

In Compliance with CA Executive Orders N-25-20 and N-29-20 the Board of Trustees of the American River Flood Control District met in regular session at 11:00 a.m. on Friday, July 9, 2021 by teleconference. In attendance were Trustee Shah, Trustee Holloway, Trustee L'Ecluse and Trustee Vander. Trustee Johns arrived during item 5. Trustee Shah presided. Also present from the District were General Manager (GM) Tim Kerr, Superintendent Ross Kawamura, Field Supervisor Scott Webb, Legal Counsel Rebecca Smith and Office Manager Malane Chapman. Two members of the public were present.

Item No. 1 Public Comments on Non-Agenda Items: Dane Wadle, with California Special Districts Association (CSDA), Mr. Wadle presented the Board with CSDA updates. CSDA was able to secure funding to help special districts with COVID relief. The Governor's Executive Order is set to expire on September 30, 2021. CSDA is working on a Bill that will allow Districts to hold remote meetings in the event of a local emergency. CalPERS rates for special districts are going up and therefore the discount rate will be reduced. Trustee Shah thanked CSDA for securing the funds for special districts.

Item No. 2 Approval of Consent Agenda: On a motion by Trustee Holloway seconded by Trustee Vander Werf, the Board unanimously approved items 2a) Minutes of Regular Meeting on June 11, 2021, 2c) District Financial Reports: Statement of Operations (June 2021) and Cash Flow Report, and 2d) Correspondence: None

Roll Call Vote:

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

Item No. 2b Approval of Report of Investment Transaction: Following explanation by staff and on a motion by Trustee Shah seconded by Trustee Holloway. The Board unanimously approved item 2b.

Roll Call Vote:

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

Item No. 3 Accounts Payable and General Fund Expenses (June 2021): On a motion by L'Ecluse seconded by Trustee Vander Werf, the Board unanimously approved payments on the Schedule of Accounts Payable (June 2021) of \$88,837.71 and General Fund Expenses of \$98,355.50 (total aggregate sum \$187,193.21)

Roll Call Vote:

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

Item No. 4 Sourcewell Contract – 2022 Ford F250 Pickup: GM Kerr informed the Board that this truck will be replacing a 1995 GMC, general use vehicle to transport crew and haul items like the chipper. This item may take about a year for the District to receive after ordering due to supply shortages from COVID. On a motion by Trustee Vander Werf seconded by Trustee L'Ecluse, the Board unanimously approved the purchase of the 2022 Ford F250.

Roll Call Vote:

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

Item No. 5 Return to In-Person Meetings: GM Kerr informed the Board that the Governor's Executive Order that suspended certain requirements of the Brown Act will end on September 30, 2021. Starting October 1, 2021 the District will need to return to full Brown Act Compliance. For August and September 2021 Board Meetings the District can stay fully remote, return to full in person or do a hybrid option. On a motion by Trustee Shah seconded by Trustee Holloway the Board unanimously approved having hybrid meetings for August and September 2021.

Roll Call Vote:

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

Item No. 6 Administrative Staff Reports:a) **General Manager Tim Kerr reported on the following:**

- General Manager's June Meeting Summary;
- Urban Encampments – City of Sacramento Collaboration: Both Trustee L'Ecluse and Trustee Johns briefed the Board on their takes on the meeting;
- Hydrologic Conditions: Folsom 28% of total capacity with an outflow of 1,631 cfs. The gauge at I Street Bridge shows a water surface elevation of 6.5 feet above sea level;
- Next Board Meeting is scheduled for August 13, 2021

b) **Legal Counsel Rebecca Smith:** Sunsetting of the Governor's Executive Order.c) **Office Manager Malane Chapman:**

- Newsletter Update: Office Manger Chapman informed the Board that the newsletter has been sent to the committee for review.

Item No. 7 Operations and Maintenance Staff Reports:a) **Superintendent Ross Kawamura:**

- Crew activities including safety training, safety testing, mowing, daily safety inspections, rodent abatement, herbicide, fallen tree, tree stump removal, retaining wall removal, and gate repair.

Item No. 8 Questions and Comments by Trustees: Trustee Vander Werf requested a follow up on the carbon footprint study.

Item No. 9 Adjourn: There being no further business requiring action by the Board, the meeting was adjourned by Trustee Shah at 12:07 p.m.

Attest:

Secretary_____
President

**American River Flood Control District
Staff Report**

Investment Transactions Summary; June 2021

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 \$7,904.33.
- As of June 30, 2021, the balance of Interest Receivable in this account was \$108,116.95.

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

River City Bank Money Market:

- On June 30, 2021 a monthly interest payment was deposited in the amount of \$49.49.

River City Bank Checking:

- On June 4, 2021 a miscellaneous deposit was received in the amount of \$205.33.
- On June 9, 2021 a miscellaneous deposit was received in the amount of \$18,650.00.
- On June 11, 2021 a miscellaneous deposit was received in the amount of 40.00
- On June 30, 2021 a monthly interest payment was deposited in the amount of \$34.29.
- Total amount of Accounts Payable cleared during the month of June was \$177,486.90.

**American River Flood Control District
Investment Transaction Report
June 2021**

Item 2b

Balance and Transactions

Account		LAIF	City Pool A	River City Bank Money Market	River City Bank Checking
Beginning Balance	6/1/21	\$66,808.44	\$8,823,516.56	\$401,320.28	\$614,714.71
Transactions					
River City Miscellaneous Deposit	6/4/21				\$205.33
River City Miscellaneous Deposit	6/9/21				\$18,650.00
River City Miscellaneous Deposit	6/11/21				\$40.00
City Pool A Interest	6/30/21		\$7,904.33		
River City Bank Interest	6/30/21			\$49.49	\$34.29
Accounts Payable (cleared)					(\$177,486.90)
Ending Balance:	6/30/21	\$66,808.44	\$8,823,516.56	\$401,369.77	\$456,157.43

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

Interest

Date:	Jul 2020	Aug 2020	Sep 2020	Oct 2020
LAIF	1.22	0.78	0.69	0.62
City Pool A	1.77	1.44	1.57	1.29
River City Bank Money Market	0.69	0.60	0.40	0.30
River City Bank Checking	0.09	0.10	0.10	0.10
Date:	Nov 2020	Dec 2020	Jan 2021	Feb 2021
LAIF	0.58	0.54	0.46	0.41
City Pool A	1.23	1.08	1.08	1.09
River City Bank Money Market	0.26	0.00	0.20	0.15
River City Bank Checking	0.10	0.10	0.10	0.08
Date:	Mar 2021	Apr 2021	May 2021	June 2021
LAIF	0.36	0.34	0.32	0.26
City Pool A	1.29	0.95	0.93	1.08
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

**American River
Flood Control
District**

AMERICAN RIVER FLOOD CONTROL DISTRICT

MONTHLY REVIEW – JUNE 2021

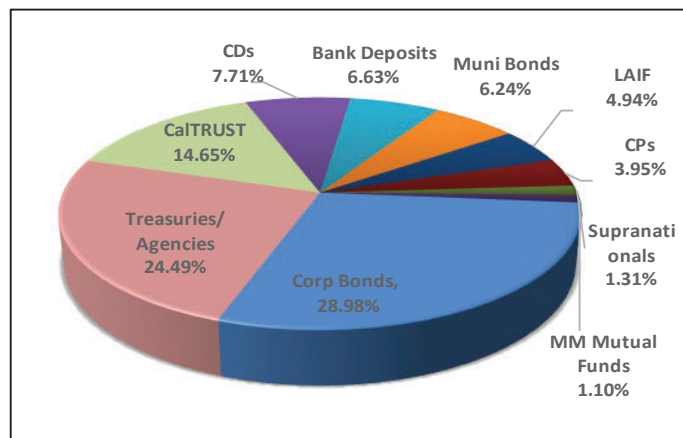
STRATEGY

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	8,923,729
Contributions	0
Withdrawals	0
Interest Earned	7,904
Ending Balance	8,931,633

CITY POOL A PORTFOLIO COMPOSITION



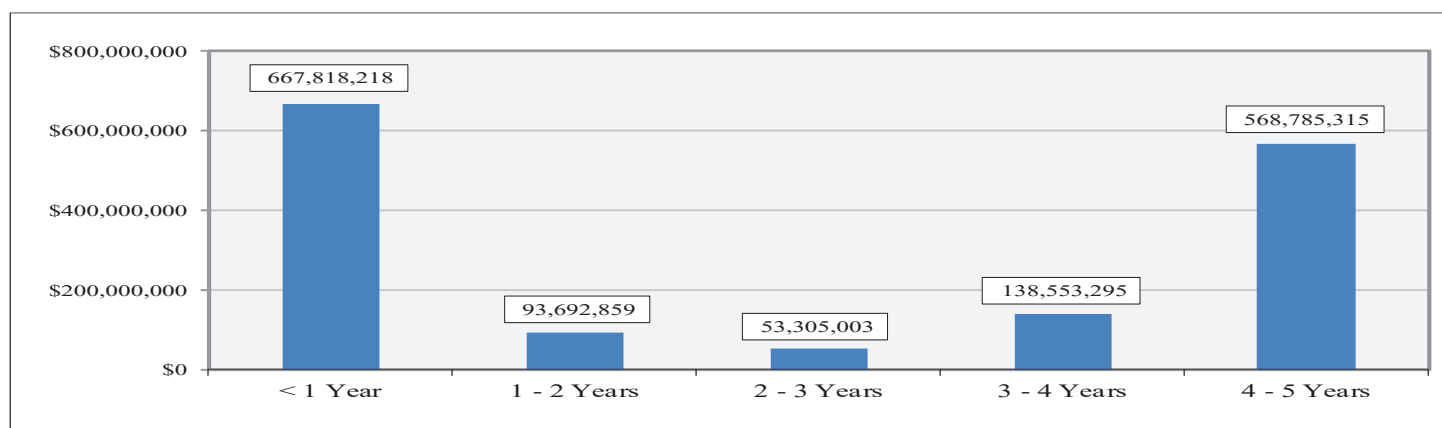
PERFORMANCE COMPARISON

City Pool A	1.08%
LAIF	0.26%
90 Day T-Bill	0.02%
Federal Funds	0.08%

Asset Type	Pct. Assets	YTM
Corp Bonds	28.98%	1.53%
Treasuries/Agencies	24.49%	0.72%
CalTRUST	14.65%	0.25%
CDs	7.71%	0.59%
Bank Deposits	6.63%	0.26%
Muni Bonds	6.24%	1.73%
LAIF	4.94%	0.26%
CPs	3.95%	0.23%
Supranationals	1.31%	0.92%
MM Mutual Funds	1.10%	0.01%

CITY POOL A MATURITY SCHEDULE

Maturity	Market Value	Pct. Holdings
< 1 Year	667,818,218	43.87%
1 - 2 Years	93,692,859	6.16%
2 - 3 Years	53,305,003	3.50%
3 - 4 Years	138,553,295	9.10%
4 - 5 Years	568,785,315	37.37%
Total	1,522,154,690	100.00%



City of Sacramento
CASH LEDGER
American River Flood Control District
From 06-01-21 To 06-30-21

All Cash Accounts

Trade Date	Settle Date	Tran Code	Quantity	Security	Amount	Cash Balance
Pool A Interest Receivable						
06-01-21				Beginning Balance		100,212.62
06-30-21	06-30-21	in		Pool A Cash	7,904.33	108,116.95
				Jun 2021 estimated Pool A interest		
					7,904.33	
06-30-21				Ending Balance		108,116.95
Pool A Cash						
06-01-21				Beginning Balance		8,823,516.56
06-30-21				Ending Balance		8,823,516.56

California State Treasurer *Fiona Ma, CPA*



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

July 01, 2021

[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 2021 Statement

Account Summary

Total Deposit:	0.00	Beginning Balance:	66,808.44
Total Withdrawal:	0.00	Ending Balance:	66,808.44



River City Bank

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

Item 2b



Last statement: May 31, 2021
This statement: June 30, 2021
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
(0)

Direct inquiries to:
916-567-2836

Public Fund Money Market

Account number	0811100952	Beginning balance	\$401,320.28
Low balance	\$401,320.28	Total additions	49.49
Average balance	\$401,320.28	Total subtractions	0.00
Avg collected balance	\$401,320	Ending balance	\$401,369.77
Interest paid year to date	\$320.58		

CREDITS

Date	Description	Additions
06-30	Interest Credit	49.49

DAILY BALANCES

Date	Amount	Date	Amount	Date	Amount
05-31	401,320.28	06-30	401,369.77		

INTEREST INFORMATION

Annual percentage yield earned	0.15%
Interest-bearing days	30
Average balance for APY	\$401,320.28
Interest earned	\$49.49

AMERICAN RIVER FLOOD CONTROL DISTRICT
June 30, 2021

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0811100952

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

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PO Box 15247, Sacramento, CA 95851-0247

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0811090736
(51)

Direct inquiries to:
916-567-2836

Public Fund Interest Checking

Account number	0811090736	Beginning balance	\$614,714.71
Enclosures	51	Total additions	18,929.62
Low balance	\$456,124.82	Total subtractions	177,486.90
Average balance	\$521,462.72	Ending balance	\$456,157.43
Avg collected balance	\$521,438		

CHECKS

Number	Date	Amount	Number	Date	Amount
8214	06-07	2,023.57	8259	06-18	3,000.60
8219 *	06-09	1,200.00	8260	06-17	96.01
8238 *	06-22	1,200.00	8261	06-18	154.30
8239	06-21	87.03	8262	06-17	5,206.50
8240	06-17	33,160.65	8263	06-28	780.00
8241	06-23	42.57	8265 *	06-22	2,417.00
8242	06-21	699.45	8266	06-18	3,354.95
8243	06-21	149.18	8267	06-17	30.00
8244	06-18	153.19	8268	06-21	130.97
8245	06-21	350.00	8269	06-17	415.74
8247 *	06-22	286.57	8270	06-15	787.63
8248	06-21	92.00	8271	06-21	1,012.50
8249	06-18	5,011.26	8272	06-21	30.00
8250	06-21	324.00	8273	06-18	1,359.34
8251	06-30	910.00	8274	06-18	172.40
8252	06-21	7,223.76	8275	06-21	58.32
8253	06-21	49.74	8276	06-23	684.67
8254	06-17	587.26	8277	06-17	848.04
8255	06-23	366.50	8279 *	06-18	2,500.00
8256	06-17	1,904.51	8280	06-25	183.66
8257	06-21	153.86	8281	06-18	1,551.14
8258	06-21	110.17	8282	06-23	929.10

AMERICAN RIVER FLOOD CONTROL DISTRICT
June 30, 2021

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0811090736

Number	Date	Amount	Number	Date	Amount
8283	06-24	523.38	8286	06-21	553.31
8284	06-21	399.37	8287	06-22	40.00
8285	06-18	429.46	* Skip in check sequence		

DEBITS

Date	Description	Subtractions
06-01	' ACH Withdrawal HEALTHEQUITY INC HealthEqui 210601	150.00
06-01	' ACH Withdrawal INTUIT PAYROLL S QUICKBOOKS 210601 946000047	34,723.89
06-02	' ACH Withdrawal CALPERS 1900 100000016443865	3,055.74
06-02	' ACH Withdrawal CALPERS 1900 100000016443382	127.94
06-02	' ACH Withdrawal CALPERS 3100 100000016392455	2,434.52
06-02	' ACH Withdrawal CALPERS 3100 100000016392416	3,084.12
06-02	' ACH Withdrawal CALPERS 1900 100000016443373	6,404.99
06-16	' ACH Withdrawal INTUIT PAYROLL S QUICKBOOKS 210616 946000047	34,614.89
06-17	' ACH Withdrawal CALPERS 1900 100000016464456	3,055.74
06-17	' ACH Withdrawal HEALTHEQUITY INC HealthEqui 210617	152.95
06-17	' ACH Withdrawal CALPERS 3100 100000016421964	3,084.12
06-17	' ACH Withdrawal CALPERS 3100 100000016422009	2,434.52
06-18	' ACH Withdrawal INTUIT PAYROLL S QUICKBOOKS 210618 946000047	428.14
06-30	' Service Charge ADDITIONAL DEBITS	1.68

CREDITS

Date	Description	Additions
06-04	Deposit	205.33
06-09	' ACH Deposit IRONPLANET, INC. PAYMENT 429617-4929053-0IF XI	18,650.00
06-11	Deposit	40.00
06-30	' Interest Credit	34.29

AMERICAN RIVER FLOOD CONTROL DISTRICT
June 30, 2021

DAILY BALANCES

Date	Amount	Date	Amount	Date	Amount
05-31	614,714.71	06-11	580,405.27	06-22	460,544.70
06-01	579,840.82	06-15	579,617.64	06-23	458,521.86
06-02	564,733.51	06-16	545,002.75	06-24	457,998.48
06-04	564,938.84	06-17	494,026.71	06-25	457,814.82
06-07	562,915.27	06-18	475,911.93	06-28	457,034.82
06-09	580,365.27	06-21	464,488.27	06-30	456,157.43

INTEREST INFORMATION

Annual percentage yield earned	0.08%
Interest-bearing days	30
Average balance for APY	\$521,438.22
Interest earned	\$34.29

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	<u>Dated June 2021</u>
Investment Pool A Account, City of Sacramento	<u>Dated June 2021</u>
District Checking Account, River City Bank	<u>Dated June 2021</u>
District Repurchase Account, River City Bank	<u>Dated June 2021</u>

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

American River Flood Control District
Statement of Operations
July 1, 2021 to July 31, 2021 (One Month Ending of Fiscal 2022)
For Internal Use Only

	Year to Date July 1, 2021 to July 31, 2021	Budget	Percent of Budget
Revenues			
Benefit assessment	\$ -	\$ 1,429,793	0.00%
Consolidated capital assessment	-	980,000	0.00%
Interest	115	77,267	0.15%
O & M agreements	-	231,801	0.00%
Miscellaneous	-	-	Not budgeted
Total Revenues	115	2,718,861	0.00%
M & O Expenses			
Salaries and wages	78,743	890,792	8.84%
Payroll tax expense	5,991	71,263	8.41%
Pension expense	18,078	203,100	8.90%
Compensation insurance	-	44,540	0.00%
Medical/dental/vision	46,671	273,642	17.06%
Fuel/oil reimbursement	-	35,000	0.00%
Equipment rental	-	15,000	0.00%
Equipment repairs/parts	349	65,000	0.54%
Equipment purchases (< \$5,000)	-	15,000	0.00%
Shop supplies	771	27,500	2.80%
Levee maint. (supp. & material)	-	20,000	0.00%
Levee maint. chemicals	-	35,000	0.00%
Levee maint. services	-	80,000	0.00%
Rodent abatement (supplies & materials)	-	10,000	0.00%
Employee uniforms	-	7,500	0.00%
Staff training	1,737	2,500	69.48%
Regulation Compliance (OSHA)	-	20,000	0.00%
Miscellaneous	-	2,000	0.00%
Small tools & equipment	-	7,500	0.00%
Emergency preparedness program	-	35,000	0.00%
Engineering services	-	20,000	0.00%
Encroachment remediation	-	15,000	0.00%
Urban camp cleanup	-	30,000	0.00%
Total M & O Expenses	152,340	1,925,337	7.91%
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	848	40,000	2.12%
Telephone	149	25,000	0.60%
Retiree benefits	-	157,231	0.00%
Office/shop/yard lease	-	7,344	0.00%
Office equipment/furniture	-	5,000	0.00%
Auto allowance	592	6,600	8.97%
Parking reimbursement	-	500	0.00%
General office expense	-	15,000	0.00%
Technology and software	7,224	10,000	72.24%
Dues and associations	8,494	25,000	33.98%
Property and liability insurance	13,097	42,000	31.18%
Public relations/information	-	30,000	0.00%
Miscellaneous	203	5,000	4.06%
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	2,323	10,000	23.23%
County Dtech fees for DLMS	-	55,000	0.00%
Interest expense	29	-	Not budgeted
Total Administration Expenses	33,478	554,175	6.04%
Special Projects Expenses			
Engineering studies/survey studies	-	170,000	0.00%
Levee standards compliance	-	25,000	0.00%
Small capital projects	4,748	20,000	23.74%
Total Special Project Expenses	4,748	215,000	2.21%
Capital Outlay			
Equipment purchases (over \$5,000)	-	162,000	0.00%
Total Capital Outlay	-	162,000	
Capital Outlay: District Facilities			
La Riviera improvements/maintenance	-	2,000	0.00%
	-	2,000	

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 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	TOTAL
500 - Salary/Wages	77,074.32	83,436.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	160,510.66
501 - Payroll Taxes	5,949.26	6,392.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,341.30
502 - Pension	17,552.66	(2,547.86)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,004.80
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	25,208.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,208.54
508 - Fuel/Oil	3,332.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,332.38
509 - Equipment Rental	479.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	479.75
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	4,141.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,141.11
512 - Shop Supplies	1,621.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,621.30
514 - Levee Maint(Supplies&Materi	1,013.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,013.94
515 - Levee Maintenance Services	3,200.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,200.90
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	1,737.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,737.37
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	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
523 - Levee Maint. (Chemicals)	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
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	1,623.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,623.83
605 - Engineering Services	2,892.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,892.00
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	145,827.36	87,280.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	233,107.88

Administrative Expenses	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	TOTAL
505 - Telephone	1,745.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,745.21
506 - Utility Charges	3,023.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,023.78
507 - Office/Shop Lease	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
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	550.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,100.00
520 - Retiree Benefits	11,701.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,701.56
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 Reimburs	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	346.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	346.66
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	316.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	316.90
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)	3,360.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,360.00
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	13,538.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,538.17
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	1,903.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,903.12
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	202.57	220.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	422.57
617 - Investment Fees	4,442.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,442.00
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	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
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	4,442.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,442.00
Total Administrative	46,046.97	770.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46,816.97

Special Projects Expenses	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	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	4,748.25	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,048.25
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	4,748.25	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,048.25

Capital Outlay: Flood Control	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	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)	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 Capital Outlay: Flood Control	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

Income	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	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	980,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	980,000.00
123 - Interest	169.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	169.63
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	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 Income	980,169.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	980,169.63

Fund Balance

District Operations Fund	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22
Beginning Balance	1,665,499.72	2,799,046.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income	1,330,169.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	196,622.58	88,350.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72,000.00
Ending Balance	2,799,046.77	2,710,696.25	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 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22
Beginning Balance	1,270,000.00	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	350,000.00	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 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22
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 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22
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 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22
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	10,271,060.77	10,182,710.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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SACRAMENTO LOCAL AGENCY FORMATION COMMISSION

1112 I Street, Suite 100 • Sacramento, CA 95814 • (916) 874-6458 • Fax (916) 874-2939

www.saclafco.org

DATE: July 29, 2021

TO: Board of Directors of Independent Special Districts

FROM: José Henriquez, Executive Officer
Sacramento Local Agency Formation Commission

RE: **Sacramento LAFCo Nominations for Special District Representation
Election for: Special District Commissioner Office No. 7, and
Alternate Special District Commissioner for Office No. 6 & 7**

Pursuant to the provisions of Cortese-Knox-Hertzberg (CKH), Section 56332 of the Government Code, the Executive Officer has determined that a meeting of the Special District Selection Committee is not feasible for the purpose of selecting a Special District Commissioner [Office No. 7] and Alternate Special District Commissioner [Office No. 6 & 7] to serve on the Sacramento Local Agency Formation Commission. Based on past experience, due to the size of the Special District Selection Committee, it has been difficult to establish a quorum. Therefore, the business of the Special District Selection Committee will be conducted in writing, as provided in the cited section code.

The Sacramento Local Agency Formation Commission meets on the **first Wednesday of the month at 5:30 P.M.**, Board Chambers, County Administration Center, 700 H Street, Sacramento, California. The Commission meeting is on recess January and July. The term of this office is four years beginning January 1, 2022 thru December 31, 2025.

SPECIAL DISTRICT COMMISSIONER (Office No. 7)

This office is currently held by Gay Jones (Sac. Metro Fire District) and will expire on the 31st day of December, 2021.

ALTERNATE SPECIAL DISTRICT COMMISSIONER (for Office No. 6 & 7)

This office is currently held by Charlea Moore (Rio Linda-Elverta Recreation and Park District) and will expire on the 31st day of December, 2021

Please be advised that nominations for the Offices listed above will be accepted starting July 30, 2021 until **September 30, 2021 at 4:00 P.M.** (62 days). You are invited to submit nominations forms **via E-MAIL or in WRITING** to this office: **Sacramento LAFCo; 1112 "I" Street, Suite 100: Sacramento CA 95814** or e-mail to Diane.Thorpe@SacLAFCo.org Nominations not received by 4:00 P.M. on September 30, 2021, will be disregarded and returned to your district.

To be valid, a nomination must be made by a majority vote of the governing board of an Independent Special District in an official meeting of that board and certified by the Secretary or Clerk of the Board. The nominee must be an elected or appointed Independent Special District


Officer residing within the County of Sacramento but shall not be members of the legislative body of a city or county [(CKH Section 56332 (c))].

At the end of the nominating period, the Executive Officer will prepare and send, to each Independent Special District, one ballot listing candidates and voting instructions. The ballot will include the names of all nominees submitted for Office No. 7 and Alternate for Office No. 6 & 7. The districts must return the ballots to the Executive Officer by the date specified in the voting instructions, which date will be at least 30 days from the date on which the Executive Officer mailed the ballots to the districts. Any ballot received by the Executive Officer after the specified date shall not be valid. The candidate who receives the most votes will be determined the winner outright. In the event of a tie, there will be a run-off election held in the same format as the initial election. The Executive Officer will announce the results of the election within seven days of the specified date.

If you have questions regarding the election procedure, please contact the LAFCo Clerk of the Commission, Diane Thorpe, at (916) 874-6458.

Very truly yours,

SACRAMENTO LOCAL AGENCY FORMATION COMMISSION



José C. Henriquez,
Executive Officer

cc: LAFCo Commissioners



SACRAMENTO LOCAL AGENCY FORMATION COMMISSION
1112 I Street, Suite 100 • Sacramento, CA 95814 • (916) 874-6458 • Fax (916) 874-2939

SACRAMENTO LOCAL AGENCY FORMATION COMMISSION Special District Representation

Nomination Form

Due: September 30, 2021 at 4:00 P.M.

In accordance with the bylaws of the Special District Selection Committee,
the Governing Board of the _____ District
(Name of Special District)

Nominates _____ for: LAFCo Special District Representation
(Board Member)

Commissioner Office No. 7 (Four Year term)

AND/OR

Alternate Commissioner Office No. 6 & 7 (Four Year term)

Signature: _____
Board Chairperson

Meeting Date: _____

ATTEST:

District Secretary

Please Print E-mail Address

District Manager

Please Print E-mail Address

INFORMATION BELOW TO REMAIN CONFIDENTIAL

Nominee's contact information below:

Nominees Name

Nominees Address

Nominees Phone Number

Nominees E-mail

**This box must be complete
for nomination to be accepted**

Please attach Nominee's resume

LAFCo meets on the first Wednesday of the month at 5:30 pm.

	Acct. #	Paid to	Memo	Amount	Chk. #
		ARFCD General Fund	July Expenses	\$ 109,203.53	
1	511	Acme Rigging & Supply	Equipment Repair/Parts	\$ 41.18	
2	504	ACWA JPIA	Medical/Dental/Vision	\$ 23,096.36	
3	520	ACWA JPIA	Retiree Benefits	\$ 11,701.56	
4	527	Alhambra/Sierra Springs	General Office Expense	\$ 176.15	
5	511	Allied Trailer Supply	Equipment Repair/Parts	\$ 43.46	
6	505	AT&T	Telephone	\$ 697.64	
7	505	AT&T Analog	Telephone	\$ 148.35	
8	512	Bar-Hein Company	Shop Supplies	\$ 129.40	
9	521	Bar-Hein Company	Small Tools & Equipment	\$ 689.56	
10	512	Barnes Welding Supply	Shop Supplies	\$ 217.92	
11	515	Bell Marine Co.	Levee Maintenance Services	\$ 561.19	
12	603	Boutin Jones Inc.	Legal Fees (General)	\$ 1,105.00	
13	534	Cintas	Regulation Compliance (OSHA)	\$ 2,133.64	
14	709	Clark Equipment Co.	Equipment Purchase (>\$5000)	\$ 8,303.14	
15	527	Clark Pest Control	General Office Expense	\$ 96.00	
16	511	Contour-Sierra LLC	Equipment Repair/Parts	\$ 6,537.66	
17	512	Del Paso Pipe & Steel	Shop Supplies	\$ 968.78	
18	504	Dignity Health Med Fdtn-Sacramento	Medical/Dental/Vision	\$ 174.00	
19	603	Downey Brand	Legal Fees (General)	\$ 910.00	
20	511	Fastenal	Equipment Repair/Parts	\$ (5.14)	
21	512	Fastenal	Shop Supplies	\$ 73.41	
22	800	Firecode	Building Improvements/Maint	\$ 1,198.91	
23	512	Grainger Inc.	Shop Supplies	\$ 302.50	
24	534	Grainger Inc.	Regulation Compliance (OSHA)	\$ 342.57	
25	509	Holt of California	Equipment Rental	\$ 7,578.93	
26	512	Home Depot	Shop Supplies	\$ 127.34	
27	515	Home Depot	Levee Maintenance Services	\$ 36.01	
28	532	Home Depot	Rodent Abatement	\$ 10.11	
29	533	Home Depot	Urban Camp Cleanup	\$ 214.14	
30	508	Hunt & Sons	Fuel/Oil	\$ 5,491.03	
31	511	James Byrd Smoke Testing	Equipment Repair/Parts	\$ 100.00	
32	527	KBA Document Solutions	General Office Expense	\$ 193.38	
33	515	Kent Arborist Services	Levee Maintenance Services	\$ 27,000.00	
34	800	Kent Arborist Services	Building Improvements/Maint	\$ 4,500.00	
35	533	L and D Landfill	Urban Camp Cleanup	\$ 426.75	
36	511	Les Schwab Tire Center	Equipment Repair/Parts	\$ 4,238.30	
37	512	Mahaney Co., John F.	Shop Supplies	\$ 326.25	
38	534	Mahaney Co., John F.	Regulation Compliance (OSHA)	\$ 155.30	
39	605	MBK Engineers	Engineering Services	\$ 6,531.20	
40	531	Muller & Associates, Inc.	Technology & Software	\$ 342.50	
41	508	Napa Auto Parts	Fuel/Oil	\$ 26.91	
42	511	Napa Auto Parts	Equipment Repair/Parts	\$ 148.56	
43	507	North Sacramento Land Company	Office/Shop Lease	\$ 1,224.00	
44	523	Nutrien Ag Solution, Inc.	Levee Maint. (Chemicals)	\$ 1,038.56	
45	532	Nutrien Ag Solution, Inc.	Rodent Abatement	\$ 783.00	
46	527	Office Depot	General Office Expense	\$ 44.54	
47	614	Office Depot	Miscellaneous Admin	\$ 17.00	
48	527	Pacific Records Management	General Office Expense	\$ 55.00	
49	511	Pape Machinery	Equipment Repair/Parts	\$ 193.12	
50	620	Robert Merritt, CPA	Bookkeeping Services	\$ 1,050.00	
51	533	Sacramento County MSA	Urban Camp Cleanup	\$ (45.15)	
52	506	Sacramento Utilities	Utility Charges	\$ 1,706.05	
53	531	Sacramento Web GIS	Technology & Software	\$ 9,052.08	
54	506	SMUD	Utility Charges	\$ 848.72	
55	506	Sonitrol	Utility Charges	\$ 858.26	
56	531	Streamline	Technology & Software	\$ 200.00	
57	527	TIAA Bank	General Office Expense	\$ 183.66	
58	514	Umpqua Bank	Levee Maint(Supplies&Materials) (Windmil Feed)	\$ 187.69	
59	527	Umpqua Bank	General Office Expense (Pitney Bowes)	\$ 58.81	
60	531	Umpqua Bank	Technology & Software (MSFT, Crashplan, gotomeeting)	\$ 156.19	
61	533	Umpqua Bank	Urban Camp Cleanup (United Site Services)	\$ 597.00	
62	505	Verizon Wireless	Telephone	\$ 503.83	
63	506	Waste Management of Sacramento	Utility Charges	\$ 1,325.33	
64	509	Western Truck Parts	Equipment Rental	\$ 263.90	
65	518	Webb, Scott	Staff Training	\$ 295.00	
			Accounts Payable Subtotal	\$ 137,686.54	
			Accounts Payable and General Fund Aggregate Total:	\$ 243,502.32	

Invoices Paid				
	DATE	AMOUNT	CHECK #	
Sacramento County Clerk Recorder (705 Small Cap Project)	7/8/21	\$50.00	8289	
CA Dept of Fish and Wildlife (705 Small Cap Project)	7/9/21	\$4,698.25	8290	
Quickbooks (Employees)	7/14/21	\$1.75	EFT	
Auto Glass Now (511 Equipment Repair/Parts)	7/15/21	\$349.27	8330	
Quickbooks (Employees)	7/16/21	\$35.75	EFT	
Quickbooks (Trustees)	7/16/21	\$16.25	EFT	
HSA (Miscellaneous Expense)	7/16/21	\$2.95	EFT	
HSA (Employee)	7/16/21	\$150.00	EFT	
Simply CPR (518 Staff Training)	7/19/21	\$950.00	8331	
HSA (Employee)	7/22/21	\$150.00	EFT	
Quickbooks (Employees)	8/2/21	\$144.75	EFT	
	Total	\$6,498.97		
Trustee Compensation				
	DATE	GROSS	NET	CHK#
7/9/2021 Board Meeting				
Holloway, Brian F	7/16/21	\$95.00	\$86.59	Direct Dep
Johns, Steven T	7/16/21	\$95.00	\$86.59	Direct Dep
L'Ecluse, Tamika AS	7/16/21	\$95.00	\$86.59	Direct Dep
Shah, Cyril	7/16/21	\$95.00	\$86.59	Direct Dep
Vander Werf, Rachelanne	7/16/21	\$0.00	\$0.00	Direct Dep
	Total	\$380.00	\$346.36	
Trustee Taxes				
	DATE	AMOUNT	CHK#	
7/9/2021 Board Meeting				
Federal Tax Payment	7/16/21	\$58.16	EFT	
CA Withholding & SDI	7/16/21	\$4.56	EFT	
CA UI & ETT	7/16/21	\$6.04	EFT	
	Total	\$68.76		
Payroll Summary				
	DATE	GROSS	NET	CHK#
PP ending 7/15/2021				
Malane Chapman	7/16/21	\$3,619.44	\$2,229.08	Direct Dep
David Diaz	7/16/21	\$2,729.76	\$1,639.14	Direct Dep
Gilberto Gutierrez	7/16/21	\$2,976.16	\$1,807.41	Direct Dep
Ross Kawamura	7/16/21	\$4,578.21	\$2,388.37	Direct Dep
Lucas Kelley	7/16/21	\$2,495.68	\$1,646.89	Direct Dep
Tim Kerr	7/16/21	\$7,623.20	\$5,508.63	Direct Dep
Adrian Lozano	7/16/21	\$2,032.80	\$1,440.33	Direct Dep
Victor Palacios	7/16/21	\$2,236.96	\$1,759.68	Direct Dep
Erich Quiring	7/16/21	\$2,845.92	\$1,841.23	Direct Dep
Jose Ramirez	7/16/21	\$2,920.72	\$2,114.94	Direct Dep
Scott Webb	7/16/21	\$3,476.88	\$2,226.35	Direct Dep
One Time Bouns				
Tim Kerr	7/14/21	\$3,583.88	\$2,879.22	Direct Dep
PP ending 7/31/2021				
Malane Chapman	8/2/21	\$3,619.44	\$2,229.07	Direct Dep
David Diaz	8/2/21	\$2,729.76	\$1,639.13	Direct Dep
Gilberto Gutierrez	8/2/21	\$2,976.16	\$1,807.42	Direct Dep
Ross Kawamura	8/2/21	\$4,578.21	\$2,388.35	Direct Dep
Lucas Kelley	8/2/21	\$2,495.68	\$1,646.90	Direct Dep
Tim Kerr	8/2/21	\$7,623.20	\$5,508.62	Direct Dep
Adrian Lozano	8/2/21	\$2,120.80	\$1,499.18	Direct Dep
Victor Palacios	8/2/21	\$2,236.96	\$1,759.68	Direct Dep
Erich Quiring	8/2/21	\$2,845.92	\$1,841.23	Direct Dep
Jose Ramirez	8/2/21	\$2,920.72	\$2,114.92	Direct Dep
Scott Webb	8/2/21	\$3,476.88	\$2,226.33	Direct Dep
	Total	\$78,743.34	\$52,142.10	
Employee & Relief GM Taxes				
	DATE	AMOUNT	CHK#	
PP ending 7/15/2021				
Federal Tax Payment	7/16/21	\$9,442.02	EFT	
CA Withholding & SDI	7/16/21	\$1,938.52	EFT	
CA UI & ETT	7/16/21	\$0.00	EFT	
One Time Bonus				
Federal Tax Payment	7/14/21	\$433.94	EFT	
CA Withholding & SDI	7/14/21	\$100.49	EFT	
CA UI & ETT	7/14/21	\$0.00	EFT	
PP ending 7/31/2021				
Federal Tax Payment	8/2/21	\$9,465.60	EFT	
CA Withholding & SDI	8/2/21	\$1,945.01	EFT	
CA UI & ETT	8/2/21	\$0.00	EFT	
	Total	\$23,325.58		
Employee Pension				
	DATE	AMOUNT	CHK#	
PP endin 7/15/2021				
PERS Retirement Contribution (Unfunded Liability)	7/16/21	\$7,860.67	EFT	
PERS Retirement Contribution	7/16/21	\$6,632.03	EFT	
457 Deferred Comp (Employee Paid)	7/16/21	\$3,040.26	EFT	
457 District Contribution	7/16/21	\$120.00	EFT	
PP ending 7/31/21				
PERS Retirement Contribution	8/2/21	\$6,008.53	EFT	
457 Deferred Comp (Employee Paid)	8/2/21	\$3,040.26	EFT	
457 District Contribution	8/2/21	\$120.00	EFT	
	Total	\$26,821.76		
Total of Invoices Paid and Payroll		\$109,203.53		

American River Flood Control District

Purchase of Harper Turf ATM 72LC Hillside Mower

Staff Report

Discussion:

The District has a unique need for slope mowing on steep slopes in very tight areas. Over the years, the District has used the mower available from DewEze that has dual articulating rotary mower decks and a self balancing operator cab. The mower runs on two operating wheels with the mower deck wheels used for stability. This mower is the only piece of equipment capable of operating on a 2 to 1 slope except for the District's remotely controlled tracked mower. The Deweze is capable of mowing for long distances and fills a different niche than the RC mower.

The District's most recent Deweze mower was purchased in 2008. Due to repeated repairs and progressing metal fatigue of the mower chassis, it is time to replace the DewEze. The Deweze company was recently acquired by Harper Mowers and the mower is no longer offered under the same name. The new company offers the mower as the Harper ATM 72LC Hillside Mower.

After a thorough search of available mowers to replace the Deweze, staff determined that the only available piece of equipment is the Harper ATM 72LC. Therefore, the District is not held under the requirement to conduct open public bidding to insure the lowest available cost. Since the Harper Mowers product is the only piece of equipment that can perform under the constraints required by the District, the public is assured of the lowest cost for this item.

The cost quote from Harper Mowers for the ATM 72LC is \$60,416 +tax for a total amount of \$65,702.42.

Recommendation:

The General Manager recommends that the Board of Trustees approve the purchase of the Harper Mowers ATM 72LC mower at a price of \$65,702.42.



ATM 72LC HILLSIDE MOWER

Slope Mower by Harper Turf

A safer solution to mowing slopes, the ATM 72LC keeps the operator and the engine upright on hills up to 34 degrees. The two halves of the 72 inch deck float independent for a quality cut in ditches and rough terrain. This superior technology balances greater comfort and control, decreasing rollover risk.

[Find a Dealer \(/find-a-dealer/atm-dealers/\)](/find-a-dealer/atm-dealers/)

FEATURES

ATM 72LC HILLSIDE MOWER

Gauges	High Engine Temp, Parking Brake, Low Hydraulic Oil, Glow Plug Leveling Lockout, Mower Blades Engaged, Low Voltage, Park Brake
Leveling	Automatic Hydraulic Self-Leveling to 34 degrees with Manual Override Mounted on arm rest
Steering	Steering wheel with power steering
Brakes	Hydrostat Integrated with dashboard on/off switch
Seat	Adjustable Suspension Seat with Arm Rests and Seat Belt
Fuel Capacity	10 US gallons
Hydraulic Oil Capacity	Reservoir 11.5 gallon (US) with Hydraulic Oil Cooler
Cutting Width	72"
Cutting Height	Adjustable from 3" to 7.5"
Overall dimensions	107" L, 74.5" W, 90" H with ROPS
Rear Discharge	Two 36" Decks, Independently Free Flotation
Frame	Welded and formed steel frame
Safety	Certified ROPS with Hazard Lights, meets ANSI/OPEI B71.4 Standards

DOWNLOADS

ATM 72LC HILLSIDE MOWER DOWNLOADS

 **1.0 - ATM 72LC T4F Operator & Parts Manual - SN: 19A01 - Current**

 ATM_72LC_T4F_Operator_Parts_Manual_8-27-20_-_Complete_for_Web.pdf

(https://harperindustries.s3.amazonaws.com/public/resources/turf/slope-mowers/atm72/ATM_72LC_T4F_Operator_Parts_Manual_8-27-20_-_Complete_for_Web.pdf)



Quotation for American River Flood Ctrl Dist

Quote No:625084-00

Prepared For: Ross Kawamura American River Flood Ctrl Dist 185 Commerce Circle Sacramento, CA 95815	Quote No: 625084-00 iQuote No: 72893 Sales Person: Tim McCoy tim.mccoy@turfstar.com (916) 709-7124
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Summary

Configuration Name	Qty	Unit Price	Sub Total	Sales Tax	Total
010-ATM72 Slope Mower 24.8hp Kubota Diesel	1	\$60,416.00	\$60,416.00	\$5,286.42	\$65,702.42
Totals:			\$60,416.00	\$5,286.42	\$65,702.42



Item 4

Date: April 9, 2021

Quotation for American River Flood Ctrl Dist

Quote No:625084-00

Configuration Product Details

010-ATM72 Slope Mower 24.8hp Kubota Diesel

Model	Product Description	Qty	Unit Price	Extended	Sales Tax	Total
800214	ATM72 Slope Mower 24.8hp Kubota Diesel	1	\$58,507.00	\$58,507.00	\$5,119.37	\$63,626.37
H815052	Incline Meter	1	\$200.00	\$200.00	\$17.50	\$217.50
H801005	Wheel Weight Factory Installed	1	\$735.00	\$735.00	\$64.32	\$799.32
H802039	Canopy, White 72 Mower	1	\$974.00	\$974.00	\$85.23	\$1,059.23
Totals:						\$65,702.42



Quotation for American River Flood Ctrl Dist

Quote No:625084-00

Standard Terms and Conditions

Prices, including all finance options, are valid for 30 days from date of quotation. Open Account Terms are N30, subject to credit approval. Used and demo equipment is in high demand and availability is subject to change. Delivery is FOB Destination, unless otherwise stated

Office Locations

Northern California:

5646 W Barstow Ave Ste 104
Fresno, CA 93722
Fax: (559) 277-7123

2438 Radley Court
Hayward, CA 94545
Fax: (510) 785-3576

11373 Sunrise Gold Circle
Rancho Cordova, CA 95742
Fax: (800) 241-1997

Southern California:

79-253 Country Club Drive
Bermuda Dunes, CA 92203
Fax: (760) 345-4297

955 Beacon Street
Brea, CA 92821
Fax: (800) 775-8873

2110 La Mirada Ste 100
Vista, CA 92083
Fax: (760) 734-4285

Pacific Northwest:

11175 SW Elligsen Way
Sherwood, OR 97140
Ph: (503) 691-0250

5869 South 194th
Kent, WA 98032
Fax: (253) 872-6942

2824 East Garland
Spokane, WA 99207
Fax: (509) 483-7563



WARNING:

Cancer and Reproductive Harm-<http://www.P65Warnings.ca.gov>

For more information, please visit <http://www.tcoCAProp65.com>

CALIFORNIA SPARK ARRESTER WARNING

Operation of this equipment in the State of California may create sparks that can start fires around dry vegetation. A spark arrestor may be required. The operator should contact local fire agencies for laws or regulations relating to fire prevention requirements.

III HARPER INDUSTRIES, INC.

Specialized Agricultural, Industrial & Turf Products

DEWEZE

Tuesday, April 13, 2021

To Whom It May Concern:

This letter is to certify that Turf Star/Western Equipment is the sole authorized dealer of Harper Turf Products throughout the State of California. Harper Turf Products are unique in their design and are built for specialized applications. We have a select group of dealers who are knowledgeable about the technology and how it can best be utilized and maintained by our customers.

Please feel free to contact me if you have any questions.

Sincerely

Byron Riesen
Harper Industries, Inc.

American River Flood Control District

Purchase of RC Mowers TK-44E RC Mower

Staff Report

Discussion:

The District has benefitted greatly from the emerging technology of remotely controlled (RC) mowers. In 2017, the District purchased an Alamo Ridge Runner after following the developing technology closely for many years. The Ridge Runner was the first available RC mower that was light enough and had a low enough center of gravity to be usable on the steep levee slopes. The RC mower can also access very tight spaces where the District previously could only control vegetation with line trimmers or herbicides.

Over the last four years, the District has used the Ridge Runner extensively and it has pushed the boundaries of what we were previously able to mow due to steep terrain and lack of toe roads. Over that use, the mower experienced a number of mechanical failures and needed to be repaired. The District crew worked with the manufacturer to recommend solutions to common problems we were experiencing and eventually made modifications that improved upon the original design. Due to extensive use, the Ridge Runner is now approaching time to be replaced. Although staff believes we can still get three or more years of continued service out of the mower, it is recommended to purchase a new mower in expectation of the Ridge Runner's approaching end of service life.

After a thorough search of available RC mowers to replace the Ridge Runner, staff determined that of the three known pieces of equipment in existence, only one is actually available in the United States. The Alamo Ridge Runner is no longer offered and repeated attempts to engage the Alamo company have yielded no response. The Green Climber F23 offered in Europe is a similar mower to the Ridge Runner but there is no U.S. vendor for the product.

The only currently available mower that meets the District's constraints for being a light weight tracked RC mower with a low center of gravity is the RC Mowers TK-44E. The TK-44E is a tracked 44-inch Rotary Mower with a 21.5 horsepower Kawasaki engine capable of mowing up to a 45-degree maximum slope. This mower's capabilities and construction meet and exceed that of the District's current Alamo Ride Runner.

There is currently no equal competitor for the RC Mowers TK-44E for the District's intended purposes. Remotely controlled mowers with tires instead of tracks are available but they are not able to maneuver on the District's steep levee slopes. Therefore, the District is not held under the requirement to conduct open public bidding to insure the lowest available cost. Since the RC Mowers product is the only piece of equipment that can perform under the constraints required by the District, the public is assured of the lowest cost for this item.

The cost quote from RC Mowers for the TK-44E plus the 200-hour maintenance kit and freight charges amounts to a total cost of \$38,734.36.

Recommendation:

The General Manager recommends that the Board of Trustees approve the purchase of the RC Mowers TK-44E mower at a price of \$38,734.36.



QUOTE

RCMOWERSUSA.COM

2146 Deerfield Avenue E, Suamico, WI 54173
(920) 634-2227 office

BILLING

Bill To Name American River Flood Control District
 Bill To TBD
 Sacramento, CA
 Contact Name Ross Kawamura
 Contact Phone (916) 929-4006 • (916) 708-7017
 Contact Email ross@arfed.org

SHIPPING

Ship To Name American River Flood Control District
 Ship To Sacramento, CA
 Delivery Contact Ross Kawamura
 Delivery Phone (916) 929-4006 • (916) 708-7017
 Delivery Email ross@arfed.org

Customer Name American River Flood Control District

FCA Suamico, WI
 Lead Time 5-6 Weeks

Product Code	Product	Sales Price	Quantity	Total Price
TK-44E	Tracked 44" Rotary Mower, 21.5hp Kawasaki Engine, 45 Degrees Max Slope	\$36,950.00	1.00	\$36,950.00
790104	200 Hour Maintenance Kit - [TK-44E, WA-44E]	\$234.36	1.00	\$234.36

Subtotal \$37,184.36
 Freight \$1,550.00
 Tax Due \$0.00
 Total \$38,734.36

Delivery Information

Ability to Offload Yes

Prepared By Jessica Korthals
 Phone (480) 848-8904
 Email jkorthals@rcmowersusa.com

Quote Number 00000353
 Created Date 4/14/2021

LOVE IT OR LEAVE IT

Our 30-day buy-back guarantee provides you peace-of-mind in case you change yours.

This quote is valid for 60 days.



TK-44E

REMOTE-OPERATED SLOPE MOWER



DESIGNED + BUILT IN THE USA



SAFE, EFFICIENT & POWERFUL.

Our most compact machine. Designed to tackle tough jobs.

IDEAL FOR:

- Hillside & steep-incline maintenance
- Golf course maintenance
- Mowing under solar panels
- Dam & levy embankments
- Wet or muddy terrain
- Roadside mowing



KEY FEATURES

REMOTE CONNECTIVITY UP TO

1000ft

LIGHT-WEIGHT AND
LOW GROUND
PRESSURE (2.2 PSI)

CUTS BRUSH UP
TO 1 INCH IN
DIAMETER

44"
CUTTING WIDTH

2.9
MPH MOWING SPEED

REMOTE
TILT/DROP
AUTO-SHUTDOWN

CAN BE OUTFITTED
WITH SMOOTH TRACKS
TO PROTECT TURF

21.5
HORSEPOWER

SLOPE CLIMB:

45
DEGREES

Russ -

TK-44E

MOWER SPECIFICATIONS



DIMENSIONS

WEIGHT **1,218 LBS**

LENGTH **82"**

WIDTH **63"**

HEIGHT **34"**

DRIVETRAIN

- Kawasaki® FR651V
- Air-Cooled
- Heavy-Duty Air Cleaner
- 21.5 Horsepower
- 726cc Engine Displacement
- Hydro-Gear® ZT-3100 Transaxles
- 5 Gallon Fuel Capacity

TRACKS

- Rubber Molded over Steel Links
- Steel Cords
- 7" Wide (180mm x 72mm x 38mm)
- Tread Style 'WAVE'

PERFORMANCE

- 3.1 MPH Transport Speed
- 2.9 MPH Mowing Speed
- 1.2 Acres Per Hour
- 45 Degree Slope Climb Ability

MOWING DECK

- Fabricated 10 ga. Steel
- 1/4" Spindle Reinforcement
- Ogura® Electric Clutch
- 44" Cutting Width
- 2.2 to 6.5" Cutting Heights

WARRANTY

- 1 Year or 200 hours



EXPERIENCE THE RCM DIFFERENCE

Our American-made, remote-operated slope mowers offer a smarter, safer way to maintain steep slopes and extreme landscapes. Bringing technology to bear with traditional problems, we create smart mowers that deliver game-changing opportunities – including safer working conditions, more capabilities, better work environments, versatility, new revenue streams, and the ability to attract, hire, and retain talented workers.





550 Howe Avenue, Suite 210
Sacramento, California 95825

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

July 6, 2021

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 (District) for the year ended June 30, 2021. We will audit the financial statements of the governmental activities and the aggregate remaining fund information, which comprise the District's basic financial statements as of and for the year June 30, 2021. Accounting standard 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 District's Proportionate Share of the Net Pension Liability and Schedule of Contributions to the Pension Plan
4. Schedule of Changes in Net other Postemployment Benefits Liability 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. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other 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.

Audit Objectives

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the basic financial statements taken as a whole.

Our audit will be conducted in accordance with U.S. generally accepted auditing standards; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and will include tests of accounting records, and other procedures we consider necessary to enable us to express such opinions. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis of matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audits or are unable to form or have not formed opinions, we may decline to express an opinion or to issue a report as a result of 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 reports on internal control and compliance will include a paragraph that states the purpose of the report is solely to describe the testing of internal control over financial reporting and compliance, and the result of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, and that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance. The paragraph 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.

Management Responsibilities

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. As part of the audit, we will assist with preparation of your financial statements and related notes. You are responsible for making all management decisions and performing all management functions relating to the financial statements and related notes and for accepting full responsibility for such decisions. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements 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 are

required to designate an individual with suitable skill, knowledge, or experience to oversee any nonaudit services we provide and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including internal controls over compliance, and for evaluating and monitoring ongoing activities; to help ensure that appropriate goals and objectives are met and that there is reasonable assurance that government programs are administered in compliance with compliance requirements. You are also responsible for the selection and application of accounting principles; for the fair presentation in the financial statements of the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the District and the respective changes in financial position and cash flows, where applicable, in conformity with the U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making all financial records and related information available to us, including any significant vendor relationships in which the vendor has the responsibility for program compliance. We understand that you will provide us with such information required for our audit and that you are responsible for the accuracy and completeness of that information. 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, (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.

Management's responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the 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 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, or illegal acts affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts 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, or illegal acts 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 entity complies with applicable laws and regulations and for taking timely and appropriate steps to remedy any fraud, illegal acts, violations of contracts or grant agreements, or abuse that we may 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 include the audited financial statements with any presentation of the supplementary

information that includes 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) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) that 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 establishment and maintenance of a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous audits or other engagements or studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits or other engagements 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, and the timing and format related thereto.

Audit Procedures-General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from errors, fraudulent financial reporting, misappropriation of assets, or 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 abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting 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 a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards 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 major programs. However, we will inform you of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the periods covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

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

responding to this inquiry. At the conclusion of our audit, we will request certain written representations from you about the financial statements and related matters.

Audit Procedures-Internal Control

Our audit will include obtaining an understanding of the design of the entity and its environment, including internal control, sufficient to assess the results of material misstatement of the financial statements and to design the nature, timing and extent of further audit procedures. 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 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, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify reportable conditions. However, we will communicate to management and those charged with governance on internal control related matters that are required to be communicated under professional standards, *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 applicable laws and regulations and the provisions of 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 U.S. generally accepted accounting principles 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.

Audit Administration and Other

Ingrid Sheipline is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign the report.

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.

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

We may also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will request certain written representations from management about the financial statements and related matters. Because of the importance of oral and written management representations to an effective audit, the District releases and indemnifies Richardson & Company, LLP and its personnel from any and all claims, liabilities, costs and expenses attributable to any active negligence on the part of the District.

The audit documentation for this engagement is the property of Richardson & Company, LLP and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to the California State Board of Accountancy 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. The firm will also make available its workpapers and respond to all reasonable inquiries of successor auditors and others to review workpapers of the District, upon the District's written request or consent. 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 at the rates listed in the Professional Fees section of this letter. The workpapers for this or any engagement for you will be retained for a minimum of seven years after the date the auditor's report is issued, or longer if required by generally accepted auditing standards.

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, 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.

If the District intends to publish or otherwise reproduce in any document our report on the District's financial statements, or otherwise make reference to our Firm in a document that contains other information in addition to the audited financial statements (e.g., in a debt offering circular for example), the District agrees that prior to making any such use of our report, or reference to our Firm, management will provide us with a draft of the document to read and obtain our approval for the inclusion or incorporation by reference of our report, or the reference to our Firm, in such document before the document is printed and distributed. The inclusion or incorporation by reference of our report in any such document would constitute the reissuance of our report and any request by the District to reissue our report or to consent to its inclusion or incorporation by reference in an offering or other document will be considered based on the facts and circumstances existing at the time of such request. The estimated fees outlined herein do not include any services that would need to be performed in connection with any such request to make use of our report, or reference to our Firm; fees for such services would be based upon the rates for additional services as described in the Professional Fees section.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, if applicable, you understand that electronic sites are a means to distributed information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

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.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our current peer review report accompanies this letter.

Professional Fees

Our fee for audit services for the year ended June 30, 2021 will be \$12,700. We will also provide assistance with performing the calculations to allocate the CalPERS pension amounts to the District and prepare the information for the footnote disclosures. We estimate that our fee for this services would not exceed \$900. In addition, we will provide assistance in developing the journal entry to record the OPEB liability and prepare the footnote disclosure to comply with GASB 75. We estimate the fee for this service would not exceed \$850.

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.

* * * * *

American River Flood Control District
July 6, 2021
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We appreciate the opportunity to be of service to you 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 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 the District.

By: _____

Title: _____

Date: _____



CPAs & BUSINESS ADVISORS

Report on the Firm's System of Quality Control

July 17, 2018

To the Partners of Richardson & Company, LLP
and the Peer Review Committee of the California Society of CPAs

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, 2018. 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.

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, 2018, 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*.

Eide Bailly LLP

What inspires you, inspires us. eidebailly.com

General Manager's Meeting Summary

July 2021

7/9: American River Flood Control District Board of Trustees meeting. The Board met in regular session. The agenda items included the purchase of a Ford F250 Pickup through Sourcewell cooperative purchasing and a discussion on returning to in-person Board meetings.

7/27: Regional Sanitation Force Main Abandonment meeting. I met with staff from MBK Engineers (the District's engineering consultant), the U.S. Army Corps of Engineers, and the Central Valley Flood Protection Board to discuss the District's submittal of the Letter of Intent (LOI) to develop a SWIF for the American River North basin. The District has submitted the LOI to the CVFPB and USACE a number of times and due to staff turnover at the Corps the LOI has not yet been approved to be sent on to the South Pacific Division for approval. In the meeting, Corps staff committed to forward the LOI to Division the following day if a few minor revisions were made by MBK.

7/30: Regional Sanitation Force Main Abandonment meeting. I met with staff from Sacramento Regional Sanitation, their consultants, the U.S. Army Corps of Engineers, and the Central Valley Flood Protection Board to discuss the permitting process for removal of an abandoned sewer force main across the American River. Regional San asked if they could pursue the project under a maintenance allowance from the CVFPB. CVFPB staff indicated this work was not able to be considered maintenance as the pipe to be removed was an encroachment and not a flood system drainage feature. Therefore the permit application must go forward as a request for Section 408 approval.