

AMERICAN RIVER FLOOD CONTROL DISTRICT

RESOLUTION NO. 2022-15

PROCLAIMING A LOCAL EMERGENCY PERSISTS, RE-RATIFYING THE COVID-19 STATE OF EMERGENCY, AND RE-AUTHORIZING REMOTE TELECONFERENCE MEETINGS OF AMERICAN RIVER FLOOD CONTROL DISTRICT PURSUANT TO THE RALPH M. BROWN ACT.

WHEREAS, the AMERICAN RIVER FLOOD CONTROL DISTRICT is committed to preserving and nurturing public access and participation in meetings of the Board of Trustees; and

WHEREAS, all meetings of the AMERICAN RIVER FLOOD CONTROL DISTRICT are open and public, as required by the Ralph M. Brown Act (Gov. Code, §§ 54950 – 54963) (“Brown Act”), so that any member of the public may attend, participate, and watch the District’s legislative body conduct its business; and

WHEREAS, Assembly Bill 361 added Government Code section 54953(e) to make provisions for remote teleconferencing participation in meetings by members of a legislative body, without compliance with the requirements of Government Code section 54953(b)(3), subject to the existence of certain conditions; and

WHEREAS, a required condition is that a state of emergency is declared by the Governor pursuant to Government Code section 8625, proclaiming the existence of conditions of disaster or of extreme peril to the safety of persons and property within the state caused by conditions as described in Government Code section 8558; and

WHEREAS, a proclamation is made when there is an actual incident, threat of disaster, or extreme peril to the safety of persons and property within the jurisdictions that are within the District’s boundaries, caused by natural, technological, or human-caused disasters; and

WHEREAS, it is further required that state or local officials have imposed or recommended measures to promote social distancing, or, the legislative body meeting in person would present imminent risks to the health and safety of attendees; and

WHEREAS, the Board of Trustees previously adopted a Resolution, number 2021-06 on October 8, 2021, finding that the requisite conditions exist for the District to conduct remote teleconference meetings without compliance with paragraph (3) of subdivision (b) of section 54953; and

WHEREAS, as a condition of extending the use of the provisions found in Section 54953(e), the Board of Trustees must reconsider the circumstances of the state of emergency that exists in the District, and the Board of Trustees has done so; and

WHEREAS, such conditions persist in the District, specifically, the March 4, 2020 State of Emergency Proclamation remains active in California due to the threat of COVID-19; and

WHEREAS, the Board of Trustees does hereby find that the ongoing risk posed by the highly transmissible COVID-19 virus has caused, and will continue to cause, conditions of peril to the safety of persons within the District that are likely to be beyond the control of services, personnel, equipment, and facilities of the District; and

WHEREAS, as a consequence of the local emergency persisting, the Board of Trustees does hereby find that the District shall continue to conduct its meetings without compliance with paragraph (3) of subdivision (b) of Government Code section 54953, as authorized by subdivision (e) of section 54953, and that the Board shall comply with the requirements to provide the public with access to the meetings as prescribed in paragraph (2) of subdivision (e) of section 54953; and

WHEREAS, all meeting agendas, meeting dates, times, and manner in which the public may participate in the public meetings of the District and offer public comment by telephone or internet-based service options including video conference will continue to be posted on the District website and physically outside of the District office.

NOW, THEREFORE, THE BOARD OF TRUSTEES OF AMERICAN RIVER FLOOD CONTROL DISTRICT DOES HEREBY RESOLVE AS FOLLOWS:

Section 1. Recitals. The Recitals set forth above are true and correct and are incorporated into this Resolution by this reference.

Section 2. Affirmation that Local Emergency Exists. The Board has reconsidered the conditions of the state of emergency and proclaims that a local emergency persists throughout the District because the high risk of transmissibility of COVID-19 continues to pose an imminent risk to the safety of persons in the District.

Section 3. Re-ratification of Governor's Proclamation of a State of Emergency. The Board hereby ratifies the Governor of the State of California's Proclamation of State of Emergency, effective as of its issuance date of March 4, 2020.

Section 4. Remote Teleconference Meetings. District staff are hereby authorized and directed to take all actions necessary to carry out the intent and purpose of this Resolution including, conducting open and public meetings in accordance with Government Code section 54953(e) and other applicable provisions of the Brown Act.

Section 5. Effective Date of Resolution. This Resolution shall take effect immediately upon its adoption and shall be effective until the earlier of (i) September 9, 2022, or such time the Board of Trustees adopts a subsequent resolution in accordance with Government Code section 54953(e)(3) to extend the time during which the District may continue to teleconference without compliance with paragraph (3) of subdivision (b) of section 54953.

PASSED AND ADOPTED by the Board of Trustees of AMERICAN RIVER FLOOD CONTROL DISTRICT, this _____ day of _____, 2022, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

July 8, 2022
Sacramento, California

In Compliance with CA Assembly Bill 361 the Board of Trustees of the American River Flood Control District met in regular session at 11:00 a.m. on Friday, July 8, 2022 by teleconference. In attendance were Trustee Shah, Trustee Holloway, Trustee L'Ecluse, Trustee Vander Werf and Trustee Johns. Trustee Shah presided. Trustee Johns arrived during item #9. Also present from the District were General Manager (GM) Tim Kerr, Superintendent Scott Webb, Legal Counsel Austin Cho and Office Manager Malane Chapman. One member of the public was present.

Item No. 1 Resolution No. 2022-13; Proclaiming a Local Emergency Persists, Re-Ratifying the COVID-19 State of Emergency, and Re-Authorizing Remote Teleconference Meeting of American River Flood Control District Pursuant to the Ralph M. Brown Act: On a motion by Trustee Holloway seconded by Trustee Vander Werf, the Board unanimously approved this item.

Roll Call Vote:

Trustee Holloway:	AYE	Trustee Johns:	ABSENT
Trustee L'Ecluse:	AYE	Trustee Shah:	AYE
Trustee Vander Werf:	AYE		

Item No. 2 Public Comments on Non-Agenda Items:

Item No. 3 Approval of Consent Agenda: On a motion by Trustee Holloway seconded by Trustee Shah, the Board unanimously approved items 3a) Minutes of Regular Meeting on June 10, 2022, 3b) Approval of Report of Investment Transactions May 2022 (City Pool, LAIF, River City) and Treasurer's Certification, 3c) District Financial Reports: Statement of Operations (June 2022) and Cash Flow Report, 3d)

Correspondence: None

Roll Call Vote:

Trustee Holloway:	AYE	Trustee Johns:	ABSENT
Trustee L'Ecluse:	AYE	Trustee Shah:	AYE
Trustee Vander Werf:	AYE		

Items No. 4 Accounts Payable and General Fund Expenses (June 2022): Trustee Holloway inquired about payment to Vortex. Trustee Vander Werf inquired about payment to L and D Landfill. Following explanation by staff and on a motion by Trustee Holloway seconded by Trustee Shah, the Board unanimously approved payments on the Schedule of Accounts Payable (June 2022) of \$57,647.45 and General Fund Expenses of \$103,476.10 (total aggregate sum \$161,123.55).

Roll Call Vote:

Trustee Holloway:	AYE	Trustee Johns:	ABSENT
Trustee L'Ecluse:	AYE	Trustee Shah:	AYE
Trustee Vander Werf:	AYE		

Item No. 5 Opening and Announcements of Closed Bids for Wall Removal and Reconstruction on Arcade Creek: No Bids were received in time.

Item No. 6 Opening and Announcements of Closed Bids for Rip-Rap Purchase and Delivery: GM Kerr presented the Board with the one bid that was received from Nordic Industries, Inc for \$142,695.00. On a motion by Trustee Vander Werf seconded by Trustee Holloway the Board approved the bid for the rip-rap purchase and delivery.

Roll Call Vote:

Trustee Holloway:	AYE	Trustee Johns:	ABSENT
Trustee L'Ecluse:	AYE	Trustee Shah:	AYE
Trustee Vander Werf:	AYE		

At 11:18 a.m. the Trustees met in closed session with District Counsel Lucia and District Counsel Cho.

Item No. 7 Conference with Legal Counsel – Personnel: Government Code 549547 – General Manager’s Annual Performance Evaluation:

Item No. 8 Conference with Legal Counsel – Anticipated Litigation: Government Code 54956.96(b) – One Case:

The Trustees returned to open session at 11:40 a.m.

Legal Counsel Cho reported out that the Board took no action on Item No. 7 and that the Board voted in favor to issue a rejection letter for Item No. 8.

Item No. 9 Resolution 2022-14: Transfer Funds from District Operations Fund to Capital Outlay: On a motion by Trustee Vander Werf seconded by Trustee Shah, the Board unanimously approved the transfer.

Roll Call Vote:

Trustee Holloway:	AYE	Trustee Johns:	AYE
Trustee L'Ecluse:	AYE	Trustee Shah:	AYE
Trustee Vander Werf:	AYE		

Trustee Johns abstained from Item No. 10.

Item No. 10 Endorsement of CA Central Valley Flood Board Permit - Applicant: SMUD: Description: Power Pole Replacement: GM Kerr briefed the Board on the project. On a motion by Trustee Shah seconded by Trustee Holloway, the Board unanimously endorsed the permit.

Roll Call Vote:

Trustee Holloway:	AYE	Trustee Johns:	Abstained
Trustee L'Ecluse:	AYE	Trustee Shah:	AYE
Trustee Vander Werf:	AYE		

Item No. 11 City of Sacramento Critical Infrastructure Resolution: Trustees discussed the language of the resolution. Legal Counsel Cho suggested removing the phrase ‘caused by activities of unauthorized campers who have placed their’ from the first whereas and replaced it with ‘related to unauthorized’. On a motion by Trustee L’Ecluse and seconded by Trustee Vander Werf. The Board unanimously approved this item.

Roll Call Vote:

Trustee Holloway:	AYE	Trustee Johns:	AYE
Trustee L’Ecluse:	AYE	Trustee Shah:	AYE
Trustee Vander Werf:	AYE		

Item No. 12 Administrative Staff Reports:

a) *General Manager Tim Kerr reported on the following:*

- General Manager’s May Meeting Summary;
- Lathrop Way Encampments Update;
- By-District Election Public Meetings;
- Flood Maintenance Assistance Program Grant;
- Levee Maintenance Worker Interviews;
- Hydrologic Conditions: Folsom Lake is 76% of total capacity with an outflow of 5,198 cfs. The gauge at I Street Bridge shows a water surface elevation of 6 feet above sea level;
- Next Board Meeting is scheduled for August 12, 2022

b) *Legal Counsel Austin Cho:* Nothing further to report.

c) *Office Manager Malane Chapman:* Office Manager Chapman provided the Trustees with an election 2022 timeline.

Item No. 13 Operations and Maintenance Staff Reports:

Superintendent Scott Webb:

- Crew activities including mowing, equipment maintenance, camp cleanup, tree work, and respiratory and hearing testing training.

Item No. 14 Questions and Comments by Trustees: Trustee Vander Werf attended their neighborhood’s National Night Out and encouraged the other Trustees to attend their own neighborhood meetings.

Item No. 15 Adjourn: There being no further business requiring action by the Board, the meeting was adjourned by Trustee Shah at 12:45 p.m.

Attest:

Secretary

President

**American River Flood Control District
Staff Report**

Investment Transactions Summary; June 2022

LAIF:

- There were no transactions in this account during the month of June.

City Pool A

- Accrued Interest Receivable for the month of June was \$8,531.22.
- As of June 30, 2022, the balance of Interest Receivable in this account was \$86,631.78.

Interest Receivable is accrued and transferred to the Cash Balance at the discretion of the City.

River City Bank Money Market:

- On June 1, 2022, a transfer was received from River City Checking in the amount of \$450,000.00.
- On June 30, 2022, a monthly interest payment was received in the amount of \$204.35.

River City Bank Checking:

- On June 1, 2022, a transfer was sent to River City Money Market in the amount of \$450,000.00.
- On June 6, 2022, a miscellaneous deposit was received in the amount of \$9.06.
- On June 14, 2022, a miscellaneous deposit was received in the amount of \$570.98.
- On June 28, 2022, a miscellaneous deposit was received in the amount of \$8,608.98.
- On June 30, 2022, a monthly interest payment was deposited in the amount of \$7.14.
- Total amount of Accounts Payable cleared during the month of June was \$166,630.28.

**American River Flood Control District
Investment Transaction Report
June 2022**

Item 3b

Balance and Transactions

Account		LAIF	City Pool A	River City Bank Money Market	River City Bank Checking
Beginning Balance	6/1/22	\$66,994.97	\$8,932,468.10	\$427,388.87	\$661,204.70
Transactions					
River City Transfer	6/1/22			\$450,000.00	(\$450,000.00)
River City Miscellaneous Deposit	6/6/22				\$9.06
River City Miscellaneous Deposit	6/14/22				\$570.98
River City Miscellaneous Deposit	6/28/22				\$8,608.98
City Pool A Interest	6/30/22		\$8,531.22		
River City Bank Interest	6/30/22			\$204.35	\$7.14
Accounts Payable (cleared)					(\$166,630.28)
Ending Balance:	6/30/22	\$66,994.97	\$8,932,468.10	\$877,593.22	\$53,770.58

**City Pool A Interest is accrued and deposited in the account at the discretion of the City.

Interest

Date:	Jul 2021	Aug 2021	Sep 2021	Oct 2021
LAIF	0.26	0.21	0.21	0.20
City Pool A	1.08	0.92	0.88	0.91
River City Bank Money Market	0.15	0.15	0.15	0.15
River City Bank Checking	0.08	0.08	0.08	0.08
Date:	Nov 2021	Dec 2021	Jan 2022	Feb 2022
LAIF	0.20	0.54	0.23	0.28
City Pool A	0.87	1.08	0.83	0.91
River City Bank Money Market	0.15	0.15	0.15	0.15
River City Bank Checking	0.07	0.08	0.08	0.08
Date:	Mar 2022	Apr 2022	May 2022	June 2022
LAIF	0.37	0.52	0.68	0.86
City Pool A	0.89	0.96	1.04	1.15
River City Bank Money Market	0.15	0.15	0.15	0.28
River City Bank Checking	0.08	0.07	0.08	0.08

**American River
Flood Control
District**

AMERICAN RIVER FLOOD CONTROL DISTRICT

MONTHLY REVIEW – JUNE 2022

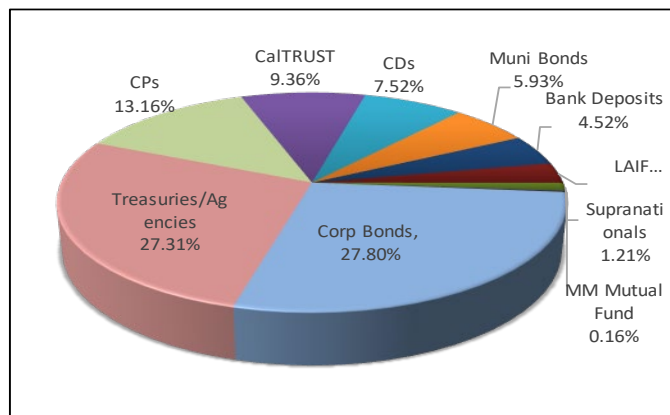
STRATEGY

The ARFCD funds are invested in the City of Sacramento’s Pool A investment fund. The Fund is invested pursuant to the objectives and requirements set forth in the City’s investment policy. The three objectives of the investment policy, in order of priority, are (1) the preservation of capital by the investment in safe instruments, (2) the liquidity needs of the City and pool participants so such parties will have access to cash when they need it, and (3) the maximizing of current income while remaining consistent with the other more important objectives. The City’s investment policy incorporates applicable provisions of state law including, among other things, the prudent person standard and California Code Section 53601 pertaining to eligible investments.

PORTFOLIO STATISTICS

Beginning Balance	9,010,569
Contributions	0
Withdrawals	0
Interest Earned	8,531
Ending Balance	9,019,100

CITY POOL A PORTFOLIO COMPOSITION



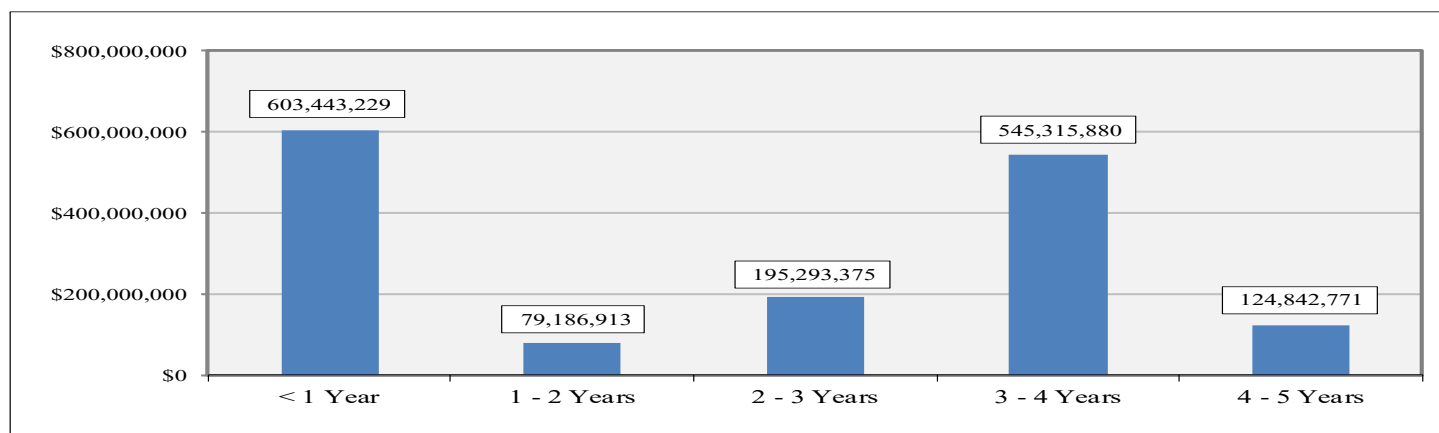
PERFORMANCE COMPARISON

City Pool A	1.15%
LAIF	0.86%
90 Day T-Bill	1.43%
Federal Funds	1.17%

Asset Type	Pct. Assets	YTM
Corp Bonds	27.80%	1.70%
Treasuries/Agencies	27.31%	0.92%
CPs	13.16%	1.23%
CalTRUST	9.36%	1.09%
CDs	7.52%	2.63%
Muni Bonds	5.93%	1.76%
Bank Deposits	4.52%	0.63%
LAIF	3.03%	0.86%
Supranationals	1.21%	0.98%
MM Mutual Fund	0.16%	0.53%

CITY POOL A MATURITY SCHEDULE

Maturity	Market Value	Pct. Holdings
< 1 Year	603,443,229	38.97%
1 - 2 Years	79,186,913	5.12%
2 - 3 Years	195,293,375	12.62%
3 - 4 Years	545,315,880	35.23%
4 - 5 Years	124,842,771	8.06%
Total	1,548,082,168	100.00%



City of Sacramento
CASH LEDGER
American River Flood Control District
From 06-01-22 To 06-30-22

All Cash Accounts

Trade Date	Settle Date	Tran Code	Quantity	Security	Amount	Cash Balance
Pool A Interest Receivable						
06-01-22				Beginning Balance		78,100.56
06-30-22	06-30-22	in		Pool A Cash	8,531.22	86,631.78
				Jun 2022 estimated Pool A interest		
					8,531.22	
06-30-22				Ending Balance		86,631.78
Pool A Cash						
06-01-22				Beginning Balance		8,932,468.10
06-30-22				Ending Balance		8,932,468.10

California State Treasurer *Fiona Ma, CPA*



Local Agency Investment Fund
P.O. Box 942809
Sacramento, CA 94209-0001
(916) 653-3001

July 01, 2022

[LAIF Home](#)
[PMIA Average Monthly Yields](#)

AMERICAN RIVER FLOOD CONTROL DISTRICT

DISTRICT ENGINEER/MANAGER
165 COMMERCE CIRCLE, SUITE D
SACRAMENTO, CA 95815

[Tran Type Definitions](#)

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Account Number: 90-34-002

June 2022 Statement

Account Summary

Total Deposit:	0.00	Beginning Balance:	66,994.97
Total Withdrawal:	0.00	Ending Balance:	66,994.97



River City Bank

WWW.RIVERCITYBANK.COM
PO Box 15247, Sacramento, CA 95851-0247
Return Service Requested

Item 3b



Last statement: May 31, 2022
This statement: June 30, 2022
Total days in statement period: 30

AMERICAN RIVER FLOOD CONTROL DISTRICT
C/O ROBERT MERRITT, CPA
4000 MAGNOLIA HILLS DR
EL DORADO HILLS CA 95762-6561

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0811100952
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Direct inquiries to:
916-567-2836

WE'RE UPDATING OUR DEPOSIT ACCOUNT AGREEMENT ON AUGUST 1, 2022. THE DISPUTE RESOLUTION AND GOVERNING LAW AND RULES SECTIONS HAVE BEEN UPDATED. IT IS IMPORTANT YOU REVIEW THESE CHANGES. TO REVIEW THE UPDATED AGREEMENT PLEASE VISIT RIVERCITYBANK.COM/UPDATES-TO-AGMTS/ IF YOU WOULD LIKE AN UPDATED AGREEMENT MAILED TO YOU, PLEASE CONTACT CUSTOMER SERVICE AT 916-567-2899 OR 800-564-7144.

Public Fund Money Market

Account number	0811100952	Beginning balance	\$427,388.87
Low balance	\$877,388.87	Total additions	450,204.35
Average balance	\$877,388.87	Total subtractions	0.00
Avg collected balance	\$877,388	Ending balance	\$877,593.22
Interest paid year to date	\$605.61		

CREDITS

Date	Description	Additions
06-01	Cash Mgmt Trsfr Cr REF 1521326L FUNDS TRANSFER FRMDEP XXXXX0736 FROM	450,000.00
06-30	Interest Credit	204.35

DAILY BALANCES

Date	Amount	Date	Amount	Date	Amount
05-31	427,388.87	06-01	877,388.87	06-30	877,593.22

AMERICAN RIVER FLOOD CONTROL DISTRICT
June 30, 2022

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0811100952

INTEREST INFORMATION

Annual percentage yield earned	0.28%
Interest-bearing days	30
Average balance for APY	\$877,388.87
Interest earned	\$204.35

OVERDRAFT/RETURN ITEM FEES

	Total for this period	Total year-to-date
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00



River City Bank

WWW.RIVERCITYBANK.COM
PO Box 15247, Sacramento, CA 95851-0247
Return Service Requested

Item 3b



Last statement: May 31, 2022
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AMERICAN RIVER FLOOD CONTROL DISTRICT
C/O ROBERT MERRITT, CPA
4000 MAGNOLIA HILLS DR
EL DORADO HILLS CA 95762-6561

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0811090736
(38)

Direct inquiries to:
916-567-2836

WE'RE UPDATING OUR DEPOSIT ACCOUNT AGREEMENT ON AUGUST 1, 2022. THE DISPUTE RESOLUTION AND GOVERNING LAW AND RULES SECTIONS HAVE BEEN UPDATED. IT IS IMPORTANT YOU REVIEW THESE CHANGES. TO REVIEW THE UPDATED AGREEMENT PLEASE VISIT RIVERCITYBANK.COM/UPDATES-TO-AGMTS/ IF YOU WOULD LIKE AN UPDATED AGREEMENT MAILED TO YOU, PLEASE CONTACT CUSTOMER SERVICE AT 916-567-2899 OR 800-564-7144.

Public Fund Interest Checking

Account number	0811090736	Beginning balance	\$661,204.70
Enclosures	38	Total additions	9,196.16
Low balance	\$45,154.46	Total subtractions	616,630.28
Average balance	\$115,109.08	Ending balance	\$53,770.58
Avg collected balance	\$115,089		

CHECKS

Number	Date	Amount	Number	Date	Amount
8546	06-23	83.50	8852	06-21	184.77
8840 *	06-22	26,656.51	8853	06-17	34.13
8841	06-24	90.34	8854	06-22	101.29
8842	06-21	682.29	8855	06-17	620.77
8843	06-21	506.47	8856	06-23	30.00
8844	06-17	450.00	8857	06-23	1,140.67
8845	06-16	1,451.50	8858	06-17	326.80
8846	06-21	1,104.76	8859	06-23	721.89
8847	06-17	3,290.00	8860	06-17	1,049.42
8848	06-21	1,587.21	8861	06-22	200.00
8849	06-17	158.36	8862	06-22	299.35
8850	06-21	2,752.75	8863	06-21	99.00
8851	06-17	2,227.20	8864	06-21	60.26

AMERICAN RIVER FLOOD CONTROL DISTRICT
June 30, 2022

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Number	Date	Amount	Number	Date	Amount
8865	06-21	154.65	8872	06-23	154.38
8866	06-21	2,652.88	8873	06-22	6,497.52
8867	06-21	107.34	8874	06-21	2,613.54
8868	06-16	13,000.00	8875	06-22	862.52
8870 *	06-17	36.40	* Skip in check sequence		
8871	06-22	1,080.00			

DEBITS

Date	Description	Subtractions
06-01	' Cash Mgmt Trsfr Dr REF 1521326L FUNDS TRANSFER TO DEP XXXXX0952 FROM	450,000.00
06-01	' ACH Withdrawal INTUIT PAYROLL S QUICKBOOKS 220601 946000047	49,280.34
06-14	' ACH Withdrawal CALPERS 1900 100000016817928	7,729.00
06-14	' ACH Withdrawal CALPERS 1900 100000016817939	131.67
06-14	' ACH Withdrawal CALPERS 3100 100000016763403	632.44
06-16	' ACH Withdrawal HEALTH EQUITY INC HealthEqui 220616	152.95
06-16	' ACH Withdrawal INTUIT PAYROLL S QUICKBOOKS 220616 946000047	27,039.13
06-16	' ACH Withdrawal Column Column 220616 ST-R6R3U3M8R9F9	1,829.86
06-17	' ACH Withdrawal INTUIT PAYROLL S QUICKBOOKS 220617 946000047	428.16
06-21	' ACH Withdrawal CALPERS 1900 100000016839171	1,982.62
06-22	' ACH Withdrawal CALPERS 3100 100000016806240	1,920.13
06-22	' ACH Withdrawal CALPERS 3100 100000016806267	2,435.51

CREDITS

Date	Description	Additions
06-06	Deposit	9.06
06-14	Deposit	570.98
06-28	' ACH Deposit RITCHIE BROS AUC PAYMENT SACRAMENTO, CA 202 2/06/08	8,608.98

AMERICAN RIVER FLOOD CONTROL DISTRICT
June 30, 2022

Date	Description	Additions
06-30	Interest Credit	7.14

DAILY BALANCES

Date	Amount	Date	Amount	Date	Amount
05-31	661,204.70	06-16	110,537.85	06-23	45,244.80
06-01	161,924.36	06-17	101,916.61	06-24	45,154.46
06-06	161,933.42	06-21	87,428.07	06-28	53,763.44
06-14	154,011.29	06-22	47,375.24	06-30	53,770.58

INTEREST INFORMATION

Annual percentage yield earned	0.08%
Interest-bearing days	30
Average balance for APY	\$115,089.74
Interest earned	\$7.14

OVERDRAFT/RETURN ITEM FEES

	Total for this period	Total year-to-date
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00

CERTIFICATION

The American River Flood Control District's investment portfolio [] is [is not] in compliance with the District's Financial Management Investments Plan.

The District's investment portfolio is not in compliance in the following respects:

A cash flow analysis confirms that the District [is] [is not] expected to be able to meet its expenditure requirements for the next six months.

The District's cash is insufficient to meet obligations for the next six months as a result of the following:

Attached hereto are the most recent statements of accounts of the following District accounts:

- LAIF Account, State Treasurer's Office **Dated June 2022**
- Investment Pool A Account, City of Sacramento **Dated June 2022**
- District Checking Account, River City Bank **Dated June 2022**
- District Repurchase Account, River City Bank **Dated June 2022**

Certified by: _____ Date: _____
Rae Vander Werf, District Treasurer

**American River Flood Control District
Statement of Operations
July 1, 2022 to July 31, 2022 (One Month Ending of Fiscal 2023)
For Internal Use Only**

	Year to Date July 1, 2022 to July 31, 2022	Budget	Percent of Budget
Revenues			
Benefit assessment	\$ -	\$ 1,429,793	0.00%
Consolidated capital assessment	-	980,000	0.00%
Interest	293	77,267	0.38%
O & M agreements	-	312,057	0.00%
Miscellaneous	-	-	Not budgeted
Total Revenues	<u>293</u>	<u>2,799,117</u>	0.01%
M & O Expenses			
Salaries and wages	66,781	804,858	8.30%
Payroll tax expense	5,075	64,389	7.88%
Pension expense	16,913	230,196	7.35%
Compensation insurance	-	40,243	0.00%
Medical/dental/vision	31,605	231,542	13.65%
Fuel/oil reimbursement	-	55,000	0.00%
Equipment rental	-	15,000	0.00%
Equipment repairs/parts	755	65,000	1.16%
Equipment purchases (< \$5,000)	-	15,000	0.00%
Shop supplies	4	27,500	0.01%
Levee maint. (supp. & material)	-	20,000	0.00%
Levee maint. chemicals	-	40,000	0.00%
Levee maint. services	-	80,000	0.00%
Rodent abatement (supplies & materials)	-	10,000	0.00%
Employee uniforms	-	6,000	0.00%
Staff training	-	5,000	0.00%
Regulation Compliance (OSHA)	-	25,000	0.00%
Miscellaneous	-	1,500	0.00%
Small tools & equipment	-	7,500	0.00%
Emergency preparedness program	4,200	25,000	16.80%
Engineering services	-	20,000	0.00%
Encroachment remediation	-	15,000	0.00%
Urban camp cleanup	-	30,000	0.00%
Total M & O Expenses	<u>125,333</u>	<u>1,833,728</u>	6.83%
Administration Expenses			
Board of trustees compensation	519	7,600	6.83%
Trustee expenses	-	2,400	0.00%
Trustee training	-	5,000	0.00%
Accounting services	-	15,000	0.00%
Legal services (general)	-	50,000	0.00%
Utilities	1,776	40,000	4.44%
Telephone	513	25,000	2.05%
Retiree benefits	-	148,109	0.00%
Office/shop/yard lease	-	7,491	0.00%
Office equipment/furniture	-	2,500	0.00%
Auto allowance	592	6,600	8.97%
Parking reimbursement	-	500	0.00%
General office expense	450	15,000	3.00%
Technology and software	392	10,000	3.92%
Dues and associations	9,378	25,000	37.51%
Property and liability insurance	15,087	42,000	35.92%
Public relations/information	-	30,000	0.00%
Miscellaneous	239	5,000	4.78%
Conference/Workshop/Seminar	-	2,500	0.00%
Election expenses	-	200,000	0.00%
Employee morale/wellness	-	2,000	0.00%
Investment fees	-	20,000	0.00%
Community services	-	1,500	0.00%
Bookkeeping services	-	14,000	0.00%
Property taxes	-	3,000	0.00%
Building maintenance	2,416	10,000	24.16%
County Dtech fees for DLMS	-	55,000	0.00%
Interest expense	-	-	Not budgeted
Total Administration Expenses	<u>31,362</u>	<u>745,200</u>	4.21%
Special Projects Expenses			
Engineering studies/survey studies	-	20,000	0.00%
Levee standards compliance	-	25,000	0.00%
Small capital projects	-	170,000	0.00%
Total Special Project Expenses	<u>-</u>	<u>215,000</u>	0.00%
Capital Outlay			
Equipment purchases (over \$5,000)	-	200,000	0.00%
Total Capital Outlay	<u>-</u>	<u>200,000</u>	
Capital Outlay: District Facilities			
District headquarters facilities	-	350,000	0.00%
	-	350,000	

Note: Amounts above are not audited

The above information is current through the last day of the previous month's bank activity.

Data has been verified by the bookkeeper and physical copies of checks have not been reviewed or received and some checks may not have cleared the bank account.

AMERICAN RIVER FLOOD CONTROL DISTRICT
Cash Flow Report
July 2021 through June 2022

Cash Flow Report

Maintenance and Operations Expens	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	TOTAL
500 - Salary/Wages	60,084.44	26,913.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	86,997.64
501 - Payroll Taxes	5,110.55	2,229.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,340.20
502 - Pension	15,995.97	13,616.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,612.51
503 - Compensation Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
504 - Medical/Dental/Vision	16,058.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,058.52
508 - Fuel/Oil	5,502.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,502.74
509 - Equipment Rental	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
510 - Equipment Purchase(< \$5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
511 - Equipment Repair/Parts	806.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	806.43
512 - Shop Supplies	501.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	501.78
514 - Levee Maint(Supplies&Materi	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
515 - Levee Maintenance Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
516 - Employee Uniforms	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
518 - Staff Training	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
519 - Miscellaneous O&M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
521 - Small Tools & Equip	1,483.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,483.13
523 - Levee Maint. (Chemicals)	778.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	778.66
525 - Emergency Preparedness Pr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
530 - Encroachment Remediation I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532 - Rodent Abatement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
533 - Urban Camp Cleanup	677.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	677.06
605 - Engineering Services	(5,147.50)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(5,147.50)
615 - Survey Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
616 - Environmental Services/Studi	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total M&O Expense	101,851.78	42,759.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	144,611.17

Administrative Expenses	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	TOTAL
505 - Telephone	1,514.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,514.91
506 - Utility Charges	3,804.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,804.54
507 - Office/Shop Lease	0.00	1,224.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,224.00
513 - Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
517 - Auto Allowance	550.00	275.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	825.00
520 - Retiree Benefits	11,592.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,592.25
522 - Office Equipment/Furniture	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
526 - Mileage/Parking Reimburse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
527 - General Office Expense	591.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	591.06
529 - Pre-funding Retiree Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531 - Technology & Software	4,750.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,750.66
600 - Board of Trustees Compensa	475.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	475.00
601 - Trustee Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
602 - Accounting Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603 - Legal Fees (General)	6,552.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,552.00
604 - Flood Litigation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
606 - Legislative Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
607 - Dues and Assoc. Expenes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
608 - Insurance Premiums	15,069.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,069.93
609 - Conference /Workshops/Sem	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
610 - Public Relations Information	585.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	585.07
611 - Election Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
612 - District Annexations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
613 - Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
614 - Miscellaneous Admin	215.26	135.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	350.26
617 - Investment Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
618 - Property Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
619 - Building Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
620 - Bookkeeping Services	810.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	810.00
621 - County Assessment Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
622 - County DTech Fees for DLMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

AMERICAN RIVER FLOOD CONTROL DISTRICT
Cash Flow Report
July 2021 through June 2022

623 - Employee Morale/Wellness	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Administrative	46,510.68	1,634.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	48,144.68

Special Projects Expenses	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	TOTAL
702 - Engineering/Survey Studies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
703 - Encroachment Remediation §	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
704 - Vegetation Management	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
705 - Small Capital Projects	2,059.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,059.64
707 - Levee Standards Compliance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Special Projects	2,059.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,059.64

Capital Outlay: Flood Control	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	TOTAL
700 - Bank Protection	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
701 - Magpie Creek	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
706 - Property Acquisition	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
709 - Equipment Purchase (> \$500)	(111,168.17)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(111,168.17)
Total Capital Outlay: Flood Control	(111,168.17)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(111,168.17)

Income	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	TOTAL
120 - Benefit Assessment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
122 - SAFCA CAD4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
123 - Interest	418.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	418.24
124 - O&M Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
126 - Miscellaneous Income	13,501.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,501.75
Total Income	13,919.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,919.99

Fund Balance

District Operations Fund	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23
Beginning Balance	132,508.93	(3,993.18)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income	13,919.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	150,422.10	44,393.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72,000.00
Ending Balance	(3,993.18)	(48,386.57)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(72,000.00)

Capital Outlay Reserve Fund	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23
Beginning Balance	920,000.00	920,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	920,000.00	920,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Retiree Health Benefit Reserve Fund	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23
Beginning Balance	3,552,014.00	3,552,014.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72,000.00
Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	3,552,014.00	3,552,014.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72,000.00

Flood Emergency Response Reserve Fund	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23
Beginning Balance	1,500,000.00	1,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	1,500,000.00	1,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Emergency Repair Reserve Fund	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23
Beginning Balance	1,500,000.00	1,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	1,500,000.00	1,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Total Balance	7,468,020.82	7,423,627.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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550 Howe Avenue, Suite 210
Sacramento, California 95825

Telephone: (916) 564-8727
FAX: (916) 564-8728

July 28, 2022

Board of Directors
American River Flood Control District
165 Commerce Circle, Suite D
Sacramento, California 95815

We are pleased to confirm our understanding of the services we are to provide for American River Flood Control District (the District) for the year ended June 30, 2022.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, and major fund, which collectively comprise the District's basic financial statements as of and for the year ended June 30, 2022. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District'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. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. 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 generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Budget and Actual Comparison
3. Schedule of Proportionate Share of Net Pension Liability and Schedule of Contributions to the Pension Plan
4. Schedule of Changes in Net other Postemployment Benefits and Related Ratios
5. Schedule of Contributions - OPEB

We have also been engaged to report on supplementary information other than RSI that accompanies the District's financial statements. Supplementary information other than RSI, such as combining and individual fund financial statements, also accompanies District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other

American River Flood Control District
July 28, 2022
Page 2 of 10

records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole:

1. Schedule of Expenditures – Budget and Actual – General Fund

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* 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.

The objective also includes reporting on financial reporting internal control over and compliance with the provisions of applicable laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS, the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States 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 and *Government Auditing Standards*, 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 District or to acts by management or employees acting on behalf of the District. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

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

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unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. 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 or on major programs. 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. We will include such matters in the reports required for a Single Audit. 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 District'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, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but 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 agreements with all service providers to maintain the confidentiality of your information and we 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 an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers. Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and,

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accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of the District in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement 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 relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations, rules, and the provisions of contracts and grant agreements.

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Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) 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; (2) additional information that we may request for the purpose of the audit; and (3) 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; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

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 (1) management, (2) employees who have significant roles in internal control, and (3) 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, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance

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audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Audit Administration and Fees

We understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Richardson & Company, LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Richardson & Company, LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. All professional and administrative services and expenses relating to such access will be charged as an additional expense to the District.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the oversight agency or Pass-through Entity. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the parties contesting the audit finding for guidance prior to destroying the audit documentation.

In the event we are requested or authorized by you or required by government regulation, subpoena, or other legal process to produce our workpapers or our personnel to respond to inquiries or serve as witnesses with respect to this or any engagement for you, you will, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such a request. If such a request is made, and unless we are obligated by law or legal process to the contrary, we will inform you prior to providing such access. This paragraph shall not apply to legal and/or court actions arising from the wrongful conduct of our firm.

Our Firm, as well as all other accounting firms with a significant audit practice, participates in a "peer review" program, covering our audit and accounting practices. This program requires that once every three years we subject our quality assurance practices to an examination by another accounting firm. As part of the process, the other firm will review a sample of our work. It is possible that the work we perform for you may be selected by the other firm for their review. If it is, they are bound by professional standards to keep all information confidential. If you object to having the work we do for you reviewed by our peer reviewer, please notify us.

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Professional Fees

Our fee for audit services for the year ended June 30, 2022 will be \$13,100.

These fees are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit and include out-of-pocket expenses for items including clerical support, computer charges, supplies, telephone charges, printing and travel. There will be no additional charges to the District related to these items. Our fee is all inclusive and represents a not to exceed amount.

These estimates do not take into consideration changes in the scope of the audit due to changes in accounting or auditing pronouncements and standards, laws or regulations, the loss of key accounting personnel, material weaknesses in the internal control environment, or significant changes in the scope of the District's operations. We will discuss a new fee estimate with the District if such an event occurs.

Additional Services: The fee for additional services provided under this engagement letter or otherwise requested by the District, if any, will be based on a rate per hour by staff classification as follows:

<u>Classification</u>	<u>Rate Per Hour</u>
Partner	\$ 200
Tax Director	220
Senior Manager	180
Managers	160
Supervisors	140
Seniors	120
Semi-Seniors	100
Staff	90
Administrative or clerical	60

If any provision in this letter is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions will nevertheless continue in full force without being impaired or invalidated in any way.

In the event of any dispute between the parties, the parties agree first to submit any such dispute to mediation before a mutually agreeable retired judge or attorney with at least five years of experience as a mediator, with the parties to share equally in the costs of such mediation. If the mediation does not resolve the dispute and the dispute relates to unpaid fees only, then the parties agree to submit such fee dispute to binding arbitration before a mutually agreeable arbitrator of at least five years' experience and in accordance with the provisions of Code of Civil Procedure 1280 to 1294.2. In all other disputes where mediation fails, either party may file an action in the Sacramento County Superior Court. The prevailing party in any such action will be entitled to its reasonable attorney's and expert witness fees and litigation costs.

Reporting

We will issue a written report upon completion of our audit of the District's financial statements. Our reports will be addressed to the Board of Directors. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit.

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Depending on the nature of these circumstances, it may be necessary for us to modify our opinion 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 an opinion, we may decline to express an opinion or withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity’s internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

* * * * *

We appreciate the opportunity to provide our services to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please do not hesitate to ask. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

RICHARDSON & COMPANY, LLP



Ingrid M. Sheipline, CPA
Managing Partner

Response:

This letter correctly sets forth the understanding of American River Flood Control District.

By: _____

Title: _____ Date: _____

American River Flood Control District
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Jones, Nale & Mattingly PLC

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

To the Partners
Richardson & Company, LLP
and the Peer Review Committee of the California Society of CPA's

We have reviewed the system of quality control for the accounting and auditing practice of Richardson & Company, LLP (the firm) in effect for the year ended March 31, 2021. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

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Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Richardson & Company, LLP in effect for the year ended March 31, 2021, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Richardson & Company, LLP has received a peer review rating of *pass*.

Jones, Hale & Mattingly PC

Louisville, Kentucky
August 13, 2021

Jones, Hale & Mattingly PLC

American River Flood Control District

Nepenthe Homeowners Association – Boundary Survey Cost Share Staff Report

Discussion:

The Nepenthe Homeowner's Association(HoA) provides landscaping and grounds maintenance on the parcel adjacent to the levee parcel along the American River North Levee between Howe Avenue and the Guy West Bridge. In the past, the HoA irrigated and mowed the grass covering on the landside levee slope. In 2020, the HoA contacted the District and indicated they no longer wanted to provide the maintenance service to the levee. The District welcomed the opportunity to re-initiate standard O&M practices on the levee reach and to remove any buried irrigation lines in the levee as that is no longer an accepted encroachment.

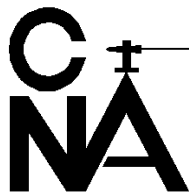
Over the subsequent two maintenance seasons, the HoA has some members commenting on the changed nature of the levee surface and the dry non-irrigated conditions and appearance. The HoA asked if the District would consider cost-sharing a boundary survey so the boundary could be marked in the field and the HoA could have a better indication of what property they actually have responsibility for.

The District has split the cost of a shared boundary survey and in-field marking for a number of parcels along the levee. This practice has helped neighbor relations and led to appropriate acceptance of responsibilities for land care operations and maintenance.

Attached are two cost estimates obtained by Nepenthe Homeowner's Association.

Recommendation:

The General Manager recommends that the Board of Trustees offer to split the cost of a survey to mark the shared boundary between the private and public parcels.



CNA ENGINEERING INC.

CIVIL ENGINEERING LAND SURVEYING PLANNING

CHRIS OLIVEIRA
RCE 33407

STEPHEN J. NORMAN

June 3, 2022

Betsi Ledesma
Nepenthe Association
1131 Commons Drive
Sacramento, CA 95825
Phone: (916) 929-8380
Email: bettsi.ledesma@fsresidential.com

**Re: 1425 to 1653 University Avenue – Sacramento CA
Stake Points on Property Line along Levee
Professional Services Project Proposal**

Dear Betsi:

CNA Engineering, Inc. is pleased to submit this proposal for your Project. We propose to do the following professional service:

Stake Points on Line

1. Stake Points on Property Line along Levee to include:
 - a. Review pertinent recorded map(s)
 - b. Compute proposed stake locations (50' on center – approx. 22 points)
 1. Stake out sheet to be reviewed and approved by client
 - c. Access survey control
 1. Stake points on line as approved

\$3,500.00 Fixed Fee
+ reimbursables

NOTES:

- Prior to starting the survey / staking scope(s) – CNA Engineering, Inc. requires 100% of said scope(s) of the contract to be paid.
- Plan changes of any kind that are requested and/or required by any entity albeit the owner, architect, contractor, city, county, regulatory agency, etc., will be billed on a time and material basis – see attached fee schedule.
- Contract prices do not include any fees that might be required by the city, county and/or any other entity/agency.
- If needed, client to provide CNA Engineering, Inc. with a current grant deed if our office is unable to obtain one through public records.
- If needed, client to provide CNA Engineering, Inc. with a current title report (no older than 60-days) and chain of title.

- CNA Engineering, Inc. will NOT release plans and such if account is outstanding.
- CNA Engineering, Inc. will bill on a time and materials basis for consultation in-office and/or site meetings / phone calls / emails, etc. with client and/or their agent addressing the project and/or the re-design of project and/or how to do things at the project site – construction administration, etc.
- If project is started and becomes idle for 6 months or more, there will be a re-start fee to be determined at the time of re-start.
- This Contract does not include any of the following items, unless specified in the scope of work:

<ol style="list-style-type: none"> 1. Survey Control 2. Drainage Design and/or Calculations 3. Drainage Studies 4. Hydraulic Studies 5. Sewer Studies 6. Water Flow and/or Pressure Studies 7. Storm Drain/Water Quality Calculation and Design 8. Structural Calculation and Details for Retaining Walls and/or Other Improvements 9. Soils Reports 10. Biological and/or Archeological Studies 11. Arborist Reports 12. Construction Staking 	<ol style="list-style-type: none"> 13. Acoustical Reports (sound studies) 14. Any Other Specific Engineering 15. Title Reports or Documents 16. Recording of Documents or Maps 17. Legal Descriptions 18. Dedication Documents 19. Right of Entry Documents 20. Fees for Permits 21. Permit Acquisition 22. Dry Utility Design (gas, cable, electric and telephone) 23. Boundary Survey 24. SWPPP: Storm Water Pollution Prevention Plan 25. Site Plan 26. Record Drawings
--	--

REIMBURSABLE EXPENSES: Reimbursable expenses are billed in addition to the Contract amount – see attached fee schedule.

TERMS: CNA Engineering, Inc. processes bills monthly for work completed. All accounts are due and payable upon receipt. Any account not paid within 30 days of billing date will be subject to finance and interest charges on the unpaid balance per month.

PAST DUE ACCOUNT: If account becomes past due more than 30 days all activity on Project will cease. Project will be placed on the in-active job list until account(s) is brought current. There will be no special notice given to Client that work has been halted. If CNA Engineering, Inc. suspends work because of nonpayment, CNA Engineering, Inc. does not assume liability for any damages that may arise as a result of that suspension of work. Once the account is brought current it will go back into the work que and will be worked on accordingly.

COLLECTION: If it becomes necessary to seek legal action to enforce or interpret the terms of this Contract, the prevailing party shall be entitled to reasonable attorney's fees and court costs in addition to any other relief to which such party may be entitled.

INDEMNITY: Client agrees to defend, indemnify and hold CNA Engineering, Inc. its members, officers, agents and employees harmless from any and all claims, demands, liabilities and damages arising from or in any way connected with any incorrect information supplied by Client or any information that Client fails to supply or any breach by Client of the terms of this Agreement.

ASSIGNMENT: Neither party hereto may assign its respective rights and obligations hereunder, in whole or in part, without the prior written consent of the other party hereto. Any assignment without such prior written consent shall be deemed null and void. Subject to and without limiting the preceding sentence, this Agreement and every provision hereof shall bind and inure to the benefit of the parties hereto and their respective heirs, personal representatives, successors and assigns.

CLIENT’S EXCLUSIVE USE: All work performed by CNA Engineering, Inc. under this Agreement including, but not limited to, the furnishing of findings and reports, (collectively “Information”) is for Client’s exclusive use. Client agrees that in the event disclosure of such Information leads to any claims or litigation to indemnify, defend and hold CNA Engineering, Inc., its members, officers, agents and employees harmless from and against any liability or damages resulting from such disclosure. This provision shall survive expiration or other termination of this Agreement.


ATTORNEY’S FEES: In the event any action is commenced to enforce or interpret the terms of this Agreement then, in addition to any other appropriate relief, the prevailing party shall be entitled to recover its reasonable attorney fees and court costs.

CALIFORNIA LAW: This Agreement shall be construed and enforced in accordance with the internal laws of the State of California. If any provision of this Agreement is determined by any court of competent jurisdiction or arbitrator to be invalid, illegal, or unenforceable to any extent, that provision shall, if possible, be construed as though more narrowly drawn, if a narrower construction would avoid such invalidity, illegality, or unenforceability or, if that is not possible, such provision shall, to the extent of such invalidity, illegality, or unenforceability, be severed, and the remaining provisions of this Agreement shall remain in effect.

* Prices quoted in this proposal are valid for 30 days.

To accept this proposal, please sign below and return to CNA Engineering, Inc. Once received, this signed proposal becomes a binding Contract and this Project will be placed in our work queue.

Respectfully submitted,



Stephen J. Norman, President

June 3, 2022

Date



Chris Oliveira, Vice President

June 3, 2022

Date

Bettsi Ledesma, Client

Date

CNA Engineering, Inc. – Rates and Fee Schedule

Effective January 1, 2020

PROFESSIONAL SERVICES

(Hourly)

ENGINEER	\$175.00
PRINCIPAL	\$150.00
SURVEYOR	\$140.00
PROJECT MANAGER	\$120.00
DESIGNER	\$100.00
CAD TECH	\$100.00
ACCOUNTING	\$100.00
CLERICAL	\$75.00
FIELD CREW	\$200.00
OTHER CONSULTANT(S)	\$ cost + 15%
PREVAILING WAGE PROJECTS	\$ to be determined by the project and jurisdiction

REIMBURSABLES

(Cost plus 15% markup)

ADVANCED FEES	\$ cost
STAKES	\$ cost
MONUMENTS	\$ cost
OUTSIDE PHOTOGRAMMETRIC	\$ cost
SHIPPING	\$ cost
COMPUTING SERVICES	\$ cost
MILEAGE	\$(IRS allowable rate)
8 X 11 PRINTS	\$.50 per sheet
11 X 17 PRINTS	\$1.00 per sheet
18 X 26 PRINTS	\$2.00 per sheet
24 X 36 PRINTS	\$2.00 per sheet
MYLAR PRINTS	\$20.00 per sheet
PHOTO COPIES	\$.10 per sheet
REALQUEST (deed/property research)	\$5.50 per sheet
OUTSIDE PRINTING	\$ cost
DISK COPY OF PROJECT	\$10.00
TRAVEL (lodging, meals, etc.)	\$ cost

The rates listed above are subject to change at the discretion of CNA Engineering, Inc.

Below is the cost to stake out the southerly boundary line per the subdivision map.

Task 1 Boundary Search & Survey Stake \$3200

Perform boundary search locating any set markers in the area. Perform a Boundary Resolution. Stake the southerly boundary line at angle points and intermediate line points for a line of sight. All found markers will be flagged and a temporary wood lath set next to points.

Task 2 Record of Survey \$4300

Create & process a survey map with the County Surveyor's Department. Set permanent markers. County map check and recording fees of \$1800+/- included in cost.

Task 2 above is not required and is only if you/the HOA wants or needs to have an official document filed with the County. If staking the line per Task 1 will satisfy this request, then Task 2 is void.

I can send you a formal Agreement if you would like to proceed.

Let me know if you have any questions or concerns.

Thank you!

Kristopher Klima, LS 8602

www.klimalandsurveys.com

916.4166338

General Manager's Meeting Summary

July 2022

7/7: ARFCD Rock Purchase Bid Opening. Office Manager Chapman and I conducted a public opening of bids for the District Rock Rip Rap purchase. One bid was received. The bid from Nordic Industries amounted to a total delivered price of \$142,695 for 3,000 tons of CalTrans Grade 2 RSP.

7/8: American River Flood Control District Board of Trustees meeting. The Board met in regular session. The agenda items included approval of bids for the Rock Rip Rap Purchase and the Arcade Creek Floodwall Removal, a Closed Session item regarding a claim, a resolution to transfer funds between reserve funds, a CVFPB encroachment permit from SMUD, and a resolution recognizing the City's Critical Infrastructure Ordinance on District facilities.

7/14: ARFCD Public Outreach Committee meeting. The Public Outreach Committee met to discuss the schedule and language for mailers to inform the public of the District's upcoming demographic study and By-District elections mapping effort.

7/25: County of Sacramento Proposed Critical Infrastructure Ordinance Discussion. Legal Counsel Rebecca Smith and I attended this meeting with County of Sacramento attorneys, Office of Homeless Initiatives staff and local levee maintaining agency representatives to provide input on the County's proposed ordinance. The County was very open to comments and perspectives from levee agencies and asked for language to include in the proposed ordinance. LMA attorneys will provide the requested language supporting flood operations and maintenance needs.

7/26: CVFPB Permitting and Inspection meeting. I met with staff from the Central Valley Flood Protection Board Permitting and Inspection Section and District consultant Pro Mitra to discuss the work and scheduling for the Arcade Creek Erosion Repairs. The group also discussed the construction haul route modification due to not having a floodwall removal component in the work plan.