MEETING AGENDA FOR
RECLAMATION DISTRICT NO. 1608
BOARD OF TRUSTEES MEETING
8:00 A.M. AUGUST 5, 2026

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 three minutes for general public comments on items within the District's subject matter jurisdiction and three 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 July 1, 2026.
3. Financial Report. Review, discuss, and accept financial reports.
4. Audit. Approve representation letters from Croce, Sanguinetti, & Vander Veen to perform the District's Audit for the year ended June 30, 2026, 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 Engineer's Report.
6. Superintendent Report. Request for directions and approvals.
7. Meetings. Report by Trustees on meetings attended and upcoming 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 September 2, 2026.
11. Correspondence.
12. Approval of Bills. Motion to Approve of Bills.

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. 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.

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

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AGENDA PACKET
RECLAMATION DISTRICT 1608
AUGUST 5, 2026

ITEM	**COMMENTARY**
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	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 1, 2026

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 1, 2026, at the law offices of Neumiller & Beardslee, 3121 W. March Lane, Suite 100, Stockton, California.

TRUSTEES PRESENT	OTHERS PRESENT
MICHAEL PANZER	ANDY PINASCO
DAN MacDONNELL	JOE BRYSON
DOTTIE LOFSTROM	ELVIA TRUJILLO
	CHRIS KANE (AG Wildlife Management)
ABSENT	BOB BENTZ
CHRIS NEDUECK	

1. **Public Comment**.
   - Bob Bentz commented on wildlife activity in and around the region, noting a significant increase in coyotes.
   - Chris Kane attended the meeting to provide information on his rodent control services. He described his experience monitoring and removing rodents, discussed observations of beaver and nutria presence on nearby areas, and outlined the services he provides to local agencies.

2. **Approval of Minutes**. Minutes of the Regular Meeting of June 3, 2026. The Trustees reviewed the draft minutes. 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 3, 2026, Regular Board Meeting be approved as presented.

3. **Financial Report**. Review, discuss, and accept financial report. District Secretary Elvia Trujillo presented an oral and written report. After review and discussion,

   It was moved, seconded (D. Lofstrom/D. MacDonnell) and unanimously carried by the Board of Trustees of Reclamation District 1608 that the Financial Report presented at the July 1, 2026, meeting be approved.

4. **Appropriations Limit**. Adopt Resolution 2026-03 Adopting Appropriations Limit for Fiscal Year 2026-2027. Andy Pinasco presented this item. He reported this is an annual resolution to establish appropriations limit for the following fiscal year. He explained the calculations in Exhibit A and has calculated the appropriations limit for Fiscal Year 2026-2027 at $916,829.07. This information will be provided to the San Joaquin County Auditor-Controller. After review,

> It was moved, seconded (D. MacDonnell/D. Lofstrom) and unanimously carried by the Board of Trustees of Reclamation District 1608, that Resolution 2026-03 Adopting Appropriations Limit for Fiscal Year 2026-2027 be approved.

5. **Assessment Resolution**. Adopt Resolution 2026-04 Certifying Assessments to be Collected and Establishing a Procedure for Collection. Andy Pinasco presented this item and explained the District establishes annually the amount to be collected for assessments. He noted the assessment was structured using long-term financial planning assumptions, including full assessment collections to support repayment of debt associated with prior dredging projects and to build reserve funds for future dredging and channel improvements necessary for levee maintenance. He further explained that adoption of the resolution initiates the process for certifying the assessment roll for submittal to the County for collection through property tax bills, with direct invoicing provided to public agencies and certain utility properties not billed through the property tax system. There was discussion on the assessment structure and the purpose of the annual escalator, noting that it was included in the assessment approved by property owners and assists the District in addressing increasing costs, reducing debt obligations, and strengthening financial reserves. After further discussion,

> It was moved, seconded (D. Lofstrom/D. MacDonell) and unanimously carried by the Board of Trustees of Reclamation District 1608, that Resolution 2026-04 Certifying Assessments to be Collected and Establishing Procedure for Collection be approved.

6. **Conflict of Interest Code**. Discussion and possible action to Adopt Resolution 2026-05 Reviewing the Conflict of Interest Code for 2026. Attorney Andy Pinasco presented this item. He explained that state law requires the District to review its Conflict of Interest Code every two years to determine whether any amendments are necessary. The Conflict of Interest Code identifies designated positions required to file Statements of Economic Interests (Form 700) and incorporates the provisions of the Political Reform Act, which provides guidance for identifying and evaluating potential conflicts of interest. Mr. Pinasco reported that staff reviewed the District's Conflict of Interest Code and determined that no revisions were necessary at this time. Mr. Pinasco recommended adoption of Resolution No. 2026-05 acknowledging the Board's review of the Code and confirming that no amendments are required. After discussion,

It was moved, seconded (D. MacDonnell/D. Lofstrom) and unanimously carried by the Board of Trustees of Reclamation District 1608 that the Resolution 2026-05 Reviewing the Conflict of Interest Code for 2026 be adopted as presented and confirmed that no changes were necessary.

7. **Engineer's Report.** Discussion and Possible Action on Engineer's Report. No engineer's Report was provided for this meeting.

8. **Superintendent Report**. Request for directions and approvals. Levee Superintendent Joe Bryson gave a written and oral report. In addition to the items listed in his report, he stated the cement slabs by the pump station that is north of the dumpster at the corner of Five Mile Slough and Fourteen Mile Slough are sliding down. The problem has been identified, the cement slabs will be removed and replaced with rock. He also gave an update on the vehicle recall problem and reported speaking with the manager at Big Valley Ford who informed Mr. Bryson that there have been no reports by vehicle owners related to the recall issue. For a complete list of items, please refer to Mr. Bryson's report attached hereto.

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.
    - Next Board Meeting August 5, 2026.
        - All Trustees available for next meeting.

13. **Correspondence**. None of note.

14. **Approval of Bills**. District Secretary Elvia Trujillo presented an oral and written report on District expenses. Trustee MacDonnell reported having reviewed the bills prior to the meeting. After review,

It was moved, seconded (D. MacDonnell/D. Lofstrom) and unanimously carried by the Board of Trustees of Reclamation District 1608 to approve the list of bills for this meeting as amended.

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.

16. **Adjournment**. The meeting adjourned at 8:51 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

JULY 2026 MINUTES RECLAMATION DISTRICT 1608 SUPERINTENDENT

JOE BRYSON

1. Levee patrol 00+ to180+. Cleaned and checked pump station four times.
2. Police are doing a good job with the homeless, I only ran them off three times.
3. Ran three kids from the pump station. Told them I will call the police. They were trying to steal copper.
4. Had new brakes installed on the truck.
5. We took two large telephone polls out of Fourteen Mile Drive.
6. For the first time City of Stockton installed four signs on Kelly Drive gate, no fishing, no swimming.
7. We are now using a crack filler, asphalt, then blacktop. Seems to be working well.
8. The City of Stockton still has not repaired the hole at our gate, last house on Five Mile Drive.
9. We are using a pressure washer to remove the blacktop. We are finding cracks and holes, which we are filling. I had an old boat trailer we converted to a tank trailer.
10. We had to purchase brakes and two tires for the John Deere.
11. I have two men working on pressure washing, one man filling cracks,one man helping where needed.

Reclamation District 1608

Amended Bills for Approval - July 1, 2026, Board Meeting

NAME	Date	INVOICE #	AMOUNT	TOTAL $	WARRANT #	CHECK #	RATIFICATION
Michael Panzer	7/1/2026	Trustee Stipend	$300.00				
				$300.00	7025		
Dan MacDonnell	7/1/2026	Trustee Stipend	$300.00				
				$300.00	7026		
Dottie Lofstrom	7/1/2026	Trustee Stipend	$300.00				
				$300.00	7027		
Elvia Trujillo	7/1/2026	Secretary Fee	$1,522.35				
(June Services)				**$1,522.35**	7028		
Neumiller & Beardslee	46199	358904	$1,916.00				
				$1,916.00	7029		
Reclamation District 1608	7/1/2026		$40,000.00				
Transfer to Checking Accoumnt				**$40,000.00**	7030		
PG&E	6/25/2026	2999432760-8	$38.43				
				$38.43	7031		
The Home Depot	7/23/2026		$3,752.60				
				$3,752.60		Check #1655	**X**
State Compensation Insurance Fund	6/15/2026	1003630239	$1,204.00	**$1,204.00**		e-Check	
Bank of Stockton Visa	6/10/2026	4/28/26 - 5/28/26	$6,562.20	**$6,562.20**		Online	
Bank of Stockton Visa	6/23/2026		$8,262.31	**$8,262.31**		Online	
ADP, Inc. (payroll)	6/5/2026	723070802	$91.26	**$91.26**		Online	
ADP, Inc. (payroll)	6/19/2026	724106280	$91.26	**$91.26**		Online	
State of California Payroll Taxes		5/31/26 and 6/15/26 Payroll	$1,272.20	**$1,272.20**		Online	
Federal Government Payroll Taxes		5/31/26 and 6/15/26 Payroll	$5,567.69	**$5,567.69**		Online	

Reclamation District 1608
Amended Bills for Approval - July 1, 2026, Board Meeting

Joe L. Bryson (Payroll)	6/1/2026	5/1/26 - 5/31/26	$7,643.38	**$7,643.38**		Direct Deposit	
Joe C. Godinez Sr. (Payroll)	6/1/2026	5/16/26 - 5/31/26	$1,063.68	**$1,063.68**		Direct Deposit	
Joe C. Godinez Sr. (Payroll)	6/16/2026	6/1/26 - 6/15/26	$1,440.54	**$1,440.54**		Direct Deposit	
Carlo D. Boccia (Payroll)	6/1/2026	5/16/26 - 5/31/26	$1,403.28	**$1,403.28**		Direct Deposit	
Carlo D. Boccia (Payroll)	6/16/2026	6/1/26 - 6/15/26	$1,568.86	**$1,568.86**		Direct Deposit	
Roger Lamarra (Payroll	6/1/2026	5/16/26 - 5/31/26	$831.98	**$831.98**		Direct Deposit	
Roger Lamarra (Payroll	6/16/2026	6/1/26 - 6/15/26	$918.71	**$918.71**		Direct Deposit	
Kevin S. Bender	6/16/2026	6/1/26 - 6/15/26	$1,225.18	**$1,225.18**		Direct Deposit	
		WARRANT TOTAL:		**$44,376.78**			
		CHECKING TOTAL:		**$42,899.13**			
		TOTAL BILLS:		**$87,275.91**			

ITEM 3

RECLAMATION DISTRICT 1608
FINANCIAL REPORT - AUGUST 5, 2026
% OF FISCAL YEAR ELAPSED THROUGH THE END OF AUGUST 5, 2026 - 8.33%

	Budget Item	Budget Amount	Expended MTD	Expended YTD	% YTD
	Operations & Maintenance Expenses				
O1	Levee Superintendent	$111,000.00	$9,601.42	$9,601.42	8.65%
O2	Part Time Employees	61,000.00	12,191.75	12,191.75	19.99%
O3	Payroll Taxes and Expenses	17,500.00	1,588.61	1,588.61	9.08%
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	17,000.00	0.00	0.00	0.00%
O7	Levee Repair Fund (General Operations & Maintenance)	57,000.00	11,334.55	11,334.55	19.89%
O8	Levee Repair Fund (Levee Capital Improvement Projects)	50,000.00	0.00	0.00	0.00%
O9	Pump System Maintenance	500.00	43.10	43.10	8.62%
O10	Wireless Services (Cell and Mobile Computer)	6,500.00	643.21	643.21	9.90%
O11	Garbage Service	2,000.00	0.00	0.00	0.00%
O12	District Vehicle (Fuel, Maintenance and Repairs)	6,500.00	1,528.19	1,528.19	23.51%
	TOTAL	**$355,000.00**	**$36,930.83**	**$36,930.83**	**10.40%**
	General Expenses				
G1	Trustee Fees	$12,000.00	$900.00	$900.00	7.50%
G2	Secretary Fees	17,500.00	1,683.85	1,683.85	9.62%
G3	Office Expenses (incudes storage facility)	1,000.00	0.00	0.00	0.00%
G4	General Legal	37,000.00	3,058.95	3,058.95	8.27%
G5	Audit	7,000.00	0.00	0.00	0.00%
G6	County Administration Costs	6,000.00	0.00	0.00	0.00%
G7	Property and Liability Insurance	27,000.00	0.00	0.00	0.00%
G8	Workers Compensation Insurance	13,000.00	1,204.00	1,204.00	9.26%
G9	Election Costs	500.00	0.00	0.00	0.00%
G10	Newsletters & Public Communications	7,500.00	0.00	0.00	0.00%
	TOTAL	**$128,500.00**	**$6,846.80**	**$6,846.80**	**5.33%**
	Debt Service				
D1	Registered Warrant Expense	$139,000.00	$0.00	$0.00	0.00%
		$139,000.00	**$0.00**	**$0.00**	**0.00%**
	Engineering Expenses				
E1	General Engineering	$25,000.00	$1,828.80	$1,828.80	7.32%
E2	Plan Review Engineering	35,000.00	859.38	859.38	2.46%
E3	Administration of Delta Levee Subventions Program	20,000.00	2,332.50	2,332.50	11.66%
E4	Periodic Levee Property Inspections and Surveys	7,500.00	0.00	0.00	0.00%
E5	Routine Levee Maintenance Consultation	15,000.00	250.00	250.00	1.67%
E6	Assessment Engineering	14,500.00	696.25	696.25	4.80%
E7	Lower San Joaquin River Project	15,000.00	2,572.23	2,572.23	17.15%
	TOTAL	**$132,000.00**	**$8,539.16**	**$8,539.16**	**6.47%**
	TOTAL EXPENDITURES	**$754,500.00**	**$52,316.79**	**$52,316.79**	**6.93%**

Budget Item	Anticipated Income	Income MTD	Income YTD	% YTD
Income				
Property Taxes	$295,000.00	$0.00	$0.00	0.00%
Interest Income	18,000.00	0.00	0.00	0.00%
Assessments	340,000.00	0.00	0.00	0.00%
Subvention Reimbursement	115,000.00	0.00	0.00	0.00%
LSJR Project	15,000.00	0.00	0.00	0.00%
Totals	**$783,000.00**	**$0.00**	**$0.00**	**0.00%**

Cash On Hand	
Cash Balance as of July 1, 2026	$0.00
Revenues (YTD), as of July 31, 2026	0.00
Expenses (YTD), as of July 31, 2026	0.00
Fund Balance as of 7/28/2026	**$625,863.74** *
Proposed Warrants for 08/05/2026 Board Meeting	**$54,926.48**
TOTAL CASH	**$570,937.26**
Checking Account Balance as of July 26 , 2026	**$8,803.29**
Reserves	
Board-Designated Reserve (For District Operations Only)	100,000.00

ITEM 4

CSV
CROCE, SANGUINETTI, & VANDER VEEN INC
CERTIFIED PUBLIC ACCOUNTANTS

July 16, 2026

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, 2026.

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, 2026. 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

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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 the system of internal control, 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.

We have identified the following significant risks of material misstatement as part of our audit planning:

> According to GAAS, significant risks include management override of controls, and GAAS presumes that revenue recognition is a significant risk. Accordingly, we have considered these as significant risks.

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.

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); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the twelve months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). 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.

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.

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, 2026 not to exceed $7,900. 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: X ______________________________

Title: ______________________________

Date: ______________________________

Trustee signature: X ______________________________

Title: ______________________________

Date: ______________________________

CROCE, SANGUINETTI, & VANDER VEEN INC.
CERTIFIED PUBLIC ACCOUNTANTS

July 16, 2026

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, 2026.

You have requested that we prepare the Special Districts Financial Transactions Report of **Reclamation District No. 1608** for the year ended June 30, 2026.

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.

3520 BROOKSIDE ROAD, SUITE 141 | STOCKTON, CA 95219 | (209) 938-1010 | (209) 594-1250 FAX | CSVCPAS.COM

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, 2026 not to exceed $700. 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 9

SHORT TERM GOALS
2026

1. Revise District Website.
2. Approve Emergency Operations Plan Update.
3. Review and analysis of Levee Standards.

LONG TERM GOALS

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

ONGOING CONCERNS

1. Central Valley Flood Protection Plan.
2. Repair/Maintenance of Gates on Crown of Southwest Levee.
3. Annual Levee Inspection.
4. Monitor San Joaquin Feasibility Project.
5. Vegetation encroachments.
6. Work on slumping areas.
7. Participate in stakeholder groups.
8. All-Weather Road Resurfacing.

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
- 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	2025	First Friday of Dec 2029
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 12

Reclamation District 1608
Bills for Approval - August 5, 2026, Board Meeting

NAME	Date	INVOICE #	AMOUNT	TOTAL $	WARRANT #	CHECK #	RATIFICATION
Michael Panzer	8/5/2026	Trustee Stipend	$300.00				
				$300.00	7032		
Dan MacDonnell	8/5/2026	Trustee Stipend	$300.00				
				$300.00	7033		
Dottie Lofstrom	8/5/2026	Trustee Stipend	$300.00				
				$300.00	7034		
Elvia Trujillo	8/5/2026	Secretary Fee	$1,619.25				
(July Services)				**$1,683.85**	7035		
Neumiller & Beardslee	7/19/2026	358960	$3,058.95				
				$3,058.95	7036		
Kjeldsen Sinnock & Neudeck	7/10/2026	43703	$1,828.80				
	7/10/2026	43704	$2,233.50				
	7/10/2026	43705	$99.00				
	7/10/2026	43706	$696.25				
	7/10/2026	43707	$859.38				
	7/10/2026	43708	$2,572.23				
	7/10/2026	43709	$250.00				
				$8,539.16	7037		
PG&E	7/3/2026	0950847867-5	$5.27				
	7/24/2026	2999432760-8	$37.83				
				$43.10	7038		
Reclamation District 1608			$40,000.00				
Transfer to Checking Accoumnt				**$40,000.00**	7039		
AA & Bob Allen, Inc.	7/24/2026	137266	$701.42				
				$701.42	7040		
Lowe's Business Acct/SYNCB	6/15/2026	87553	$949.71				
				$949.71		Check #1656	**X**

Reclamation District 1608

Bills for Approval - August 5, 2026, Board Meeting

State Compensation Insurance Fund	7/16/2026	1003630240	$1,204.00	**$1,204.00**		e-Check	
Bank of Stockton Visa	7/13/2026	5/29/26 - 6/25/26	$683.66	**$683.66**		Online	
	7/27/2026		$9,800.13	**$9,800.13**		Online	
ADP, Inc. (payroll)	7/3/2026	725271725	$99.59	**$99.59**		Online	
ADP, Inc. (payroll)	7/17/2026	726136403	$96.28	**$96.28**		Online	
State of California Payroll Taxes		6/31/26 and 7/15/26 Payroll	$1,277.30	**$1,277.30**		Online	
Federal Government Payroll Taxes		6/31/26 and 7/15/26 Payroll	$5,394.90	**$5,394.90**		Online	
Joe L. Bryson (Payroll)	7/1/2026	6/1/26 - 6/30/26	$6,637.47	**$6,637.47**		Direct Deposit	
Joe C. Godinez Sr. (Payroll)	7/1/2026	6/16/26 - 6/30/26	$940.80	**$940.80**		Direct Deposit	
Joe C. Godinez Sr. (Payroll)	7/16/2026	7/1/26 - 7/15/26	$1,306.18	**$1,306.18**		Direct Deposit	
Carlo D. Boccia (Payroll)	6/1/2026	6/16/26 - 6/30/26	$1,486.06	**$1,486.06**		Direct Deposit	
Carlo D. Boccia (Payroll)	7/16/2026	7/1/26 - 7/15/26	$1,486.07	**$1,486.07**		Direct Deposit	
Roger Lamarra (Payroll)	7/1/2026	6/16/26 - 6/30/26	$858.01	**$858.01**		Direct Deposit	
Roger Lamarra (Payroll)	7/16/2026	7/1/26 - 7/15/26	$1,304.69	**$1,304.69**		Direct Deposit	
Kevin S. Bender (Payroll)	7/1/2026	6/16/26 - 7/30/26	$1,683.52	**$1,683.52**		Direct Deposit	
Kevin S. Bender (Payroll)	7/16/2026	7/1/26 - 7/15/26	$1,368.07	**$1,368.07**		Direct Deposit	
		WARRANT TOTAL:		**$54,926.48**			
		CHECKING TOTAL:		**$36,576.44**			
		TOTAL BILLS:		**$91,502.92**			