

**MEETING AGENDA FOR
RECLAMATION DISTRICT NO. 1608
BOARD OF TRUSTEES MEETING
8:00 A.M. MARCH 5, 2025**

**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 regular meeting of February 8, 2025, Community meeting of February 5, 2025, and February 19, 2025.
3. Financial Report. Review, discuss, and accept financial report.
4. Accounting Services. Discussion and possible action regarding authorizing signing engagement letter with DRJ CPAs, Inc. (previously BPM).
5. Insurance. Discussion and possible action regarding authorizing District official to approve proposal for District Insurance renewal.
6. Property Assessment for Levee Maintenance and Capital Services. Discussion and direction/action.
 - a. General discussion and direction for 2025 Assessment Election
 - b. Fill out and Submit 2025 Assessment Election Ballot for District Owned Properties
7. Engineer's Report. Discussion and Possible Action on Engineer's Report.
8. Newsletter. Discussion and direction.
9. Superintendent Report. Request for directions and approvals.
10. Meetings. Report by Trustees on meetings attended and upcoming meetings. Request for direction.
11. Report and possible action on Progress of Tasks Assigned at Previous Board Meetings.
12. 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.

13. District Calendar. Discussion and direction.
 - a. Next Meeting is April 2, 2025.
14. Correspondence.
15. Approval of Bills. Motion to Approve of Bills.
16. Closed Session.
 - a. PUBLIC EMPLOYEE PERFORMANCE EVALUATION
Title: Levee Superintendent
 - b. PUBLIC EMPLOYEE PERFORMANCE EVALUATION
Title: District Secretary
17. Closed Session Report.
18. Employee Contracts. Discussion and possible action regarding changes to Levee Superintendent and Secretary contracts.
19. 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.
20. Adjournment.

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

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

**AGENDA PACKET
RECLAMATION DISTRICT 1608
March 5, 2025**

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

ITEM 2

**MINUTES OF THE REGULAR MEETING OF BOARD OF TRUSTEES
FOR RECLAMATION DISTRICT 1608
HELD ON WEDNESDAY, FEBRUARY 5, 2025**

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 February 5, 2025, 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
JOE BRYSON
ANDY PINASCO
ELVIA TRUJILLO
KIM FLOYD
DOMINICK GULLI
BILL BROWN

1. **Public Comment.**

- Dominick Gulli commented on current water levels at various reservoirs.
- Bill Brown made comments related what the current assessment funds, such as the sediment removal project and the District's reserves.
- Bill Brown noted that Lake Lincoln Association had received an assessment for the first time, where it had never been assessed before. Mr. Pinasco informed Mr. Brown that the District is investigating this matter and will be in contact with the association with its findings.

2. **Approval of Minutes.** Minutes of the regular meeting of January 3, 2025 and special meeting of January 20, 2025. The Trustees reviewed the draft minutes. After review and discussion,

It was moved, seconded (D. Lofstrom/MacDonnell) and unanimously carried by the Board Trustees of Reclamation District 1608, that the minutes of the January 3, 2025, Regular Board Meeting, and the minutes of the January 20, 2025, Special Board meeting be proved as presented.

3. **Financial Report.** Review, discuss, and accept financial report. District Secretary Elvia Trujillo presented an oral and written report. Trustee Lofstrom questioned the increase in audit expenses. Mr. Pinasco explained the budgeted amount in the Financial Report was just an estimate but there was an increase in the fee for audit services. The accounting firm that conducts the audits spends additional time reviewing the District's finances since the District does not have the accounting software for generating additional reports.

Acquiring accounting software would mean incurring additional expenses and the anticipated savings would not be significant enough to justify the purchase. After further discussion,

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 February 5, 2025, meeting be approved.

4. **Audit. Ratify Special District Financial Transaction Report and Management Representation Letter for the year ended June 30, 2024, and approve final copy of the financial statements and independent auditor's report for the year ended June 30, 2023.** Mr. Pinasco explained the Special Districts Financial Transaction Report and the Audit are done every year. The Special District Financial Transaction Report is submitted to the State in compliance with the law. The representation letter is for the District's financial audit for the year ending June 30, 2024. This agenda item also includes the final auditor's report for the year ended June 30, 2023, prepared by Croce Sanguinetti & Vander Veen. Mr. Pinasco added that all expenses and income were spent in accordance with policies, with no money spent outside of authority. The audits are a requirement and are submitted to the County to confirm that a third neutral party reviews the District's finances and conducts the audit. Today, the goal is to accept the audit report for the year ended June 30, 2023, and to ratify the signatures for the new audit report for the year ended June 30, 2024, and for the Special Districts Financial Transactions Report that was signed by the President and the District Secretary in order to meet the January 31st deadline. After review,

It was moved, seconded (D. Lofstrom/D. MacDonnell) and unanimously carried by the Board of Trustees of Reclamation District 1608 to accept the financial statement for the year ended June 30, 2023 and to accept ratification of the signatures on the Special Districts Financial Report and the representation letter for the financial audit for the year ended June 30, 2024 by Croce Sanguinetti & Vander Veen.

5. **Property Assessment for Levee Maintenance and Capital Services. Discussion and direction.**
 - a. **General discussion and direction for 2025 Assessment Election.** Andy Pinasco reported this discussion is on how the Board and staff plan to conduct tonight's community meeting. The meeting will start with a PowerPoint presentation followed by a Q&A session. Kim Floyd will open the meeting, and Trustee Lofstrom will present the history, mission, and activities of the District. Adam Riley will discuss the budget and assessment methodology, and Kim Floyd will explain the process. In addition, Kim Floyd will have copies of the Engineer's Report and will explain how properties are assessed, how damages are calculated, and the factors considered in the event of a flood. Homeowners will have the opportunity to see and print their proposed assessments and will be able

to see what a typical single-family assessment looks like per year. Trustee Lofstrom will be doing a practice run of her presentation, in open session, prior to the end of this meeting.

6. **Engineer's Report.** Discussion and Possible Action on Engineer's Report.
Chris Neudeck reported. There was general discussion on the history of the dredging project and the current status of the national weather service report. Mr. Brown also commented on hold harmless agreement which was addressed by the Trustees and Mr. Neudeck.
7. **Newsletter.** Discussion and direction.
Andy Pinasco and Kim Floyd had nothing new to report.
8. **Superintendent Report.** Request for directions and approvals.
Levee Superintendent Joe Bryson gave an oral report. Everything is going as scheduled and there are no weeds on the levee. He reported he was out seven times, clearing the homeless from the levee since the rain started. He also reported having posted the notice for RD 1608's Community Meeting at Mable Barron Elementary School, at the Marina, and at ACE Hardware.
9. **Meetings.** Report by Trustees on meetings attended and upcoming meetings. Request for direction. No report.
10. **Report and Possible Action on Progress of Tasks Assigned at Previous Board Meetings.** No report.
11. **Discussion and direction on Short-Term and Long-Range Goals.** No discussion.
12. **District Calendar.** Discussion and direction.
 - a. Next Board Meeting March 5, 2025.
13. **Correspondence.** None of note.
14. **Approval of Bills.** District Secretary Elvia Trujillo presented an oral and written report on District expenses. 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 for Approval provided at the February 5, 2025, Board Meeting be approved as presented.
15. **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.

There was a reminder of the Community Meeting tonight at 6:30 pm at Mable Barron Elementary School, Multi-Purpose Room.

At this point in the meeting, Trustee Lofstrom did a rehearsal of her presentation in preparation for tonight's community meeting. Kim Floyd displayed a PowerPoint presentation and gave an oral report.

16. **Adjournment.** The meeting adjourned at 9:53 a.m.

Respectfully submitted,

Elvia C. Trujillo
District Secretary

Acronyms Frequently Used

AC Repairs = Asphalt Concrete Repairs

CEQA = California Environmental Quality Act

CVFPDB = Central Valley Flood Protection Board

District= Reclamation District 1608

DWR = Department of Water Resources

KSN = Kjeldsen, Sinnock & Neudeck

LWA = Larsen Wurzel & Associates

MCSA = Maintenance and Capital Services Assessment District

N&B = Neumiller & Beardslee

Prop 218 = Proposition 218

RD 1608 = Reclamation District 1608

SJAFCA = San Joaquin Area Flood Control Agency

San Joaquin OES = San Joaquin Office of Emergency Services

USACE = United States Army Corps of Engineers

Reclamation District 1608
Bills for Approval - February 5, 2025, Board Meeting

NAME	Date	INVOICE #	AMOUNT	TOTAL \$	WARRANT #	CHECK #	RATIFICATION
Michael Panzer (2/5/25 Board Mtg)	2/5/2025	Trustee Fee	\$299.92				
1/20/2025 Special Meeting	1/20/2025		\$299.92				
				\$599.84	6879		
Dan MacDonnell (1/3/25 Board Mtg)	2/5/2025	Trustee Fee	\$299.92				
1/20/2025 Special Meeting	1/20/2025		\$299.92				
				\$599.84	6880		
Dottie Lofstrom (1/3/25 Board Mtg)	1/3/2025	Trustee Fee	\$299.92				
1/20/2025 Special Meeting	1/20/2025		\$299.92				
				\$599.84	6881		
Elvia Trujillo (January Services)	2/5/2025	Secretary Fee	\$1,577.05				
				\$1,577.05	6882		
PG&E (Stone River)	1/18/2025	2999432760-8	\$30.68				
				\$30.68	6883		
Neumiller & Beardslee	1/6/2025	351702	\$3,879.95				
				\$3,879.95	6884		
Kjeldsen Sinock & Neudeck	1/31/2025	39554	\$60.00				
		39555	\$2,178.50				
		39556	\$148.50				
		39557	\$6,661.24				
		39558	\$2,999.50				
				\$12,047.74	6885		
Croce Sanginetti & Vander Veen	1/21/2025	21742	\$6,915.00				
				\$6,915.00	6886		
Kim Floyd Communications	12/1-31/2024	V43355-13	\$6,692.70				
	1/1-24/2025	V43355-14	\$8,117.51				
				\$14,810.21	6887		

**MINUTES OF THE COMMUNITY MEETING OF BOARD OF TRUSTEES
FOR RECLAMATION DISTRICT 1608
HELD ON WEDNESDAY, FEBRUARY 5, 2025
AT MABLE BARRON ELEMENTARY SCHOOL**

A Community Meeting of the Board of Trustees of Reclamation District 1608 was called to order at 6:30 p.m. by President Panzer on February 5, 2025, at the Multi-Purpose Room of Mable Barron Elementary School, 6835 Cumberland Place, Stockton, California.

TRUSTEES PRESENT

MICHAEL PANZER
DAN MacDONNELL
DOTTIE LOFSTROM

OTHERS PRESENT

CHRIS NEUDECK
ANDY PINASCO
KIM FLOYD
ADAM RILEY
SETH WURZEL
DAVID LEE
SEVERAL MEMBERS OF THE PUBLIC

ABSENT

ELVIA TRUJILLO
JOE BRYSON

1. **Introductions.** Kim Floyd did the introductions of the Trustees and Staff present.
2. **Presentation and Discussion Regarding Proposed Property Assessment for Levee Maintenance & Capital Services to Replace Assessment that Expires in June 2025.** Trustee Lofstrom and Adam Riley delivered a PowerPoint presentation outlining the District's history, its numerous responsibilities such as maintaining the levees to comply with state and federal regulations, and the crucial role of assessments in securing necessary funding.
3. **Questions from the Public.** Numerous questions were heard from the public and were addressed.
4. **Adjournment.** The meeting adjourned at 8:00 p.m.

Respectfully submitted,

Elvia C. Trujillo
District Secretary

**MINUTES OF THE COMMUNITY MEETING OF BOARD OF TRUSTEES
FOR RECLAMATION DISTRICT 1608
HELD ON WEDNESDAY, FEBRUARY 19, 2025
AT MABLE BARRON ELEMENTARY SCHOOL**

A Community Meeting of the Board of Trustees of Reclamation District 1608 was called to order at 6:30 p.m. by President Panzer on February 19, 2025, at the Multi-Purpose Room of Mable Barron Elementary School, 6835 Cumberland Place, Stockton, California.

TRUSTEES PRESENT

MICHAEL PANZER
DAN MacDONNELL
DOTTIE LOFSTROM

OTHERS PRESENT

CHRIS NEUDECK
KIM FLOYD
ADAM RILEY
DAVID LEE
SEVERAL MEMBERS OF THE PUBLIC

ABSENT

ANDY PINASCO
ELVIA TRUJILLO
JOE BRYSON

1. **Introductions.** Kim Floyd did the introductions of the Trustees and Staff present.
2. **Presentation and Discussion Regarding Proposed Property Assessment for Levee Maintenance & Capital Services to Replace Assessment that Expires in June 2025.** Trustee Lofstrom and Adam Riley delivered a PowerPoint presentation outlining the District's history, its numerous responsibilities such as maintaining the levees to comply with state and federal regulations, and the crucial role of assessments in securing necessary funding.
3. **Questions from the Public.** Numerous questions were heard from the public and were addressed.
4. **Adjournment.** The meeting adjourned at 7:30 p.m.

Respectfully submitted,

Elvia C. Trujillo
District Secretary

ITEM 3

RECLAMATION DISTRICT 1608
FINANCIAL REPORT - MARCH 5, 2025
% OF FISCAL YEAR ELAPSED THROUGH END OF FEBRUARY 2025 - 66.67%

Budget Item	Budget Amount	Expended MTD	Expended YTD	% YTD
Operations & Maintenance Expenses				
O1 Levee Superintendent	\$80,000.00	\$8,903.58	\$67,952.22	84.94%
O2 Part Time Employees	55,000.00	4,710.00	44,045.06	80.08%
O3 Payroll Taxes and Expenses	10,000.00	1,621.12	6,639.67	66.40%
O4 Fences & Gates	25,000.00	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	10,000.00	10,000.00	17,039.25	170.39%
O7 Levee Repair Fund (General Operations & Maintenance)	30,000.00	8,711.60 *	53,349.50	177.83%
O8 Levee Repair Fund (Levee Capital Improvement Projects)	50,000.00	0.00	0.00	0.00%
O9 Pump System Maintenance	1,000.00	58.35	194.21	19.42%
O10 Wireless Services (Cell and Mobile Computer)	1,000.00	527.73	4,348.71	434.87%
O11 Garbage Service	5,000.00	0.00	2,626.01	52.52%
O12 District Vehicle (Fuel, Maintenance and Repairs)	5,000.00	869.99	21,194.98	423.90%
TOTAL	\$273,000.00	\$35,402.37	\$217,389.61	79.63%
General Expenses				
G1 Trustee Fees	\$13,000.00	\$2,699.28	\$11,696.88	89.98%
G2 Secretary Fees	12,500.00	1,424.80	10,628.34	85.03%
G3 Office Expenses (includes storage facility)	1,000.00	0.00	432.00	43.20%
G4 General Legal	30,000.00	3,939.51	27,560.83	91.87%
G5 Audit	5,500.00	0.00	6,915.00	125.73%
G6 County Administration Costs	6,000.00	0.00	4,469.46	74.49%
G7 Property and Liability Insurance	24,000.00	0.00	100.00	0.42%
G8 Workers Compensation Insurance	10,000.00	1,197.58	10,882.62	108.83%
G9 Election Costs	0.00	0.00	0.00	0.00%
G10 Newsletters & Public Communications	0.00	0.00	0.00	0.00%
TOTAL	\$102,000.00	\$9,261.17	\$72,685.13	71.26%
Debt Service				
D1 Registered Warrant Expense	\$112,000.00	\$0.00	\$112,085.11	100.08%
	\$112,000.00	\$0.00	\$112,085.11	100.08%
Engineering Expenses				
E1 General Engineering	\$20,000.00	\$0.00	\$23,698.28	118.49%
E2 Plan Review Engineering	25,000.00	0.00	4,688.60	18.75%
E3 Administration of Delta Levee Subventions Program	20,000.00	0.00	15,759.46	78.80%
E4 Periodic Levee Property Inspections and Surveys	7,500.00	0.00	0.00	0.00%
E5 Routine Levee Maintenance Consultation	3,500.00	0.00	2,435.60	69.59%
E6 Engineering, Mgmt & Inspection of Capital Imp. Projects	10,000.00	0.00	0.00	0.00%
E8 Assessment Engineering	4,000.00	0.00	3,199.36	79.98%
E9 Assesment Development	250,000.00	10,989.16 **	89,643.17	35.86%
TOTAL	\$340,000.00	\$10,989.16	\$139,424.47	41.01%
TOTAL EXPENDITURES	\$827,000.00	\$55,652.70	\$429,499.21	51.93%

* \$6,150.00 Dino & Son - Removal of derelict vessel.

** \$10,989.16 KFC Invoice

Budget Item	Anticipated Income	Income MTD	Income YTD	% YTD
Income				
Property Taxes	\$260,000.00	\$4,538.80	\$167,513.93	64.43%
Interest Income	4,000.00	5,197.00	17,503.00	437.58%
Assessments	298,000.00	0.00	142,107.38	47.69%
Subvention Reimbursement	306,000.00	0.00	0.00	0.00%
Other	0.00	0.00	1,004.00	0.00%
Totals	\$868,000.00	\$9,735.80	\$328,128.31	37.80%

Cash On Hand

Cash Balance as of July 1, 2024	\$625,605.58
Revenues (YTD), as of January 31, 2025	328,878.31
Expenses (YTD), as of January 31, 2025	465,558.72

Fund Balance as of February 26, 2025	\$469,674.42
Proposed Warrants for 3/5/2025 Board Meeting	\$65,761.10
TOTAL CASH	\$403,913.32

Checking Account Balance as of 26, 2025	\$21,074.40
------------------------------------------------	--------------------

TOTAL CASH ON HAND	\$424,987.72
---------------------------	---------------------

Reserves

Board-Designated Reserve (For District Operations Only)	100,000.00
---------------------------------------------------------	------------

ITEM 4



DRJ CPAs, INC.

3247 W March Ln Ste 200
Stockton, CA 95219
209-943-2222

January 28, 2025

Reclamation District 1608
PO Box 4857
Stockton, California 95204

Dear Reclamation District 1608:

This letter is to confirm our understanding of the terms and objectives of our engagement with Reclamation District 1608 as well as the nature and limitations of the services we will provide.

Services

We anticipate that our services will include annual preparation of forms 1099 and payroll consultation. You agree to provide us with all required client source documents in an agreed-upon format.

It is Management's responsibility to substantiate and authorize all records and information provided to us. We will not audit, review or otherwise verify the records or information provided to us, although we may ask you to clarify or furnish us with additional information. By your signature below, you acknowledge and agree that it is Reclamation District 1608's responsibility to verify the accuracy of the records being provided to DRJ CPAs, Inc. In addition, Management is responsible for tracking the locations where employees of the business live and work and determining the payroll tax compliance requirements in those respective locations. If you require our assistance to assess your potential payroll tax exposure in locations other than your normal place of business where you may have employees residing, please let us know. Any additional services will be covered under a separate engagement letter.

You are responsible for making federal and state payroll tax deposits.

As our services are limited in nature, we will not verify the accuracy of the records being provided to DRJ CPAs, Inc. beyond the normal authorizations provided by your office. If we notice that an amount appears unusual or out of the ordinary, we will call it to your attention, but our engagement cannot be relied upon to disclose errors, fraudulent financial reporting, misappropriation of assets, or noncompliance with laws and regulations that may have occurred. However, we will inform the appropriate level of management of any material errors and of any evidence or information that comes to our attention during the performance of our engagement that fraud may have occurred. We will also report to the appropriate level of management any evidence or information that comes to our attention regarding noncompliance with laws and regulations that may have occurred, unless it is clearly inconsequential. In addition, we have no responsibility to identify and communicate significant deficiencies or material weaknesses in your system of internal control as part of this engagement. By your signature below, you understand and agree that you are responsible for preventing and detecting fraud. Should you wish us to expand our procedures to include additional work and investigations, we will arrange this with you in a separate engagement letter.

Other Matters

By your signature below, you acknowledge and understand that we will not be responsible for advising you with respect to independent contractor status as part of our services. If you have any questions regarding the classification of employees versus independent contractors, we strongly encourage you to consult with legal counsel experienced in employment practice matters.



DRJ CPAs, INC.

3247 W March Ln Ste 200
Stockton, CA 95219
209-943-2222

Starting in 2024, the Corporate Transparency Act (“CTA”) mandates certain entities (primarily small and medium-size businesses) created in or registered to do business in the United States report information about their beneficial owners — the individuals who ultimately own or control a company — to the Financial Crimes Enforcement Network (“FinCEN”). Management is responsible for Reclamation District 1608’s compliance with the CTA, if applicable, and for ensuring that any required reporting of beneficial ownership information (including the initial filing and any required ongoing updates and/or corrected reports that may be necessary) is timely filed with FinCEN as required by the CTA. Our firm’s services under the terms of this agreement do NOT include any advising, consulting, or submission of any required reporting related to your entity’s compliance with the CTA.

If you need assistance with any required CTA reporting and/or have any questions regarding Reclamation District 1608’s compliance with the CTA, including but not limited to whether an exemption may apply to your organization or to ascertain whether relationships constitute beneficial ownership under CTA rules, we strongly encourage you to consult with qualified legal counsel experienced in this area.

Our fees will be based upon the amount of time required at our standard billing rates plus out-of-pocket expenses. All invoices are due and payable upon presentation. Billings become delinquent if not paid within 90 days of the invoice date. If billings are past due in excess of 90 days, at our election, we may stop all work until your account is brought current, or withdraw from this engagement. Reclamation District 1608 acknowledges and agrees that we are not required to continue work in the event of Reclamation District 1608’s failure to pay on a timely basis for services rendered as required by this engagement letter. Reclamation District 1608 further acknowledges and agrees that in the event we stop work or withdraw from this engagement as a result of Reclamation District 1608’s failure to pay on a timely basis for services rendered as required by this engagement letter, we shall not be liable for any damages that occur as a result of our ceasing to render services.

In addition, in the event our firm or any of its employees or agents is called as a witness or requested to provide any information whether oral, written, or electronic in any judicial, quasi-judicial, or administrative hearing or trial regarding information or communications that you have provided to this firm, or any documents and workpapers prepared by DRJ CPAs, Inc. in accordance with the terms of this agreement, you agree to pay any and all reasonable expenses, including fees and costs for our time at the rates then in effect, as well as any legal or other fees that we incur as a result of such appearance or production of documents.

Because of the importance of oral and written management representations to the effective performance of our services, Reclamation District 1608 releases and indemnifies our firm and its personnel from any and all claims, liabilities, costs and expenses attributable to any misrepresentation by management and its representatives.

In connection with this engagement, we may communicate with you or others via email transmission. We take reasonable measures to secure your confidential information in our email transmissions. However, as emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered to and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure or communication of email transmissions, or for the unauthorized use or failed



DRJ CPAs, INC.

3247 W March Ln Ste 200
Stockton, CA 95219
209-943-2222

delivery of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of sales or anticipated profits, or disclosure or communication of confidential or proprietary information.

We may from time to time and depending on the circumstances and nature of the services we are providing, share your confidential information with third-party service providers, some of whom may be cloud-based, but we remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality terms with all service providers to maintain the confidentiality of your information and will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure appropriate confidentiality terms with a third-party service provider, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Although we will use our best efforts to make the sharing of your information with such third parties secure from unauthorized access, no completely secure system for electronic data transfer exists. As such, by your signature below, you understand that the firm makes no warranty, expressed or implied, on the security of electronic data transfers.

It is our policy to keep records related to this engagement for four years. However, DRJ CPAs, 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. It is your responsibility to retain and protect your records (which includes any work product we provide to you as well as any records that we return) for possible future use, including potential examination by government or regulatory agencies. DRJ CPAs, Inc. does not accept responsibility for hosting client information; therefore, you have the sole responsibility for ensuring you retain and maintain in your possession all your financial and non-financial information, data and records.

By your signature below, you acknowledge and agree that upon the expiration of the four year period, DRJ CPAs, Inc. shall be free to destroy our records related to this engagement.

If a dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation. The costs of any mediation proceeding shall be shared equally by all parties.

Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration. Such arbitration shall be binding and final. IN AGREEING TO ARBITRATION, WE BOTH ACKNOWLEDGE THAT, IN THE EVENT OF A DISPUTE OVER FEES CHARGED BY THE ACCOUNTANT, EACH OF US IS GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY AND INSTEAD WE ARE ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION. The prevailing party shall be entitled to an award of reasonable attorneys' fees and costs incurred in connection with the arbitration of the dispute in an amount to be determined by the arbitrator.

If the foregoing is in accordance with your understanding, please sign the copy of this letter in the space provided and return it to us. Also please provide names of your authorized representatives for purposes of this engagement in the space provided. Thank you for this opportunity to serve you.



DRJ CPAs, INC.

3247 W March Ln Ste 200
Stockton, CA 95219
209-943-2222

Sincerely,

DRJ CPAs, INC.
DRJ CPAs, Inc.

APPROVED:

Reclamation District 1608

Date

ITEM 12

SHORT TERM GOALS 2025

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.
12. Review and analysis of Levee Standards.

LONG TERM GOALS

1. Raising Elevation of Southwest Levee.
2. Sediment Removal Project.

ITEM 13

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
- Planning of Levee Tour
- 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
- Review Local Agency Biennial Notice – Due early October (even years)

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 2022 (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	2023	First Friday of Dec 2027
Michael Panzer	2023	First Friday of Dec 2027

Assessment Expires 6/30/2025

Emergency Operation Plan Review – June 2025

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



February 24, 2025

Via U.S. Mail and Email

Re: Request from Three Special Districts to Move Their Elections to Even Numbered Years to Coincide and Consolidate with the Statewide General Elections

To Whom It May Concern:

As required by Section 10404(c) of the Elections Code, our office is notifying you on behalf of the San Joaquin County Board of Supervisors (“Board”) that three special districts, County Club Sanitary District, Naglee Burk Irrigation District, and the Thornton Rural Fire Protection District (“Districts”), have submitted resolutions to the Board via the San Joaquin County Registrar of Voters (“ROV”) to change the regularly scheduled elections for their governing board members from odd-numbered years to even-numbered years to coincide and consolidate with the statewide general elections. Pursuant to the Districts’ resolutions, their respective November 2025 elections will be moved to November 2026 and the November 2027 elections to November 2028, thereby extending the terms of office of all current directors for said Districts accordingly. Copies of the Districts’ resolutions are available for review in the ROV’s Office.

Pursuant to Section 10404(c) of the Elections Code, the ROV on behalf of the Board hereby requests your input regarding the effect of consolidating the Districts’ elections. Please note, while requested, your input is not mandatory. The Board will be considering the Districts’ resolutions and the proposed consolidations at the regularly scheduled Board meeting on March 11, 2025. Any written input must be received by close of business on Monday, March 3, 2025, and submitted to the ROV at 44 North San Joaquin Street, Ste. 350, Stockton, CA 95202. Alternatively, input may be provided in person by attending the March 11, 2025, Board meeting, which will begin at 9:00 a.m. Persons wishing to address the Board in writing may submit their public comments by completing the online Public Comment Form at <https://sjgov.link/public-comment>. Written public comments will not be read during the Public Comment period but will be made part of the official record on file with the Clerk of the Board.

Sincerely,

Olivia Hale

Olivia Hale

San Joaquin County Registrar of Voters

T2 P1788

Reclamation Dist 1608
C/O District Secretary
PO Box 20
Stockton, CA 95201-3020



Dear Stockton Business,

You have a new choice in electricity providers. Ava Community Energy (Ava) is a local public agency formed in 2018 that serves communities in Alameda and San Joaquin Counties. Starting in April 2025, our service will expand to Stockton.

As an Ava customer, your benefits include:

- **Bill savings:** Ava offers a discount on the electric generation portion of your bill, compared to Pacific Gas & Electric Co. (PG&E). Ava has already saved our customers over \$120 million.
- **More renewable energy:** Ava has signed contracts for 1,032 megawatts (MW) of new wind, solar, and geothermal power, and 441 MW of battery storage at long-term low rates.
- **Innovative energy programs:** Ava customers benefit from programs and incentives focused on electric vehicles, home energy upgrades, and community resilience.
- **Community involvement:** Ava policies are determined by Board members from the cities it serves, including Stockton Mayor Christina Fugazi.

How It Works

You will be automatically switched to Ava's Bright Choice service in April 2025. You'll get a single monthly PG&E bill that includes both Ava's charge for electricity generation and PG&E's charge for their delivery services. Ava's generation charge replaces PG&E's generation charge. You will see a generation credit on your bill, as well as an additional Bright Choice discount.

Bright Choice is priced 5% below PG&E rates and contains over 50% renewable energy content. For more information on your options, visit AvaEnergy.org/stockton.

In accordance with California law, Ava is an "opt-out" program. **That means if you don't want to become an Ava customer, and want to remain with PG&E, you must take action to opt out of becoming an Ava Community Energy customer.** You can opt out at any time by visiting AvaEnergy.org or calling 833-699-3223.

NOTE:

Ava is required to send four enrollment notices to you. This is the first notice. Subsequent notices will be sent by email to customers who have an email address on file with PG&E.

Estimado/a comerciante de Stockton:

Nos complace informarle que ahora cuenta con una nueva opción para su suministro eléctrico. Ava Community Energy (Ava) es una agencia pública local creada en 2018, que brinda servicios a las comunidades de los condados de Alameda y San Joaquín. A partir de abril de 2025, Ava comenzará a brindar servicio en Stockton.

Como cliente de Ava, podrá disfrutar de los siguientes beneficios:

- **Ahorro en su factura:** Ava ofrece descuentos en la parte de generación eléctrica de su factura, en comparación con Pacific Gas & Electric Co. (PG&E). Nuestros clientes ya han ahorrado más de 120 millones de dólares.
- **Energía renovable:** Contamos con acuerdos para generar 1,032 megavatios (MW) de energía eólica, solar y geotérmica, además de 441 MW de capacidad de almacenamiento en baterías, garantizando precios accesibles a largo plazo.
- **Programas innovadores de energía:** Nuestros clientes tienen acceso a incentivos y soluciones enfocadas en vehículos eléctricos, mejoras de eficiencia energética en edificios y proyectos para fortalecer a las comunidades.
- **Participación local:** Las decisiones de Ava son tomadas por una junta directiva con representantes de las ciudades que operamos, incluyendo a la alcaldesa de Stockton, Christina Fugazi.

¿Cómo funciona?

En abril de 2025, su servicio eléctrico cambiará automáticamente al plan Bright Choice de Ava. Seguirá recibiendo una factura única de PG&E, que incluirá tanto los costos de generación eléctrica de Ava como los cargos de distribución de PG&E. El cargo por la generación eléctrica de Ava sustituirá el que actualmente aplica PG&E. Además, verá reflejado un crédito por la generación eléctrica y un descuento adicional gracias al plan Bright Choice.

IMPORTANTE:

Ava enviará cuatro avisos sobre su inscripción. Este es el primero. Los siguientes se enviarán por correo electrónico a quienes tengan registrada una dirección con PG&E.

Bright Choice ofrece tarifas un 5% más económicas que las de PG&E y utiliza más del 50% de energía proveniente de fuentes renovables. Para más información sobre sus opciones, visite AvaEnergy.org/es/stockton.

De acuerdo con las leyes de California, Ava funciona bajo un sistema de "inclusión automática". **Esto quiere decir que, si prefiere continuar con PG&E y no cambiar al servicio de Ava, deberá solicitar su exclusión.** Puede hacerlo en cualquier momento ingresando a AvaEnergy.org/es o llamando al 833-699-3223.

Abbreviated Terms and Conditions of Service

Enrollment and service options: Ava Community Energy (Ava) is the default electric provider serving Alameda County (except the City of Alameda) and the cities of Tracy, Stockton, and Lathrop.

Rates and fees: Our electric generation rates are managed to provide greener electricity to our community at competitive rates. Any future rate changes will be adopted at duly noticed public meetings of the Ava Board. As an Ava customer, PG&E charges you a monthly Power Charge Indifference Adjustment

(PCIA) and Franchise Fee Surcharge. Ava has accounted for these additional fees and charges in its rate-setting process.

Billing: As an Ava customer, you continue to receive a single monthly bill from PG&E that includes all electricity-related charges, including Ava's electric generation charges. PG&E continues to charge for gas services, transmission, distribution, public goods programs, and other non-generation charges at the same rates it charges customers who do not receive Ava service.

Opt out: You may opt out of Ava electric generation service at any time by calling 833.699.3223 or by completing the opt-out form at AvaEnergy.org/optout.

Customer confidentiality: Ava is committed to protecting customer privacy. Our policy on customer confidentiality can be found at AvaEnergy.org/confidentiality or by calling 833.699.3223.

Visit AvaEnergy.org/terms for full details of the Ava Terms and Conditions. Para conocer los términos y condiciones completos, visite AvaEnergy.org/es/terms.

ITEM 15

Reclamation District 1608
Bills for Approval - March 5, 2025, Board Meeting

NAME	Date	INVOICE #	AMOUNT	TOTAL \$	WARRANT #	CHECK #	RATIFICATION
Michael Panzer (3/5/25 Board Mtg)	3/5/2025	Trustee Stipend	\$299.92				
2/5/2025 Community Meeting	2/5/2025	Trustee Stipend	\$299.92				
2/19/2025 Community Meeting	2/19/2025	Trustee Stipend	\$299.92				
				\$899.76	6890		
Dan MacDonnell (3/5/25 Board Mtg)	3/5/2025	Trustee Stipend	\$299.92				
2/5/2025 Community Meeting	2/5/2025	Trustee Stipend	\$299.92				
2/19/2025 Special Meeting	2/19/2025	Trustee Stipend	\$299.92				
				\$899.76	6891		
Dottie Lofstrom (1/3/25 Board Mtg)	1/3/2025	Trustee Fee	\$299.92				
2/5/2025 Community Meeting	2/5/2025	Trustee Stipend	\$299.92				
2/19/2025 Special Meeting	2/19/2025	Trustee Stipend	\$299.92				
				\$899.76	6892		
Elvia Trujillo (February Services)	3/5/2025	Secretary Fee	\$1,424.80				
				\$1,424.80	6893		
PG&E (Stone River)	1/18/2025	2999432760-8	\$58.35				
				\$58.35	6894		
Neumiller & Beardslee	2/7/2025	352216	\$3,939.51				
				\$3,939.51	6895		
Dino and Son Ditching Service	2/6/2025	24-89	\$6,150.00				
				\$6,150.00	6896		
Kim Floyd Communications	1/2025-2/23/2025	V43355-15	\$10,989.16				
				\$10,989.16	6897		
DRJ CPAs, Inc.	2/15/2025	1026	\$500.00				
				\$500.00	6898		
Custom Spraying, Inc.	2/25/2025	280447	\$10,000.00				
				\$10,000.00	6899		

Reclamation District 1608
Bills for Approval - March 5, 2025, Board Meeting

Reclamation District 1608	3/5/2025	Transfer to Checking Acct	\$30,000.00			
				\$30,000.00	6900	
State Compensation Insurance Fund	1/31/2025	429775785	\$1,197.58	\$1,197.58		e-Check
Bank of Stockton Visa	2/18/2025	12/28/24-1/27/25	\$3,794.64	\$3,794.64		Online
ADP, Inc. (payroll)	1/31/2025	682364245	\$86.91	\$86.91		Online
ADP, Inc. (payroll)	2/14/2025	683531154	\$83.92	\$83.92		Online
State of California Payroll Taxes		1/31/25 and 2/15/25 Payroll	\$1,152.92	\$1,152.92		Online
Federal Government Payroll Taxes		1/31/25 and 2/15/25 Payroll	\$3,801.93	\$3,801.93		Online
Joe L. Bryson (Payroll)	1/31/2025	12/1/24 - 12/31/24	\$6,151.34	\$6,151.34		Direct Deposit
Roger Lamarra (Payroll)	1/16/2025	1/16/25-1/31/25	\$885.70	\$885.70		Direct Deposit
Roger Lamarra (Payroll)	2/15/2025	2/1/25-2/15/25	\$964.48	\$964.48		Direct Deposit
Joe C. Godinez Sr. (Payroll)	1/31/2025	1/16/25-1/31/25	\$571.48	\$571.48		1644
California State Disbursement Unit	1/31/2025	(Income Withholding)	\$330.00	\$330.00		ADP Processed
Joe C. Godinez Sr. (Payroll)	2/15/2025	2/1/25-2/15/25	\$170.90	\$170.90		1645
California State Disbursement Unit	2/15/2025	(Income Withholding)	\$170.91	\$170.91		ADP Processed
Cash V. Lucero (Payroll)	1/31/2025	1/16/25-1/31/25	\$654.11	\$654.11		Direct Deposit
Cash V. Lucero (Payroll)	2/15/2025	2/1/25-2/15/25	\$246.24	\$246.24		Direct Deposit
		WARRANT TOTAL:		\$65,761.10		
		CHECKING TOTAL:		\$20,263.06		
		TOTAL BILLS PAID		\$86,024.16		