

August 9, 2024
Sacramento, California

The Board of Trustees of the American River Flood Control District met in regular session at 11:00 a.m. on Friday, August 9, 2024. In attendance were Trustee Johns, Trustee L'Ecluse, Trustee Holloway, Trustee Shah, and Trustee Vander Werf. Trustee Johns presided. Trustee L'Ecluse arrived during Item 4. Also present from the District were General Manager (GM) Tim Kerr, Interim-Superintendent David Diaz, Legal Counsel Austin Cho, Legal Counsel Kim Lucia, and Office Manager Malane Chapman. No members of the public were present.

Item No. 1 Public Comments on Non-Agenda Items: There were no comments on non-agenda items from members of the public.

Item No. 2 Approval of Consent Agenda: On a motion by Trustee Shah seconded Trustee Holloway, the Board unanimously approved items 2a) Minutes of Regular Meeting on July 12, 2024, 2b) Approval of Report of Investment Transactions June 2024 (City Pool, LAIF, River City) and Treasurer's Certification, 2c) District Financial Reports: Statement of Operations (July 2024) and Cash Flow Report, 2d) Correspondence: None.

Item No. 3 Accounts Payable and General Fund Expenses (July 2024): Trustee Shah inquired on payments made to Downey Brand. Trustee Vander Werf inquired on payments made to MBK Engineers, New Horizon Flooring, Pioneer Machinery and Turf Star. Following explanation by staff and on a motion by Trustee Vander Werf seconded by Trustee Shah, the Board unanimously approved payments on the Schedule of Accounts Payable (July 2024) of \$90,880.02 and General Fund Expenses of \$418,805.54 (total aggregate sum \$509,685.56)

At 11:05 a.m. the Trustees met in closed session with District Counsel Cho, District Counsel Lucia and GM Kerr.

Item No. 4 Conference with Legal Counsel – Personnel: Government Code 549547 – General Manager's Annual Performance Evaluation:

Item No. 5 Conference with Legal Counsel – Real Property Negotiations: Government Code 54956.8 – 0 Lathrop Way, Sacramento:

The Trustees returned to open session at 11:49 a.m. Trustee Johns reported that the board approved a 3.6% Cost of Living Allowance and a 2% performance bonus for GM Kerr. Trustee Johns also reported that the Board authorizes the GM to execute all documents on behalf of the Board to complete purchase of 255 Lathrop Way.

Item No. 6 Workplace Violence Prevention Plan: GM Kerr reported to the Board that a new employment-related requirement came into effect on July 1, 2024. On a motion by Trustee Shah seconded by Trustee Holloway, the Board unanimously approved the Workplace Violence Prevention Plan.

Item No. 7 Administrative Staff Reports:

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

- General Manager's July Meeting Summary: City of Sacramento Sutter's Landing ADA Trail and City of Sacramento Truxel Bridge meetings were discussed;
- 2024 Annual Steelhead Creek Cleanup;
- Hydrologic Conditions: Folsom Lake is 60% of total capacity with an outflow of 3,632 cfs. The gauge at I Street Bridge shows a water surface elevation of 9.2-feet above sea level;
- Next Board Meeting is scheduled for September 13, 2024

b) *Legal Counsel Austin Cho:* Legal Counsel Cho informed the Board that the 2024 Biennial Notice for Conflict of Interest Codes needs to be verified by October 1, 2024.

c) *Office Manager Malane Chapman:* Office Manager Chapman informed the Board that Ethics and AB 1825 trainings are due by December 31, 2024.

Item No. 8 Operations and Maintenance Staff Reports:

Interim-Superintendent David Diaz:

- Crew activities including mowing, gate repairs, and inspection repairs.

Item No. 9 Questions and Comments by Trustees: No questions or comments by Trustees.

Item No. 10 Adjourn: There being no further business requiring action by the Board, the meeting was adjourned by Trustee Johns at 12:35 p.m.

Attest:

Secretary

President

**American River Flood Control District
Staff Report**

Investment Transactions Summary; July 2024

LAIF:

- There were no transactions in this account for the month of July.

City Pool A

- Statement was not available prior to the September 13, 2024 Board Meeting.

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

River City Bank Money Market:

- On July 31, 2024, a monthly interest payment was received in the amount of \$2,844.75.

River City Bank Checking:

- On July 3, 2024, a miscellaneous deposit was deposited in the amount of \$37,330.00.
- On July 31, 2024, a monthly interest payment was deposited in the amount of \$121.66.
- Total amount of Accounts Payable cleared during the month of July was \$506,783.06.

**American River Flood Control District
Investment Transaction Report
July 2024**

Item 2b

Balance and Transactions

Account		LAIF	City Pool A	River City Bank Money Market	River City Bank Checking
Beginning Balance	7/1/24	\$70,755.81	\$9,202,420.22	\$1,491,351.21	\$1,997,863.48
Transactions					
River City Checking Miscellaneous Deposits	7/3/24				\$37,330.00
River City Bank Interest	7/31/24			\$2,844.75	\$121.66
Accounts Payable (cleared)					(\$506,783.06)
Ending Balance:	7/31/24	\$70,755.81	\$9,202,420.22	\$1,494,195.96	\$1,528,532.08

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

Interest

Date:	Aug 2023	Sep 2023	Oct 2023	Nov 2023
LAIF	3.43	3.53	3.67	3.84
City Pool A	2.57	2.64	2.69	2.61
River City Bank Money Market	0.35	2.11	2.28	2.28
River City Bank Checking	0.08	0.08	0.08	0.08
Date:	Dec 2023	Jan 2024	Feb 2024	Mar 2024
LAIF	3.93	4.01	4.12	4.23
City Pool A	2.60	2.79	2.90	2.76
River City Bank Money Market	2.28	2.28	2.28	2.28
River City Bank Checking	0.08	0.08	0.08	0.08
Date:	Apr 2024	May 2024	June 2024	July 2024
LAIF	4.23	4.33	4.48	Not Available
City Pool A	2.87	2.93	3.05	Not Available
River City Bank Money Market	2.28	2.28	2.28	2.28
River City Bank Checking	0.08	0.08	0.08	0.08

California State Treasurer *Fiona Ma, CPA*



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

August 01, 2024

[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](#)

Account Number: 90-34-002

July 2024 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Web Confirm Number	Authorized Caller	Amount
7/15/2024	7/12/2024	QRD	1756653	N/A	SYSTEM	798.34

Account Summary

Total Deposit:	798.34	Beginning Balance:	70,755.81
Total Withdrawal:	0.00	Ending Balance:	71,554.15



River City Bank

WWW.RIVERCITYBANK.COM

PO Box 15247, Sacramento, CA 95851-0247

Return Service Requested

Item 2b



Last statement: June 30, 2024
This statement: July 31, 2024
Total days in statement period: 31

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	\$1,491,351.21
Low balance	\$1,491,351.21	Total additions	2,844.75
Average balance	\$1,491,351.21	Total subtractions	0.00
Avg collected balance	\$1,491,351	Ending balance	\$1,494,195.96
Interest paid year to date	\$19,437.26		

CREDITS

Date	Description	Additions
07-31	Interest Credit	2,844.75

DAILY BALANCES

Date	Amount	Date	Amount	Date	Amount
06-30	1,491,351.21	07-31	1,494,195.96		

INTEREST INFORMATION

Annual percentage yield earned	2.28%
Interest-bearing days	31
Average balance for APY	\$1,491,351.21
Interest earned	\$2,844.75

AMERICAN RIVER FLOOD CONTROL DISTRICT
July 31, 2024

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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



Last statement: June 30, 2024
This statement: July 31, 2024
Total days in statement period: 31

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
(47)

Direct inquiries to:
916-567-2836

Public Fund Interest Checking

Account number	0811090736	Beginning balance	\$1,997,863.48
Enclosures	47	Total additions	37,451.66
Low balance	\$1,528,412.38	Total subtractions	506,783.06
Average balance	\$1,795,392.58	Ending balance	\$1,528,532.08
Avg collected balance	\$1,795,392		

CHECKS

Number	Date	Amount	Number	Date	Amount
9969	07-01	1,632.00	10020	07-17	340.00
9970	07-30	128.50	10021	07-16	941.61
9980 *	07-01	200.97	10022	07-17	591.57
10001 *	07-18	30,723.18	10023	07-17	1,075.00
10002	07-18	7,629.17	10024	07-16	6,443.21
10003	07-18	36.47	10025	07-16	1,228.06
10004	07-18	724.03	10026	07-18	1,887.59
10005	07-17	291.04	10027	07-17	1,170.00
10006	07-17	193.82	10028	07-22	1,572.18
10007	07-17	450.00	10029	07-24	2,417.77
10008	07-15	808.00	10030	07-22	691.02
10009	07-22	38.02	10031	07-16	982.56
10010	07-18	23.85	10032	07-18	249.00
10011	07-23	299.20	10033	07-16	213.71
10012	07-19	228.00	10034	07-17	241.30
10013	07-17	1,655.24	10035	07-23	441.43
10014	07-17	4,608.00	10036	07-16	4,687.78
10015	07-22	3,000.90	10037	07-22	844.72
10016	07-18	5,847.64	10038	07-16	1,272.51
10017	07-17	1,666.80	10039	07-16	1,714.54
10018	07-22	1,502.08	10040	07-22	13,560.65
10019	07-15	1,403.75	10041	07-22	185,109.07

AMERICAN RIVER FLOOD CONTROL DISTRICT
 July 31, 2024

Number	Date	Amount	Number	Date	Amount
10042	07-19	91,868.73	10044	07-29	913.58
10043	07-19	8,402.43	* Skip in check sequence		

DEBITS

Date	Description	Subtractions
07-01	' ACH Withdrawal INTUIT PAYROLL S QUICKBOOKS 240701 946000047	38,524.35
07-02	' ACH Withdrawal CALPERS 1900 100000017591202	126.08
07-02	' ACH Withdrawal CALPERS 3100 100000017544866	2,717.68
07-02	' ACH Withdrawal CALPERS 3100 100000017544839	2,948.94
07-02	' ACH Withdrawal CALPERS 1900 100000017591190	10,521.08
07-03	' ACH Withdrawal HEALTHEQUITY INC HealthEqui 240703	250.00
07-03	' ACH Withdrawal CALPERS 1900 100000017592380	1,677.00
07-05	' ACH Withdrawal INTUIT PAYROLL S QUICKBOOKS 240705 946000047	5,765.28
07-08	' ACH Withdrawal INTUIT PAYROLL S QUICKBOOKS 240708 946000047	2,006.50
07-15	' ACH Withdrawal CALPERS 1900 100000017593524	200.00
07-15	' ACH Withdrawal CALPERS 3100 100000017570639	3,737.79
07-15	' ACH Withdrawal CALPERS 3100 100000017570672	3,880.26
07-16	' ACH Withdrawal HEALTHEQUITY INC HealthEqui 240716	252.95
07-16	' ACH Withdrawal CALPERS 1900 100000017600211	1,818.36
07-16	' ACH Withdrawal INTUIT PAYROLL S QUICKBOOKS 240716 946000047	38,613.57
07-19	' ACH Withdrawal INTUIT PAYROLL S QUICKBOOKS 240719 946000047	436.33
07-25	' ACH Withdrawal INTUIT PAYROLL S QUICKBOOKS 240725 946000047	1,354.25
07-31	' Service Charge ADDITIONAL DEBITS	1.96

AMERICAN RIVER FLOOD CONTROL DISTRICT
 July 31, 2024

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CREDITS

Date	Description	Additions
07-03	ACH Deposit RITCHIE BROS AUC PAYMENT SACRAMENTO, CA 202 4/06/13	37,330.00
07-31	Interest Credit	121.66

DAILY BALANCES

Date	Amount	Date	Amount	Date	Amount
06-30	1,997,863.48	07-15	1,958,793.80	07-23	1,533,226.48
07-01	1,957,506.16	07-16	1,900,624.94	07-24	1,530,808.71
07-02	1,941,192.38	07-17	1,888,342.17	07-25	1,529,454.46
07-03	1,976,595.38	07-18	1,841,221.24	07-29	1,528,540.88
07-05	1,970,830.10	07-19	1,740,285.75	07-30	1,528,412.38
07-08	1,968,823.60	07-22	1,533,967.11	07-31	1,528,532.08

INTEREST INFORMATION

Annual percentage yield earned	0.08%
Interest-bearing days	31
Average balance for APY	\$1,795,392.58
Interest earned	\$121.66

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 July 2024**
- Investment Pool A Account, City of Sacramento **Dated July 2024**
- District Checking Account, River City Bank **Dated July 2024**
- District Repurchase Account, River City Bank **Dated July 2024**

Certified by: _____ Date: _____
Cyril Shah, District Treasurer

American River Flood Control District
Statement of Operations
July 1, 2024 to July 31, 2024 (One Month Ending of Fiscal 2025)
For Internal Use Only

	Year to Date July 1, 2024 to July 31, 2024	Budget	Percent of Budget
Revenues			
Benefit assessment	\$ -	\$ 1,429,792	0.00%
Consolidated capital assessment	-	980,000	0.00%
Interest	2,966	77,267	3.84%
O & M agreements	-	312,057	0.00%
Miscellaneous	-	-	Not budgeted
Total Revenues	<u>2,966</u>	<u>2,799,116</u>	0.11%
M & O Expenses			
Salaries and wages	87,264	1,115,429	7.82%
Payroll tax expense	6,671	89,234	7.48%
Pension expense	21,076	232,802	9.05%
Compensation insurance	-	55,771	0.00%
Medical/dental/vision	38,250	290,977	13.15%
Fuel/oil reimbursement	-	55,000	0.00%
Equipment rental	-	20,000	0.00%
Equipment repairs/parts	934	65,000	1.44%
Equipment purchases (< \$5,000)	914	7,500	12.19%
Shop supplies	800	10,000	8.00%
Levee maint. (supp. & material)	-	20,000	0.00%
Levee maint. chemicals	-	25,000	0.00%
Levee maint. services	-	40,000	0.00%
Rodent abatement (supplies & materials)	-	15,000	0.00%
Employee uniforms	-	6,000	0.00%
Staff training	-	5,000	0.00%
Regulation Compliance (OSHA)	158	40,000	0.40%
Miscellaneous	-	1,500	0.00%
Small tools & equipment	-	10,000	0.00%
Emergency preparedness program	1,400	25,000	5.60%
Engineering services	-	10,000	0.00%
Encroachment remediation	-	5,000	0.00%
Urban camp cleanup	-	30,000	0.00%
Total M & O Expenses	<u>157,467</u>	<u>2,174,213</u>	7.24%
Administration Expenses			
Board of trustees compensation	419	7,600	5.51%
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	1,827	55,000	3.32%
Telephone	241	25,000	0.96%
Retiree benefits	23,196	148,109	15.66%
Office/shop/yard lease	637	3,821	16.67%
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	589	12,500	4.71%
Dues and associations	11,689	25,000	46.76%
Property and liability insurance	9,685	65,000	14.90%
Public relations/information	-	30,000	0.00%
Miscellaneous	484	5,000	9.68%
Conference/Workshop/Seminar	-	2,500	0.00%
Election expenses	-	75,000	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	-	20,000	0.00%
County Dtech fees for DLMS	2,418	35,000	6.91%
Interest expense	-	-	Not budgeted
Total Administration Expenses	<u>52,227</u>	<u>647,030</u>	8.07%
Special Projects Expenses			
Engineering studies/survey studies	-	20,000	0.00%
Levee standards compliance	-	25,000	0.00%
Small capital projects	-	-	Not budgeted
Total Special Project Expenses	<u>-</u>	<u>45,000</u>	0.00%
Capital Outlay			
Property acquisition	1,075	800,000	0.13%
Equipment purchases (over \$5,000)	-	449,864	0.00%
Total Capital Outlay	<u>1,075</u>	<u>1,249,864</u>	
Capital Outlay: District Facilities			
District headquarters facilities	-	90,000	0.00%
	-	90,000	

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 2024 through June 2025

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	38,546.93	62,730.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	101,277.59

Special Projects Expenses	Jul 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	Apr 25	May 25	Jun 25	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	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
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	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

Capital Outlay: Flood Control	Jul 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	Apr 25	May 25	Jun 25	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 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	Apr 25	May 25	Jun 25	TOTAL
120 - Benefit Assessment	0.00	34,847.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,847.35
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	3,764.75	2,930.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,695.57
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	37,330.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37,330.00
Total Income	41,094.75	37,778.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78,872.92

Fund Balance

District Operations Fund	Jul 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	Apr 25	May 25	Jun 25
Beginning Balance	982,821.70	820,954.41	606,181.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income	41,094.75	37,778.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	202,962.04	252,551.39	76,224.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	820,954.41	606,181.19	529,956.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay Reserve Fund												
Beginning Balance	1,270,000.00	1,270,000.00	1,270,000.00	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	1,270,000.00	1,270,000.00	1,270,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Retiree Health Benefit Reserve Fund												
Beginning Balance	3,552,014.00	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
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	3,552,014.00	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
Flood Emergency Response Reserve Fund												
Beginning Balance	1,500,000.00	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
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	1,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Emergency Repair Reserve Fund												
Beginning Balance	1,500,000.00	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
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	1,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Balance	8,642,968.41	8,428,195.19	8,351,970.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**CONFLICT OF INTEREST CODE
FOR
AMERICAN RIVER FLOOD CONTROL DISTRICT**

The Political Reform Act, Government Code § 81000 et seq., requires state and local government agencies to adopt and promulgate conflict of interest codes. The Fair Political Practices Commission has adopted a regulation, Ca. Code Regs. tit. 2, § 18730, which contains the terms of a standard conflict of interest code, which can be incorporated by reference, and which may be amended by the Fair Political Practices Commission to conform to amendments to the Political Reform Act after public notice and hearings. Therefore, the terms of Ca. Code Regs tit. 2, § 18730 and any amendments to it duly adopted by the Fair Political Practices Commission, along with the attached Appendix in which officials and employees are designated and disclosure categories are set forth, are hereby incorporated by reference and constitute the Conflict of Interest Code of American River Flood Control District.

Designated employees shall file their statements of economic interests with American River Flood Control District, which will make the statements available for public inspection and reproduction (Government Code § 81008.)

APPENDIX OF DESIGNATED POSITIONS

<u>DESIGNATED POSITIONS</u>	<u>ASSIGNED DISCLOSURE CATEGORIES</u>
Officials Who Manage Public Investments And Candidates for any such office ¹ .	
1. Office Manager	2
2. Consultants*	1
3. Superintendent	1

*Consultants shall be included in the list of designated employees and shall disclose pursuant to the broadest disclosure category in the Code subject to the following limitation:

The manager of the district may determine in writing that a particular consultant, although a "designated position," is hired to perform a range of duties that is limited in scope and thus is not required to fully comply with the disclosure requirements in this section. Such written determination shall include a description of the consultant's duties and, based upon that description, a statement of the extent of disclosure requirements. The manager's determination is a public record and shall be retained for public inspection in the same manner and location as this conflict of interest code.

¹ It has been determined that the positions listed below and those who are candidates for these office manage public investments and will file a statement of economic interests pursuant Government Code § 87200:
Manager/Trustees, Flood Emergency Manager/Relief Manager

APPENDIX OF DISCLOSURE CATEGORIES

Category 1

All interests in real property² as well as investments and business positions in business entities and income from agricultural or farming entities, real estate developers, contractors, agents or brokers, as well as sources which provide facilities, services, supplies, or equipment of the type utilized by the district, including but not limited to:

- Pipe, valves, fittings, etc.
- Pumps, motors, etc.
- Meters
- Construction and building materials
- Engineering services
- Construction contractors
- Safety equipment and facilities
- Hardware tools and supplies
- Freight and hauling
- Motor vehicles, heavy equipment,
Special vehicles and parts and services thereto
- Petroleum products
- Photographic services, supplies and equipment
- Janitorial services
- Water quality testing
- Chemicals, insecticides, weed killers
- Communications equipment and services
- Travel agencies
- Well drilling
- Electrical equipment
- Computer hardware and software
- Architectural services
- Water treatment equipment, supplies and services
- Custom farming services such as weed abatement, etc.
- Telemetry equipment
- Appraisal services
- Printing, reproduction, record keeping, etc.
- Office equipment
- Accounting services
- Real estate agent/brokers and investment firms
- Title companies
- Public utilities

² Pursuant to Government Code § 82035, designated officials and employees in this disclosure category need only disclose real property any part of which is located either (a) within or not more than two miles from the geographical boundaries of the District or (b) within or not more than two miles from land used or owned by the District outside the geographical boundaries of the District.

Category 1 Cont'd

Banks and savings and loan institutions
Financial audit services
Consulting services, such as legal, energy and power, engineering, data processing, computers, labor relations, public relations, planning, economics, environmental, and appraisal
Agricultural production

Category 2

All interest in real property³ as well as investments and business positions in business entities and income from sources which provide supplies, services, equipment or facilities of the type utilized by the district, including but not limited to:

Printing, reproduction, record keeping equipment, supplies and services
Janitorial services
Office equipment, supplies and services
Travel agencies
Employment agencies
Medical services and supplies
Computer hardware and software
Communications services and equipment
Consulting services
Accounting services
Financial audit services
Banks and savings and loan institutions
Appraisal services

³ Pursuant to Government Code § 82035, designated officials and employees in this disclosure category need only disclose real property any part of which is located either (a) within or not more than two miles from the geographical boundaries of the District or (b) within or not more than two miles from land used or owned by the District outside the geographical boundaries of the District.



550 Howe Avenue, Suite 210
Sacramento, California 95825

Telephone: (916) 564-8727

FAX: (916) 564-8728

September 9, 2024

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, 2024.

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, 2024. 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 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 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.

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

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.

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

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, 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.

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 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.

Professional Fees

Our fee for audit services for the year ended June 30, 2024 will be \$13,900.

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. 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.

* * * * *

American River Flood Control District
September 9, 2024
Page 9 of 11

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

A handwritten signature in blue ink that reads "Ingrid M. Sheipline". The signature is written in a cursive style.

Ingrid M. Sheipline, CPA
Managing Partner

American River Flood Control District
September 9, 2024
Page 10 of 11

Response:

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

By: _____

Title: _____ Date: _____



Jones, Nale & Mattingly P.C.

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.

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, Nale & Mattingly P.C.

Louisville, Kentucky
 August 13, 2021

Invoices Paid			
	DATE	AMOUNT	CHECK #
Barnes Welding Supply (Fuel/Oil)	8/13/24	\$113.88	10115
Cintas (Regulation Compliance (OSHA))	8/13/24	\$157.38	10116
Clark Pest Control (General Office Expense)	8/13/24	\$114.00	10117
Firecode (Building Maintenance)	8/13/24	\$1,387.35	10118
Grainger Inc. (Regulation Compliance (OSHA))	8/13/24	\$294.47	10119
Hanford Sand and Gravel, Inc (Levee Maint(Supplies&Materials))	8/13/24	\$1,362.50	10120
Kombat Ink (Employee Uniforms)	8/13/24	\$553.92	10121
Office Depot (General Office Expense)	8/13/24	\$108.73	10122
Radial Tire Center, Inc (Equipment Repair/Parts)	8/13/24	\$250.14	10123
Robert Merritt, CPA (Bookkeeping Services)	8/13/24	\$360.00	10124
City of Sacramento (Investment Fees)	8/13/24	\$939.00	10125
City of Sacramento (Utility Charges)	8/13/24	\$141.95	10126
Waste Management of Sacramento	8/13/24	\$926.08	10127
Gallaher, Elijah (Employee Uniforms)	8/15/24	\$650.00	10128
Daiz, David (Employee Uniforms)	8/15/24	\$650.00	10129
Gutierrez, Gilberto (Employee Uniforms)	8/15/24	\$641.27	10130
Kelley, Lucas (Employee Uniforms)	8/15/24	\$650.00	10131
Palacios, Victor (Employee Uniforms)	8/15/24	\$650.00	10132
Quiring, Erich (Employee Uniforms)	8/15/24	\$547.81	10133
Diaz, Elvin (Employee Uniforms)	8/16/24	\$650.00	10134
ACWA JPIA (Insurance)	8/16/24	\$1,113.86	10135
Quickbooks (Trustees)	8/15/24	\$8.75	EFT
Quickbooks (Employees)	8/16/24	\$55.00	EFT
HSA (Employee)	8/16/24	\$250.00	EFT
HSA (Miscellaneous Admin)	8/16/24	\$2.95	EFT
Quickbooks (Employees)	8/19/24	\$1.75	EFT
Quickbooks (Employees)	8/20/24	\$4.25	EFT
Fidelity National (Property Acquisition)	8/21/24	\$713,981.94	WIRE
River City Bank (Miscellaneous Admin)	8/21/24	\$35.00	EFT
Malane Chapman (Conference/Workshops/Seminar)	8/28/24	\$205.70	10136
Tom Green (Encroachment Remediation M&O)	8/29/24	\$1,771.00	10137
Quickbooks (Employees)	8/30/24	\$42.50	EFT
HSA (Employee)	9/3/24	\$250.00	EFT
Pape Machinery (Equipment Purchase >\$5000)	9/9/24	\$58,809.94	10138
	Total	\$787,681.12	

Trustee Compensation				
	DATE	GROSS	NET	CHK#
8/9/24 Board Meeting				
Holloway, Brian F	8/15/24	\$95.00	\$86.69	Direct Dep
Johns, Steven T	8/15/24	\$95.00	\$86.69	Direct Dep
L'Ecluse, Tamika AS	8/15/24	\$95.00	\$86.69	Direct Dep
Shah, Cyril	8/15/24	\$95.00	\$86.68	Direct Dep
Vander Werf, Rae Ellen	8/15/24	\$95.00	\$0.00	Direct Dep
	Total	\$380.00	\$346.75	

Trustee Taxes				
	DATE	AMOUNT	CHK#	
8/9/24 Board Meeting				
Federal Tax Payment	8/15/24	\$0.00	EFT	
CA Withholding & SDI	8/15/24	\$5.24	EFT	
CA UI & ETT	8/15/24	\$12.84	EFT	
	Total	\$18.08		

Payroll Summary				
	DATE	GROSS	NET	CHK#
PP ending 8/15/24				
Malane Chapman	8/16/24	\$4,371.84	\$2,940.77	Direct Dep
Elijah Gallaher	8/16/24	\$3,234.00	\$2,585.00	Direct Dep
Elvin Diaz	8/16/24	\$2,649.68	\$1,924.61	Direct Dep
David Diaz	8/16/24	\$4,640.24	\$3,733.55	Direct Dep
Gilberto Gutierrez	8/16/24	\$3,511.20	\$1,709.94	Direct Dep
Ross Kawamura	8/16/24	\$2,252.91	\$1,486.55	Direct Dep
Lucas Kelley	8/16/24	\$3,235.76	\$2,104.80	Direct Dep
Tim Kerr	8/16/24	\$9,247.38	\$6,698.73	Direct Dep
Victor Palacios	8/16/24	\$3,138.08	\$2,449.30	Direct Dep
Erich Quiring	8/16/24	\$3,358.08	\$2,173.01	Direct Dep
One Time Bonus				
Tim Kerr	8/20/24	\$4,006.08	\$3,241.67	Direct Dep
PP ending 8/31/24				
Malane Chapman	8/30/24	\$4,371.84	\$2,940.76	Direct Dep
Elijah Gallaher	8/30/24	\$3,234.00	\$2,585.00	Direct Dep
Elvin Diaz	8/30/24	\$2,649.68	\$1,924.61	Direct Dep
David Diaz	8/30/24	\$4,640.24	\$3,733.56	Direct Dep
Gilberto Gutierrez	8/30/24	\$3,511.20	\$1,709.92	Direct Dep
Ross Kawamura	8/30/24	\$3,959.66	\$2,680.99	Direct Dep
Lucas Kelley	8/30/24	\$3,235.76	\$2,104.79	Direct Dep
Tim Kerr	8/30/24	\$8,646.46	\$6,203.66	Direct Dep
Victor Palacios	8/30/24	\$3,138.08	\$2,449.29	Direct Dep
Erich Quiring	8/30/24	\$3,358.08	\$2,173.02	Direct Dep
	Total	\$84,390.25	\$59,553.53	

Employee & Relief GM Taxes				
	DATE	AMOUNT	CHK#	
PP ending 8/15/24				
Federal Tax Payment	8/16/24	\$9,826.00	EFT	
CA Withholding & SDI	8/16/24	\$1,943.04	EFT	
CA UI & ETT	8/16/24	\$0.00	EFT	
PP ending 8/31/24				
Federal Tax Payment	8/30/24	\$10,116.28	EFT	
CA Withholding & SDI	8/30/24	\$2,143.89	EFT	
CA UI & ETT	8/30/24	\$0.00	EFT	
	Total	\$25,539.16		

Employee Pension				
	DATE	AMOUNT	CHK#	
PP ending 8/15/24				
PERS Retirement Contribution (Unfunded Liability)	8/16/24	\$10,647.16	EFT	
PERS Retirement Contribution	8/16/24	\$7,275.45	EFT	
457 Deferred Comp (Employee Paid)	8/16/24	\$1,513.36	EFT	
457 Deferred Comp ROTH (Employee Paid)	8/16/24	\$50.00	EFT	
457 District Contribution	8/16/24	\$140.00	EFT	
PP ending 8/31/24				
PERS Retirement Contribution	8/30/24	\$5,919.59	EFT	
457 Deferred Comp (Employee Paid)	8/30/24	\$1,513.36	EFT	
457 Deferred Comp ROTH (Employee Paid)	8/30/24	\$50.00	EFT	
457 District Contribution	8/30/24	\$140.00	EFT	
	Total	\$27,248.92		

Total of Invoices Paid and Payroll		\$900,387.57	
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Exhibit E
RESOLUTION ACCEPTING FUNDS

Resolution No. _____

Resolved by the Board of Trustees

of the American River Flood Control District

that pursuant and subject to all applicable State and Federal laws, including the California Budget Act of 2024, that the funds awarded to American River Flood Control District by the California Department of Water Resources for a State-Federal Flood Control System Modification Program project titled: 2025-FMAP-ARFCD-01 are hereby accepted.

The President of the American River Flood Control District

is hereby authorized and directed to sign a Funding Agreement with the California Department of Water Resources and to sign requests for disbursements to be made under this Funding Agreement.

Passed and adopted at a regular meeting of the Board of Trustees of the American River Flood Control District on _____.

Authorized Signature _____

Printed Name Steve Johns

Title President

Clerk/Secretary _____

Printed Name _____

General Manager's Meeting Summary

August 2024

8/6: RD 1000 Steelhead Creek Clean-up Site-Visit. David, Ross and I met with Tony and Gabe from RD 1000 to look at the 2024 Clean-up location to assess the quantities and locations of the debris piles in the Steelhead Creek floodway. Both teams plan to work at the same time to speed up the effort.

8/6: Potential Employee Candidate Phone meeting. I met with an applicant for our Superintendent position that was referred to us from our recruiter. I plan to schedule an in-person meeting to get to know the candidate better.

8/7: City of Sacramento 2024 Highwater Jamboree Planning meeting. I met with staff from the City and various partner agencies to discuss this year's Highwater Jamboree. The event will be held at the North Natomas Regional Park on October 19th.

8/9: American River Flood Control District Board of Trustees meeting. The Board met in regular session. The agenda items consisted of Workplace Violence Prevention Plan and a Closed Session on real property acquisition.

8/13: Lower American River Bank Protection Working Group. I attended this meeting to hear presentations and discussion on the US Army Corps of Engineers' analysis and design for bank protection near Larchmont Park.

8/14: Lathrop Way Parcel Acquisition meeting. I met with Bryan Huarte and Marc Centor to discuss wrapping up our due diligence period for the acquisition of the Lathrop Way parcel.

8/19: USACE Contract C4a meeting. I met with staff from the US Army Corps of Engineers and Sacramento County Regional Parks to discuss construction details for the upcoming levee berm project near Highway 160.

8/21: USACE Levee Inspection Class Presentation. I met with staff from the US Army Corps of Engineers and the Central Valley Flood Protection Board to provide a brief presentation on the role of the Local Maintaining Agency in Sacramento flood control.

8/23: MBK Right of Way meeting. I met with Becky Money from MBK Engineers to talk about LMA Right of Way needs along the levees for her State Urban Levee Design Criteria plan submittal.

8/28: SAFCA Fairbanks Avenue Clean-up meeting. I met with staff from SAFCA and the City of Sacramento Department of Community Response to discuss plans to clean-up the debris and encampments at the Fairbanks parcel near Norwood Avenue and Arcade Creek.

8/28: City of Sacramento 2024 Highwater Jamboree Planning meeting. I met with staff from the City and various partner agencies to discuss status updates for this year's Highwater Jamboree.

8/29: ARFCD Board Candidate Meet and Greet. I met with a candidate for the Board of Trustees to answer their questions about the District and the role of the Board.

8/31 Potential Employee Candidate meeting. I met with an applicant for our Superintendent position that was referred to us from our recruiter. I plan to schedule a formal interview for the candidate in the near future.