.00	7,639.00	381.95%
Assessments	298,000.00	0.00	298,799.48	100.27%
Subvention Reimbursement	195,000.00	0.00	0.00	0.00%
<b>Totals</b>	<b>\$755,000.00</b>	<b>\$3,418.11</b>	<b>\$575,827.50</b>	<b>76.27%</b>

<b>Cash On Hand</b>	
Cash Balance as of July 1, 2022	\$639,378.11
Revenues (YTD), as of June 30, 2023	\$557,300.14
Expenses (YTD), as of June 30, 2023	\$861,728.91

Fund Balance as of 6/30/23	\$334,949.34
Proposed Warrants	\$0.00
<b>TOTAL CASH</b>	<b>\$334,949.34</b>

Checking Account Balance as of 6/30/2023	\$21,615.28
<b>TOTAL CASH ON HAND</b>	<b>\$356,564.62</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 Transfer of Funds (6/28/22)	\$655.87		\$3,319.17
Progress Billing No. 13 Tranfer of Funds (6/1/2022)	\$454.50		\$2,864.67
Interest (7/31/22)		5.00	\$2,869.67
Progress Billing No. 14 Transfer of Funds (9/12/2022)	\$119.25		\$2,750.42
Interest (10/31/22)		7.00	\$2,757.42
Interest (1/31/23)		14.00	\$2,771.42
Interest (4/30/23)		20.00	\$2,791.42

**RECLAMATION DISTRICT 1608**  
**FINANCIAL REPORT - SEPTEMBER 6, 2023**  
**% OF FISCAL YEAR ELAPSED THROUGH END OF AUGUST 2023 - 16.66%**

Budget Item	Budget Amount	Expended MTD	Expended YTD	% YTD
<b>Operations &amp; Maintenance Expenses</b>				
O1 Levee Superintendent	\$80,000.00	\$8,443.05	\$16,436.75	20.55%
O2 Part Time Employees	45,000.00	7,952.00	14,297.00	31.77%
O3 Payroll Taxes and Expenses	15,000.00	914.88	1,236.19	8.24%
O4 Fences & Gates	2,500.00	0.00	0.00	0.00%
O5 Locks & Signs	1,000.00	0.00	0.00	0.00%
O6 Weed and Rodent Control & Clean up	15,000.00	2,615.85	2,665.85	17.77%
O7 Levee Repair Fund (General Operations & Maintenance)	30,000.00	3,054.03	7,804.00	26.01%
O8 Levee Repair Fund (Levee Capital Improvement Projects)	150,000.00	0.00	61,750.00	41.17%
O9 Pump System Maintenance	1,000.00	41.00	41.00	4.10%
O10 Wireless Services (Cell and Mobile Computer)	750.00	101.56	318.59	42.48%
O11 Garbage Service	5,000.00	0.00	556.99	11.14%
O12 District Vehicle (Fuel, Maintenance and Repairs)	5,000.00	0.00	284.53	5.69%
<b>TOTAL</b>	<b>\$350,250.00</b>	<b>\$23,122.37</b>	<b>\$105,390.90</b>	<b>30.09%</b>
<b>General Expenses</b>				
G1 Trustee Fees	\$13,000.00	\$899.76	\$1,799.52	13.84%
G2 Secretary Fees	12,000.00	1,489.34	1,489.34	12.41%
G3 Office Expenses (incudes storage facility)	1,000.00	0.00	324.82	32.48%
G4 General Legal	30,000.00	1,336.98	2,370.18	7.90%
G5 Audit	5,500.00	0.00	0.00	0.00%
G6 County Administration Costs	6,000.00	0.00	0.00	0.00%
G7 Property and Liability Insurance	24,000.00	0.00	0.00	0.00%
G8 Workers Compensation Insurance	10,000.00	836.66	1,673.32	16.73%
G9 Election Costs	30,000.00	0.00	0.00	0.00%
G10 Newsletters & Public Communications	0.00	0.00	0.00	0.00%
G11 Registered Warrant Expenses	175,000.00	0.00	0.00	0.00%
<b>TOTAL</b>	<b>\$306,500.00</b>	<b>\$4,562.74</b>	<b>\$7,657.18</b>	<b>2.50%</b>
<b>Engineering Expenses</b>				
E1 General Engineering	\$20,000.00	\$1,900.00	\$3,880.05	19.40%
E2 Plan Review Engineering	25,000.00	0.00	888.75	3.56%
E3 Administration of Delta Levee Subventions Program	20,000.00	2,366.53	4,327.88	21.64%
E4 Periodic Levee Property Inspections and Surveys	0.00	0.00	0.00	0.00%
E5 Routine Levee Maintenance Consultation	3,500.00	872.50	1,770.00	50.57%
E6 Engineering, Mgmt & Inspection of Capital Imp. Projects	35,000.00	9,752.33	12,989.83	37.11%
E7 DWR 5 Year Plan	0.00	0.00	0.00	0.00%
E8 Assessment Engineering	4,000.00	3,615.93	3,615.93	90.40%
E9 Assesment Development	90,000.00	317.50	317.50	0.35%
<b>TOTAL</b>	<b>\$197,500.00</b>	<b>\$18,824.79</b>	<b>\$27,789.94</b>	<b>14.07%</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>\$854,250.00</b>	<b>\$46,509.90</b>	<b>\$140,838.02</b>	<b>16.49%</b>

Budget Item	Anticipated Income	Income MTD	Income YTD	% YTD
<b>Income</b>				
Property Taxes	\$260,000.00	\$0.00	\$0.00	0.00%
Interest Income	4,000.00	3,521.62	3,521.62	88.04%
Assessments	298,000.00	0.00	0.00	0.00%
Subvention Reimbursement	130,000.00 *	133,352.00	133,352.00	102.58%
<b>Totals</b>	<b>\$692,000.00</b>	<b>\$136,873.62</b>	<b>\$136,873.62</b>	<b>19.78%</b>

\* \$133,352.00 Subventions Reimbursement FY 2021/2022

\* \$ \_\_\_\_\_ Subventions Reimbursement FY 2022/2023

#### Cash On Hand

Cash Balance as of July 1, 2023	\$334,949.34
Revenues (YTD), as of July 31, 2023	136,873.62
Expenses (YTD), as of July 31, 2023	43,070.56

Fund Balance as of 8/30/2023	\$687,845.55
Proposed Warrants for 9/6/2023 Board Meeting	\$265,406.23
<b>TOTAL CASH</b>	<b>\$422,439.32</b>

Checking Account Balance as of 8/29/2023	\$19,178.28
<b>TOTAL CASH ON HAND</b>	<b>\$441,617.60</b>

#### Reserves

Board-Designated Reserve (For District Operations Only)	100,000.00
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5-Year Plan PFA	Transfers	Interest	\$37,500.00
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 Transfer of Funds (6/28/22)	\$655.87		\$3,319.17
Progress Billing No. 13 Tranfer of Funds (6/1/2022)	\$454.50		\$2,864.67
Interest (7/31/22)		5.00	\$2,869.67
Progress Billing No. 14 Transfer of Funds (9/12/2022)	\$119.25		\$2,750.42
Interest (10/31/22)		7.00	\$2,757.42
Interest (1/31/23)		14.00	\$2,771.42
Interest (4/30/23)		20.00	\$2,791.42

**SEDIMENT REMOVAL PROJECT 2020 - REGISTERED WARRANTS PAYMENT 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		\$26,364.55	\$221.69
7/31/2022		Interest	\$15.00		\$236.69
8/3/2022		Transfer from General Fund to Sediment Removal Fund	\$26,426.88		\$26,663.57
8/10/2022		Payment of Registered Warrant #6400		\$26,431.34	\$232.23
9/7/2022		Transfer from General Fund to Sediment Removal Fund	\$26,504.79		\$26,737.02
9/12/2022		Payment of Registered Warrant #6401		\$26,498.12	\$238.90
10/5/2022		Transfer from General Fund to Sediment Removal Fund	\$26,560.45		\$26,799.35
10/10/2022		Payment of Registered Warrant #6402		\$26,567.12	\$232.23
10/31/2022		Interest	\$32.00		\$264.23
11/2/2022		Transfer from General Fund to Sediment Removal Fund	\$26,629.45		\$26,893.68
11/10/2022		Payment of Registered Warrant #6403		\$26,636.13	\$257.55
12/7/2022		Transfer from General Fund to Sediment Removal Fund	\$26,707.36		\$26,964.91
12/14/2022		Payment of Registered Warrant #6404		\$26,711.82	\$253.09
1/4/2023		Transfer from General Fund to Sediment Removal Fund	\$26,769.69		\$27,022.78
1/9/2023		Payment of Registered Warrant #6405		\$26,774.14	\$248.64
1/31/2023		Interest	\$81.00		\$329.64
2/1/2023		Transfer from General Fund to Sediment Removal Fund	\$26,832.02		\$27,161.66
2/3/2023		Payment of Registered Warrant #6406		\$26,825.34	\$336.32
2/28/2023		Auditor A/P Charges		\$192.00	\$144.32
3/1/2023		Transfer from General Fund to Sediment Removal Fund	\$26,894.35		\$27,038.67
3/6/2023		Payment of Registered Warrant #6407		\$26,894.35	\$144.32
4/30/2023		Interest	\$76.00	\$0.00	\$220.32
7/31/2023		Interest	\$1.00		\$221.32
9/6/2023		Transfer from General Fund to Sediment Removal Fund	\$27,315.07		\$27,536.39
9/11/2023		Payment of Registered Warrant #6408		\$27,315.07	\$221.32

SEDIMENT REMOVAL PROJECT 2020  
REGISTERED WARRANTS - 9/6/2023 BOARD MEETING

WARRANT DATED	REGISTERED WARRANT #	DATE REGISTERED	FOR PAYMENT OF	PRINCIPAL AMOUNT	INTEREST RATE	TOTAL INTEREST TO DATE	TOTAL PAYOFF AMOUNT	DATE CALLED
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%	\$1,431.34	\$26,431.34	8/10/2022
11/04/20	6401	11/05/20	Dixon Marine Progress Pay #4	\$25,000.00	3.25%	\$1,498.12	\$26,498.12	9/12/2022
11/04/20	6402	11/05/20	Dixon Marine Progress Pay #4	\$25,000.00	3.25%	\$1,567.12	\$26,567.12	10/10/2022
11/04/20	6403	11/05/20	Dixon Marine Progress Pay #4	\$25,000.00	3.25%	\$1,636.13	\$26,636.13	11/10/2022
11/04/20	6404	11/05/20	Dixon Marine Progress Pay #4	\$25,000.00	3.25%	\$1,711.81	\$26,711.81	12/14/2022
11/04/20	6405	11/05/20	Dixon Marine Progress Pay #4	\$25,000.00	3.25%	\$1,774.14	\$26,774.14	1/11/2023
11/04/20	6406	11/05/20	Dixon Marine Progress Pay #4	\$25,000.00	3.25%	\$1,825.34	\$26,825.34	2/3/2023
11/04/20	6407	11/05/20	Dixon Marine Progress Pay #4	\$25,000.00	3.25%	\$1,894.35	\$26,894.35	3/6/2023
11/04/20	6408	11/05/20	Dixon Marine Progress Pay #4	\$25,000.00	3.25%	\$2,315.07	\$27,315.07	9/11/2023
11/04/20	6409	11/05/20	Dixon Marine Progress Pay #4	\$25,000.00	3.25%	\$2,315.07	\$27,315.07	
11/04/20	6410	11/05/20	Dixon Marine Progress Pay #4	\$25,000.00	3.25%	\$2,315.07	\$27,315.07	
11/04/20	6411	11/05/20	Dixon Marine Progress Pay #4	\$25,000.00	3.25%	\$2,315.07	\$27,315.07	
				\$500,000.00		\$31,522.77	\$531,522.77	

03/03/21	6455	03/03/21	Port of Stockton	\$25,000.00	3.25%	\$2,049.61	\$27,049.61	
03/03/21	6456	03/03/21	Port of Stockton	\$25,000.00	3.25%	\$2,049.61	\$27,049.61	
03/03/21	6457	03/03/21	Port of Stockton	\$25,000.00	3.25%	\$2,049.61	\$27,049.61	
03/03/21	6458	03/03/21	Port of Stockton	\$25,000.00	3.25%	\$2,049.61	\$27,049.61	
03/03/21	6459	03/03/21	Port of Stockton	\$25,000.00	3.25%	\$2,049.61	\$27,049.61	
03/03/21	6460	03/03/21	Port of Stockton	\$25,000.00	3.25%	\$2,049.61	\$27,049.61	
03/03/21	6461	03/03/21	Port of Stockton	\$25,000.00	3.25%	\$2,049.61	\$27,049.61	
03/03/21	6462	03/03/21	Port of Stockton	\$25,000.00	3.25%	\$2,049.61	\$27,049.61	
03/03/21	6463	03/03/21	Port of Stockton	\$25,000.00	3.25%	\$2,049.61	\$27,049.61	
03/03/21	6464	03/03/21	Port of Stockton	\$25,000.00	3.25%	\$2,049.61	\$27,049.61	
03/03/21	6465	03/03/21	Port of Stockton	\$25,000.00	3.25%	\$2,049.61	\$27,049.61	
03/03/21	6466	03/03/21	Port of Stockton	\$25,000.00	3.25%	\$2,049.61	\$27,049.61	
03/03/21	6467	03/03/21	Port of Stockton	\$25,000.00	3.25%	\$2,049.61	\$27,049.61	
03/03/21	6468	03/03/21	Port of Stockton	\$25,000.00	3.25%	\$2,049.61	\$27,049.61	
03/03/21	6469	03/03/21	Port of Stockton	\$25,000.00	3.25%	\$2,049.61	\$27,049.61	
				\$375,000.00		\$30,744.22	\$405,744.22	

LEGEND

PAID
PROPOSED

	Registered Warrants	Interest	Principal + Interest
Subtotals	\$875,000.00	\$62,266.99	\$937,266.99
Total Amount Paid to Date	\$400,000.00	\$22,262.50	\$422,262.50
<b>Total Remaining Due as of 9/6/23</b>	<b>475,000.00</b>	<b>\$40,004.49</b>	<b>\$515,004.49</b>

# ITEM 4





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

CERTIFIED PUBLIC ACCOUNTANTS

July 19, 2023

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 ended June 30, 2023.

#### **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 ended June 30, 2023. 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 (including information from outside of the general and subsidiary ledgers). 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, documentation, 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 ended June 30, 2023 not to exceed \$6,100. 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 of **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

July 19, 2023

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 ended June 30, 2023.

You have requested that we prepare the Special Districts Financial Transactions Report of **Reclamation District No. 1608** for the year ended June 30, 2023.

### **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, 2023 not to exceed \$550. 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: *X* \_\_\_\_\_

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

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

Trustee signature: *X* \_\_\_\_\_

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

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



# ITEM 5

Dr. Michael R. Panzer, Chairman  
Dan MacDonnell, Trustee  
Dot Lofstrom, PG, Trustee

**RECLAMATION DISTRICT NO. 1608  
LINCOLN VILLAGE WEST  
BOARD OF TRUSTEES MEETING  
WEDNESDAY, SEPTEMBER 6, 2023  
8:00 A.M.  
ENGINEER'S REPORT**

Andrew J. Pinasco, Attorney  
Elvia C. Trujillo, Secretary  
Christopher H. Neudeck, Engineer  
Joe Bryson, Superintendent

**I. AB 360 DELTA LEVEE SUBVENTIONS PROGRAM**

- A. Review the status of the placement of all-weather road surfacing in specific areas of the levee reach along the Southwest Quadrant.

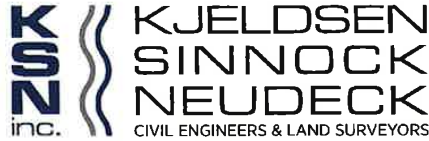
*EXHIBIT A: Progress Payment No 1*

*EXHIBIT B: KSN Inc. Daily Field Report Photo Summary*

**II. PROPOSITION 218 NEW ASSESSMENT PROCEDURE**

- A. Review status of planning effort and schedule of Board committee to review progress.

# **EXHIBIT A**



**PROGRESS PAY ESTIMATE**

Monthly Progress

**NO. 1**

OWNER: **Reclamation District 1608  
Lincoln Village West**

PROJECT: **2023 Levee Crown Road Repairs  
Station 118+25 - 149+25**

CONTRACTOR: **Robert Burns Construction, Inc.**

CONTRACT NO.: **1608-05-15-23-02**

KSN JOB NO.: **2153-0280**

DATE: **8/17/2023**

Contract Time:

Original Time 20 working days  
 Notice to Proceed Date 7/10/2023  
 Original Completion Date 8/4/2023  
 Approved Time Extensions 0 working days  
 Contract Completion Date 8/4/2023  
 Work Completed Through 8/1/2023  
 Elapsed Time 16 working days  
 Percent Time Elapsed 80.0%

Contract Cost:

Original Contract Price \$161,140.00  
 Approved Change Orders \$15,206.88  
 Percent Change Orders 9.4%  
 Revised Contract Price \$176,346.88  
 Amount Complete To Date \$176,346.88  
 Percent Complete 100.0%

Payment Summary:

	Previous	Current	To Date
Total Earnings	\$ -	\$ 176,346.88	\$ 176,346.88
Less Contract Deductions	\$ -	\$ -	\$ -
Subtotal	\$ -	\$ 176,346.88	\$ 176,346.88
Less Retention (5%)	\$ -	\$ (8,817.34)	\$ (8,817.34)
Net Earnings	\$ -	\$ 167,529.54	\$ 167,529.54

**Net Payment Due This Invoice**

**\$ 167,529.54**

Supporting Documentation:

- > Robert Burns Construction Billing No. 1.0
- > 0
- > 0
- > 0
- > 0

Recommended for Payment:

  
 Kjellden, Sinnock & Neudeck, Inc.  
 District Engineer

By: Jeffrey A. Mueller, P.E.

Item No.	Item Description	Unit	Contract			Previous Estimate		Current Estimate		Total Estimate to Date		
			Quantity	Unit Price	Amount	Quantity	Amount	Quantity	Amount	Quantity	%	Amount
<b>Original Contract</b>												
1.	Mobilization	LS	1	\$ 7,000.00	\$7,000.00			1.00	\$7,000.00	1.00	100%	\$7,000.00
2.	Remove and Dispose of Existing Lumber, Gravel, Fencing, and Pavers	LS	1	\$ 19,500.00	\$19,500.00			1.00	\$19,500.00	1.00	100%	\$19,500.00
3.	Furnish and Place 3/4" Class 2 Aggregate Base Material	TON	450	\$ 152.00	\$68,400.00			450.00	\$68,400.00	450.00	100%	\$68,400.00
4.	Furnish and Place Pressure Treated Wood Materials	LF	2,070	\$ 23.00	\$47,610.00			2,070.00	\$47,610.00	2,070.00	100%	\$47,610.00
5.	Furnish and Place Stake Materials	LF	2,070	\$ 9.00	\$18,630.00			2,070.00	\$18,630.00	2,070.00	100%	\$18,630.00
Subtotals, Original Contract:					<b>\$161,140.00</b>		<b>\$0.00</b>	<b>\$161,140.00</b>		<b>100%</b>	<b>\$161,140.00</b>	
<b>Change Orders</b>												
1.	Fence Addition and Final Quantity Balancing	LS	1	\$ 15,206.88	\$15,206.88			1.00	\$15,206.88	1.00	100%	\$15,206.88
Subtotals, Change Orders:					<b>\$15,206.88</b>		<b>\$0.00</b>	<b>\$15,206.88</b>		<b>100%</b>	<b>\$15,206.88</b>	
<b>Totals:</b>					<b>\$176,346.88</b>		<b>\$0.00</b>	<b>\$176,346.88</b>		<b>100%</b>	<b>\$176,346.88</b>	



ROBERT BURNS CONSTRUCTION, INC.  
 2501 N. WIGWAM DRIVE  
 STOCKTON, CA 95205  
 PHONE (209) 943-6969  
 FAX (209) 943-1718

Bill to: Kjeldsen, Sinnock & Neudeck, Inc.  
 Attn: Jeff Mueller  
 711 N. Pershing Ave  
 Stockton, CA 95201-0844  
 Phone: (209) 946-0268  
 Fax: (209) 946-0296

Billing No. 1.0  
 Billing for the month of: August 1, 2023

Project: 2023 Levee Crown Road Repairs  
 Contract No. 1608-05-15-23-02

Description	Quantity	Units	Unit Price	Total	Current Billings			Prior Billings			Total Bill to Date			Balance to Finish		% Complete
					Quantity	Units	Amount	Quantity	Units	Amount	Quantity	Units	Amount	Amount		
1 Mobilization	1	LS	\$7,000.00	\$7,000.00	100%	LS	\$7,000.00		LS		100%	LS	\$7,000.00			100%
2 Remove & Dispose of Existing Lumber, Gravel, Fencing and Pavers	1	LS	\$19,500.00	\$19,500.00	100%	LS	\$19,500.00		LS		100%	LS	\$19,500.00			100%
3 Furnish & Place 3/4" Class A.B.	450	Tons	\$152.00	\$68,400.00	450.00	Tons	\$68,400.00		Tons		450.00	Tons	\$68,400.00			100%
4 Furnish & Place Pressure Treated Wood Materials	2070	LF	\$23.00	\$47,610.00	2070.00	LF	\$47,610.00		LF		2070.00	LF	\$47,610.00			100%
5 Furnish & Place Stake Materials	2070	LF	\$9.00	\$18,630.00	2070.00	LF	\$18,630.00		LF		2070.00	LF	\$18,630.00			100%
<b>Total Contract</b>				<b>\$161,140.00</b>			<b>\$161,140.00</b>						<b>\$161,140.00</b>			<b>100%</b>

Contract Change Orders / Extra Work Orders

C.O. # 1	Furnish & Place 3/4" Class A.B.	2.44	Tons	\$152.00	\$370.88	2.44	Tons	\$370.88			2.44	Tons	\$370.88			
	Furnish & Place Pressure Treated Wood Materials	278.25	LF	\$23.00	\$6,399.75	278.25	LF	\$6,399.75			278.25	LF	\$6,399.75			
	Furnish & Place Stake Materials	278.25	LF	\$9.00	\$2,504.25	278.25	LF	\$2,504.25			278.25	LF	\$2,504.25			
	Construction of Fence	1	LS	\$5,932.00	\$5,932.00	100%	LS	\$5,932.00			1.00	LS	\$5,932.00			
<b>Total C.O.'s</b>				<b>\$15,206.88</b>			<b>\$15,206.88</b>					<b>\$15,206.88</b>				

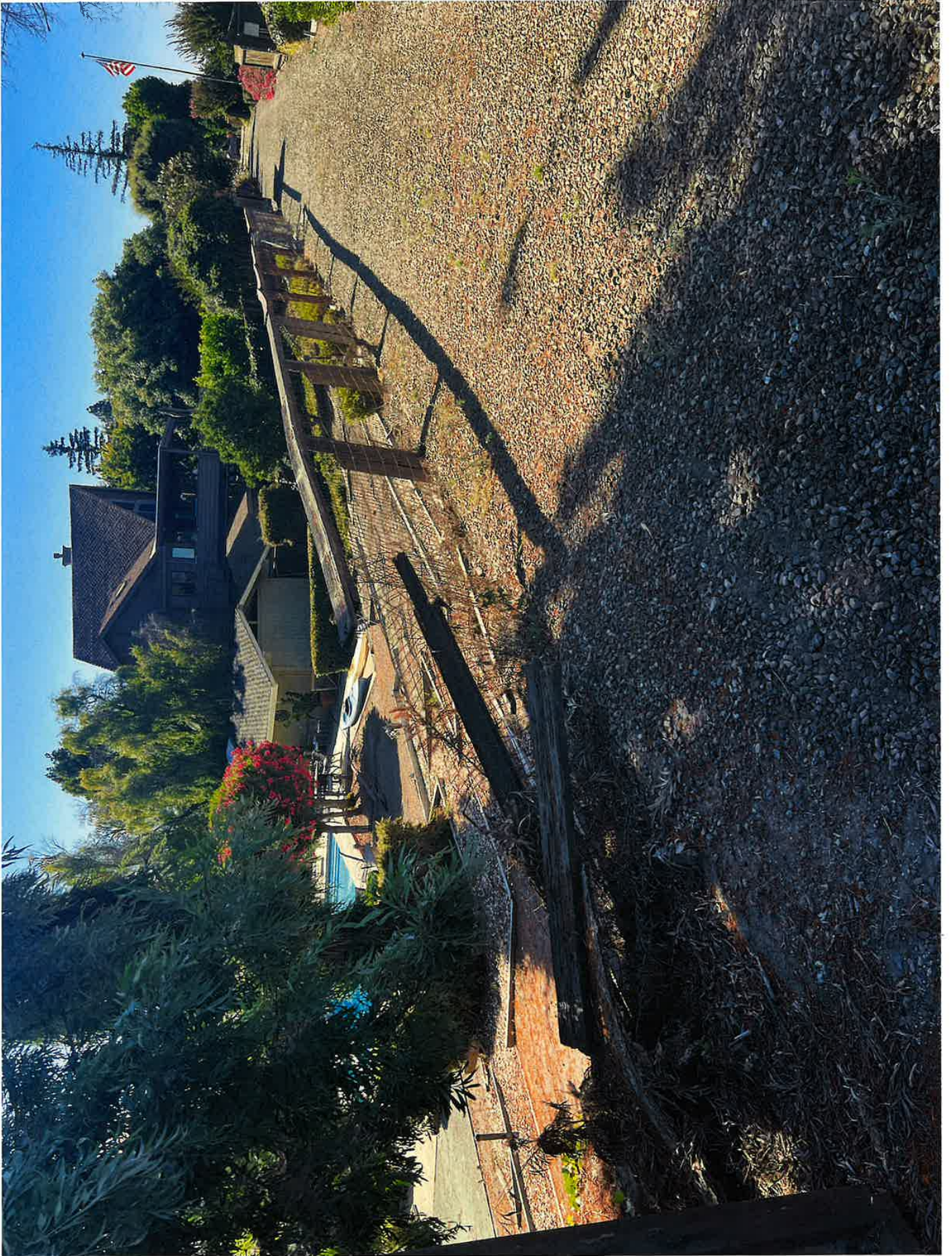
<b>Job Totals:</b>	<b>\$176,346.88</b>			<b>\$176,346.88</b>			<b>\$176,346.88</b>			<b>100%</b>
--------------------	---------------------	--	--	---------------------	--	--	---------------------	--	--	-------------

Original Contract Sum ..... \$161,140.00  
 Change Order ..... \$15,206.88  
 Adjusted Contract Amount ..... \$176,346.88

Complete to Date ..... \$176,346.88  
 Less 5% Retention ..... -\$8,817.34  
 Net Sub Total to Date ..... \$167,529.54  
 Less Previous Net Billings .....  
 Amount Requested this Billing ..... \$167,529.54

# **EXHIBIT B**

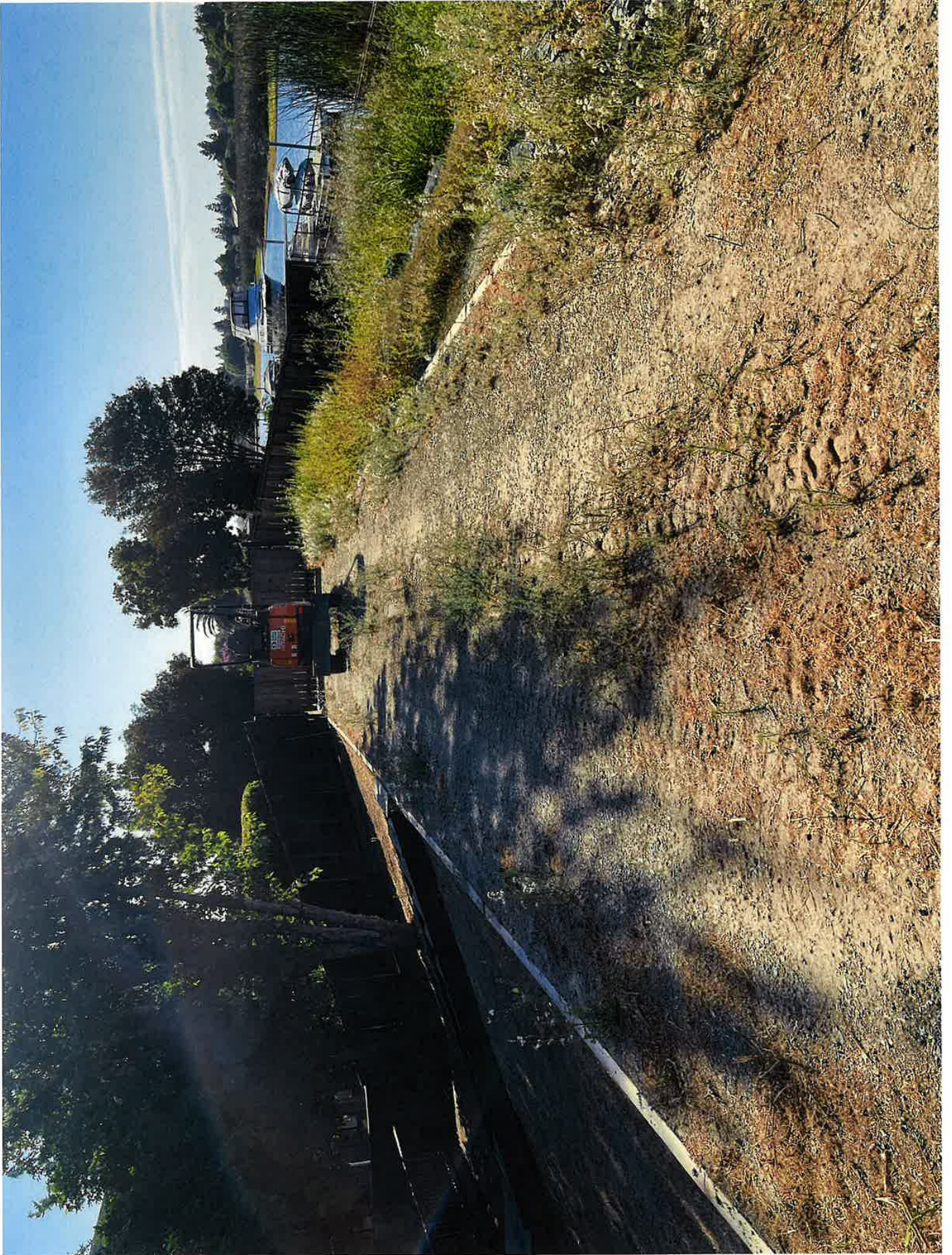




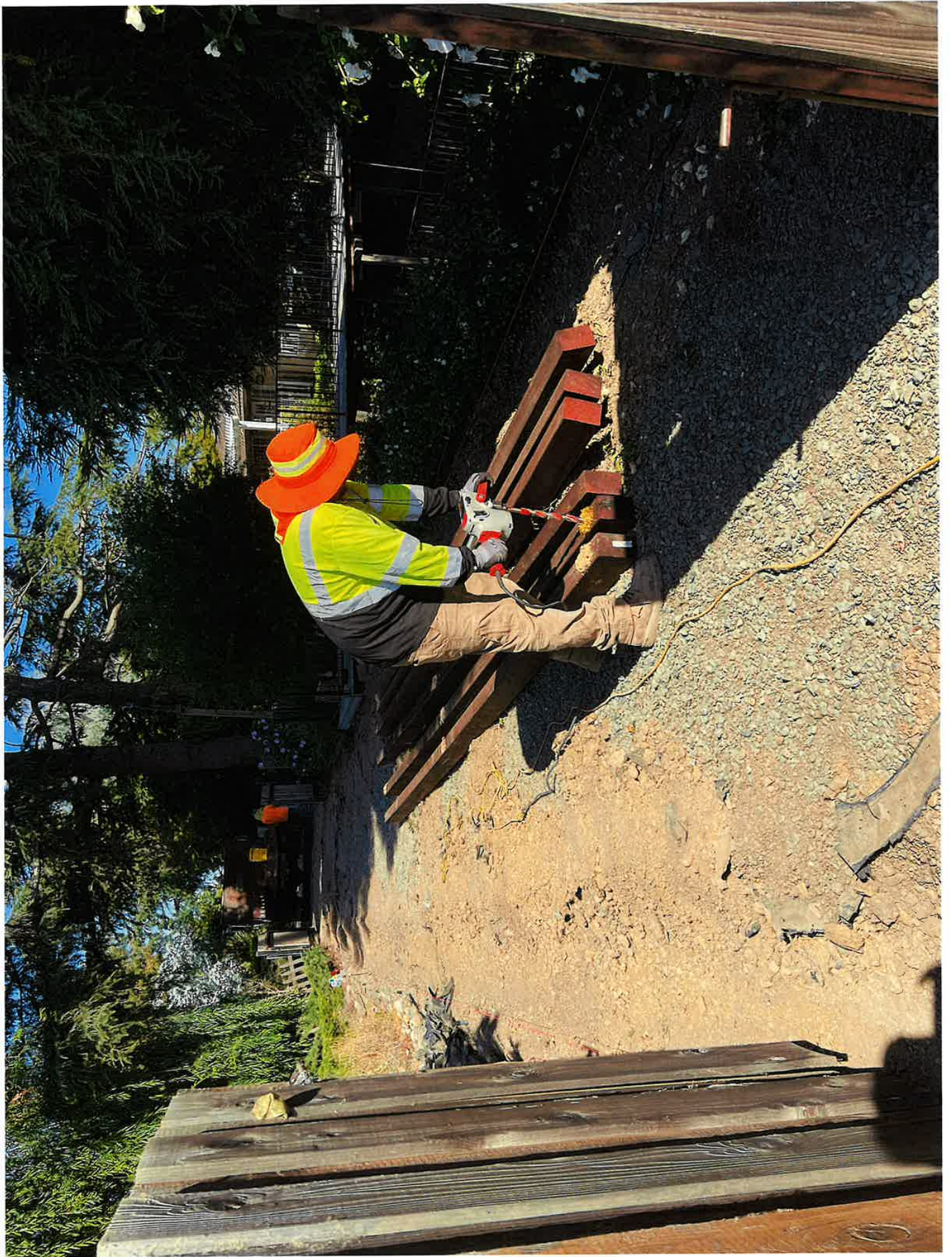








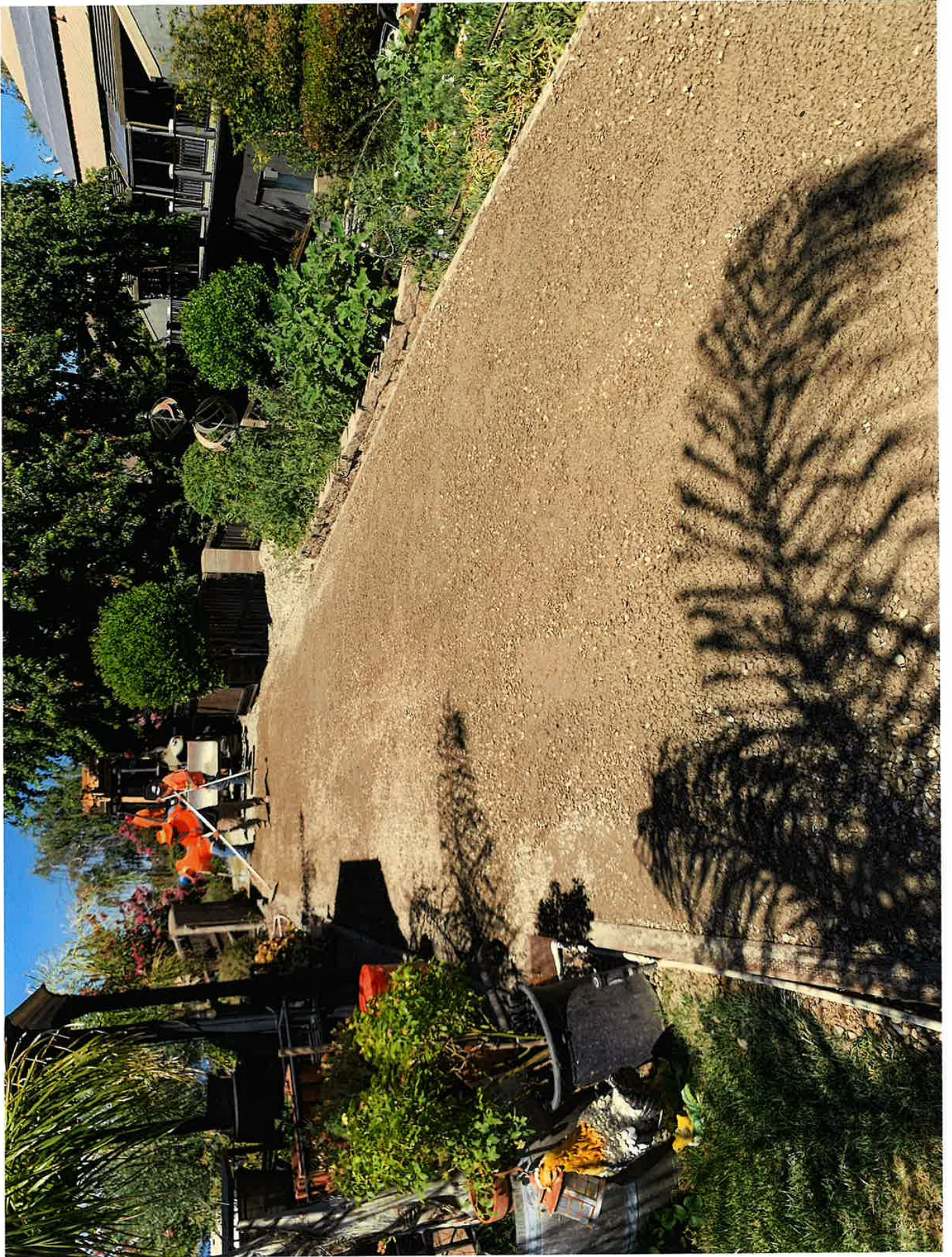




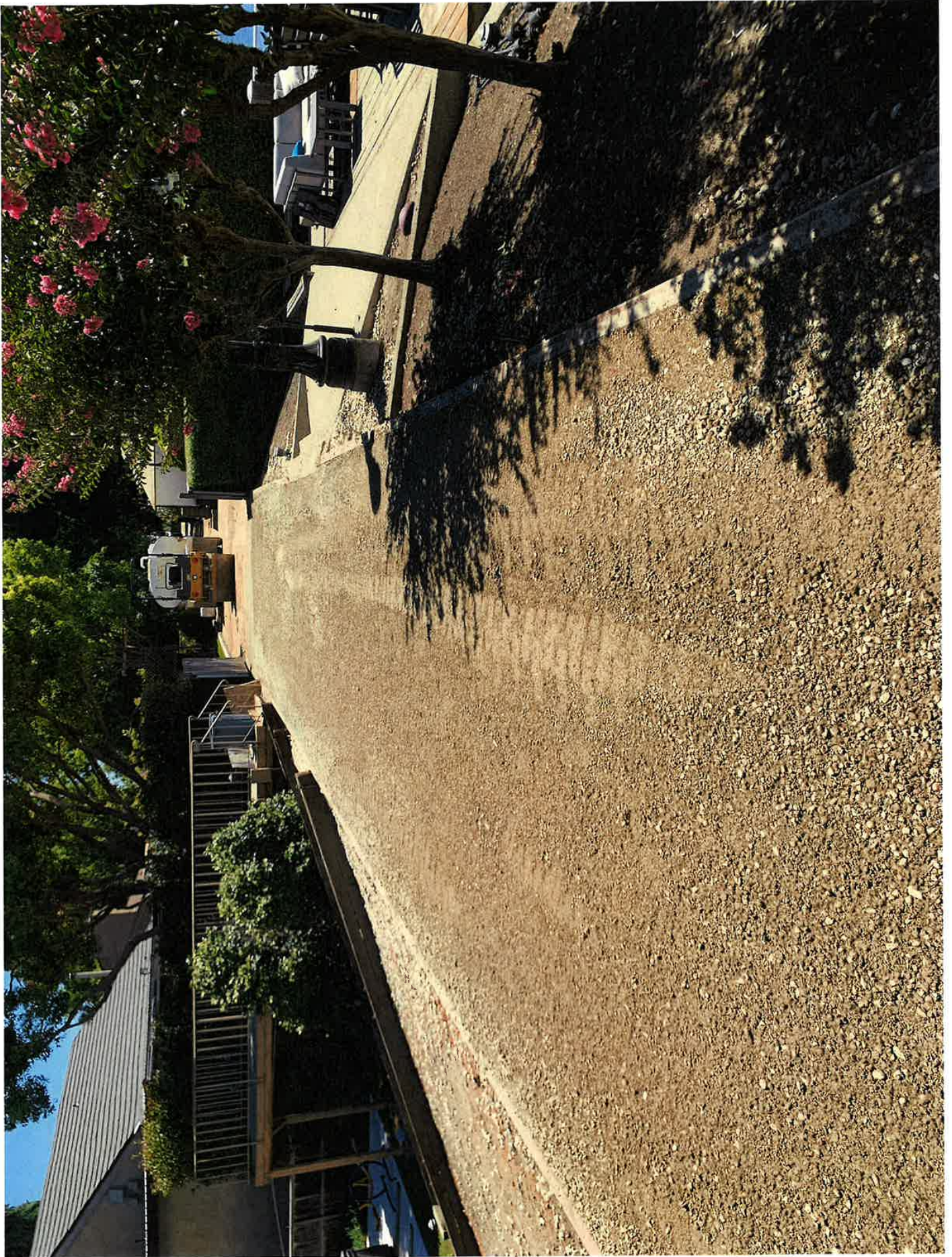




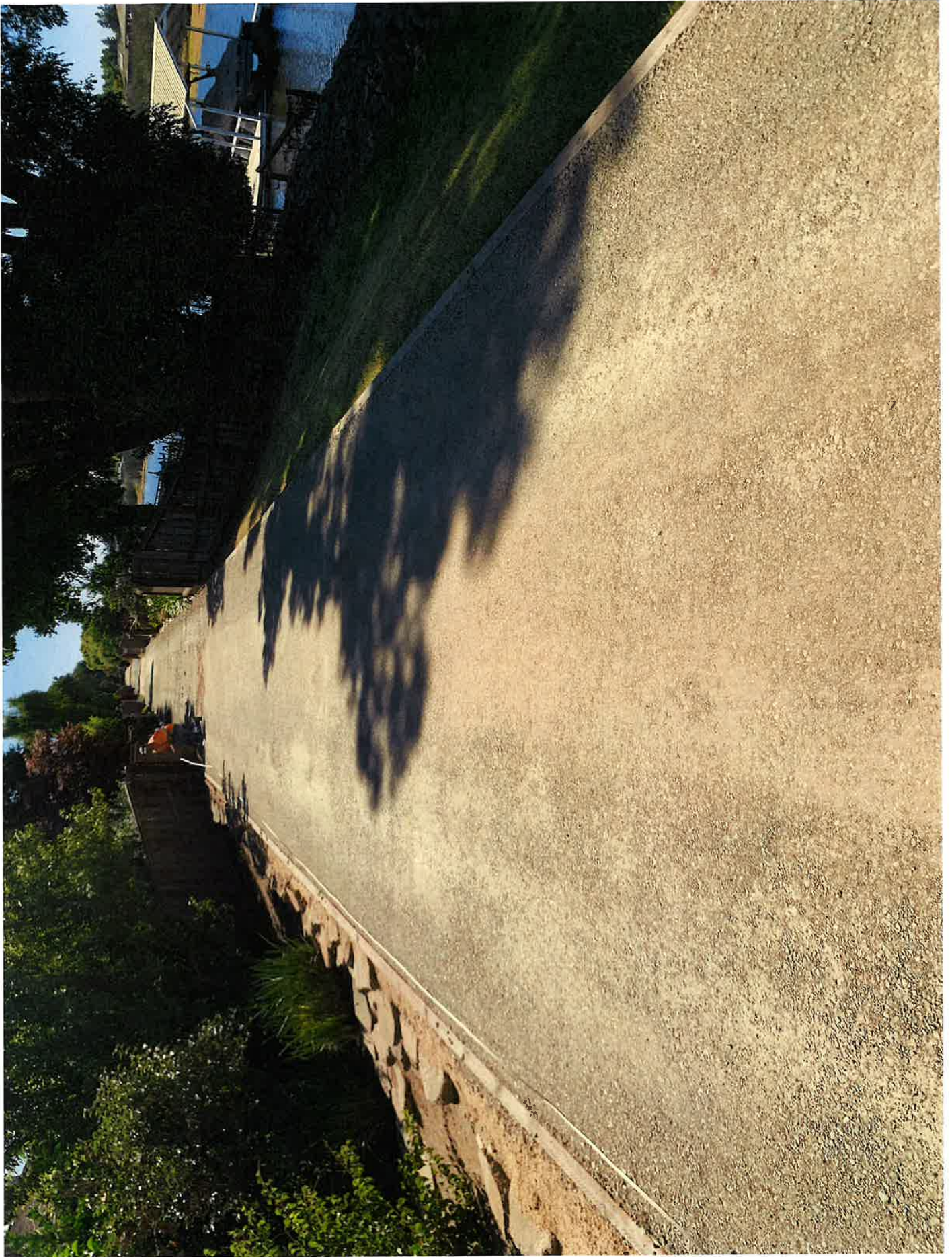




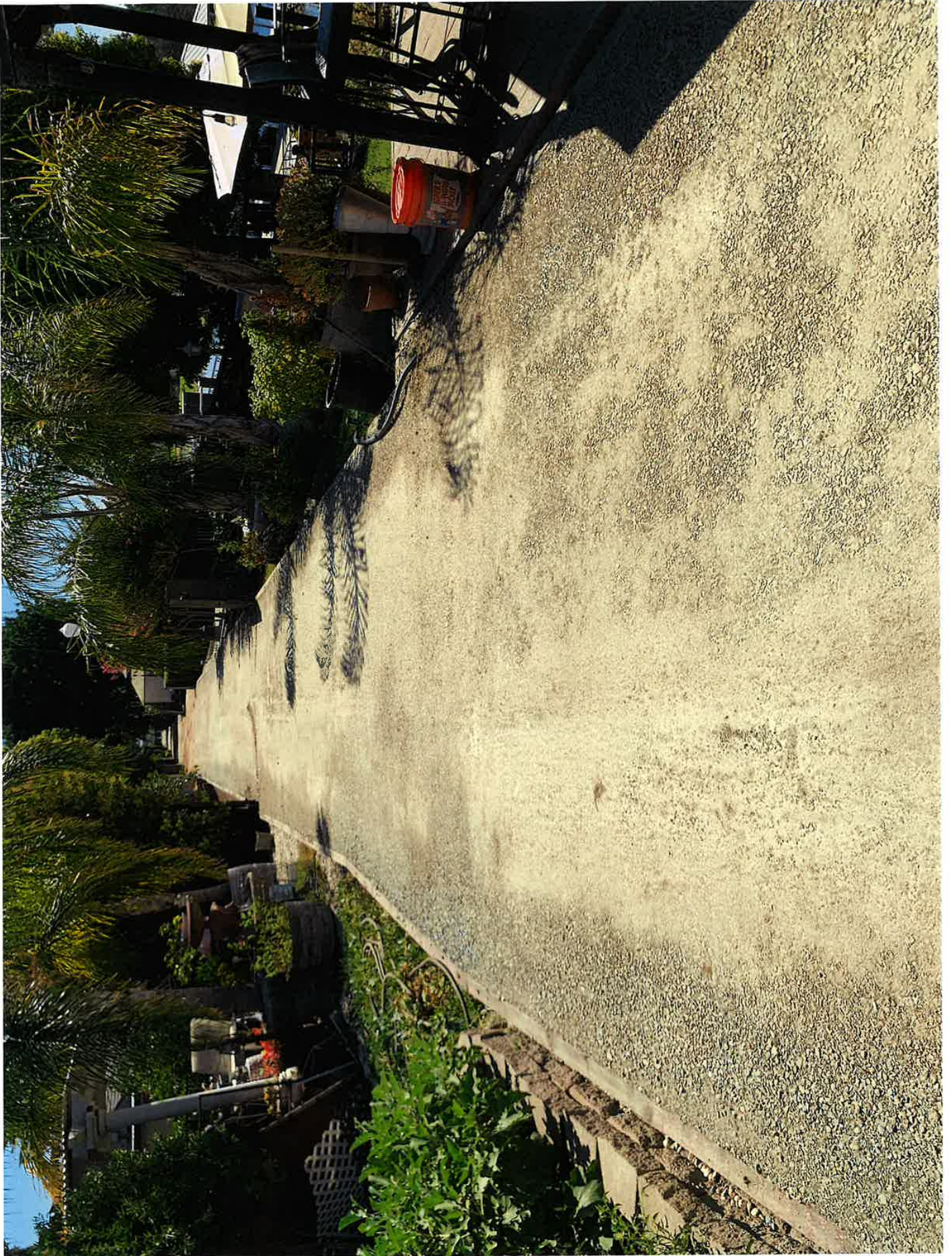
















# ITEM 9

## **SHORT TERM GOALS 2023**

1. Renewal of District Assessment.
2. Participate in stakeholder groups. Status: Ongoing.
3. Work on slumping areas.
4. Monitor San Joaquin Feasibility Project
5. Vegetation encroachments
6. Annual Levee Inspection.
7. Repair/Maintenance of Gates on Crown of Southwest Levee
8. Central Valley Flood Protection Plan
9. Revise District Website
10. Approve Emergency Operations Plan Update
11. All-Weather Road Resurfacing

## **LONG TERM GOALS**

1. Raising Elevation of Southwest Levee.
2. Prop 218 Assessment
3. Sediment Removal Project.



# ITEM 10

## 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
- Subventions Resolution

### 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:

Name	Term Commenced	Term Ends
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 12

Reclamation District 1608  
Bills for Approval - September 6, 2023 Board Meeting

NAME	Date	INVOICE #	AMOUNT	TOTAL \$	WARRANT #	CHECK #	RATIFICATION
Michael Panzer (9/6/2023 Board Mtg)	9/6/2023	Trustee Fee	\$299.92				
				<b>\$299.92</b>	6748		
Dan MacDonnell (9/6/2023 Board Mtg)	9/6/2023	Trustee Fee	\$299.92				
				<b>\$299.92</b>	6749		
Dottie Lofstrom (9/6/2023 Board Mtg)	9/6/2023	Trustee Fee	\$299.92				
				<b>\$299.92</b>	6750		
Elvia Trujillo (August 2023 Services)	8/29/2023	Secretary Fee	\$1,489.34				
				<b>\$1,489.34</b>	6751		
PG&E (Landview & Seagull)	7/31/2023	0950847867-5	\$0.00				
PG&E (Stone River)	9/7/2023	2999432760-8	\$41.00				
				<b>\$41.00</b>	6752		
Neumiller & Beardslee	8/15/2023	344269	\$1,336.98				
				<b>\$1,336.98</b>	6753		
Kjeldsen, Sinnock & Neudeck	7/24/2023	35770	\$766.03				
	7/24/2023	35771	\$317.50				
	7/24/2023	35772	\$853.75				
	7/24/2023	35773	\$4,732.50				
	7/24/2023	35774	\$872.50				
	8/18/2023	35966	\$1,900.00				
	8/18/2023	35967	\$1,528.00				
	8/18/2023	35968	\$72.50				
	8/18/2023	35969	\$3,615.93				
	8/18/2023	35970	\$68.75				
	8/18/2023	35971	\$3,879.83				
	8/18/2023	35972	\$217.50				
				<b>\$18,824.79</b>	6754		
Croce Sanguinetti & Vander Veen	8/11/2023	18150	\$240.00				
(Prep of Local Govt Comp Report for 2022)				<b>\$240.00</b>	6755		

Reclamation District 1608  
Bills for Approval - September 6, 2023 Board Meeting

FORD Construction Co., Inc.	8/11/2023	Pogress Pay No. 3	\$7,729.75			
				<b>\$7,729.75</b>	6756	
Robert Burns Construction, Inc.	8/17/2023	Progress Pay No. 1	\$167,529.54			
				<b>\$167,529.54</b>	6757	
Reclamation District 1608	9/6/2023	Tranfer to Checking Acct	\$40,000.00			
(Transfer to Checking Account)				<b>\$40,000.00</b>	6758	
Transfer to Sediment Removal Proj Fund	9/6/2023	For Registered Warrant #6408	\$27,315.07			
				<b>\$27,315.07</b>		
Bank of Stockton	9/11/2023	Registered Warrant No. 6408	\$27,315.07			
(Payment of Registered Warrant 6406)				<b>\$27,315.07</b>	RW6408	
ADP, Inc.	8/11/2023	639332827	\$85.61	<b>\$85.61</b>		Online
ADP, Inc.	8/18/2023	640343386	\$82.72	<b>\$82.72</b>		Online
Bank of Stockton Visa	7/31/2023	6/27/2023 to 7/27/2023	\$6,998.93	<b>\$6,998.93</b>		Online
State of California Payroll Taxes		7/30/23 and 8/15/23 Payroll	\$819.00	<b>\$819.00</b>		Online
Federal Government Payroll Taxes		7/30/23 and 8/15/23 Payroll	\$4,456.04	<b>\$4,456.04</b>		Online
Joe L. Bryson (Payroll)	7/31/2023	7/1/23-7/31/23	\$5,828.05	<b>\$5,828.05</b>		Direct Deposit
Roger Lamarra (Payroll)	8/1/2023	7/16/23-7/31/23	\$1,044.70	<b>\$1,044.70</b>		Direct Deposit
Roger Lamarra (Payroll)	8/15/2023	8/1/23-8/15/23	\$1,035.77	<b>\$1,035.77</b>		Direct Deposit
Ruby Jeff (Payroll)	8/1/2023	7/16/2023-7/31/23	\$804.76	<b>\$804.76</b>		Direct Deposit
Ruby Jeff (Payroll)	8/15/2023	8/1/23-8/15/23	\$1,051.67	<b>\$1,051.67</b>		Direct Deposit
Joe C. Godinez Sr. (Payroll)	8/1/2023	7/16/23-7/31/23	\$521.64	<b>\$521.64</b>		1599
California State Disbursement Unit	8/1/2023	Child Support	\$521.64	<b>\$521.64</b>		ADP Processed
(J Godinez Sr. Income Withholding)						



Reclamation District 1608  
 Bills for Approval - September 6, 2023 Board Meeting

Joe C. Godinez Sr. (Payroll)	8/15/2023	8/1/23-8/15/23	\$646.19	<b>\$646.19</b>		1601
California State Disbursement Unit	8/15/2023	Child Support	\$330.00	<b>\$330.00</b>		ADP Processed
(J Godinez Sr. Income Withholding)						
Cash V. Lucero (Payroll)	8/1/2023	7/16/23-7/31/23	\$767.28	<b>\$767.28</b>		1600
	8/15/2023	8/1/23-8/15/23	\$311.84	<b>\$311.84</b>		1602
		<b>WARRANT TOTAL:</b>		<b>\$265,406.23</b>		
		<b>CHECKING TOTAL:</b>		<b>\$25,305.84</b>		
		<b>TOTAL BILLS PAID</b>		<b>\$290,712.07</b>		