



# Sutter Butte Flood Control Agency

**Board of Directors Agenda - Regular Meeting, February 8, 2023, 1 p.m.  
City of Yuba City Council Chambers – 1201 Civic Center Blvd., Yuba City**

The agenda is posted in the building of the Sutter Butte Flood Control Agency at 1445 Butte House Road. Suite B, Yuba City. The agenda summary, backup materials, and approved minutes are also posted on the Sutter Butte Flood Control Agency website at [sutterbutteflood.org](http://sutterbutteflood.org). Materials related to an item on this agenda and submitted to the Board of Directors after distribution of the agenda packet are available for public inspection in the office of the Board Clerk at 1445 Butte House Road, Suite B, Yuba City, during normal business hours. In compliance with the American with Disabilities Act, the meeting room is wheelchair accessible and disabled parking is available. If you have a disability and need, disability related modifications or accommodations to participate in this meeting, please contact the SBFCA office at 530-755-9859 or [admin@sutterbutteflood.org](mailto:admin@sutterbutteflood.org). Requests must be made one full business day before the start of the meeting.

## **County of Sutter**

Mat Conant  
Nicholas Micheli  
Alt. Karm Bains  
Alt. Mike Ziegenmeyer

## **County of Butte**

Bill Connelly  
Tod Kimmelshue

## **City of Yuba City**

Marc Boomgaarden  
Wade Kirchner  
Alt. Dave Shaw  
Alt. Michael Pasquale

## **City of Live Oak**

Lakhvir Ghag  
Alt. Ashley Hernandez

## **City of Gridley**

Bruce Johnson

## **City of Biggs**

Bo Sheppard  
Alt. Chuck Nuchols

## **Levee District 1**

Charlie Hoppin  
Al Montna  
Alt. Gary Marler  
Alt. Drew Stresser

## **Levee District 9**

Mike Morris  
Chris Schmidl

Persons wishing to address the Board during consideration of matters listed on the agenda will be allowed to do so. Testimony should always begin with the speaker giving his or her name and place of residence. Requests for assistive listening devices or other accommodations, such as interpretive services, should be made through the Sutter Butte Flood Control Agency office at 530-755-9859. Requests should be made at least 72 hours prior to the meeting. Later requests will be accommodated to the extent feasible.

## **AGENDA SUMMARY**

### **REGULAR MEETING/CALL TO ORDER**

- Roll Call
- Pledge of Allegiance

1. Selection of 2023 SBFCA Chair and Vice Chair

## **PUBLIC COMMENT**

Members of the public will be allowed to address the Sutter Butte Flood Control Agency's Board of Directors on items of interest to the public that are within the subject matter jurisdiction of the Board. Any member of the audience who may wish to bring a matter before the Board that has not been placed on the agenda may do so at this time; however, State law provides that no action may be taken on any item not appearing on the posted Agenda.

## **CONSENT CALENDAR**

The Consent Calendar groups together those items which are considered noncontroversial or for which prior policy direction has been given to staff and that require only routine action by the Board. The Chair will advise the audience that the matters may be adopted in total by one motion; however, the Board may, at its option or upon request of a member of the public, consider any matter separately.

2. Approval of the Minutes for the December 14, 2022 Regular Board Meeting
3. Approval of the Minutes for the December 14, 2022 Special Board Meeting
4. Authorize the Executive Director to execute Contracts with previously approved consulting firms and to execute pending Task Orders associated with California Department of Water Resources for Feather River Regional Flood Management Planning
5. Approval of Task Order 12 with ECORP Consulting Inc. for Permitting Support for the Sutter Bypass East Levee Project
6. Approval of a Contract Amendment with Eschelman Construction Company for the Second Street Vegetation Removal and Fence Installation Project Construction Contract (Contract No. 02-2022-ER) and associated Levee Easement Acquisition

## **PRESENTATION, DISCUSSION & ACTION ITEMS**

7. Presentation of Agency Audited Financial Statements and Related Reports for Fiscal Year Ending June 30, 2022

## **INFORMATIONAL AND POSSIBLE APPROVAL ITEMS**

8. Presentation and File Monthly Financial Report
9. Presentation and File Program/Project Update

## **ADJOURNMENT**

The next regularly scheduled Board of Directors meeting will be held on Wednesday, March 8, 2023 at 1 p.m.



# Sutter Butte Flood Control Agency

*A Partnership for Flood Safety*

February 8, 2023

**TO:** Board of Directors

**FROM:** Michael Bessette, Executive Director  
Andrea Clark, General Counsel

**SUBJECT:** Selection of 2023 SBFCA Chair and Vice Chair

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## **Recommendation**

We recommend that the SBFCA Board of Directors select the Chair from Sutter County and a Vice Chair from Butte County for the 2023 calendar year in accordance with the Board's adopted policy on the rotation of officers.

## **Background**

At its December 8, 2010 meeting, the Board of Directors approved an ad hoc committee's proposed plan to rotate the Chair and Vice Chair positions among the largest municipal members of SBFCA – Yuba City, Sutter County and Butte County. In 2022 the Chair position was held by Yuba City (represented by Wade Kirchner), and the Vice Chair position was held by Sutter County (represented by Mat Conant). Therefore, in 2023 the Chair position should rotate to Sutter County and the Vice Chair position should rotate to Butte County.

The Board of Directors annually nominates and votes on a Vice Chair and Chair.



## Sutter Butte Flood Control Agency

Board of Directors Regular Meeting Minutes, December 14, 2022, 1 p.m.

### MODIFIED BROWN ACT REQUIREMENTS IN LIGHT OF COVID-19

The Sutter Butte Flood Control Agency (Agency) Board of Directors (Board), State of California, met on the above date at 1 p.m. in Compliance with CA Executive Orders AB361 members of the Board of Directors and members of the public participated in this meeting by teleconference.

These minutes do not represent a transcript of the meeting and are intended to be a summary of the most important points. For a complete record, please refer to the video recording of the meeting, which is posted on SBFCA's website: <http://sutterbutteflood.org/board/meetings-agendas/>

#### MEMBERS PRESENT

County of Sutter:	Mat Conant, Mike Ziegenmeyer
County of Butte:	Bill Connolly
City of Yuba City:	Shon Harris, Wade Kirchner
City of Biggs:	Bo Sheppard
City of Gridley:	Bruce Johnson
City of Live Oak:	Lakhvir Ghag
Levee District 9:	Mike Morris, Chris Schmidl
Levee District 1:	Charlie Hoppin, Drew Stresser

**MEMBERS ABSENT:** Tod Kimmelshue, Al Montna

**STAFF PRESENT:** Michael Bessette, Executive Director; Chris Fritz, Director of Engineering, Agency Counsel; Andrea Clark; Seth Wurzel, Budget Manager and Terra Yaney, Board Clerk

#### MEETING/CALL TO ORDER

At 1:00 p.m., Director Wade Kirchner opened the meeting and led the group in the pledge of allegiance.

#### CONSENT CALENDAR

1. Approval of the Minutes for the November 9, 2022 Regular Board Meeting
2. Approval of the 2023 schedule for regular SBFCA Board meetings
3. Approval of a Resolution 2022-17 Amending the Distribution Provisions of SBFCA's Section 457(b) Deferred Compensation Plan
4. Approval of a Professional Services Agreement with HDR Engineering, Inc. for Engineering Design Support for the Sutter Bypass East Levee
5. Approval of Professional Services Agreement with Ray Costa for Independent Panel of Experts Services
6. Approval of Task Orders with HDR Engineering, Inc., R&F Engineering, Inc., and ECORP Consulting, Inc., for required work efforts related to management, planning, engineering, and environmental services for the Oroville Wildlife Area Robinson's Riffle Project
7. Approval of Task Order 16 with WSP, Inc. to provide constructability review services for the Tudor Flood Risk Reduction Project

A motion to approve the Consent Calendar was made by Director Lakhvir Ghag and seconded by Director Mike Morris. The motion passed with no objection. The Consent Calendar was approved as follows:

- Mat Conant– yes
- Bill Connelly– yes
- Lakhvir Ghag– yes
- Shon Harris- yes
- Charlie Hoppin- yes
- Bruce Johnson - yes
- Wade Kirchner- yes
- Mike Morris– yes
- Chris Schmidl - yes
- Bo Sheppard - yes
- Drew Stresser - yes
- Mike Ziengenmeyer – not present for vote

#### No public Comment

The entire discussion and presentation is available on the SBFCA website at:  
<http://sutterbutterflood.org/board/meetings-agendas/>

#### INFORMATIONAL AND POSSIBLE APPROVAL ITEMS

##### 8. Sutter Butte Basin Regional Levee Improvement Program Levee Development Impact Fee Nexus Study and Collection Agreement Approval

Budget Manager Seth Wurzel presented the resolution to approve a form of Nexus Study for the Sutter Butte Basin Regional Levee Development Impact Fee (Regional LDIF) as a template for use by the Agency's member land use jurisdictions; and, Delegate authority to the Executive Director to execute a collection agreement with the Counties of Sutter and Butte and the Cities of Biggs, Gridley, Live Oak, and Yuba City.

A motion to approve the Resolution and Delegate Authority to the Executive Director for the Regional LDIF was made by Director Mat Conant and seconded by Director Mike Morris. The motion passed with no objection. The item was approved as follows:

- Mat Conant– yes
- Bill Connelly– yes
- Lakhvir Ghag– yes
- Shon Harris- yes
- Charlie Hoppin- no
- Bruce Johnson - yes
- Wade Kirchner- yes
- Mike Morris– yes
- Chris Schmidl - yes
- Bo Sheppard - yes
- Drew Stresser - yes
- Mike Ziengenmeyer – yes

#### No public Comment

##### 9. Presentation and File Monthly Financial Report

Budget Manager Seth Wurzel presented the monthly financial reports for October and answered questions regarding operating revenue of advanced funding. The entire report, along with a PowerPoint presentation is available on the SBFCA website at: <http://sutterbutterflood.org/board/meetings-agendas/>

##### 10. Presentation and File Program/Project Update

Executive Director Michael Bessette gave a presentation outlining the recent and ongoing activities of the agency. He reported on the 2023 look ahead highlights which include, 3 New Funding Agreements from DWR - \$4M Sutter Bypass East Levee project, \$1.1M OWA-RR Planning Grant, \$260k RFMP Round 4 Planning Grant. We are advancing the Oroville Wildlife Area Project (planning, boat ramp) and closing out the Feather River West Levee Project 1. Other items include the submittal of the Sutter County FEMA Remapping package and establishing the Regional Development Impact Fee.

Mr. Bessette went on to report that work on the Star Bend and Mathews Property environmental mitigation sites continues. SBFCA staff and the Sacramento Valley Conservancy team continue to work on completing all the associated land transfers, easement establishments, regulatory reviews, and other associated activities required to establish and manage the mitigation sites. Staff continues to coordinate with Levee District 1 on the required land transfer and ongoing maintenance cost reimbursement at Star Bend.

It was reported that SBFCA's design and environmental teams continue their work on the Tudor Flood Risk Reduction Project. He reported that the design and environmental team recently completed and submitted the 65% level plans and specifications package for review. He went onto report that design and environmental team meetings will continue to be held monthly, or as needed, to advance the project. It is anticipated that the design and permitting effort will take approximately 2 years to complete with construction scheduled to begin in 2025.

The entire report is available on the SBFCA website at: <http://sutterbutterflood.org/board/meetings-agendas/>

**PUBLIC COMMENT**

None

**ADJOURNMENT**

With no further business coming before the Board, the meeting was adjourned at 1:38 p.m.

**ATTEST BY:** \_\_\_\_\_

**Terra Yaney, Board Clerk**

\_\_\_\_\_

**Board Chair**



## Sutter Butte Flood Control Agency

Board of Directors Special Meeting Minutes, December 14, 2022, 1:30 p.m.

### MODIFIED BROWN ACT REQUIREMENTS IN LIGHT OF COVID-19

The Sutter Butte Flood Control Agency (Agency) Board of Directors (Board), State of California, met on the above date at 1 p.m. in Compliance with CA Executive Orders AB361 members of the Board of Directors and members of the public participated in this meeting by teleconference.

These minutes do not represent a transcript of the meeting and are intended to be a summary of the most important points. For a complete record, please refer to the video recording of the meeting, which is posted on SBFCA's website: <http://sutterbutteflood.org/board/meetings-agendas/>

#### MEMBERS PRESENT

County of Sutter:	Mat Conant, Mike Ziegenmeyer
County of Butte:	Bill Connelly
City of Yuba City:	Shon Harris, Wade Kirchner
City of Biggs:	Bo Sheppard
City of Gridley:	Bruce Johnson
City of Live Oak:	Lakhvir Ghag
Levee District 9:	Mike Morris, Chris Schmidl
Levee District 1:	Charlie Hoppin, Drew Stresser

**MEMBERS ABSENT:** Tod Kimmelshue, Al Montna

**STAFF PRESENT:** Michael Bessette, Executive Director; Chris Fritz, Director of Engineering, Agency Counsel; Andrea Clark; Seth Wurzel, Budget Manager and Terra Yaney, Board Clerk

#### SPECIAL MEETING/CALL TO ORDER

At 1:38 p.m., Director Wade Kirchner opened the meeting.

#### SPECIAL MEETING

- 1. Approval of Resolutions 2022-18 and 2022-19, granting authority to the Executive Director to execute amendments to DWR funding agreements for UFRR project and Sutter Bypass East Levee Project**

A motion to approve Resolutions 2022-18 and 2022-19 was made by Director Charlie Hoppin and seconded by Director Lakhvir Ghag. The motion passed with no objection. The Consent Calendar was approved as follows:

- |                       |                           |
|-----------------------|---------------------------|
| • Mat Conant– yes     | • Wade Kirchner- yes      |
| • Bill Connelly– yes  | • Mike Morris– yes        |
| • Lakhvir Ghag– yes   | • Chris Schmidl - yes     |
| • Shon Harris- yes    | • Bo Sheppard - yes       |
| • Charlie Hoppin- yes | • Drew Stresser - yes     |
| • Bruce Johnson - yes | • Mike Ziengenmeyer - yes |

2. Authorize the Executive Director to submit a grant application and execute a funding agreement with California Wildlife Conservation Board for the Oroville Wildlife Area Thermalito Afterbay Outlet Park and Recreation Area Project

A motion to Authorize the Executive Director to submit a grant application and execute a funding agreement with CA Wildlife Conservation Board for the OWA Thermalito Afterbay Outlet Park and Recreation Area Project was made by Director Mat Conant and seconded by Director Lakhvir Ghag. The motion passed with no objection. The Consent Calendar was approved as follows:

- |                       |                           |
|-----------------------|---------------------------|
| • Mat Conant– yes     | • Wade Kirchner- yes      |
| • Bill Connelly– yes  | • Mike Morris– yes        |
| • Lakhvir Ghag– yes   | • Chris Schmidl - yes     |
| • Shon Harris- yes    | • Bo Sheppard - yes       |
| • Charlie Hoppin- yes | • Drew Stresser - yes     |
| • Bruce Johnson - yes | • Mike Ziengenmeyer - yes |

**No public Comment**

The entire discussion and presentation is available on the SBFCA website at:

<http://sutterbutterflood.org/board/meetings-agendas/>

**PUBLIC COMMENT**

None

**ADJOURNMENT**

With no further business coming before the Board, the meeting was adjourned at 1:41 p.m.

ATTEST BY: \_\_\_\_\_

Terra Yaney, Board Clerk

\_\_\_\_\_

Board Chair





# Sutter Butte Flood Control Agency

*A Partnership for Flood Safety*

February 8, 2023

**TO:** Board of Directors

**FROM:** Michael Bessette, Executive Director

**SUBJECT:** Authorize the Executive Director to execute Contracts with previously approved consulting firms to execute pending Task Orders associated with California Department of Water Resources for Feather River Regional Flood Management Planning.

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## Recommendation

It is recommended that the Board of Directors authorize the Executive Director to execute, upon review and approval of counsel, Contracts with previously approved consulting firms to execute pending Task Orders associated with the California Department of Water Resources (DWR) for Feather River Regional Flood Management Planning (RFMP).

## Background

At the March 9<sup>th</sup>, 2022 SBFCA Board Meeting, the Board authorized the Executive Director to execute the RFMP agreement with DWR. Since that time, the agreement was executed by the Executive Director and DWR remains in the process of executing it. The pending authorized amount of the agreement is \$260,000 with no cost sharing requirements. DWR indicated the agreement would be executed in the last quarter of 2022 and now indicates it will be executed in the first quarter of 2023.

The Executive Director with support from a RFMP partner agency prepared and publicly circulated a Request for Qualifications (RFQ) to pre-qualify consulting firms to implement various tasks in support of the RFMP. Several consulting firms submitted their Statement of Qualifications (SOQ) and upon review all firms were deemed qualified. These consulting firms are:

- MBK Engineers
- R&F Engineering
- Downey Brand
- Larsen Wurzel & Associates
- Jacobs Engineering
- FlowWest
- Kim Floyd Communications
- ECorp Consulting
- CBEC Eco Engineering

The specific tasks for each firm have yet to be defined at a high level of detail and will evolve as the RFMP Project moves forward. The Contracts will not cumulatively exceed the agreement with DWR. The Project Scope of Work, Schedule, and Budget are described below.

The partner agencies in the Feather River RFMP group include: Sutter Butte Flood Control Agency, Yuba Water Agency, Reclamation District 784, Marysville Levee Commission, and Reclamation District 1001.

## **Scope of Work, Schedule, and Budget**

### **1. DESCRIPTION OF TASKS**

The DWR contract provides funding for the following tasks:

- Task 1 – Project Administration, Management, and Reporting
- Task 2 – Communication and Engagement
- Task 3 – RFMP Activity Updates and Participation in the 2027 CVFPP Update
- Task 4 – Financial planning and Funding Support
- Task 5 – Regional Governance
- Task 6 – Multi-Benefit Opportunities and Performance Tracking
- Task 7 – Regional Climate Resilience
- Task 8 – Institutional Barriers and Process Improvements
- Task 9 – NFIP-Related Activities
- Task 10 – Region-Specific Activities

### **TASK 1. PROJECT ADMINISTRATION, MANAGEMENT, AND REPORTING - DWR Proposed \$20,000**

Efforts under this task will include the following types of activities related to grant administration and contract management, as well as internal team coordination:

- Tracking and managing budget and expenditures
- Tracking and managing schedule and tasks
- Scheduling and facilitating recurring internal project team meetings and/or conference calls
- Prepare agendas and take notes during monthly Steering Committee meetings
- Preparing quarterly invoices
- Developing and submitting quarterly progress reports to DWR within 60 days of end of quarter
- Directing and managing consultants supporting the RFMP

#### **Task 1. Deliverables:**

- *Quarterly Invoices and Progress Reports within 60 days of completion of the quarter*
- *Meeting summaries*

### **TASK 2. COMMUNICATION AND ENGAGEMENT - DWR Proposed \$30,000**

Efforts under this task will be focused on continued stakeholder engagement and outreach. Stakeholders include all internal regional stakeholders; the Working Groups of adjacent Regions with interest in implementing the CVFPP to include environmental interests, tribes and any interested parties; and State and Federal agencies with ongoing studies, projects and regulatory responsibilities that affect the Region. Activities under this task include:

- Coordinating and conducting regular regional meetings for the purpose of sharing information and updates on relevant flood management topics and the progress of CVFPP implementation
- Attending Coordinating Committee meetings, CVFPB Workgroup meetings, CVFPB Workshops, CVFPB Levee Inspection Compliance Program, CVFPB Advisory Committee, OMRR&R Meetings, Oroville Dam Citizens Advisory Commission and other RFMP Regional meetings

- Managing the Feather River Regional/RFMP website with updated information regarding the Region, RFMP process, and the CVFPP
- Meetings and presentations to regional stakeholders
- Developing and distributing outreach materials
- Small group meetings with targeted stakeholders
- Participating in coordination meetings with DWR, other resource agencies, and other government entities
- Coordinating with LMAs on issues such as OMRR&R of SPFC facilities, maintaining active PL84-99 status, and inspection protocols
- Continuing engagement with local stakeholders, including landowners and the public in regional flood management activities
- Managing website, email notifications, and list serves
- Tracking relevant news and funding opportunities
- Relaying information to regional stakeholders via email, the RFMP website, or other means

### Task 2. Deliverables:

- *Meeting materials, agendas, and notes*
- *Periodic stakeholder outreach emails*
- *Website content updates*

## TASK 3. RFMP ACTIVITY UPDATES AND PARTICIPATION IN 2027 CVFPP UPDATE - DWR Proposed \$50,000

Efforts under this task will be focused on providing input on the 2027 CVFPP update. A review of the region's current 2022 RFMP will be conducted in anticipation of preparing a Regional Report for 2027. Additionally, as DWR is preparing the 2022 CVFPP and its associated documents, the region will engage with DWR and CVFPB throughout the process to provide input from the region's perspective. Activities under this task will include:

- Meetings and communications with LMAs and stakeholders
- Gathering status updates on the 2014 RFMP project list
- Developing a Regional RFMP Report
- Reevaluating regional priorities
- Meetings and coordination with DWR's 2027 CVFPP Update team
- Reviewing CVFPP technical deliverables
- Reviewing other CVFPP interim deliverables to provide regional perspectives
- Tracking progress methodology (indicators)

### Task 3. Deliverables:

- *Updated Project List*
- *Summary of changes from 2022 project list to new project list*
- *Draft Regional RFMP Report*

## TASK 4. FINANCIAL PLANNING AND FUNDING SUPPORT - DWR Proposed \$30,000

Efforts under this task are intended to advance the information developed in the original RFMP by utilizing data developed as part of flood risk reduction projects, feasibility studies, and any Proposition 218 election analyses that have been performed since the original data was gathered. Additionally, this task aims to study a more comprehensive, long-term strategy for local funding mechanisms that can be used to finance flood protection initiatives and potentially consolidate local funding programs. Activities under this task will include:

- Analysis to identify the current funding status for flood management activities within the region

- Financial analysis and support to identify and pursue potential State or Federal funding mechanisms
- Financial and technical planning and activities to pursue and secure additional local funding shares including obtaining grant funding for technical studies, project development, and/or implementation (as needed/requested) that will help advance regional implementation projects
- Advance the FRWLFA Prop 218 and LAFCO process to help facilitate LD1 annexation of MA3

#### Task 4. Deliverables:

- *Update to Regional Financial Plan or the preparation of more specific financial plans for projects (if needed/requested)*
- *Grant applications (if needed/requested)*

#### TASK 5. REGIONAL GOVERNANCE - DWR Proposed \$25,000

Efforts under this task will be focused on evaluating opportunities for improved governance and developing organizational structure so the Region can effectively engage in flood risk management from a Regional perspective. Activities under this task include:

- Evaluate opportunities for improved governance and explore the viability of establishing new governance framework(s) to improve how local stakeholders can effectively engage in regional flood risk management planning and action implementation.
- Facilitate stakeholder-driven discussion and coordination on maintenance activities, funding, and project development, as well as the exploration of options for greater regional flood management cooperation and governance.

#### Task 5. Deliverables:

- *Stakeholder meeting summaries*
- *Review and update previously completed Feather River Regional Governance White Paper if needed/requested (summarizing stakeholder engagement and providing recommendation)*

#### TASK 6. MULTI-BENEFIT OPPORTUNITIES AND PERFORMANCE TRACKING - DWR Proposed \$30,000

Efforts under this task will be focused on facilitating the development and enhancement of multi-benefit projects in the region. To promote multi-benefit opportunities and ecosystem functions, and to identify multi-benefit features that can be woven into the regions flood protection projects. Activities under this task include:

- Studying multi-benefit opportunities at both a project and a regional scale
- Conceptual planning and recommendations for the identified multi-benefit opportunities

#### Task 6. Deliverables:

- *Draft and final technical memorandum or report summarizing conceptual planning and recommendations for the identified multi-benefit opportunities.*
- *Prepare Program Approach for Cherokee Canal CMP*
- *Revise/Update Feather River Priorities and Progress Report*
- *Advance Oroville Wildlife Area Robinson's Riffle Multi-benefit Project*
- *Prepare Bear River Setback Levee Habitat Improvement Plan*
- *Prepare Bear River Side Channel and Floodplain Habitat*
- *Prepare North Training Wall Habitat Improvement Plan*

- *Prepare Approach to Restore Intermittent Flows to Old Feather River Channel at Eliza Bend*

## TASK 7. REGIONAL CLIMATE RESILIENCE - DWR Proposed \$5,000

Efforts under this task will be focused on conducting workshops with regional stakeholders to gather their stories about climate change, and compile and synthesize stories to identify common themes. The central goal of these workshops will be to engage in discussions around current on-the-ground climate change impacts and perspectives, and how these relate to what the modeling and forecasts tell us about future conditions. Activities under this task include:

- Identifying management and restoration actions that can build climate resilience
- Developing a common vision for climate resilience in the Region
- Review DWR deliverables on climate resiliency

### Task 7. Deliverables:

- *Workshop agendas, notes, and materials – posted on website (if meetings are conducted)*
- *Draft and final message point: Climate Resilience Perspectives in the Feather River Region (if meetings are conducted)*
- *Update Tech Memo from our Region summarizing all available information if needed*

## TASK 8. INSTITUTIONAL BARRIERS AND PROCESS IMPROVEMENTS - DWR Proposed \$30,000

Efforts under this task will be focused on identifying, assessing, and addressing institutional barriers which hinder both ongoing flood risk management efforts, and future implementation of flood risk reduction actions. Activities under this task include:

- Developing stable institutional structures, coordination protocols, and financial frameworks that enable effective and adaptive integrated flood management
- Developing and advancing long term remediation plans with the goal of restoring and maintaining PL84-99 eligibility for the levee systems within the regions
- Providing non-structural flood risk reduction support, such as improved flood emergency preparedness will be an integral component of the overall regional suite of flood risk reduction measures.

### Task 8. Deliverables:

- *White Paper (i.e. Work Plans or Planning Documents as appropriate) Meeting summaries*
- Participation in Mid-Sacramento Valley Regional Conservation Investment Strategy
- Implement Sac Bank Authorization
- Coordination on SSJDD Assessment
- Meetings with various agencies
- Inspection Compliance Workgroup Meetings and other CVFPB Meetings

## TASK 9. NFIP-RELATED ACTIVITIES - \$20,000 DWR Proposed \$10,000

Efforts under this task will be focused on coordination and support activities associated with FEMA NFIP reform and FEMA re-mapping efforts. Activities under this task include:

- Coordinating and supporting activities associated with FEMA NFIP reform and re- mapping efforts, including supporting Congressional legislations to establish a FEMA flood zone for agriculturally based communities
- Developing flood hazard maps, including all necessary studies and surveys

## Task 9. Deliverables:

- *White Paper summarizing findings and providing recommendations for NFIP related activities*

## TASK 10. REGION-SPECIFIC ACTIVITIES - DWR Proposed \$30,000

Efforts under this task will be focused on supporting regional activities to improve water resource objectives related to flood risk reduction, habitat enhancement, sustaining agricultural viability, improved water quality and reliability, or/and to increase recreational opportunities. Efforts also include coordination related to implementation of projects that are consistent with the RFMP.

## Task 10. Deliverables:

- *White paper relevant to Region specific activities*
- *Project implementation details, including but not limited to Project Descriptions, plan sets, project budgets, planning documents, and project schedules*
- *Prepare Lower Feather River Side Channel and Habitat Restoration Plan*
- *Prepare Tudor SCFRR Preferred Alternative – Sutter Bypass East Levee Critical Repairs*
- *Prepare Approach and Plans for Nicolaus and Rio Oso Critical Levee Repairs*
- *Prepare Approach to Nelson Slough Strengthen in Place Levee Project and Potential Large-Scale Habitat Restoration*
- *Floodplain inundation mapping downstream from Oroville Dam*

## 2. SCHEDULE

Task #	Task Name	Start	End
1	Project Administration, Management, and Reporting	3/1/2023	6/30/2025
2	Communication and Engagement	3/1/2023	6/30/2025
3	RFMP Activity Updates and Participation in the 2022 CVFPP Update	3/1/2023	6/30/2025
4	Financial Planning and Funding Support	3/1/2023	6/30/2025
5	Regional Governance	3/1/2023	6/30/2025
6	Multi-Benefit Opportunities and Performance Tracking	3/1/2023	6/30/2025
7	Regional Climate Resilience	3/1/2023	6/30/2025
8	Institutional Barriers and Process Improvements	3/1/2023	6/30/2025
9	NFIP-Related Activities	3/1/2023	6/30/2025
10	Region-Specific Activities	3/1/2023	6/30/2025

## 3. BUDGET

Task #	Task Name	Proposed Budget by DWR
1	Project Administration, Management, and Reporting	\$20,000
2	Communication and Engagement	\$30,000
3	RFMP Activity Updates and Participation in the 2022 CVFPP Update	\$50,000

4	Financial planning and Funding Support	\$30,000
5	Regional Governance	\$25,000
6	Multi-Benefit Opportunities and Performance Tracking	\$30,000
7	Regional Climate Resilience	\$5,000
8	Institutional Barriers and Process Improvements	\$30,000
9	NFIP-Related Activities	\$10,000
10	Region-Specific Activities	\$30,000
<b>TOTAL</b>		<b>\$260,000</b>

#### **Fiscal Impact**

Phases IV and V of the Regional Flood Management Planning Program have been included in the Board Approved Final 2020 through 2024 Budget. The Phase IV Regional Flood Management Planning Program is included with Budget Accounts 731 – 99 – 2009 – 65640 through 65657. There is no net budgetary impact from the Board’s approval of staff’s recommendation to establish Contracts with the consulting firms to execute the Phase IV scope of work. Further, the state cost-sharing for the project is proposed at 100%.



# Sutter Butte Flood Control Agency

*A Partnership for Flood Safety*

February 8, 2023

**TO:** Board of Directors

**FROM:** Michael Bessette, Executive Director  
Chris Fritz, Director of Engineering

**SUBJECT:** Approval of Task Order 12 with ECORP Consulting Inc. for Permitting Support for the Sutter Bypass East Levee Project

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## Recommendation

It is recommended that the Board of Directors:

1. Approve and authorize the Executive Director to execute Task Order 12 with ECORP Consulting, Inc. (ECORP) in the amount of \$175,000 to provide permitting support services for the Sutter Bypass East Levee (SBEL) Project under the Master Services Agreement subject to legal counsel's final review and approval.
2. Authorize the Executive Director to take any and all actions reasonably necessary to complete the work described in the Agreement, including the approval of minor amendments that, in the opinion of the Executive Director, will not materially alter the purpose of the task order or increase the total compensation due under the task order by more than 10% (\$17,500).

## Background

In 2017, SBFCA issued a Request for Qualifications (RFQ) for consulting firms to provide Environmental Services for SBFCA's program. Services requested included: CEQA/NEPA Environmental documents, permitting, ESA/CESA compliance, cultural resources, mitigation monitoring and implementation. Seven firms submitted Statements of Qualifications and three firms were interviewed by a four-person interview panel consisting of the Board Chair, Executive Director, Director of Engineering, and Agency Counsel. ECORP was unanimously selected as the top firm to provide the requested services. On July 12, 2017 the SBFCA Board approved a Master Services Agreement with ECORP.

Under the Small Community Flood Risk Reduction Program, SBFCA completed the Tudor Flood Risk Reduction Feasibility Study which prioritized repairs and improvements along the Sutter Bypass East Levee. Over the last year, SBFCA has been working with the State to advance the design and environmental work for repairs to approximately 5.2 miles of the SBEL near Gilsizer Sough. As previously reported to the Board, the State has agreed to cost share in this effort by providing directed funding to SBFCA of up to \$4.0 million dollars and engaging their contractor directly to prepare the necessary CEQA documentation for the project. The Board approved the draft form of the funding agreement with the California Department of Water Resources for the Sutter Bypass East Levee Project in September 2022 (Resolution No. 2022-15) and SBFCA received the final executed agreement from DWR in January of 2023.

In order to execute the work associated with the DWR funding agreement, SBFCA requires support with acquiring the permits for construction. The intent of Task Order 12 is to provide SBFCA with necessary permitting support



for advancing the Sutter Bypass East Levee Project. The scope of work includes the necessary permitting elements to satisfy SBFCA's agreement with DWR. ECORP will perform the tasks as listed in the scope with direction from SBFCA's Executive Director and Director of Engineering. Work under this agreement includes the following tasks:

- Biological Resources Technical Support
- Cultural Resources and Tribal Consultation Support
- USACE Clean Water Act 404 Permit
- Regional Water Quality Control Board Clean Water Act Section 401 Water Quality Certification
- USFWS ESA Section 7 Consultation Support
- NMFS ESA Section 7 Consultation Support
- CDFW Incidental Take Permit
- CDFW 1602 Streambed Alteration Agreement Notification
- CVFPB & USACE 408 Permission
- Agency Liaison, Meetings, & Technical Support

#### **Fiscal Impact**

The recommended action requests the approval of Task Order 12 with ECORP Consulting, Inc. This action will obligate SBFCA to pay for the associated services delivered on a time and materials basis up to the Agreement's budget limitation of \$175,000 plus 10% (\$17,500). The scope of work included within the Agreement falls within the agency budget approved on June 8, 2022, that included a total expenditure budget of \$5,943,000 for the initial phase of the Sutter Bypass East Levee Project (731-99-7071 Sutter Bypass Critical Rehabilitation). The scope of work proposed to be completed by ECORP's Task Order 12 is included within this budget within account 731-99-7071-67612 Environmental Compliance which included a total budget of \$397,000. A portion of this work will be funded through an executed funding agreement with DWR that provides \$4,000,000 of cost sharing of the project costs. As a result, there is no net budgetary impact as a result of the Board's approval of the recommended action.

Attachment: ECORP Task Order 12



**ECORP Consulting, Inc.**

**Task Order 12**

**SCOPE OF WORK**

**Sutter Bypass East Levee Critical Repairs Project**

**Baseline Studies and Permitting**

This task order is associated with the Master Agreement between the Sutter Butte Flood Control Agency (SBFCA) and ECORP Consulting, Inc. (Consultant). Below is a scope of work and estimated costs for the Sutter Bypass East Levee Critical Repairs Project. This scope covers anticipated efforts necessary to conduct baseline technical studies and prepare agency permit applications. The tasks below can be authorized wholly, or individually, as project requirements dictate. Each task's scope and/or budget may also be modified to reflect the required effort up to the total maximum authorized amount.

## **ASSUMPTIONS AND UNCERTAINTIES**

The Consultant has made the following assumptions in developing the scope of work.

- The Project Study Area is defined as approximately 5.2 miles of the Sutter Bypass east levee. The Project Study Area includes a 100-foot buffer from the crown of the levee on either side of the levee (land and waterside).
- DWR will be responsible for the CEQA documentation and copies of the draft and final CEQA documentation will be made available for ECORP to support the permitting process.
- All staging and access will occur within the Project Study Area.
- Does not include evaluation/permitting of any stockpile/borrow locations, haul routes, or staging areas outside of the Project Study Area.
- The extent of tribal involvement during environmental review and permitting cannot be anticipated at this time.
- Does not include implementation of permit conditions or mitigation measures during construction, such as preconstruction surveys, monitoring, or other mitigation.

## **TASK 1 – BIOLOGICAL RESOURCES TECHNICAL STUDIES**

### *1.01 Biological Resources Assessment to Support CEQA*

Consultant will prepare a Biological Resources Assessment (BRA) for the Study Area. Consultant will conduct a review of existing biological information in the region and documentation specific to the project, including

a literature review. The literature review will include available information including aerial photography and database queries of the California Department of Fish and Wildlife (CDFW) California Natural Diversity Database (CNDDDB), California Native Plant Society (CNPS), U.S. Fish and Wildlife Service (USFWS), and National Marine Fisheries Services (NMFS) for potentially occurring special-status species in the vicinity of the Study Area. Consultant will use the biological resources data collected during the 2021 surveys conducted for the Tudor Small Community Flood Control Project to support the BRA. Surveys conducted for the Tudor Small Community Flood Control Project include giant garter snake (*Thamnophis gigas*) habitat assessment; Valley elderberry longhorn beetle (VELB; *Desmocerus californicus dimorphus*) habitat assessment, yellow-billed cuckoo (*Coccyzus americanus occidentalis*) habitat assessment, and an aquatic resources delineation. A reconnaissance site assessment will be conducted to confirm site conditions and that no VELB habitat (elderberry shrubs [*Sambucus* sp.]) has established since the 2021 surveys.

A summary of the findings will be incorporated into the BRA report, including results of the habitat assessments, aquatic resources delineation, and special status species data. The report will provide the regulatory context, which is also necessary for incorporation into the California Environmental Quality Act (CEQA) review document, as well as the methods, results, and recommendations for appropriate findings and mitigation measures. The report will also indicate any further studies that may be required to support the CEQA document, based on the outcome of the inventory.

#### **Task 1.01 Assumptions:**

- *The client (or its Agent) will provide an AutoCAD file(s) or ESRI shapefile(s) of the project footprint/impact areas as closed polyline or polygon features. ECORP requests that the AutoCAD or ESRI GIS file(s) be provided in a defined and clearly stated coordinate system, with project footprint/impact areas clearly designated on either single layer, or on multiple layers, with clear direction given to what layers constitute the project footprint and or impact areas.*
- *The client (or its Agent) will provide a written description of the project, including a description of the depths of disturbance and type of activity being proposed, to the level of detail known at the time of task order execution.*
- *No new project activity areas, either temporary or permanent, are proposed that are outside of the 2021 study area.*
- *This BRA does not include determinate-level surveys in accordance with Agency-approved special-status species' survey protocols.*
- *This scope of work includes a maximum of one round of revisions to the draft BRA report following client review.*

## TASK 2 – CULTURAL RESOURCES AND TRIBAL CONSULTATION

### 2.01 AB 52/CEQA Support to DWR

As CEQA lead agency, DWR (and not SBFCA) will be responsible for tribal consultation under AB 52 for this project. Consultant assumes that GEI (DWR's presumed consultant) will assist DWR in meeting the obligations under AB 52. However, Consultant will be available to provide input and technical support to DWR as SBFCA's representative in this matter throughout the duration of the CEQA process. This includes tasks such as, but not limited to, providing technical support in determining whether or not Tribal Cultural Resources will be significantly impacted by the project, reviewing the Tribal Cultural Resources sections for CEQA documents, and providing escorts for tribal visits to the project area.

#### **Task 2.01 Assumptions:**

- *This cost estimate is provided on a time and materials, "best efforts" basis. If the requests from GEI or DWR will require more effort that will exceed the budget provided herein, then a contract change order would be required to respond.*

### 2.02 Cultural Resources Impact Assessment

In 2021, the Consultant carried out a cultural resources ground truthing and field verification effort for the Tudor Small Communities Grant project. The study area for that effort was approximately 10 miles of the eastern levee of the Sutter Bypass between the Wadsworth Canal on the north and Murray Road on the south, and covers the area illustrated on the map titled *Figure 1. Critical Sub-Reaches in Phase 1*, dated December 21, 2021. The width of the Study Area extended from the Sutter Bypass East Borrow Channel on the west to eastern extent of the public right-of-way parcel managed by DWR and SBFCA. Consultant documented the Sutter Bypass East Levee (P-51-147); Weir No. 2 (P-51-159), Sutter Bypass East Borrow Channel (P-51-160/P-51-303), Bridge EL-5 pilings (P-51-161), the Pumping Plant No. 2 (TSC-001), and the Sutter Bypass Water Diversion System District (SBWDSD). An evaluation of these resources determined that the SBWDSD is eligible under NRHP Criteria A and C and CRHR Criteria 1 and 3 (Table 6 1). The Sutter Bypass East Levee (P-51-147); Sutter Bypass East Borrow Channel (P-51-160/P-51-303), were not individual eligible for the NRHP or CRHR, but were contributing resources to the SBWDSD. Weir No. 2 (P-51-159), Bridge EL-5 pilings (P-51-161), and the Pumping Plant No. 2 (TSC-001) were found to not be eligible for the NRHP or CRHR as individual resources or as contributing resources to the SBWDSD.

Assuming that the entirety of the project area was adequately surveyed in 2021, Consultant proposes to utilize that previous effort and tier off the 2021 report to meet the remaining requirements of the California Environmental Quality Act (CEQA) and Section 106 of the National Historic Preservation Act. Consultant will prepare an impact assessment that includes a proposed Area of Potential Effects (APE) based on project plans and an application of the criteria of adverse effects under Section 106 (thresholds of significance under CEQA) to determine whether or not there will be a significant impact or adverse effect to the SBWDSD. The report will make recommendations about project description changes or means and methods that can

be used to reduce any impacts to less than significant (no adverse effect) before and during project implementation.

#### **Task 2.02 Assumptions:**

- *The client (or its Agent) will provide an AutoCAD file(s) or ESRI shapefile(s) of the project footprint/impact areas as closed polyline or polygon features. ECORP requests that the AutoCAD or ESRI GIS file(s) be provided in a defined and clearly stated coordinate system, with project footprint/impact areas clearly designated on either single layer, or on multiple layers, with clear direction given to what layers constitute the project footprint and or impact areas.*
- *The client (or its Agent) will provide a written description of the project, including a description of the depths of disturbance and type of activity being proposed, to the level of detail known at the time of task order execution.*
- *No new project activity areas, either temporary or permanent, are proposed that are outside of the 2021 study area.*
- *There will be no significant resources that will be impacted and that would require mitigation; or that the project design could be modified to avoid significant resources, if present.*
- *Deliverable will be in electronic format only; no hard copies.*

#### **2.03 Section 106 NHPA Coordination to Support Clean Water Act Permitting**

During the course of its review of the project documentation and consultation under Section 106, the USACE or SHPO may require clarification, additional supporting documentation, project meetings or site tours, and other information. This task budget will allow Consultant to respond to any such requests for information, assuming no new analysis is required, and will only be used if requested by the USACE or SHPO for miscellaneous requests for information.

### **TASK 3 – REGULATORY DOCUMENTATION AND PERMITS**

#### **3.01 USACE Clean Water Act Section 404 Permit**

The extent of impacts to Waters of the U.S. are unknown at this time; however, it is anticipated that Nationwide Permit 3 or another application Nationwide Permit can be used to obtain Clean Water Act Section 404 authorization for impacts to Waters of the U.S. Consultant will prepare the pre-construction notification (PCN) for the Project. Upon client review and approval, the PCN will be submitted to the USACE.

#### **Task 3.01 Assumptions:**

- *The client (or its Agent) will provide an AutoCAD file(s) or ESRI shapefile(s) of the project footprint/impact areas as closed polyline or polygon features. ECORP requests that the AutoCAD or ESRI GIS file(s) be*

*provided in a defined and clearly stated coordinate system, with project footprint/impact areas clearly designated on either single layer, or on multiple layers, with clear direction given to what layers constitute the project footprint and or impact areas.*

- *This scope assumes electronic submittal of the PCN to the USACE.*

### **3.02 Regional Water Quality Control Board (RWQCB) Clean Water Act Section 401 Water Quality Certification**

ECORP will prepare an application for Water Quality Certification (i.e., application) pursuant to Clean Water Act Section 401 and the Porter-Cologne Water Quality Control Act. This task includes submitted a pre-filing meeting request as required by the 2020 Clean Water Rule. The application will be prepared in accordance with the SWRCB's Procedures for Discharges of Dredged and Fill Material to Waters of the State (Procedures). It is anticipated that the Project may require a Tier 2 Alternatives Analysis. Information to support the Tier 2 analysis (onsite alternatives analysis) will be included in the application and it is assumed the alternatives from the EIR can be used to support the Tier 2 analysis. After client comments are received and incorporated into the document, a submittal copy will be generated, and with client approval, submitted to the RWQCB.

#### **Task 3.02 Assumptions:**

- *The client (or its Agent) will provide an AutoCAD file(s) or ESRI shapefile(s) of the project footprint/impact areas as closed polyline or polygon features. ECORP requests that the AutoCAD or ESRI GIS file(s) be provided in a defined and clearly stated coordinate system, with project footprint/impact areas clearly designated on either single layer, or on multiple layers, with clear direction given to what layers constitute the project footprint and or impact areas.*
- *This task does not include preparation of an offsite alternatives analysis. If the Project requires a Tier 3 Alternatives Analysis, a change order will be prepared.*
- *Consultant will make one round of compiled edits to the draft application and will submit an electronic final application to the RWQCB.*
- *The cost does not include RWQCB application fees or dredge and fill fees.*
- *Final CEQA documentation will be provided by DWR prior to issuance of the Water Quality Certification.*

### **3.03 USFWS ESA Section 7 Consultation**

Consultant will prepare a biological assessment (BA) in support of Endangered Species Act (ESA) Section 7 consultation with the USFWS regarding potential project-related effects to federally listed or candidate species under the jurisdiction of the USFWS. The BA will include an evaluation of the potential effects to federally listed threatened, endangered, or petitioned species and critical habitat that are known to or may occur within the action area, which will likely include, giant garter snake, VELB, and yellow-billed cuckoo.

A list of potentially affected federally listed species and the nearest location(s) of critical habitat will be acquired via the USFWS species list website (<http://ecos.fws.gov/ecp/report/table/critical-habitat.html>) for the appropriate United States Geological Service (USGS) quadrangle map(s) on which the project occurs; CDFW's CNDDDB; and additional relevant occurrence data. Detailed species accounts and status summaries will be provided for those federally listed species that have the potential to be affected by the proposed project.

The BA will include a description of the project location, purpose of the project, the action area (i.e., adjacent habitat outside the project boundary that may be directly or indirectly affected by the proposed project), existing site conditions, project impacts and mitigation measures, project-related effects (i.e., direct, indirect, and cumulative effects to federally listed species), and a discussion of project alternatives.

### **Task 3.03 Assumptions:**

- *The scope of work assumes one electronic copy of the draft BA review and one electronic copy of the final BA to be submitted to the USACE.*
- *Consultant will address one round of comments on the draft BA.*
- *The client (or its Agent) will provide an AutoCAD file(s) or ESRI shapefile(s) of the project footprint/impact areas as closed polyline or polygon features. ECORP requests that the AutoCAD or ESRI GIS file(s) be provided in a defined and clearly stated coordinate system, with project footprint/impact areas clearly designated on either single layer, or on multiple layers, with clear direction given to what layers constitute the project footprint and or impact areas.*
- *This task will utilize existing available information and data, and does not include focused surveys (e.g., protocol-level presence/absence surveys).*

### **3.04 NMFS ESA Section 7 Consultation**

ESA-listed fish species with the potential to occur in the Project-affected reach of the Sutter Bypass include Central Valley spring-run Chinook salmon Evolutionarily Significant Unit (ESU) (*Oncorhynchus tshawytscha*), Sacramento River winter-run Chinook salmon ESU (*O. tshawytscha*), California Central Valley distinct population segment (DPS) steelhead (*Oncorhynchus mykiss*), and the southern DPS (sDPS) of North American green sturgeon (*Acipenser medirostris*). The reach of the Sutter Bypass affected by the Project contains critical habitat for Central Valley spring-run Chinook salmon, California Central Valley steelhead, and sDPS North American green sturgeon. Consultant will prepare a BA in support of ESA Section 7 and Magnuson-Stevens Act (MSA) consultation with NMFS.

Detailed species accounts, life histories, and status summaries will be provided for each of the four federally listed fish species that have the potential to be affected by the proposed project. The BA will include a description of the project locations, purpose of the project, the action area (i.e., adjacent habitat outside the project boundary that may be directly or indirectly affected by the proposed project), existing site

conditions, project impacts and mitigation measures, a determination of project-related effects (i.e., direct, indirect, and cumulative affects to federally listed species), and a discussion of project alternatives.

**Task 3.04 Assumptions:**

- *The scope of work assumes one electronic copy of the draft BA for review and one electronic copy of the final BA to be submitted to the USACE.*
- *Consultant will address one round of comments on the draft BA.*
- *The client (or its Agent) will provide an AutoCAD file(s) or ESRI shapefile(s) of the project footprint/impact areas as closed polyline or polygon features. ECORP requests that the AutoCAD or ESRI GIS file(s) be provided in a defined and clearly stated coordinate system, with project footprint/impact areas clearly designated on either single layer, or on multiple layers, with clear direction given to what layers constitute the project footprint and or impact areas.*
- *This task will utilize existing available information and data, and does not include focused surveys (e.g., protocol-level presence/absence surveys).*
- *Based on the low likelihood of any potential take on ESA-listed anadromous fish species, we are assuming an informal consultation with NMFS and that, if NMFS decides that a formal consultation is warranted, a cost amendment may be necessary to expand the BA and conduct further consultation with NMFS and the USACE.*

**3.05 CDFW Incidental Take Permit (ITP)**

It is likely that the Proposed Project could result in take of state-listed species. These may include giant garter snake, Central Valley spring-run ESU Chinook salmon, Swainson's hawk (*Buteo swainsoni*), and yellow-billed cuckoo.

If potential take of state-listed species is anticipated, ECORP will prepare an application for an ITP for take authorization. In accordance with CDFW's ITP application guidelines, ECORP will prepare a draft and final ITP application detailing the applicant's contact information, a complete description of the Project, location (including maps) of project impacts, an analysis of the potential take and adverse impacts on state-listed species, including a jeopardy analysis for the population, proposed mitigation and monitoring measures, applicant certification, and documentation of CEQA compliance.

**Task 3.05 Assumptions:**

- *The scope of work assumes one electronic copy of the draft application for review and one electronic copy of the final application to be submitted to CDFW.*
- *Consultant will address one round of comments on the draft application.*



- *The client (or its Agent) will provide an AutoCAD file(s) or ESRI shapefile(s) of the project footprint/impact areas as closed polyline or polygon features. ECORP requests that the AutoCAD or ESRI GIS file(s) be provided in a defined and clearly stated coordinate system, with project footprint/impact areas clearly designated on either single layer, or on multiple layers, with clear direction given to what layers constitute the project footprint and or impact areas.*
- *This cost does not include the CDFW application fees for the ITP.*
- *Final CEQA documentation will be provided by DWR prior to issuance of the final ITP.*
- *This task will utilize existing available information and data, and does not include focused surveys (e.g., protocol-level presence/absence surveys).*

### *3.06 CDFW 1602 Streambed Alteration Agreement Notification*

A Streambed Alteration Notification (i.e., application) will be prepared for the Project. The application will be prepared using CDFW's Environmental Permitting Information Management System (EPIMS) Online Portal.

#### **Task 3.06 Assumptions:**

- *The scope of work assumes electronic copy of the draft application for review and submittal of the application using EPIMS.*
- 
- *Consultant will address on round of comments on the draft Notification.*
- *The client (or its Agent) will provide an AutoCAD file(s) or ESRI shapefile(s) of the project footprint/impact areas as closed polyline or polygon features. ECORP requests that the AutoCAD or ESRI GIS file(s) be provided in a defined and clearly stated coordinate system, with project footprint/impact areas clearly designated on either single layer, or on multiple layers, with clear direction given to what layers constitute the project footprint and or impact areas.*
- *The cost does not include the CDFW 1602 application fee.*
- *Final CEQA documentation will be provided by DWR prior to issuance of the final Streambed Alteration Agreement.*

### *3.07 Environmental Support for Central Valley Flood Protection Board (CVFPB) Encroachment Permit and USACE 408 Permission*

ECORP will provide environmental support for the CVFPB Encroachment Permit and USACE 408 Permission. Support will include completing the CVFPB Form 3615a (Environmental Questionnaire) for the Project.

**Task 3.07 Assumptions:**

- The draft and final CEQA document will be made available to ECORP by DWR.

**TASK 4 – TECHNICAL SUPPORT/MEETINGS/AGENCY LIAISON**

This task will allow the Consultant to participate in project meetings, conference calls, and field visits with SBFCA, generally manage the project, and provide services as requested. This is a time and materials, best efforts task, that will be used as needed throughout the remainder of this task order. Amendments may be necessary if additional effort is required (particularly with respect to agency liaison).

**BUDGET**

The budget for the tasks above is based on the provisions of the Master Agreement. A breakdown of work effort is provided on Table 1.

<b>Task Number</b>	<b>Task Description</b>	<b>Budget</b>
<b>Task 1</b>	<b>Biological Resources Technical Studies</b>	
1.01	Biological Resources Assessment	\$15,000
<b>Task 1 Subtotal</b>		<b>\$15,000</b>
<b>Task 2</b>	<b>Cultural Resources and Tribal Consultation</b>	
2.01	AB 52/CEQA Support to DWR	\$3,500
2.02	Cultural Resources Impact Assessment	\$11,000
2.03	Section 106 NHPA Coordination to Support Clean Water Act Permitting	\$5,500
<b>Task 2 Subtotal</b>		<b>\$20,000</b>
<b>Task 3</b>	<b>Biological and Regulatory Documentation and Permits</b>	
3.01	USACE Clean Water Act 404 Permit	\$15,000
3.02	Regional Water Quality Control Board Clean Water Act Section 401 Water Quality Certification	\$15,000
3.03	USFWS ESA Section 7 Consultation	\$15,000
3.04	NMFS ESA Section 7 Consultation	\$10,000
3.05	CDFW Incidental Take Permit	\$15,000
3.06	CDFW 1602 Streambed Alteration Agreement Notification	\$10,000
3.07	Environmental Support for CVFPB Encroachment Permit/408 Permission	\$10,000
<b>Task 3 Subtotal</b>		<b>\$90,000</b>
<b>Task 4</b>	<b>Technical Support/Meetings</b>	
4.01	Agency Liaison, Meetings, Technical Support	\$50,000
<b>Task 4 Subtotal</b>		<b>\$50,000</b>
<b>TOTAL</b>		<b>\$175,000</b>

## **ESTIMATED APPLICATION/PERMIT FEES TO BE PAID DIRECTLY BY SBFCA (NOT INCLUDED IN BUDGETS ABOVE)**

RWQCB 401 Certification: 2021/2022 RWQCB Category A Fill & Excavation Discharges

- \$21,544 per acre of discharge (includes permanent and temporary impacts)

1602 Notifications: 2022 Notification Fee Based on Total Cost of Project:

- Project Costs less than \$5,000: \$645.00
- Project Costs from \$5,000 to \$10,000: \$809.25
- Project Costs from \$10,000 to \$25,000: \$1,615.50
- Project Costs from \$25,000 to \$100,000: \$2,424.75
- Project Costs from \$100,000 to \$200,000: \$3,558.50
- Project Costs from \$200,000 to \$350,000: \$4,826.50
- Project Costs greater than \$350,000: \$5,748.75

CDFW ITP Application: 2022 ITP Application Fees:

- Project Costs less than \$100,000:
  - Mitigated at CDFW-approved bank: \$6,917.25, or
  - Not mitigated at CDFW-approved bank: \$8,646.50
- Project Costs from \$100,000 to \$500,000:
  - Mitigated at CDFW-approved bank: \$13,834.00, or
  - Not mitigated at CDFW-approved bank: \$17,292.50
- Project Costs from greater than \$500,000:
  - Mitigated at CDFW-approved bank: \$27,668.50, or
  - Not mitigated at CDFW-approved bank: \$34,585.25

## CONTACTS

All deliverables discussed in this SOW shall be provided to as described above.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be duly executed as of the day and year first written above.

SUTTER BUTTE FLOOD CONTROL AGENCY

CONSULTANT

By: \_\_\_\_\_

By: \_\_\_\_\_

MICHAEL BESSETTE

Executive Director, SBFCA

BJORN GREGERSEN

President, ECorp Consulting, Inc.



# Sutter Butte Flood Control Agency

*A Partnership for Flood Safety*

February 8, 2023

**TO:** Board of Directors

**FROM:** Michael Bessette, Executive Director

**SUBJECT:** Approval of a Contract Amendment with Eschelman Construction Company for the Second Street Vegetation Removal and Fence Installation Project Construction Contract (Contract No. 02-2022-ER) and associated Levee Easement Acquisition

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## Recommendations

1. Authorize the Executive Director to execute a contract amendment with Eschelman Construction Company for the Second Street Vegetation Removal and Fence Installation Project Construction Contract (Contract No. 02-2022-ER) in the amount of \$34,682.26.
2. Authorize the Executive Director to negotiate and purchase a levee easement from a willing property owner within the Second Street project limits to provide legal rights to operate and maintain (O&M) the levee footprint over the reestablished levee toe which lies outside the existing levee O&M easement.

## Background

To protect human health and safety and prevent adverse effects on property and the regional economy, the Sutter Butte Flood Control Agency (SBFCA) was formed as a Joint Powers Authority in 2007 through a Joint Exercise of Powers Agreement by the Counties of Sutter and Butte; the Cities of Yuba City, Gridley, Live Oak, and Biggs; and Levee Districts 1 and 9 (LD 1, LD 9). SBFCA was established to coordinate the planning and construction of flood protection facilities and to finance the local share of flood management projects. SBFCA is constructing the Feather River West Levee Project to rehabilitate Feather River levees to achieve the Agency's goals. The Second Street Vegetation Removal and Fence Installation Project is an important flood protection and encroachment compliance feature of the FRWLP.

SBFCA prepared an Environmental Impact Report (EIR) under CEQA, and an Environmental Impact Statement (EIS) under NEPA for the Feather River West Levee Project, which includes evaluation of the project specific impacts of this shed and trailer demolition project. The SBFCA Board certified the subject CEQA document on April 10, 2013.

## Discussion

The Feather River West Levee Project – Second Street Vegetation Removal and Fence Installation Project Construction Contract (Contract No. 02-2022-ER) is consistent with SBFCA's Strategic Plan as a necessary component of the FRWLP. The construction contract was awarded to Eschelman Construction Company in September 2022 and the project has now been completed. A change order to remove a retaining wall and reestablish the natural levee toe on a willing property owner's property, which is a betterment to the project, brought the total compensation to be paid to the contractor above the board approved amount by \$34,682.26.

In addition, the existing levee operation and maintenance easement does not cover this additional levee footprint. SBFCA and the property owner are currently negotiating the value of the easement. A fair market value offer has been made by SBFCA to the property owner and we expect to receive a response back to the offer very soon. The offer was based on the appraisal performed by SBFCA's agent Bender Rosenthal, Inc.

**Fiscal Impact**

The Board Approved Capital Budget for FY's 2020/21 through 2023/24 includes sufficient budget authority to execute the contract amendment consistent with staff's recommendation along with the easement acquisition within account 731-68930 (completion work). Finally, the proposed services are included within the current planned cost estimates for the FRWLP. As a result, there is no net impact to the approved budget as a result of Board's approval of the recommended action.



# Sutter Butte Flood Control Agency

*A Partnership for Flood Safety*

February 8, 2022

**TO:** Board of Directors

**FROM:** Michael W. Bessette, Executive Director  
Seth Wurzel, Budget Manager

**SUBJECT:** Presentation of Agency Audited Financial Statements and Related Reports for Fiscal Year Ending June 30, 2022

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## Recommendation

Staff recommends that the Board accept the attached financial statements and related audit reports for filing.

## Background

In accordance with the Agency's Joint Exercise of Powers Agreement, the Agency's Board of Directors is to have an independent audit of its financial statements conducted on an annual basis. The purpose of this item is to present the fiscal year ending June 30, 2022 financial statements and related audit results and management report to the Board for its review and acceptance.

As has been the practice in the past, the Agency has engaged the same Auditor as the City of Yuba City. This is the fourth year the City and SBFCA have worked with Badawi & Associates.

The three documents provided to the Board's for its review and acceptance include:

- Basic Financial Statements and Independent Auditors' Report – Fiscal Year Ending June 30, 2022
- Auditors' Communication with Those Charged with Governance - Fiscal Year Ending June 30, 2022
- Auditors' Communication of No Material Weaknesses - Fiscal Year Ending June 30, 2022

## Analysis

The Management's Discussion and Analysis (MD&A) included within the Annual Financial Report provides an analysis of the financial activities that took place during Fiscal Year 2021-22 and a review of the accompanying financial statements. The MD&A also lists the major financial highlights of the year. The Board adopted the Agency's first Strategic Plan in February 2016, approved an updated plan in 2018 and most recently updated the plan again in December 2021. Fiscal Year 2021-22 reflected the fifth year with that plan in place and the Board's adopted budget for the year was geared toward the Plan's implementation. In addition to the Board's efforts to implement the Strategic Plan, fiscal year 2021-22 also reflected the balance of the Agency's restoration of the Oroville Wildlife Area, Feasibility Study for Small Communities, and Sediment Removal projects. The following reflects SBFCA's financial activities consistent with the Strategic Plan and the significant emergency work completed in Fiscal Year 2021-22:

- Near completion and closeout of the Feather River West Levee Project Urban Flood Risk Reduction funding agreement with the State of California, Department of Water Resources, including efforts related to Right of Way, encroachments, and financial closeout. By the end of calendar year 2022, all

claims for cost sharing on the project were submitted to the Department of Water Resources. Final payments are expected in early 2023;

- Significant advancement toward completion of the Federal Increment (Tudor Rd. to Cypress Ave.) to of the Feather River West Levee Project;
- Completion of the Small Community Feasibility Studies for communities of Sutter and Tudor and advancement of an agreement with the Department of Water Resources for the design and environmental review of the Sutter Bypass East Levee Project. Remaining funds from the Small Communities Grants facilitated preliminary design efforts;
- Completion of Oroville Wildlife Area efforts funded by Wildlife Conservation Board grants and significant advancement toward completion of Oroville Wildlife Area project funded by California Department of Fish and Wildlife grants. It is expected that the remaining grants will be closed out in during fiscal year 2022-23;
- Completion of a majority of the Sediment Removal Project with the Star Bend Boat ramp work remaining.
- Successful support of the Feather River West Levee Financing Authority's (FRWLFA) successful Operations and Maintenance Assessment District.

SBFCA's spent nearly \$6.43 million, net of debt service, during the fiscal year advancing capital project work.

As SBFCA works to close out its current projects and receive all remaining reimbursements from grant funded activities completed during the fiscal year, it is preparing to implement projects in the coming years in the rural portions of the Sutter Butte basin. During 2022, SBFCA's fund balances increased, and this increase helps position the Agency to deliver the projects being planned on the Lower Feather River and Sutter Bypass East Levee consistent with Board's adopted Strategic Plan. SBFCA's annual agency budget adopted in June 2022 projects a remaining working capital balance of more than \$25.5 million by June 2024. This cash will be available to advance remaining work within SBFCA's strategic plan.

### **Audit**

SBFCA again has received an unqualified opinion, otherwise known as a "clean audit," from its independent auditor for its Fiscal Year 2020-22 audited financial statements.

With regard to the Auditor's Communications covering the auditor's review of internal controls for the fiscal year audited, the auditor made no findings. Further, there were no prior year findings made by our Audit firm to address with this year's audit.

The Audited Financial Report will be incorporated into the Agency's Continuing Disclosure report filed as part of our ongoing obligations associated with our outstanding Assessment Bonds. Staff will be posting the Continuing Disclosure Report to the Electronic Municipal Market Access website (<https://emma.msrb.org/>) prior to the March 8, 2023 Board meeting.

### **Fiscal Impact**

This is an informational item only, there is no net budgetary impact as a result of the Board's approval of staff's recommendation.

### **Attachments**

1. Sutter Butte Flood Control Agency Basic Financial Statements and Independent Auditors' Reports for the year ended June 30, 2022;
2. Sutter Butte Flood Control Agency Auditor's Communication with Those Charged with Governance for the year ended June 30, 2022;



3. Sutter Butte Flood Control Agency Auditor's Communication of No Material Weaknesses for the year ended June 30, 2022.

# Sutter Butte Flood Control Agency

Sutter and Butte Counties, California

*Basic Financial Statements  
and Independent Auditors' Reports*

*For the year ended June 30, 2022*



Sutter Butte Flood Control Agency

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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
of the Sutter Butte Flood Control Agency  
Yuba City, California

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities and each major fund of the Sutter Butte Flood Control Agency, California (Agency), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Agency, as of June 30, 2022, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Agency and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

The Agency's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Agency's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives 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 to issue an auditor's report that includes our opinions. 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 will always detect a material misstatement when it exists. 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, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Agency's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

To the Board of Directors  
of the Sutter Butte Flood Control Agency  
Yuba City, California  
Page 3

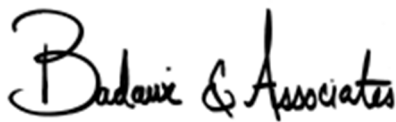
***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 5-9 and 39-40 be presented to supplement the 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do 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.

***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Agency's basic financial statements. The budgetary comparison schedule for the Capital Projects Fund is presented for purpose of additional analysis and is not a required part of the basic financial statements.

The budgetary comparison schedule for the Capital Projects Fund is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the 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 basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary comparison schedule for the Capital Projects Fund is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

A handwritten signature in black ink that reads "Badawi & Associates". The signature is written in a cursive, flowing style.

Badawi and Associates, CPAs  
Berkeley, California  
January 29, 2023



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**Sutter Butte Flood Control Agency  
Annual Financial Report  
For the Fiscal Year Ended June 30, 2022**

**Management's Discussion and Analysis**

This document provides a narrative overview and analysis of the financial activities of the SBFCA for the fiscal year ended June 30, 2022. This document has been prepared by SBFCA management as required by the Governmental Accounting Standards Board Statement No. 34 (GASB No. 34). We encourage readers to consider the information presented here in conjunction with the basic financial statements and accompanying notes to those financial statements.

**I. Financial Highlights**

Major Milestones

- This fiscal year was SBFCA's twelfth year of collecting assessments associated with the Sutter Butte Flood Control Agency Assessment District (the "Assessment District"). During the Fiscal Year SBFCA received 102.36% of budgeted assessment revenues.
- SBFCA's primary activities this year with respect to its budget were related to the advancement and completion of a substantial portion of the Sediment Removal, Oroville Wildlife Area, and Feather River West Levee Project Urban Flood Risk Reduction projects. In addition, the Agency advanced efforts related to the following:
  - Near completion and closeout of the Feather River West Levee Project Urban Flood Risk Reduction funding agreement with the State of California, Department of Water Resources, including efforts related to Right of Way, encroachments, and financial closeout. By the end of calendar year 2022, all claims for cost sharing on the project were submitted to the Department of Water Resources. Final payments are expected in early 2023;
  - Significant advancement toward completion of the Federal Increment (Tudor Rd. to Cypress Ave.) to of the Feather River West Levee Project;
  - Completion of the Small Community Feasibility Studies for communities of Sutter and Tudor and advancement of an agreement with the Department of Water Resources for the design and environmental review of the Sutter Bypass East Levee Project. Remaining funds from the Small Communities Grants facilitated preliminary design efforts;
  - Completion of Oroville Wildlife Area efforts funded by Wildlife Conservation Board grants and significant advancement toward completion of Oroville Wildlife Area project funded by California Department of Fish and Wildlife grants. It is expected that the remaining grants will be closed out in during fiscal year 2022-23;
  - Completion of a majority of the Sediment Removal Project with the Star Bend Boat ramp work remaining.
  - Successful support of the Feather River West Levee Financing Authority's (FRWLFA) successful Operations and Maintenance Assessment District.
- During the fiscal year, SBFCA spent nearly a total of \$6.43 million, net of debt service, advancing capital project work.

This fiscal year saw a decrease in financial activities for SBFCA, as expenditures decreased by 8.9%. However revenues increased by 14.5% over last fiscal year. Despite these decrease in expenditures, fiscal year 2021-22 has been another very active year for the Agency as evidenced by the number of different projects and strategic planning efforts advanced by the Agency.

Financial Activities

- SBFCA invested grant and assessment revenues and carried over fund balances into projects and, as a result, SBFCA's net position increase by \$5,688,528 in fiscal year 2021-22. This increase in net position was due to a result in additional grant awards and collection of revenues from the previous year's near completion of

- construction activities for the Oroville Wildlife Area projects and the Feather River West Levee Phase 1 Project.
- Total assets increased by \$2,704,132 due to an increase collection of reimbursables from previous fiscal year work.
- Total liabilities decreased by \$2,984,396 due a combined a decrease in current liabilities and bonds payable at the end of the fiscal year.

As SBFCA works to close out its current projects and receive all remaining reimbursements from grant funded activities completed during the fiscal year, it is preparing to implement projects in the coming years in the rural portions of the Sutter Butte basin. As discussed further below, during 2022, SBFCA's fund balances increased, and this increase helps position the Agency to deliver the projects being planned on the Lower Feather River and Sutter Bypass East Levee consistent with Board's adopted Strategic Plan.

## **II. Overview of the Basic Financial Statements**

This discussion and analysis is intended to serve as an introduction to SBFCA's Basic Financial Statements. SBFCA's Basic Financial Statements are composed of three components: 1) Government-wide Financial Statements, 2) Fund Financial Statements, and 3) Notes to the Basic Financial Statements. This report also contains required supplementary information and other supplemental information in addition to the Basic Financial Statements themselves.

### **Government-Wide Financial Statements**

The *Government-Wide Financial Statements* provide a longer-term view of SBFCA's activities as a whole and comprise of the *Statement of Net Position* and the *Statement of Activities*.

The *Statement of Net Position* provides information about the financial position of SBFCA as a whole, including all capital assets and liabilities on a full accrual basis of accounting. Over time, increases or decreases in SBFCA's net position may serve as one useful indicator of the Agency's overall financial position. In the case of SBFCA, total liabilities exceeded assets by \$48,471,649 as of the close of the fiscal year. When comparing SBFCA's Net Position to the fiscal year ending June 30, 2021, there has been an increase of \$5,688,528 which primarily as a result of the combined reduction in long term debt, coupled with an increase in current assets (Accounts Receivable).

The *Statement of Activities* provides information about how SBFCA's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, the revenues and all of the expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods. The Government-Wide Financial Statements are prepared on the full accrual basis of accounting, which is similar to the accounting used by most private-sector companies.

In the *Statement of Net Position* and the *Statement of Activities*, all of SBFCA's activities are considered to be governmental activities.

### **Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. SBFCA, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements, particularly those conditions related to its grants. All of the funds of SBFCA are governmental funds and the Fund Financial Statements provide detailed information about all of SBFCA's funds.

*Governmental Funds* - All of SBFCA's services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at fiscal year-end that are available for spending. These funds are reported using an accounting method called the modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term

view of SBFCA's general operations. Governmental fund information helps determine whether there are more or less financial resources that can be spent in the near future to finance SBFCA's activities. Capital assets and other long-lived assets are not presented in the Governmental Fund Financial Statements. The relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and Governmental Funds Financial Statements are explained in a reconciliation schedule following each Governmental Fund financial statement.

SBFCA currently maintains two major governmental funds: The *General Fund* and *Capital Projects Fund*. Information is presented separately for each of the funds in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances.

SBFCA adopts an annual appropriated budget for both of its funds. A budgetary comparison schedule has been provided for the General Fund and the Capital Projects Fund to demonstrate compliance with this budget and is included within the Required Supplementary Information and Other Supplemental Information, respectively.

### **Notes to Basic Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the Government-Wide and Fund Financial Statements.

### **Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain *Required Supplementary Information* and *Other Supplemental Information* with budgetary comparisons to demonstrate compliance with approved budgets.

## **III. Government-Wide Financial Analysis**

As noted earlier, SBFCA's liabilities exceed assets by (\$48,471,649) at the end of fiscal year 2021-22. This amount is an increase from the fiscal year ended June 30, 2021 balance of (\$54,160,177) where liabilities exceeded assets. The key element to this increase is related to the increase in Accounts Receivable (pending grant payments) and the retirement of non-current liabilities (reduction in bonds payable).

In fiscal year 2011-12, SBFCA implemented a policy to capitalize the work completed for its FRWLP in accordance with its Capital Asset policy implemented during that fiscal year. Previously, the vast majority of SBFCA's Net Position was invested in capital projects as Construction in progress. In Fiscal Year 2020-21, a large amount of Capitalized Assets (more than \$300 million) were retired with the completion of construction and the assumption of operations and maintenance responsibilities of the completed works. SBFCA continues to advance toward the final completion of projects and work to transfer the remaining capital assets related to completed projects to the ultimate operating and maintaining entities. Net Position is expected to further decrease as SBFCA transfers remaining assets invested in the underlying fee interest in the properties where the improvements have been completed, to the State of California (specifically the Sacramento San Joaquin Drainage District). The primary remaining assets include the lands acquired for onsite mitigation efforts. The remaining regulatory and compliance hurdles related to the transfer of these lands and remaining rights of way, with the full acceptance and transfer process is expected to take place in fiscal year 2022-23.

## **IV. Fund Financial Statements Analysis**

SBFCA uses fund accounting to ensure and demonstrate compliance with finance-related legal and grant requirements.

*Governmental Funds* - The focus of the SBFCA's Governmental Fund Financial Statements is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing SBFCA's financing requirements. In particular, any unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

On June 30, 2022, SBFCA's governmental funds reported combined fund balances of \$23,517,206, an increase of \$3,371,321 in comparison to the fund balance as of June 30, 2021. This increase is primarily due to the receipt of payments from the State for completed construction prior to June 30, 2021. The delay of these payments was due to extended review times by DWR of costs incurred. No advanced funding was received for any project during the fiscal year.

The General Fund is the main operating fund of SBFCA. On June 30, 2022, the Fund Balance was \$6,175,288 and almost all of this was unassigned fund balance. A useful measurement of the fund liquidity is a comparison between total expenditures and the ending fund balance. Expenditures for the fiscal year were \$329,482, approximately 5.3% of the ending fund balance. The Unassigned fund balance was 1874.2% of current fiscal year expenditures. The Agency expects that, with the completion of Capital Projects, fewer operating costs will be able to be recovered from granting agencies and the General Fund balance will decline as the Agency completes the closeout activities related to its projects. At that time, the Agencies staffing levels and operating funding budget is expected to stabilize and be adjusted to match regularly available operating fund revenues.

The Capital Projects Fund is the main project fund of SBFCA and supports SBFCA's capital programs. The active programs during Fiscal Year 2021-22 include the US Army Corps of Engineers Sutter Basin Flood Risk Management Project, the FRWLP, and the Oroville Wildlife Area Flood Stage Reduction and Restoration projects, the Small Community Grant program, Sediment Removal Project, and Compliance and Accreditation Program.

The Capital Project's Fund Balance on June 30, 2022 was \$17,341,918. The total expenditures of the fund were \$11,892,567. These represent 68.6% of the ending fund balance, indicating that liquidity is very low. This is to be expected as SBFCA advanced much of the Capital Outlay work while waiting on reimbursements from its State grants. Finally, it is expected that construction related expenditures for the next fiscal year, 2022-23 are expected to be lower than prior years.

## **V. Budgetary Highlights**

A budgetary to actual comparison for the General Fund is included in the Required Supplementary Information. Total Actual Expenditures were \$329,482 (32.8%) under the final budget. SBFCA is able to allocate some of its costs for Salaries and benefits to its Capital Projects Fund and receive reimbursement for these costs. Throughout the fiscal year, this allocation was greater than originally budgeted resulting in less General Fund expenditures than original budgeted. SBFCA budget setting process is intentionally conservative in this respect. Actual revenues were in excess of the final budgeted revenues by \$35,286 as a result of unbudgeted interest income and other additional income.

A budgetary to actual comparison for the Capital Fund is also included as Other Supplemental Information. Total Actual Capital revenues were \$14,808,084 (33.4%) under the final budget of \$22,217,616. This is due to the extended time frame related to the closeout of the FRWLP Project and the resulting delay of revenues from the associated grant. Total actual expenditures were \$11,892,567, \$1,232,851 (9.0%) lower than the final budget board approved budget.

## **VI. Capital Asset and Long-Term Obligations**

Capital Assets – During fiscal year 2011-12, SBFCA implemented its capital asset policy. This fiscal year, SBFCA continued its levee improvement investments and increased its nominally capital assets, net of retirements by \$64,640. As previously discussed, the majority of these capital assets represent Construction in progress. Through June 30, 2022, SBFCA was in the middle of a construction season and had finalized major construction for the Oroville Wildlife Area Project, Sediment Removal Project, and FRWLP Phase 1.

Long-Term Obligations – In May 2013, SBFCA issued its first series of Assessment Revenue Bonds in the amount of \$41,035,000 for capital improvements. As of June 30, 2022 the outstanding balance of the bonds payable was

\$37,995,000. During the fiscal year SBFCA made interest payments on the outstanding debt amount totaling \$1,636,363 and retired \$655,000 in principal.

In June 2015, SBFCA issued its second series of Assessment Revenue Bonds in the amount of \$47,070,000 for capital improvements. As of June 30, 2022, the outstanding balance of the bonds payable remained \$41,950,000. During the fiscal year SBFCA made interest payments on the outstanding debt amount totaling \$1,867,969 and retired \$1,300,000 in principal.

## **VII. Economic Factors and Next Year's Budget**

The sole local source of funding for SBFCA's efforts is the Assessment District. As this property assessment is not tied to property values, it is a direct charge on the property tax roll, and assessment revenue is somewhat insulated from local economic factors that might impact home values. To the extent local economic factors impact a property owner's ability to pay the assessment, SBFCA's revenues and future ability to service this debt could be impacted. The property assessment non-collection rate for this ninth year of collection is very low. SBFCA's assessment revenues received were approximately 0.64% less than the approved property assessment roll levied in Sutter and Butte Counties.

As previously noted, as part of SBFCA's implementation of its Strategic Plan, SBFCA has adopted a 2-Year budget that continues the primary goal of completing and closing out the FRWLP project while at the same time prioritizing the remaining work needed to provide flood protection to the basin with the remaining resources available. The budget for fiscal year 2021-22 was developed assuming that SBFCA completes the remaining FRWLP construction, advances the Oroville Wildlife Area Project and works to advance the closeout efforts of the DWR Urban Flood Risk Reduction Grant. These activities are expected to extend into the early months of 2022-23. In addition, SBFCA continues to work to advance additional flood risk reduction projects in the rural portions of the basin. This includes advancing, in earnest, funding efforts to advance the design and environmental review of improvements to the Sutter Bypass East Levee and Lower Feather River West Levee. To those ends, as of the date of this report, SBFCA has executed a funding agreement with the Department of Water Resources to advance the Design, Environment Review and Permitting of the Sutter Bypass East Levee Project and separately issued contracts with consulting firms to advance the planning and engineering of both projects. SBFCA management expects to continue to work with its Board of Directors to implement the adopted goals and objectives of SBFCA's Strategic Plan.

## **VIII. Requests for Information**

This financial report is designed to provide a general overview for all those with an interest in SBFCA's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Executive Director, Sutter Butte Flood Control Agency, Post Office Box M, Yuba City, CA 95991.

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## **BASIC FINANCIAL STATEMENTS**



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## **GOVERNMENT-WIDE FINANCIAL STATEMENTS**

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**Sutter Butte Flood Control Agency**  
**Statement of Net Position**  
**June 30, 2022**

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**ASSETS**

Current assets:	
Cash and investments	\$ 17,748,305
Cash and investments with fiscal agent	1,418,428
Receivables:	
Accounts	4,940,972
Interest	1,186
Total current assets	<u>24,108,891</u>
Noncurrent assets:	
Capital assets:	
Construction in progress	<u>11,983,593</u>
Total capital assets, net	<u>11,983,593</u>
Total noncurrent assets	<u>11,983,593</u>
<b>Total assets</b>	<u><u>36,092,484</u></u>

**LIABILITIES**

Current liabilities:	
Accounts payable	579,187
Accrued liabilities	12,498
Interest payable	850,387
Bonds payable, due within one year	<u>2,045,000</u>
Total current liabilities	<u>3,487,072</u>
Noncurrent liabilities:	
Bonds payable, due in more than one year	<u>81,077,061</u>
Total noncurrent liabilities	<u>81,077,061</u>
<b>Total liabilities</b>	<u><u>84,564,133</u></u>

**NET POSITION**

Net investment in capital assets	(71,138,468)
Unrestricted	<u>22,666,819</u>
<b>Net position</b>	<u><u>\$ (48,471,649)</u></u>

**Sutter Butte Flood Control Agency**  
**Statement of Activities**  
**For the year ended June 30, 2022**

	Program Revenues				Net (Expense)
					Revenue
					and Changes
					in Net Position
	Expenses	Operating Grants and Contributions	Capital Grants and Contributions	Total	Governmental Activities
<b>Governmental activities</b>					
Flood protection	\$ 6,698,076	\$ 749,986	\$ 14,032,489	\$ 14,782,475	\$ 8,084,399
Interest on long-term debt	3,206,766	-	-	-	(3,206,766)
<b>Total governmental activities</b>	<b>\$ 9,904,842</b>	<b>\$ 749,986</b>	<b>\$ 14,032,489</b>	<b>\$ 14,782,475</b>	<b>4,877,633</b>
<b>General Revenues:</b>					
					Investment earnings
					(683,643)
					Other
					1,494,538
					<b>Total general revenues</b>
					810,895
					<b>Change in net position</b>
					5,688,528
					<b>Net position - beginning of year</b>
					(54,160,177)
					<b>Net position - end of year</b>
					\$ (48,471,649)

See accompanying Notes to Basic Financial Statements.

## **FUND FINANCIAL STATEMENTS**

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**Sutter Butte Flood Control Agency**  
**Balance Sheet - Governmental Funds**  
**June 30, 2022**

	General Fund	Capital Projects Fund	Total
<b>ASSETS</b>			
Cash and investments	\$ 6,207,615	\$ 11,540,690	\$ 17,748,305
Cash and investments with fiscal agent	-	1,418,428	1,418,428
Receivables:			
Accounts	-	4,940,972	4,940,972
Interest	-	1,186	1,186
<b>Total assets</b>	<b>\$ 6,207,615</b>	<b>\$ 17,901,276</b>	<b>\$ 24,108,891</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable	32,327	546,860	579,187
Accrued liabilities	-	12,498	12,498
<b>Total liabilities</b>	<b>32,327</b>	<b>559,358</b>	<b>591,685</b>
<b>Fund Balances:</b>			
Restricted for capital projects	-	17,341,918	17,341,918
Unassigned	6,175,288	-	6,175,288
<b>Total fund balances</b>	<b>6,175,288</b>	<b>17,341,918</b>	<b>23,517,206</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 6,207,615</b>	<b>\$ 17,901,276</b>	<b>\$ 24,108,891</b>

See accompanying Notes to Basic Financial Statements.



# Sutter Butte Flood Control Agency

## Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position For the year ended June 30, 2022

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<b>Fund Balances of Governmental Funds</b>	\$ 23,517,206
--	---------------

Amounts reported for governmental activities in the Statement of Net Position are different

Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds.	11,983,593
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In the governmental funds balance sheet, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of net position, it is recognized in the period that it is incurred.	(850,387)
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Long-term liabilities are not due and payable in the current period and therefore they are not reported in the funds.

Long term debt due within one year	(2,045,000)
------------------------------------	-------------

Long term debt due in more than one year	<u>(81,077,061)</u>
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<b>Net Position of Governmental Activities</b>	<u><u>\$ (48,471,649)</u></u>
--	-------------------------------

**Sutter Butte Flood Control Agency**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the year ended June 30, 2022**

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
Intergovernmental	\$ -	\$ 8,129,079	\$ 8,129,079
Assessment revenue	749,986	5,903,410	6,653,396
Investment earnings	35,300	(718,943)	(683,643)
Other	-	1,494,538	1,494,538
<b>Total revenues</b>	<b>785,286</b>	<b>14,808,084</b>	<b>15,593,370</b>
<b>EXPENDITURES:</b>			
Current:			
Operational:			
Telephone	742	-	742
Postage and freight	24	-	24
Forms and supplies	2,681	-	2,681
Printing and binding	57	-	57
Professional services	175,385	-	175,385
Salaries and benefits	146,668	-	146,668
Dues and subscriptions	1,647	-	1,647
Rentals	1,412	-	1,412
Insurance	866	-	866
Capital:			
USACE Sutter Basin FRM Project	-	251,663	251,663
State EIP Funded	-	750,283	750,283
Local EIP Funded	-	226,859	226,859
Regional Flood Management Planning - State Funded	-	36,664	36,664
ULOP Certification	-	64,963	64,963
Flood Systems Repair Project - State Funded	-	58,880	58,880
Sediment Removal	-	2,986,918	2,986,918
Oroville Wildlife Area Planning	-	367,467	367,467
Local Funded Projects	-	427,279	427,279
Capital outlay	-	1,262,259	1,262,259
Debt service:			
Principal	-	1,955,000	1,955,000
Interest and fiscal charges	-	3,504,332	3,504,332
<b>Total expenditures</b>	<b>329,482</b>	<b>11,892,567</b>	<b>12,222,049</b>
<b>Net change in fund balances</b>	<b>455,804</b>	<b>2,915,517</b>	<b>3,371,321</b>
<b>FUND BALANCES:</b>			
Beginning of year	5,719,484	14,426,401	20,145,885
End of year	\$ 6,175,288	\$ 17,341,918	\$ 23,517,206

See accompanying Notes to Basic Financial Statements.

**Sutter Butte County Flood Control Agency**  
**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund**  
**Balances of Governmental Funds to the Statement of Activities**  
**For the year ended June 30, 2022**

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<b>Net Change in Fund Balances - Total Governmental Funds</b>	<b>\$ 3,371,321</b>
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Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlay as expenditures. In the statement of activities, however, the cost of those assets is allocated over their estimated useful lives as depreciation expense, or are allocated to the appropriate functional expense when the cost is below the capitalization threshold. This activity is reconciled as follows:

Capital outlay	1,262,259
Transfer of completed projects to maintainance agencies	(1,197,618)

In the governmental funds balance sheet, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of net position, it is recognized in the period that it is incurred. This amount represents the change in interest payable.

156,438

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt related items:

Repayment of debt principal	1,955,000
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Original issue premiums on long-term debt issuances increases the proceeds and are reported as other financing sources in the governmental funds, but are deferred and amortized throughout

Amortization of original issue premium	141,128
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<b>Change in Net Position of Governmental Activities</b>	<b>\$ 5,688,528</b>
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# Sutter Butte Flood Control Agency

## Notes to Basic Financial Statements

For the year ended June 30, 2022

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### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### *A. Reporting Entity*

The Sutter Butte Flood Control Agency (Agency) is a joint powers agency formed in December 2007 by the Counties of Butte and Sutter, the Cities of Biggs, Gridley, Live Oak, and Yuba City, and Levee Districts No. 1 and No. 9. The Agency has the power and authority to plan, finance, acquire, construct, and improve regional facilities for the purpose of providing flood protection to the Yuba City/Sutter Basin. The Agency is governed by a 13-member Board comprised of elected officials from the member cities, counties, and levee districts.

The Agency's Boundaries encompass approximately 34,200 properties in Butte and Sutter Counties.

#### *B. Basis of Presentation and Accounting Measurement Focus*

The accounts of the Agency are organized and operated on the basis of funds, each of which is defined as a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts which comprise its assets, liabilities, fund equity, revenue, and expenditures. Agency resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

*Government-wide Financial Statements* – The Agency's Government-wide Financial Statements include a Statement of Net Position and a Statement of Activities. These statements present summaries of Governmental Activities for the Agency. The Agency has no Business-type or Fiduciary Activities.

The Government-wide financial statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all the Agency's assets and liabilities, including capital assets and long-term debt, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. Certain eliminations have been made as prescribed by GASB Statement No. 34 in regards to interfund activities, payables, and receivables. In the Statement of Activities, interfund transfers have been eliminated.

*Major Funds* – An emphasis is placed on major funds within the governmental category. A fund is considered major if it is the primary operating fund of the Agency or meets the following criteria:

1. Total assets, liabilities, revenues or expenditures/expenses of that individual fund are at least 10 percent of the corresponding total for all funds of that category or type; and
2. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The Agency has no enterprise funds as of June 30, 2022.

# Sutter Butte Flood Control Agency

## Notes to Basic Financial Statements

For the year ended June 30, 2022

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### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

#### *B. Basis of Presentation and Accounting Measurement Focus, Continued*

*Governmental Fund Financial Statements* – Governmental Fund Financial Statements include a Balance Sheet, and a Statement of Revenues, Expenditures, and Changes in Fund Balances for all major governmental funds. An accompanying schedule is presented to reconcile and explain the difference in fund balances as presented in these statements to the net position presented in the Government-wide financial statements. The Agency has presented all funds as major funds.

The following are descriptions of the major governmental funds:

- The **General Fund** is used to account for all revenues and expenditures necessary to carry out the basic governmental activities of the Agency that are not accounted for through other funds.
- The **Capital Projects Fund** is used to account for capital project activities of the Agency.

All governmental funds are accounted for on a spending or “current financial sources” measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances presents increases (revenue and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (generally 60 days after year-end, except for grant revenues which are 9 months) are recognized when due. Expenditures are recorded in the accounting period in which the related fund liability is incurred except for principal and interest on long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent that they have matured. Proceeds of long-term debt and acquisitions under capital leases are reported as other financing sources.

A reconciliation of the Fund Financial Statements to the Government-wide Financial Statements is provided to explain the difference created by the integrated approach.

#### *C. Use of Restricted/Unrestricted Net Position*

When an expense is incurred for a purpose for which both restricted and unrestricted net position are available, the Agency’s policy is to apply restricted net position first.

#### *D. Cash and Investments*

The Agency pools cash resources from all funds with the City of Yuba City’s cash in order to facilitate the management of cash. The balance in the pooled cash account is available to meet current operating requirements. The Agency also has two bank accounts with Wells Fargo Bank which are used for payroll and payroll taxes, and a state grant.

# Sutter Butte Flood Control Agency

## Notes to Basic Financial Statements

For the year ended June 30, 2022

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### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

#### E. Investment Valuation

The Agency has implemented GASB Statement No. 31, Accounting and Financial Reporting for Certain Investments and External Investment Pools. Highly liquid market investments with maturities of one year or less at time of purchase are stated at amortized cost. All other investments are stated at fair value. Market value is used as fair value for those securities for which market quotations are readily available.

Interest earned on investments is allocated to all funds on the basis of quarterly cash and investment balances.

#### F. Capital Assets

Capital assets are those assets acquired for general governmental purposes and are reported in the governmental activities in the Government-wide Financial Statements. Interest incurred during the construction phase of capital assets is not included as part of the capitalized value of the assets constructed. All purchased capital assets are recorded at historical or estimated historical cost if actual cost is not available. Donated capital assets are valued at their estimated fair value on the date received. Capital assets are defined by the Agency as assets with an estimated useful life of more than one year and a cost according to the table below:

Class	Capitalization Threshold
Land	\$ -
Land Improvements	\$ 100,000
Buildings	\$ 100,000
Building Improvements	\$ 100,000
Infrastructure: Pavement, Bridges, All Other	\$ 100,000
Equipment, Furniture, & Vehicles	\$ 5,000
Intangible Assets	\$ 5,000
Capital Lease Property	\$ 5,000
Leasehold Improvements	\$ 100,000
Works of Art/Historical Treasures	\$ -
Construction in Progress for Year End Reporting	Projects to exceed \$100,000 at completion

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

# Sutter Butte Flood Control Agency

## Notes to Basic Financial Statements

For the year ended June 30, 2022

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### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

#### G. *Net Position and Fund Equity*

In the Government-wide Financial Statements, net position is classified in the following categories:

Net investment in capital assets - This amount is the portion of net position, which is represented by the current net book value of the Agency's capital assets, less the outstanding balance of any debt issued to finance these assets.

Restricted Net Position - This amount is restricted by external creditors, grantors, contributors, or laws or regulations of governments.

Unrestricted Net Position - This amount is all net position that does not meet the definition of "net investment in capital assets" or "restricted net position" as defined above.

#### H *Fund Balances*

Fund balances are divided into five classifications based primarily on the extent to which the Agency is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable - The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or are legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of interfund loans.

Restricted - Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions or enabling legislation (Agency ordinances).

Enabling legislation authorizes the Agency to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means that the Agency can be compelled by an external party-such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for the purposes specified by the legislation.

Committed - The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by formal action (resolution) of the Board of Directors. Those committed amounts cannot be used for any other purpose unless the Board of Directors removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance classification may be redeployed for other purposes with appropriate due process.

# Sutter Butte Flood Control Agency

## Notes to Basic Financial Statements

For the year ended June 30, 2022

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### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

#### *H. Fund Balances, Continued*

Constraints imposed on the use of committed amounts are imposed by the Board of Directors, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints are not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned - Amounts in the assigned fund balance classification are intended to be used by the Agency for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by the Board of Directors or an Agency official delegated that authority by Agency ordinance.

Unassigned - Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The Agency applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first, followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

#### *I. Use of Estimates*

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

#### *J. Interfund Transactions*

Quasi-external transactions are accounted for as revenues or expenditures (governmental fund types). Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recovered as a reduction in expenditures in the user fund. All other interfund transactions are reported as transfers.



# Sutter Butte Flood Control Agency

## Notes to Basic Financial Statements

For the year ended June 30, 2022

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### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

#### K. *New Pronouncements*

In 2022, the Agency adopted the new accounting standards to conform to the following Governmental Accounting Standards Board Statements:

- GASB Statement No. 87, Leases - The objective of this statement is to recognize in the financial statements certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The requirements of this statement did not have an impact on the Agency's net position for the year ended June 30, 2022.
- GASB Statement No. 89, Accounting for Interest Cost Incurred before the End of a Construction Period - The objective this statement is to (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. This statement establishes accounting requirements for interest costs incurred before the end of a construction period. This Statement requires that interest cost incurred before the end of a construction period be recognized as expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. There was no impact on net position as a result of implementation of this statement.
- GASB Statement No. 92, Omnibus - The objectives of this statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics and includes specific provisions about leases, intra-entity transfers between primary government and pension or OPEB plans, other pension plan reporting, fiduciary activities relating to postemployment benefit arrangements, asset retirement obligations, reporting for public entity risk pools, fair value measurement, and derivative instruments. The requirements of this statement did not have an impact on the Agency's net position for the year ended June 30, 2022.

# Sutter Butte Flood Control Agency

## Notes to Basic Financial Statements

For the year ended June 30, 2022

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### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

#### K. *New Pronouncements, Continued*

- GASB Statement No. 98, *The Annual Comprehensive Financial Report* – The objective of this statement is to address references in authoritative literature to the term *comprehensive annual financial report*. There was no impact on net position as a result of implementation of this statement.
- GASB Statement No. 99, *Omnibus 2022* – The primary objectives of this statement are to enhance the comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during the implementation and application of certain GASB Statements. The requirements of this statement did not apply for the current fiscal year.

### 2. CASH AND INVESTMENTS

The Agency maintains a cash and investment pool with the City of Yuba City (City) for all funds. In addition, the Agency has two accounts with Wells Fargo Bank for payroll and payroll taxes and a state grant.

The investments made by the City are limited to those allowable under State statutes as incorporated into the Agency's Joint Powers Agreement, which is more conservative than that allowed by State statute.

See the City's Comprehensive Annual Financial Report for disclosures related to the pooled cash and investments and the related interest rate risk, credit risk, custodial risk, and concentration of risk.

#### A. *Summary of Cash and Investments*

The cash and investments are classified in the financial statements as shown below:

Cash and investments	\$ 17,748,305
Cash and investments with fiscal agent	1,418,428
Total cash and investments	<u>\$ 19,166,733</u>

# Sutter Butte Flood Control Agency

## Notes to Basic Financial Statements

For the year ended June 30, 2022

### 2. CASH AND INVESTMENTS, Continued

#### A. Summary of Cash and Investments, Continued

Cash and investments held by the Agency at June 30, 2022, consisted of the following:

Deposits with City of Yuba City	\$ 17,748,305
Investments	1,418,428
Total cash and investments	<u>\$ 19,166,733</u>

The Agency categorizes its fair value measurements within the fair value hierarchy established by accounting principles generally accepted in the United States of America. The hierarchy is based on valuation inputs used to measure the fair value of an asset. These principles recognize a three-tiered fair value hierarchy. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The Agency had investments in the City's Investment Pool, however, this external pool is not measured under Level 1, 2, or 3.

#### B. Investments Authorized by the California Government Code

The table below identifies the investment types that are authorized for the Agency by the California Government Code. The table also identifies certain provisions of the California Government Code that address interest rate risk, credit risk, and concentration of credit risk. The Agency has not adopted a formal investment policy.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
City Cash Pool	None	None	None

#### C. Investments Authorized by Debt Agreements

Investment of debt proceeds held by bond trustees are governed by provisions of the debt agreements, rather than the general provisions of the California Government Code or the Agency's investment policy. The table below identifies the investment types that are authorized for investments held by bond trustee. The table also identifies certain provisions of these debt agreements that address interest rate risk, credit risk, and concentration of credit risk.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Money Market Funds	N/A	None	None
State Investment Fund (LAIF)	N/A	None	None

# Sutter Butte Flood Control Agency

## Notes to Basic Financial Statements

For the year ended June 30, 2022

### 2. CASH AND INVESTMENTS, Continued

#### D. Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the Agency manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flows and liquidity needed for operations.

Information about the sensitivity of the fair values of the Agency's investments (including investments held by bond trustees) to market interest rate fluctuations is provided by the following table that shows the distribution of the Agency's investments by maturity:

Investment Type	Amount	Remaining Maturity (in Months)	
		12 Months or Less	More Than 12 Months
Yuba City Cash Pool	\$ 17,748,305	\$ 17,748,305	\$ -
Held by Bond Trustees:			
Money Market Funds	1,418,428	1,418,428	-
Total	\$ 19,166,733	\$ 19,166,733	\$ -

#### E. Investments with Fair Values Highly Sensitive to Interest Rate Fluctuations

The Agency's investments (including investments held by bond trustees) do not include any investments that are highly sensitive to interest rate fluctuations.

#### F. Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code, the Agency's investment policy, or debt agreements, and the actual rating as of fiscal year end for each investment type.

Investment Type	Amount	Minimum Legal Rating	Ratings as of Fiscal Year End	
			AAA	Not Rated
Yuba City Cash Pool	\$ 17,748,305	N/A	\$ -	\$ 17,748,305
Held by Bond Trustees:				
Money Market Funds	1,418,428	N/A	1,418,428	-
Total	\$ 19,166,733		\$ 1,418,428	\$ 17,748,305

# **Sutter Butte Flood Control Agency**

## **Notes to Basic Financial Statements**

**For the year ended June 30, 2022**

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### **2. CASH AND INVESTMENTS, Continued**

#### ***G. Concentration of Credit Risk***

The California Government Code contains limitations on the amount that can be invested in any one issuer. There are no investments (other than the money market funds) that represent 5% or more of total Agency investments.

#### ***H. Custodial Credit Risk***

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g. broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code does not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits. The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The fair value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure Agency deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

The District had no deposits with financial institutions in excess of federal depository insurance limits as of June 30, 2022.

### **3. RISK MANAGEMENT**

#### ***A. Custodial Credit Risk***

Coverage is maintained with the Special District Risk Management Authority with coverage limits of \$10,000,000 per occurrence.

#### ***B. Workers' Compensation Insurance***

Coverage is maintained with Special District Risk Management Authority.

# Sutter Butte Flood Control Agency

## Notes to Basic Financial Statements

For the year ended June 30, 2022

### 4. CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2022, was as follows:

	Balance June 30, 2021	Additions	Reductions	Balance June 30, 2022
Capital assets, not depreciated				
Construction in progress	\$ 11,918,952	\$ 1,262,259	\$ (1,197,613)	\$ 11,983,598
Total capital assets, not depreciated	11,918,952	1,262,259	(1,197,613)	11,983,598
Capital assets, net	\$ 11,918,952	\$ 1,262,259	\$ (1,197,613)	\$ 11,983,598

### 5. LONG-TERM DEBT

#### A. Bonds Payable

##### Assessment Revenue Bonds Series 2013

On May 16, 2013, the Agency issued \$41,035,000 of Assessment Revenue Bonds bearing interest between 3.0% and 5.0% and payable semi-annually on October 1 and April 1, maturing on October 1, 2043. These bonds were used to finance the construction of certain public capital improvements related to levee improvements and flood control, to provide funds for a reserve fund for the bonds, to provide capitalized interest through October 1, 2013, and to pay costs of issuance of the bonds. The outstanding principal balance of the 2013 Assessment Revenue Bonds at June 30, 2022 was \$37,995,000.

The scheduled annual minimum debt service requirements at June 30, 2022 are as follows:

Fiscal Year Ended June 30,	Principal	Interest	Total
2023	\$ 680,000	\$ 1,606,263	\$ 2,286,263
2024	715,000	1,571,388	2,286,388
2025	750,000	1,534,763	2,284,763
2026	790,000	1,496,263	2,286,263
2027	830,000	1,455,763	2,285,763
2028-2032	7,710,000	6,248,813	13,958,813
2033-2037	9,605,000	4,362,444	13,967,444
2038-2042	11,600,000	2,259,400	13,859,400
2043-2044	5,315,000	214,700	5,529,700
	<u>\$ 37,995,000</u>	<u>\$ 20,749,797</u>	<u>\$ 58,744,797</u>

# Sutter Butte Flood Control Agency

## Notes to Basic Financial Statements

For the year ended June 30, 2022

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### 5. LONG-TERM DEBT, Continued

#### A. Bonds Payable, Continued

##### Assessment Revenue Bonds Series 2015

On May 28, 2015, the Agency issued \$47,070,000 of Assessment Revenue Bonds bearing interest between 3.375% and 5.000% and payable semi-annually on October 1 and April 1, maturing on October 1, 2045. These bonds were used to refund the Rabobank loan, finance the construction of certain public capital improvements related to levee improvements and flood control, to provide funds for a reserve fund for the bonds in the form of a debt service reserve surety, to pay capitalized interest on the bonds through October 1, 2015, and to pay costs of issuance of the bonds. The bonds are secured on parity with the 2013 Bonds. The outstanding principal balance of the 2015 Assessment Revenue Bonds at June 30, 2022 was \$41,950,000.

The scheduled annual minimum debt service requirements at June 30, 2022 are as follows:

Fiscal Year Ended June 30,	Principal	Interest	Total
2023	\$ 1,365,000	\$ 1,801,344	\$ 3,166,344
2024	1,430,000	1,731,469	3,161,469
2025	1,505,000	1,658,094	3,163,094
2026	1,575,000	1,581,094	3,156,094
2027	1,655,000	1,500,344	3,155,344
2028-2032	6,645,000	6,586,981	13,231,981
2033-2037	7,990,000	5,214,884	13,204,884
2038-2042	10,035,000	3,154,175	13,189,175
2043-2046	9,750,000	799,400	10,549,400
	<u>\$ 41,950,000</u>	<u>\$ 24,027,785</u>	<u>\$ 65,977,785</u>

# Sutter Butte Flood Control Agency

## Notes to Basic Financial Statements

For the year ended June 30, 2022

### 5. LONG-TERM DEBT, Continued

#### B. Changes in Long-Term Liabilities

Long-term liability activity for the fiscal year ended June 30, 2022 was as follows:

	Balance June 30, 2021	Additions	Reductions	Balance June 30, 2022	Due Within One Year
<b>Governmental activities:</b>					
Bonds payable	\$ 81,900,000	\$ -	\$ (1,955,000)	\$ 79,945,000	\$ 2,045,000
Original issue premium	3,318,189	-	(141,128)	3,177,061	-
Governmental activities					
Long-term liabilities	<u>\$ 85,218,189</u>	<u>\$ -</u>	<u>\$ (2,096,128)</u>	<u>\$ 83,122,061</u>	<u>\$ 2,045,000</u>

### 6. COMMITMENTS AND CONTINGENCIES

#### A. Lawsuits

The agency is not a defendant in any lawsuits as of June 30, 2022.

#### B. Federal and State Grant Programs

The Agency participates in a number of State programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grantor program regulations, the Agency may be required to reimburse the grantor government. As June 30, 2022 the Agency believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any individual governmental funds or the overall financial condition of the Agency.

As of June 30, 2022, in the opinion of Agency management and legal counsel, there were no additional outstanding matters that would have a significant effect on the financial position of the funds of the Agency.



# **Sutter Butte Flood Control Agency**

## **Notes to Basic Financial Statements**

**For the year ended June 30, 2022**

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### **6. COMMITMENTS AND CONTINGENCIES, Continued**

#### **C. Construction Commitments**

In May 2021, the Agency entered into a construction contract with Dixon Marine Services, Inc. for work associated with the Yuba City Board Ramp Sediment Removal Project (Contract 02-2021-YC). The total value of this contract was \$1,785,704. As of January 2022, contract change orders have approved totaling \$114,573 bringing the total contract value to \$1,900,277.

### **7. OPERATING LEASE**

In April 2019, the Agency executed a new Lease Agreement with Yuba River Molding & Millworks for office space located at 1445 Butte House Road, Yuba City, CA effective June 1, 2019. The lease terms extends through June 30, 2024.

### **8. EMPLOYEE RETIREMENT PLANS**

The Agency offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is available to all eligible employees, as defined by the plan and the Board of Directors. As of June 30, 2022, the Executive Director and the Administrative Analyst are the only eligible employees. The plan permits employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, specific in-service distributions, or unforeseeable emergency. In combination with the deferred compensation plan, the Agency also provides its employees a defined contribution plan created in accordance with Internal Revenue Code Section 401(a). The plan is available to all eligible employees, as defined by the plan. The Agency makes matching contributions under the 457 plan or defined benefit plan on behalf of each participant pursuant to terms of the plan and employment agreements specifying the amount of contribution. The balance in each employee's account is not available to the employee until normal retirement age, late retirement, disability retirement, death, or termination.

All amounts of compensation deferred under the plans, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) held in trust. For the deferred compensation plan, this is the Sutter Butte Flood Control Agency 457(b) Deferred Compensation Plan and Trust. For the profit sharing plan, this is the Sutter Butte Flood Control Agency Profit Sharing Plan and Trust. The assets in these trusts are held by TD Ameritrade and are for the exclusive benefit of the plan participants and their beneficiaries as prescribed by Internal Revenue Code Sections 457 and 401 (a). The third-party administrator is Bidwell Consulting. Accordingly, these assets have been excluded from the accompanying financial statements.

During the year, the Agency paid \$62,866 in contributions (pension expense) to the plan.

## **REQUIRED SUPPLEMENTARY INFORMATION**

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**Sutter Butte Flood Control Agency**  
**Note to Required Supplementary Information**  
**For the year ended June 30, 2022**

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**1. BUDGETARY CONTROL AND ACCOUNTING**

The Agency follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In May and/or June of each year, the Executive Director submits to the Board of Directors a proposed operating budget for the following fiscal year. This budget includes proposed expenditures by fund and the revenues expected to finance them.
2. The budget is legally enacted through passage of a resolution before July 1.
3. The Executive Director is authorized to transfer budgeted amounts; however, any revisions which alter total expenditures of any fund must be approved by the Board of Directors
4. Formal budgetary integration is employed as management control device during the year for the General Fund.
5. Budgeted revenue amounts represent the original budget modified by adjustments authorized during the fiscal year. Budgeted expenditure amounts represent original appropriations adjusted for supplemental appropriations during the year which were contingent upon new or additional revenue sources and reappropriated amounts for prior year encumbrances. The Executive Director must approve any adjustments to the budget.
6. Operating Fund appropriations lapse at the end of the fiscal year. Capital Fund appropriations carry-over at the end of the fiscal year per the budget resolution.
7. Budgeted appropriations for the various governmental funds become effective each July 1. The Board of Directors may amend the budget during the fiscal year. The legal level of budgetary control has been established at the fund level.

The accompanying Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual for the General Fund presents comparisons of the legally-adopted budget with actual data on a basis consistent with accounting principles generally accepted in the United States of America.

**Sutter Butte Flood Control Agency**  
**Required Supplementary Information**  
**For the year ended June 30, 2022**

**1. BUDGETARY CONTROL AND ACCOUNTING, Continued**

Schedule of Revenues, Expenditures and Changes in Fund Balances -  
Budget and Actual for the General Fund

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Assessment revenue	\$ 750,000	\$ 750,000	\$ 749,986	\$ (14)
Investment earnings	-	-	35,300	35,300
<b>Total revenues</b>	<b>841,351</b>	<b>750,000</b>	<b>785,286</b>	<b>35,286</b>
<b>EXPENDITURES:</b>				
Current:				
Operational:				
Telephone	1,800	1,800	742	1,058
Postage and freight	900	900	24	876
Forms and supplies	4,300	4,300	2,681	1,619
Printing and binding	1,200	1,200	57	1,143
Professional services	604,854	604,854	175,385	429,469
Salaries and benefits	352,710	352,710	146,668	206,042
Dues and subscriptions	500	500	1,647	(1,147)
Rentals	23,100	23,100	1,412	21,688
Insurance	15,918	15,918	866	15,052
<b>Total expenditures</b>	<b>1,005,282</b>	<b>1,005,282</b>	<b>329,482</b>	<b>675,800</b>
<b>Net change in fund balances</b>	<b>(163,931)</b>	<b>(255,282)</b>	<b>455,804</b>	<b>711,086</b>
<b>FUND BALANCES:</b>				
Beginning of year	5,719,484	5,719,484	5,719,484	-
End of year	<u>\$ 5,555,553</u>	<u>\$ 5,464,202</u>	<u>\$ 6,175,288</u>	<u>\$ 711,086</u>

## **OTHER SUPPLEMENTARY INFORMATION**

**Sutter Butte Flood Control Agency**  
**Other Supplementary Information**  
**For the year ended June 30, 2022**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL FOR THE CAPITAL PROJECTS FUND**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 9,797,376	\$ 16,240,303	\$ 8,129,079	\$ (8,111,224)
Assessment revenues	5,750,000	5,750,000	5,903,410	153,410
Interest revenues	-	6	(718,943)	(718,949)
Other	-	227,307	1,494,538	1,267,231
<b>Total revenues</b>	<b>15,547,376</b>	<b>22,217,616</b>	<b>14,808,084</b>	<b>(7,409,532)</b>
<b>EXPENDITURES:</b>				
Capital:				
USACE Sutter Basin FRM Project	60,000	61,850	251,663	(189,813)
State EIP Funded	175,000	989,000	750,283	238,717
Local EIP Funded	175,000	989,000	226,859	762,141
Regional Flood Management Planning - State Funded	-	-	36,664	(36,664)
ULOP Certification	-	-	64,963	(64,963)
Flood Systems Repair Project - State Funded	73,897	134,428	58,880	75,548
Sediment Removal	3,381,080	3,450,465	2,986,918	463,547
Oroville Wildlife Area Planning	650,000	778,028	367,467	410,561
Local Funded Projects	338,754	135,000	427,279	(292,279)
Capital outlay	1,688,513	1,128,316	1,262,259	(133,943)
Debt service:				
Principal	1,955,000	1,955,000	1,955,000	-
Interest and fiscal charges	3,504,332	3,504,332	3,504,332	-
<b>Total expenditures</b>	<b>12,001,576</b>	<b>13,125,419</b>	<b>11,892,567</b>	<b>1,232,852</b>
<b>Net change in fund balances</b>	<b>3,545,800</b>	<b>9,092,197</b>	<b>2,915,517</b>	<b>(6,176,680)</b>
<b>FUND BALANCES:</b>				
Beginning of year	14,426,401	14,426,401	14,426,401	-
End of year	<u>\$ 17,972,201</u>	<u>\$ 23,518,598</u>	<u>\$ 17,341,918</u>	<u>\$ (6,176,680)</u>

# Sutter Butte Flood Control Agency

Yuba City, California

*Auditor's Communication with  
Those Charged with Governance*

*For the year ended June 30, 2022*







January 29, 2023

To the Board of Directors  
of the Sutter Butte Flood Control Agency  
Yuba City, California

We have audited the financial statements of the Sutter Butte Flood Control Agency (Agency) as of and for the year ended June 30, 2022, and have issued our report thereon dated January 29, 2023. Professional standards require that we advise you of the following matters relating to our audit.

### **Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter, our responsibility, as described by professional standards, is to form and express an opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Agency solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

### **Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

### **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

As part of assisting with the preparation of the Agency's basic financial statements. Management accepted responsibility for those financial statements.

### **Significant Risks Identified**

We have identified the following significant risks:

- *Risk of Management Override of Internal Controls* – A risk of management override of internal controls exists at any entity where management can change or decide not to perform that entity's internal controls.

### **Qualitative Aspects of the Entity's Significant Accounting Practices**

#### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Agency is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the year ended June 30, 2022. If no significant unusual transactions and no significant accounting policies for which there is a lack of guidance: No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

#### *Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the Agency's financial statements relate to:

- Summary of Significant Accounting Policies
- Cash and Investments
- Long-term Debt
- Capital Assets
- Commitments and Contingencies

### **Significant Difficulties Encountered during the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

### **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole or applicable opinion units.

### **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Agency's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

### **Representations Requested from Management**

We have requested certain written representations from management, which are included in the attached letter dated January 29, 2023.

### **Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

### **Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with the Agency, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and

operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Agency's auditors.

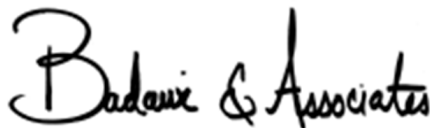
### **Required Supplementary Information**

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

### **Supplementary Information**

We were engaged to report on the Capital Projects Budgetary Comparison Schedule which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This report is intended solely for the information and use of the Board of Directors, and management of the Agency and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Badawi & Associates". The signature is stylized, with a large, flowing "B" and "A".

Badawi & Associates, CPAs  
Berkeley, California  
January 29, 2023



To the Board of Directors  
of the Sutter Butte Flood Control Agency  
Yuba City, California

In planning and performing our audit of the financial statements of the governmental activities and each major fund of Sutter Butte Flood Control Agency (Agency) as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the Agency's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This communication is intended solely for the information and use of management, Board of Directors, others within the Agency, and is not intended to be, and should not be, used by anyone other than these specified parties.

Badawi & Associates, CPAs  
Berkeley, California  
January 29, 2023



# Sutter Butte Flood Control Agency

*A Partnership for Flood Safety*

February 8, 2023

**TO:** Board of Directors

**FROM:** Michael Bessette, Executive Director  
Seth Wurzel, Budget Manager

**SUBJECT:** Receive and File Monthly Financial Reports (November & December 2022)

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## **Recommendation**

Staff recommends that the Board receive and file the November & December 2022 Financial Reports and receive staff's monthly financial report update.

## **Background**

Staff will provide a brief presentation of SBFCA's current financial position and financial activities at the Board meeting and will be prepared to answer any questions. For this report, staff is presenting financial information for November & December 2022. Staff's oral presentation will cover the financial activities of the Agency through December 2022.

The monthly financial reports include the following information:

- Current Working Capital Position: The reports provide an update as to the liquidity of the Agency and ability to cover current obligations. This information is presented within the monthly financial reports prepared in coordination with Yuba City finance staff. The current and past months' financial reports reflects the financial information as of December 2022. The information presented is compared to the Final Amended Final Budget for 2022/23.

## **Fiscal Impact**

This is an informational item with no fiscal impact.

## **Attachments**


Yuba City Finance Department Memorandum, February 8, 2023 re: Monthly Financial Report: November 2022  
Yuba City Finance Department Memorandum, February 8, 2023 re: Monthly Financial Report: December 2022



**Yuba City  
Finance Department  
Memorandum**

**Date:** February 8, 2022

**To:** Board Members, Sutter Butte Flood Control Agency  
Michael Bessette, Executive Director

**From:** Spencer Morrison   
Agency Treasurer / Yuba City Finance Director

**Subject:** Monthly Financial Report: November 2022

Attached is the Monthly Financial Report for the Sutter Butte Flood Control Agency for the month of November 2022 covering fiscal years 2021-22 and 2022-23. This Monthly Financial Report includes the following information prepared by SBFCA:

- Total working capital reconciliation: A reconciliation of total working capital for fiscal year 2021-22 to date and 2022-23 through November 2022 as compared to the amended SBFCA Budget is shown. The statement also shows the cumulative expenditures and revenues incurred through June 30, 2022 for fiscal year 2021-22 as compared to their final amended budget figures. The statement also shows an estimated amount of invoiced expenditures and revenues received to date for fiscal years 2021-22 and 2022-23. The total preliminary working capital for the Agency as of November 30, 2022 is estimated to be \$17,328,280 (**Exhibit A**).

As of the date of this report, the estimated difference between invoiced expenditures and paid expenditures is approximately \$646,411.

For fiscal year 2021-22 to date, the total amount of revenue received through grants from the State of California and assessment collection included in the working capital totals \$16,379,502. For fiscal year 2022-23 thru November, the total amount of revenue received through grants from the State of California and assessment collection included in the working capital totals \$-1,186 due to a reversed interest accrual journal entry. This represents combined Proposition 1E revenue for the EIP/UFRR, Small Communities, Regional Planning, and various OWA projects and Proposition 13 revenue for the Feasibility Study.

SBFCA has drawn the balance of its 2013 Assessment Revenue Bond proceeds.



**SBFCA Monthly Financial Report: November 2022**  
**February 8, 2023**

Taking into consideration payable expenses, assessment revenues received, State funding received, financing draws, and the repayment of debt, the Total Preliminary Working Capital for the Agency is approximately \$23,183,339.

- Summary statement of cumulative activities for fiscal year 2021-22 to date: This statement shows the expenditures by fund and by the major expenditure category – Operations & Capital (USACE Study, EIP, Stakeholder Management, Regional Planning, Emergency Response Planning, etc.). This statement also shows the amounts received and expended to date, as compared to the Final Amended SBFCA Budget for fiscal year 2021-22. This statement has been reconciled by SBFCA staff to the City of Yuba City's financial system (**Exhibit B**).
- Summary statement of cumulative activities for fiscal year 2022-23 through November 2022: This statement shows the expenditures by fund and by the major expenditure category – Operations & Capital (USACE Study, EIP, Stakeholder Management, Regional Planning, Emergency Response Planning, etc.). This statement also shows the amounts received and expended through November 2022, as compared to the Final Amended SBFCA Budget for fiscal year 2022-23. This statement has been reconciled by SBFCA staff to the City of Yuba City's financial system (**Exhibit C**).

Check registers reflecting all checks issued on behalf of the Agency for fiscal year 2021-22 accrual period after June 30, 2022, as well as those reflective of expenses for November 2022 for fiscal year 2022-23 are also included.

This correspondence is informational only. Please review and file.

Thank you.

# Exhibit A

## SBFCA BUDGET TOTAL WORKING CAPITAL RECONCILIATION

<u>Line Item Description</u>	FY 2021/22			FY 2022/23		
	<u>Amended 2021-22 Budget [1]</u>	<u>Month Ending June-22</u>	<u>Rec'd/Invoiced to Date</u>	<u>Amended 2022-23 Budget [1]</u>	<u>Month Ending November-22</u>	<u>Rec'd/Invoiced to Date</u>
<b>Working Capital Beginning of Period</b>						
Operational Fund 730	5,719,277	5,719,277	5,719,277	5,463,995	6,175,081	6,174,947
Capital Fund 731 - USACE Study	(9,648,829)	(9,648,545)	(9,648,545)	(9,711,179)	(9,900,208)	(9,900,245)
Capital Fund 731 - EIP/UFRR	36,311,487	36,311,487	36,311,487	40,652,980	38,783,147	38,934,806
Capital Fund 731 - Stakeholder	23,267	23,267	23,267	23,267	23,267	23,267
Capital Fund 731 - RFMP	(259,696)	(259,696)	(259,696)	(214,196)	(296,360)	(296,360)
Capital Fund 731 - OWA	(1,889,592)	(1,889,592)	(1,889,592)	35,954	102,933	117,184
Capital Fund 731 - ER Planning	(69,991)	(69,991)	(69,991)	(69,991)	(69,991)	(69,991)
Capital Fund 731 - Gridley Bridge	(73,099)	(73,099)	(73,099)	(73,099)	(73,099)	(73,099)
Capital Fund 731 - FSRP	(1,749,291)	(1,749,291)	(1,749,291)	(1,775,291)	(1,776,583)	(1,776,583)
Capital Fund 731 - FRWLP Phase II	-	-	-	-	(6,208)	(6,208)
Capital Fund 731- ULOP	(6,844)	(6,844)	(6,844)	(6,844)	(6,844)	(6,844)
Capital Fund 731 - Small Communities	(137,258)	(137,116)	(137,116)	(112,896)	(196,773)	(92,157)
Capital Fund 731 - Flood & Emergency	(604,097)	(604,097)	(604,097)	(604,097)	1,895,697	1,895,697
Capital Fund 731 - Sediment Removal	(8,472,344)	(8,472,344)	(8,472,344)	(5,290,136)	(10,769,921)	(10,997,836)
Capital Fund 731 - FRWLFA	(179,611)	(179,281)	(179,281)	(335,111)	(606,111)	(606,111)
<b>Total Beginning of Period</b>	<b>18,963,378</b>	<b>18,964,135</b>	<b>18,964,135</b>	<b>27,983,355</b>	<b>23,278,026</b>	<b>23,320,466</b>
<b>Transfers</b>						
Operational Fund 730						
Capital Fund 731						
<b>Net Transfers</b>						
<b>Revenues</b>						
Operational Fund 730	750,000	785,286	785,286	750,000	-	-
Capital Fund 731						
Capital Fund 731 - USACE Study	-	-	-	-	-	-
Capital Fund 731 - EIP/UFRR (Local)	7,677,301	6,056,496	6,056,496	5,750,000	(1,186)	10
Capital Fund 731 - EIP/UFRR (State)	4,500,000	3,760,277	4,068,374	1,388,247	-	2,210,950
Capital Fund 731 - RFMP	50,000	-	-	222,750	-	-
Capital Fund 731 - OWA	3,090,509	2,569,538	2,623,982	742,964	-	144,497
Capital Fund 731- FSRP	-	-	-	-	-	-
Capital Fund 731 - Small Communities	200,000	49,189	153,805	1,108,790	-	64,750
Capital Fund 731 - Flood & Emergency	-	2,499,794	2,499,794	-	-	-
Capital Fund 731 - Sediment Removal	6,699,794	658,922	658,922	4,500,000	-	3,769,357
Capital Fund 731 - FRWLFA	-	-	-	-	-	-
Subtotal Capital Fund	22,217,604	15,594,216	16,061,374	13,712,751	(1,186)	6,189,565
<b>Total Revenues Operating &amp; Capital</b>	<b>22,967,604</b>	<b>16,379,502</b>	<b>16,846,660</b>	<b>14,462,751</b>	<b>(1,186)</b>	<b>6,189,565</b>

# Exhibit A

## SBFCA BUDGET TOTAL WORKING CAPITAL RECONCILIATION

Line Item Description	FY 2021/22			FY 2022/23		
	Amended 2021-22 Budget [1]	Month Ending June-22	Rec'd/Invoiced to Date	Amended 2022-23 Budget [1]	Month Ending November-22	Rec'd/Invoiced to Date
<b>Expenses</b>						
Operational Fund 730	1,005,282	329,482	329,616	1,107,346	278,952	308,673
Capital Fund 731						
Capital Fund 731 - USACE Study	62,350	251,663	251,700	-	3,560	2,898
Capital Fund 731 - EIP/UFRR	2,376,477	2,042,220	2,042,220	1,211,725	1,583,479	1,864,254
Capital Fund 731 - Stakeholder	-			-		
Capital Fund 731 - RFMP	4,500	36,664	36,664	250,500	-	-
Capital Fund 731 - OWA	1,164,963	577,012	617,206	126,120	230,575	283,468
Capital Fund 731 - FSRP	26,000	27,292	27,292	-	98	98
Capital Fund 731 - FRWLP Phase II	25,000	6,208	6,208	1,049,230	3,000	3,000
Capital Fund 731 - Small Communities	175,638	108,846	108,846	2,440,505	12,022	13,004
Capital Fund 731 - Flood & Emergency	-	-	-	-		
Capital Fund 731 - Sediment Removal	3,517,585	2,956,499	3,184,415	3,437,780	41,055	53,430
Capital Fund 731 - FRWLFA	155,500	426,830	426,830	164,698	21,454	23,501
Subtotal Capital Fund	7,508,014	6,433,235	6,701,381	8,680,557	1,895,243	2,243,653
<b>Total Expenses Operating &amp; Capital</b>	<b>8,513,296</b>	<b>6,762,717</b>	<b>7,030,997</b>	<b>9,787,903</b>	<b>2,174,195</b>	<b>2,552,326</b>
<b>Financing Activities [2]</b>						
Debt Service on Outstanding Debt	(5,459,331)	(5,302,893)	(5,459,331)	(5,452,606)	(3,774,366)	(3,774,366)
<b>Net Financing Activities</b>	<b>(5,459,331)</b>	<b>(5,302,893)</b>	<b>(5,459,331)</b>	<b>(5,452,606)</b>	<b>(3,774,366)</b>	<b>(3,774,366)</b>
<b>Working Capital End of Period</b>						
Operational Fund 730	5,463,995	6,175,081	6,174,947	5,106,649	5,896,129	5,866,274
Capital Fund 731 - USACE Study	(9,711,179)	(9,900,208)	(9,900,245)	(9,711,179)	(9,903,768)	(9,903,143)
Capital Fund 731 - EIP/UFRR	40,652,980	38,783,147	38,934,806	41,126,895	33,424,115	35,507,146
Capital Fund 731 - Stakeholder	23,267	23,267	23,267	23,267	23,267	23,267
Capital Fund 731 - RFMP	(214,196)	(296,360)	(296,360)	(241,946)	(296,360)	(296,360)
Capital Fund 731 - OWA	35,954	102,933	117,184	652,798	(127,641)	(21,786)
Capital Fund 731 - ER Planning	(69,991)	(69,991)	(69,991)	(69,991)	(69,991)	(69,991)
Capital Fund 731 - Gridley Bridge	(73,099)	(73,099)	(73,099)	(73,099)	(73,099)	(73,099)
Capital Fund 731 - FSRP	(1,775,291)	(1,776,583)	(1,776,583)	(1,775,291)	(1,776,681)	(1,776,681)
Capital Fund 731 - FRWLP Phase II	(25,000)	(6,208)	(6,208)	(1,049,230)	(9,208)	(9,208)
Capital Fund 731- ULDP	(6,844)	(6,844)	(6,844)	(6,844)	(6,844)	(6,844)
Capital Fund 731 - Small Communities	(112,896)	(196,773)	(92,157)	(1,444,611)	(208,795)	(40,411)
Capital Fund 731 - Flood & Emergency	(604,097)	1,895,697	1,895,697	(604,097)	1,895,697	1,895,697
Capital Fund 731 - Sediment Removal	(5,290,136)	(10,769,921)	(10,997,836)	(4,227,916)	(10,810,977)	(7,281,910)
Capital Fund 731 - FRWLFA	(335,111)	(606,111)	(606,111)	(499,808)	(627,564)	(629,612)
<b>Total End of Period</b>	<b>27,958,355</b>	<b>23,278,026</b>	<b>23,320,466</b>	<b>27,205,596</b>	<b>17,328,280</b>	<b>23,183,339</b>
<b>Working Capital Net of Trustee Funds</b>		<b>\$23,278,026</b>	<b>\$23,320,466</b>		<b>\$17,328,280</b>	<b>\$23,183,339</b>

[1] Reflects Board Approved Budget June 8, 2022.

[2] Financing Activities are reflected in the Capital Fund EIP Ending Working Capital Balance

Exhibit B

SUTTER BUTTE FLOOD CONTROL AGENCY  
COMBINED SUMMARY STATEMENT OF ACTIVITIES  
AS OF MONTH ENDING JUNE 2022 OF FY 21/22  
1/18/2023

% of Year Complete  
100%

SBFCA FUNDS - ACTIVITIES TO DATE								SBFCA FUNDS - FY 21/22 BUDGET								SBFCA FUNDS - VARIANCE FROM BUDGET										
OPERATIONS (730)			CAPITAL FUND (731)					OPERATIONS (730)			CAPITAL FUND (731)					OPERATIONS (730)			CAPITAL FUND (731)							
	ADMIN	USACE STUDY	EIP	STAKE-HOLDER, OWA, GB, FSRP	REGIONAL PLANNING, ULOP	ER PLAN, SMALL COM	Sub-Total - Capital Fund	TOTALS	ADMIN	USACE STUDY	EIP	STAKE-HOLDER, OWA, GB, FSRP	REGIONAL PLANNING, ULOP, FLOOD EMERG	ER PLAN, SMALL COM	Sub-Total - Capital Fund	TOTALS	ADMIN	USACE STUDY	EIP	STAKE-HOLDER, OWA, GB, FSRP	REGIONAL PLANNING	ER PLAN, SMALL COM	Sub-Total - Capital Fund	TOTALS	% OF BUDGET EXPENDED	
	a						b	c=a+b	d						e	f=d+e	g=d-a						h=e-b	i=f-c	j=c/f	
REVENUES:																										
43195-Federal Intergov't Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
43495-Proposition 13 Funds - \$1.4 M	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
43495-Proposition 13 Funds - \$650 K	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
43530-EIP Grant Funds - (Local Credit)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
43531-EIP Grant Funds - (State Share)	-	-	3,760,277	-	-	-	3,760,277	3,760,277	-	-	4,500,000	-	-	-	4,500,000	4,500,000	-	-	739,723	-	-	-	739,723	739,723	84%	
43535-State Revenues - Flood Emergency Resp	-	-	-	2,499,794	-	-	2,499,794	2,499,794	-	-	-	-	6,699,794	-	6,699,794	6,699,794	-	-	-	(2,499,794)	6,699,794	-	4,200,000	4,200,000	37%	
43536-State Revenues - Prop 13 Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
43717-Local Intergov't Contributions	-	-	-	-	-	-	-	-	-	-	7,677,301	-	-	-	7,677,301	7,677,301	-	-	7,677,301	-	-	-	7,677,301	7,677,301	0%	
45520-Assessment District Revenues	785,300	-	6,056,496	-	-	-	6,056,496	6,841,796	750,000	-	-	-	-	-	-	750,000	(35,300)	-	-	(6,056,496)	-	-	-	(6,056,496)	(6,091,796)	912%
49081-Non-Govt Settlements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
43537-State Revenues - LC FSRP Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
43538- State Revenues - WCB/CDFW Grant	-	-	-	2,569,538	-	-	2,569,538	2,569,538	-	-	-	3,090,509	-	-	3,090,509	3,090,509	-	-	-	-	-	-	-	-	-	
4344(2,3)- Small Communities Grants	-	-	-	-	-	49,189	49,189	49,189	-	-	-	-	-	200,000	200,000	200,000	-	-	-	-	-	-	-	-	-	
Sub-Total	785,300	-	9,816,773	5,069,332	-	49,189	14,935,293	15,720,594	750,000	-	12,177,301	3,090,509	6,699,794	200,000	22,167,604	22,917,604	(35,300)	-	2,360,529	(2,499,794)	6,699,794	-	6,560,529	6,525,228	69%	
46110-Interest on Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
49010-Other Revenue	-	-	-	-	-	658,922	658,922	658,922	-	-	-	-	50,000	-	50,000	50,000	-	-	-	-	50,000	(658,922)	(608,922)	(608,922)	1318%	
Sub-Total	-	-	-	-	-	658,922	658,922	658,922	-	-	-	-	50,000	-	50,000	50,000	-	-	-	-	50,000	(658,922)	(608,922)	(608,922)	1318%	
TOTAL INCOME	785,300	-	9,816,773	5,069,332	-	708,111	15,594,216	16,379,516	750,000	-	12,177,301	3,090,509	6,749,794	200,000	22,217,604	22,967,604	(35,300)	-	2,360,529	(2,499,794)	6,749,794	(658,922)	5,951,606	5,916,306	71%	
EXPENDITURES - ADMINISTRATION:																										
Operations:																										
62701-Executive Director	(44,312)	-	-	-	-	-	-	(44,312)	-	-	-	-	-	-	-	-	44,312	-	-	-	-	-	-	-	44,312	0%
62730-Attorney	(4,417)	-	-	-	-	-	-	(4,417)	(52,000)	-	-	-	-	-	-	(52,000)	(47,583)	-	-	-	-	-	-	-	(47,583)	8%
62701-Analyst/Administrative Assistant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
62701-Clerk/Secretary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
6279(8,9)-Exec Dir/Admin Mgr	(102,699)	-	-	-	-	-	-	(102,699)	(414,010)	-	-	-	-	-	-	(414,010)	(311,311)	-	-	-	-	-	-	-	(311,311)	25%
61(5,2)(XX)-Director of Engineering	-	-	-	-	-	-	-	-	(146,512)	-	-	-	-	-	-	(146,512)	(146,512)	-	-	-	-	-	-	-	(146,512)	0%
62701-Director of Engineering Support	(1,691)	-	-	-	-	-	-	(1,691)	(50,000)	-	-	-	-	-	-	(50,000)	(48,309)	-	-	-	-	-	-	-	(48,309)	3%
62701-Public Outreach	(1,865)	-	-	-	-	-	-	(1,865)	(50,000)	-	-	-	-	-	-	(50,000)	(48,135)	-	-	-	-	-	-	-	(48,135)	4%
62701-Financial Mgt	(50,446)	-	-	-	-	-	-	(50,446)	(120,000)	-	-	-	-	-	-	(120,000)	(69,554)	-	-	-	-	-	-	-	(69,554)	42%
62701-Assessment District Admin.	-	-	-	-	-	-	-	-	(102,500)	-	-	-	-	-	-	(102,500)	(102,500)	-	-	-	-	-	-	-	(102,500)	0%
Sub-Total	(205,429)	-	-	-	-	-	-	(205,429)	(935,022)	-	-	-	-	-	-	(935,022)	(729,593)	-	-	-	-	-	-	-	(729,593)	22%
Services and Supplies	(124,067)	-	-	-	-	-	-	(124,067)	(142,898)	-	-	-	-	-	-	(142,898)	(18,831)	-	-	-	-	-	-	-	(18,831)	87%
Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Sub-Total	(124,067)	-	-	-	-	-	-	(124,067)	(142,898)	-	-	-	-	-	-	(142,898)	(18,831)	-	-	-	-	-	-	-	(18,831)	87%
Total Operations	(329,496)	-	-	-	-	-	-	(329,496)	(1,077,920)	-	-	-	-	-	-	(1,077,920)	(748,424)	-	-	-	-	-	-	-	(748,424)	31%
EXPENDITURES - PROGRAM:																										
USACE Feasibility Study:																										
Administration	-	(251,663)	-	-	-	-	(251,663)	(251,663)	-	-	-	-	-	-	-	-	-	251,663	-	-	-	-	-	251,663	251,663	0%
Engineering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Environmental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Payments to USACE	-	-	-	-	-	-	-	-	(248,428)	-	-	-	-	-	-	(248,428)	(248,428)	-	(248,428)	-	-	-	-	(248,428)	(248,428)	0%
Sub-Total	-	(251,663)	-	-	-	-	(251,663)	(251,663)	-	(248,428)	-	-	-	-	-	(248,428)	(248,428)	-	3,235	-	-	-	-	3,235	3,235	101%
EIP:																										
Pre-Planning	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Administration	-	-	(1,047,980)	-	-	-	(1,047,980)	(1,047,980)	-	-	-	-	-	-	-	-	-	-	-	1,047,980	-	-	-	1,047,980	1,047,980	0%
Engineering	-	-	(638,854)	-	-	-	(638,854)	(638,854)	-	-	-	-	-	-	-	-	-	-	-	638,854	-	-	-	638,854	638,854	0%
Environmental	-	-	(228,133)	-	-	-	(228,133)	(228,133)	-	-	-	-	-	-	-	-	-	-	-	228,133	-	-	-	228,133	228,133	0%
Right of Way Services	-	-	(54,929)	-	-	-	(54,929)	(54,929)	-	-	-	-	-	-	-	-	-	-	-	54,929	-	-	-	54,929	54,929	0%
Construction & OWA FSR	-	-	(72,324)	-	-	-	(72,324)	(72,324)	-	-	(3,234,635)	-	-	-	-	(3,234,635)	(3,234,635)	-	-	(3,162,311)	-	-	-	(3,162,311)	(3,162,311)	2%
Sub-Total	-	-	(2,042,220)	-	-	-	(2,042,220)	(2,042,220)	-	-	(3,234,635)	-	-	-	-	(3,234,635)	(3,234,635)	-	-	(1,192,415)	-	-	-	(1,192,415)	(1,192,415)	63%
Stakeholder Management, OWA, Gridley Bridge, FSRP																										
2005 - OWA	-	-	-	(577,012)	-	-	(577,012)	(577,012)	-	-	-	(552,707)	-	-	-	(552,707)	(552,707)	-	-	-	-	-	-	24,306	24,306	104%
1068 - Stakeholder Management	-	-	-	-	-	-	-	-	-	-	-	(10,000)	-	-	-	(10,000)	(10,000)	-	-	-	-	-	-	(10,000)	(10,000)	0%
2002 - Phase II	-	-	-	(6,208)	-	-	(6,208)	(6,208)	-	-	-	-	-	-	-	-	-	-	-	-	6,208	-	-	6,208	6,208	0%
2004 - FSRP	-																									

Exhibit C

SUTTER BUTTE FLOOD CONTROL AGENCY  
COMBINED SUMMARY STATEMENT OF ACTIVITIES  
AS OF MONTH ENDING NOVEMBER 2022 OF FY 22/23  
1/18/2023

% of Year Complete  
100%


	SBFCA FUNDS - ACTIVITIES TO DATE							SBFCA FUNDS - FY 22/23 BUDGET							SBFCA FUNDS - VARIANCE FROM BUDGET											
	OPERATIONS (730)		CAPITAL FUND (731)					TOTALS c=q+b	OPERATIONS (730)		CAPITAL FUND (731)					TOTALS f=d+e	OPERATIONS (730)		CAPITAL FUND (731)					TOTALS i=f-c	% OF BUDGET EXPENDED j=c/f	
	ADMIN a	USACE STUDY	EIP	STAKE- HOLDER, OWA, GB, FSRP	REGIONAL PLANNING, ULOP	ER PLAN, SMALL COM	Sub-Total - Capital Fund b		ADMIN d	USACE STUDY	EIP	STAKE- HOLDER, OWA, GB, FSRP	REGIONAL PLANNING, ULOP, FLOOD EMERG	ER PLAN, SMALL COM	Sub-Total - Capital Fund e		ADMIN g=d-a	USACE STUDY	EIP	STAKE- HOLDER, OWA, GB, FSRP	REGIONAL PLANNING	ER PLAN, SMALL COM	Sub-Total - Capital Fund h=e-b			
REVENUES:																										
43195-Federal Intergov't Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%		
43495-Proposition 13 Funds - \$1.4 M	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%		
43495-Proposition 13 Funds - \$650 K	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%		
43530-EIP Grant Funds - (Local Credit)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%		
43531-EIP Grant Funds - (State Share)	-	-	-	-	-	-	-	-	-	1,388,247	-	-	-	-	1,388,247	1,388,247	-	-	1,388,247	-	-	-	1,388,247	1,388,247	0%	
43535-State Revenues - Flood Emergency Resp	-	-	-	-	-	-	-	-	-	-	-	4,500,000	-	-	4,500,000	4,500,000	-	-	-	-	4,500,000	-	4,500,000	4,500,000	0%	
43536-State Revenues - Prop 13 Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%		
43717-Local Intergov't Contributions	-	-	-	-	-	-	-	-	-	5,750,000	-	-	-	-	5,750,000	5,750,000	-	-	5,750,000	-	-	-	5,750,000	5,750,000	0%	
45520-Assessment District Revenues	-	-	(1,186)	-	-	-	(1,186)	(1,186)	750,000	-	-	-	-	-	-	750,000	750,000	-	-	1,186	-	-	-	1,186	751,186	0%
49081-Non-Govt Settlements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
43537-State Revenues - LC FSRP Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
43538- State Revenues - WCB/CDFW Grant	-	-	-	-	-	-	-	-	-	-	-	742,964	-	-	742,964	742,964	-	-	-	-	-	-	-	-	-	
4344(2,3)- Small Communities Grants	-	-	-	-	-	-	-	-	-	-	-	-	1,108,790	-	1,108,790	1,108,790	-	-	-	-	-	-	-	-	-	
Sub-Total	-	-	(1,186)	-	-	-	(1,186)	(1,186)	750,000	-	7,138,247	742,964	4,500,000	1,108,790	13,490,001	14,240,001	750,000	-	7,139,433	-	4,500,000	-	11,639,433	12,389,433	0%	
46110-Interest on Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
49010-Other Revenue	-	-	-	-	-	-	-	-	-	-	-	-	222,750	-	222,750	222,750	-	-	-	-	222,750	-	222,750	222,750	0%	
Sub-Total	-	-	-	-	-	-	-	-	-	-	-	-	222,750	-	222,750	222,750	-	-	-	-	222,750	-	222,750	222,750	0%	
TOTAL INCOME	-	-	(1,186)	-	-	-	(1,186)	(1,186)	750,000	-	7,138,247	742,964	4,722,750	1,108,790	13,712,751	14,462,751	750,000	-	7,139,433	-	4,722,750	-	11,862,183	12,612,183	0%	
EXPENDITURES - ADMINISTRATION:																										
Operations:																										
62701-Executive Director	(69,327)	-	-	-	-	-	-	(69,327)	-	-	-	-	-	-	-	-	69,327	-	-	-	-	-	-	69,327	0%	
62730-Attorney	(10,400)	-	-	-	-	-	-	(10,400)	(54,600)	-	-	-	-	-	-	(54,600)	(44,200)	-	-	-	-	-	-	(44,200)	19%	
62701-Analyst/Administrative Assistant	-	-	-	-	-	-	-	-	(90,380)	-	-	-	-	-	-	(90,380)	(90,380)	-	-	-	-	-	-	(90,380)	0%	
62701-Clerk/Secretary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
6279(8,9)-Exec Dir/Admin Mgr	(61,962)	-	-	-	-	-	-	(61,962)	(365,295)	-	-	-	-	-	-	(365,295)	(303,334)	-	-	-	-	-	-	(303,334)	17%	
61(5,2)(XX)-Director of Engineering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
62701-Director of Engineering Support	(300)	-	-	-	-	-	-	(300)	(219,423)	-	-	-	-	-	-	(219,423)	(219,123)	-	-	-	-	-	-	(219,123)	0%	
62701-Public Outreach	-	-	-	-	-	-	-	-	(50,000)	-	-	-	-	-	-	(50,000)	(50,000)	-	-	-	-	-	-	(50,000)	0%	
62701-Financial Mgt	(6,230)	-	-	-	-	-	-	(6,230)	(80,000)	-	-	-	-	-	-	(80,000)	(73,770)	-	-	-	-	-	-	(73,770)	8%	
62701-Assessment District Admin.	-	-	-	-	-	-	-	-	(104,750)	-	-	-	-	-	-	(104,750)	(104,750)	-	-	-	-	-	-	(104,750)	0%	
Sub-Total	(148,219)	-	-	-	-	-	-	(148,219)	(964,448)	-	-	-	-	-	-	(964,448)	(816,229)	-	-	-	-	-	-	(816,229)	15%	
Services and Supplies	(130,733)	-	-	-	-	-	-	(130,733)	(142,898)	-	-	-	-	-	-	(142,898)	(12,165)	-	-	-	-	-	-	(12,165)	91%	
Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Sub-Total	(130,733)	-	-	-	-	-	-	(130,733)	(142,898)	-	-	-	-	-	-	(142,898)	(12,165)	-	-	-	-	-	-	(12,165)	91%	
Total Operations	(278,952)	-	-	-	-	-	-	(278,952)	(1,107,346)	-	-	-	-	-	-	(1,107,346)	(828,395)	-	-	-	-	-	-	(828,395)	25%	
EXPENDITURES - PROGRAM:																										
USACE Feasibility Study:																										
Administration	-	(3,560)	-	-	-	-	(3,560)	(3,560)	-	-	-	-	-	-	-	-	-	3,560	-	-	-	-	-	3,560	3,560	0%
Engineering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Environmental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Payments to USACE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Sub-Total	-	(3,560)	-	-	-	-	(3,560)	(3,560)	-	-	-	-	-	-	-	-	-	3,560	-	-	-	-	-	3,560	3,560	0%
EIP:																										
Pre-Planning	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Administration	-	-	(206,113)	-	-	-	(2																			



Yuba City  
Finance Department  
*Memorandum*

**Date:** February 8, 2022

**To:** Board Members, Sutter Butte Flood Control Agency  
Michael W. Bessette, P.E., Executive Director

**From:** Spencer Morrison   
Agency Treasurer / Yuba City Finance Director

**Subject:** Monthly Financial Report: December 2022

Attached is the Monthly Financial Report for the Sutter Butte Flood Control Agency for the month of December covering fiscal year 2022-23. This Monthly Financial Report includes the following information prepared by SBFCA:

- Total working capital reconciliation: A reconciliation of total working capital for fiscal year 2022-23 through December 2022 as compared to the amended SBFCA Budget is shown. The statement also shows an estimated amount of invoiced expenditures and revenues received to date for fiscal year 2022-23. The total preliminary working capital for the Agency as of December 31, 2022 is estimated to be \$16,796,692 (**Exhibit A**).

As of the date of this report, the estimated difference between invoiced expenditures and paid expenditures is approximately \$230,328.

For fiscal year 2022-23 to date, the total amount of revenue received through grants from the State of California and assessment collection included in the working capital totals \$353,968. This represents combined Assessment Revenue, Proposition 1E revenue for the EIP, LC FSRP, Regional Planning, and Emergency Response projects and Proposition 13 revenue for the Feasibility Study.

SBFCA has drawn the entire balance of its 2013 and 2015 Assessment Revenue Bond proceeds.

**SBFCA Monthly Financial Report: December 2022**  
**February 8, 2022**

Taking into consideration payable expenses, assessment revenues received, State funding received, financing draws, and the repayment of debt, the Total Preliminary Working Capital for the Agency is approximately \$22,475,466.

- Summary statement of cumulative activities for fiscal year 2022-23 through December 2022: This statement shows the expenditures by fund and by the major expenditure category – Operations & Capital (USACE Study, EIP/UFRR, Stakeholder Management, Regional Planning, OWA, Sediment Removal, etc.). This statement also shows the amounts received and expended through December 2022, as compared to the Final Amended SBFCA Budget for fiscal year 2022-23. This statement has been reconciled by SBFCA staff to the City of Yuba City's financial system (**Exhibit B**).

Check registers reflecting all checks issued on behalf of the Agency for December 2022 for fiscal year 2022-23 are included.

This correspondence is informational only. Please review and file.

Thank you.

# Exhibit A

## SBFCA BUDGET TOTAL WORKING CAPITAL RECONCILIATION

	FY 2022/23		
<u>Line Item Description</u>	<u>Amended 2022-23 Budget [1]</u>	<u>Month Ending December-22</u>	<u>Rec'd/Invoiced to Date</u>
<b>Working Capital Beginning of Period</b>			
Operational Fund 730	5,463,995	6,175,081	6,174,947
Capital Fund 731 - USACE Study	(9,711,179)	(9,900,216)	(9,900,253)
Capital Fund 731 - EIP/UFRR	40,652,980	38,783,147	38,626,649
Capital Fund 731 - Stakeholder	23,267	23,267	23,267
Capital Fund 731 - RFMP	(214,196)	(296,360)	(296,360)
Capital Fund 731 - OWA	35,954	102,933	117,184
Capital Fund 731 - ER Planning	(69,991)	(69,991)	(69,991)
Capital Fund 731 - Gridley Bridge	(73,099)	(73,099)	(73,099)
Capital Fund 731 - FSRP	(1,775,291)	(1,776,583)	(1,776,583)
Capital Fund 731 - FRWLP Phase II		(6,208)	(6,208)
Capital Fund 731- ULOP	(6,844)	(6,844)	(6,844)
Capital Fund 731 - Small Communities	(112,896)	(196,773)	(106,771)
Capital Fund 731 - Flood & Emergency	(604,097)	1,895,697	1,895,697
Capital Fund 731 - Sediment Removal	(5,290,136)	(10,769,921)	(10,997,836)
Capital Fund 731 - FRWLFA	(335,111)	(606,111)	(606,111)
<b>Total Beginning of Period</b>	<b>27,983,355</b>	<b>23,278,018</b>	<b>22,997,687</b>
<b>Transfers</b>			
Operational Fund 730			
Capital Fund 731			
<b>Net Transfers</b>			
<b>Revenues</b>			
Operational Fund 730	750,000	31,065	31,065
Capital Fund 731			
<i>Capital Fund 731 - USACE Study</i>	-	-	
<i>Capital Fund 731 - EIP/UFRR (Local)</i>	5,750,000	(1,186)	10
<i>Capital Fund 731 - EIP/UFRR (State)</i>	1,388,247	308,156	2,519,107
<i>Capital Fund 731 - RFMP</i>	222,750	-	-
<i>Capital Fund 731 - OWA</i>	742,964	1,319	144,497
<i>Capital Fund 731- FSRP</i>	-		
<i>Capital Fund 731 - Small Communities</i>	1,108,790	14,614	79,365
<i>Capital Fund 731 - Flood &amp; Emergency</i>	-		-
<i>Capital Fund 731 - Sediment Removal</i>	4,500,000	-	3,769,357
<i>Capital Fund 731 - FRWLFA</i>	-		-
Subtotal Capital Fund	13,712,751	322,903	6,512,336
<b>Total Revenues Operating &amp; Capital</b>	<b>14,462,751</b>	<b>353,968</b>	<b>6,543,401</b>



## SBFCA BUDGET TOTAL WORKING CAPITAL RECONCILIATION

	FY 2022/23		
<u>Line Item Description</u>	<u>Amended 2022-23 Budget [1]</u>	<u>Month Ending December-22</u>	<u>Rec'd/Invoiced to Date</u>
<b>Expenses</b>			
Operational Fund 730	1,107,346	289,705	308,978
Capital Fund 731			
<i>Capital Fund 731 - USACE Study</i>	-	5,535	3,572
<i>Capital Fund 731 - EIP/UFRR</i>	1,211,725	2,391,501	2,593,061
<i>Capital Fund 731 - Stakeholder</i>	-		
<i>Capital Fund 731 - RFMP</i>	250,500	-	-
<i>Capital Fund 731 - OWA</i>	126,120	279,116	286,586
<i>Capital Fund 731- FSRP</i>	-	98	98
<i>Capital Fund 731 - FRWLP Phase II</i>	1,049,230	5,993	5,993
<i>Capital Fund 731 - Small Communities</i>	2,440,505	16,047	16,047
<i>Capital Fund 731 - Flood &amp; Emergency</i>	-		
<i>Capital Fund 731 - Sediment Removal</i>	3,437,780	51,428	53,430
<i>Capital Fund 731 - FRWLFA</i>	164,698	21,515	23,501
Subtotal Capital Fund	8,680,557	2,771,232	2,982,288
<b>Total Expenses Operating &amp; Capital</b>	<b>9,787,903</b>	<b>3,060,937</b>	<b>3,291,265</b>
<b>Financing Activities [2]</b>			
Debt Service on Outstanding Debt	(5,452,606)	(3,774,366)	(3,774,366)
<b>Net Financing Activities</b>	<b>(5,452,606)</b>	<b>(3,774,366)</b>	<b>(3,774,366)</b>
<b>Working Capital End of Period</b>			
Operational Fund 730	5,106,649	5,916,441	5,897,034
Capital Fund 731 - USACE Study	(9,711,179)	(9,905,751)	(9,903,825)
Capital Fund 731 - EIP/UFRR	41,126,895	32,924,250	34,778,339
Capital Fund 731 - Stakeholder	23,267	23,267	23,267
Capital Fund 731 - RFMP	(241,946)	(296,360)	(296,360)
Capital Fund 731 - OWA	652,798	(174,864)	(24,904)
Capital Fund 731 - ER Planning	(69,991)	(69,991)	(69,991)
Capital Fund 731 - Gridley Bridge	(73,099)	(73,099)	(73,099)
Capital Fund 731 - FSRP	(1,775,291)	(1,776,681)	(1,776,681)
Capital Fund 731 - FRWLP Phase II	(1,049,230)	(12,201)	(12,201)
Capital Fund 731- ULOP	(6,844)	(6,844)	(6,844)
Capital Fund 731 - Small Communities	(1,444,611)	(198,206)	(43,453)
Capital Fund 731 - Flood & Emergency	(604,097)	1,895,697	1,895,697
Capital Fund 731 - Sediment Removal	(4,227,916)	(10,821,350)	(7,281,910)
Capital Fund 731 - FRWLFA	(499,808)	(627,626)	(629,612)
<b>Total End of Period</b>	<b>27,205,596</b>	<b>16,796,684</b>	<b>22,475,457</b>
<b>Working Capital Net of Trustee Funds</b>		<b>\$16,796,684</b>	<b>\$22,475,457</b>

[1] Reflects Board Approved Budget June 8, 2022.

[2] Financing Activities are reflected in the Capital Fund EIP Ending Working Capital Balance

Exhibit B

SUTTER BUTTE FLOOD CONTROL AGENCY  
COMBINED SUMMARY STATEMENT OF ACTIVITIES  
AS OF MONTH ENDING NOVEMBER 2022 OF FY 22/23  
1/20/2023

% of Year Complete  
100%

SBFCA FUNDS - ACTIVITIES TO DATE									SBFCA FUNDS - FY 22/23 BUDGET									SBFCA FUNDS - VARIANCE FROM BUDGET										
OPERATIONS (730)			CAPITAL FUND (731)						OPERATIONS (730)			CAPITAL FUND (731)						OPERATIONS (730)			CAPITAL FUND (731)							
	ADMIN	USACE STUDY	EIP	STAKE-HOLDER, OWA, GB, FSRP	REGIONAL PLANNING, ULOP	ER PLAN, SMALL COM	Sub-Total - Capital Fund b	TOTALS c=a+b	ADMIN d	USACE STUDY	EIP	STAKE-HOLDER, OWA, GB, FSRP	REGIONAL PLANNING, ULOP, FLOOD EMERG	ER PLAN, SMALL COM	Sub-Total - Capital Fund e	TOTALS f=d+e	ADMIN g=d-a	USACE STUDY	EIP	STAKE-HOLDER, OWA, GB, FSRP	REGIONAL PLANNING	ER PLAN, SMALL COM	Sub-Total - Capital Fund h=e-b	TOTALS i=f-c	% OF BUDGET EXPENDED j=c/f			
REVENUES:																												
43195-Federal Intergov't Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%		
43495-Proposition 13 Funds - \$1.4 M	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%		
43495-Proposition 13 Funds - \$650 K	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%		
43530-EIP Grant Funds - (Local Credit)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%		
43531-EIP Grant Funds - (State Share)	-	-	308,156	-	-	-	308,156	308,156	-	-	1,388,247	-	-	-	1,388,247	1,388,247	-	-	1,080,091	-	-	-	1,080,091	1,080,091	22%			
43535-State Revenues - Flood Emergency Resp	-	-	-	-	-	-	-	-	-	-	-	-	4,500,000	-	4,500,000	4,500,000	-	-	-	-	4,500,000	-	4,500,000	4,500,000	0%			
43536-State Revenues - Prop 13 Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%		
43717-Local Intergov't Contributions	-	-	-	-	-	-	-	-	-	-	5,750,000	-	-	-	5,750,000	5,750,000	-	-	5,750,000	-	-	-	5,750,000	5,750,000	0%			
45520-Assessment District Revenues	31,065	-	(1,186)	-	-	-	(1,186)	29,879	750,000	-	-	-	-	-	-	750,000	718,935	-	-	1,186	-	-	-	1,186	720,121	4%		
49081-Non-Govt Settlements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
43537-State Revenues - LC FSRP Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
43538- State Revenues - WCB/CDFW Grant	-	-	-	1,319	-	-	1,319	1,319	-	-	-	742,964	-	-	742,964	742,964	-	-	-	-	-	-	-	-	-	-		
4344(2,3)- Small Communities Grants	-	-	-	-	-	14,614	14,614	14,614	-	-	-	-	-	1,108,790	1,108,790	1,108,790	-	-	-	-	-	-	-	-	-	-		
Sub-Total	31,065	-	306,970	1,319	-	14,614	322,903	353,968	750,000	-	7,138,247	742,964	4,500,000	1,108,790	13,490,001	14,240,001	718,935	-	6,831,277	-	4,500,000	-	11,331,277	12,050,212	2%			
46110-Interest on Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%		
49010-Other Revenue	-	-	-	-	-	-	-	-	-	-	-	-	222,750	-	222,750	222,750	-	-	-	-	222,750	-	222,750	222,750	0%			
Sub-Total	-	-	-	-	-	-	-	-	-	-	-	-	222,750	-	222,750	222,750	-	-	-	-	222,750	-	222,750	222,750	0%			
TOTAL INCOME	31,065	-	306,970	1,319	-	14,614	322,903	353,968	750,000	-	7,138,247	742,964	4,722,750	1,108,790	13,712,751	14,462,751	718,935	-	6,831,277	-	4,722,750	-	11,554,027	12,272,962	2%			
EXPENDITURES - ADMINISTRATION:																												
Operations:																												
62701-Executive Director	(69,327)	-	-	-	-	-	-	(69,327)	-	-	-	-	-	-	-	-	69,327	-	-	-	-	-	-	-	69,327	0%		
62730-Attorney	(10,400)	-	-	-	-	-	-	(10,400)	(54,600)	-	-	-	-	-	-	(54,600)	(44,200)	-	-	-	-	-	-	-	(44,200)	19%		
62701-Analyst/Administrative Assistant	-	-	-	-	-	-	-	-	(90,380)	-	-	-	-	-	-	(90,380)	(90,380)	-	-	-	-	-	-	-	(90,380)	0%		
62701-Clerk/Secretary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%		
6279(8,9)-Exec Dir/Admin Mgr	(62,237)	-	-	-	-	-	-	(62,237)	(365,295)	-	-	-	-	-	-	(365,295)	(303,059)	-	-	-	-	-	-	-	(303,059)	17%		
61(5,2)(XX)-Director of Engineering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%		
62701-Director of Engineering Support	(300)	-	-	-	-	-	-	(300)	(219,423)	-	-	-	-	-	-	(219,423)	(219,123)	-	-	-	-	-	-	-	(219,123)	0%		
62701-Public Outreach	-	-	-	-	-	-	-	-	(50,000)	-	-	-	-	-	-	(50,000)	(50,000)	-	-	-	-	-	-	-	(50,000)	0%		
62701-Financial Mgt	(10,645)	-	-	-	-	-	-	(10,645)	(80,000)	-	-	-	-	-	-	(80,000)	(69,355)	-	-	-	-	-	-	-	(69,355)	13%		
62701-Assessment District Admin.	-	-	-	-	-	-	-	-	(104,750)	-	-	-	-	-	-	(104,750)	(104,750)	-	-	-	-	-	-	-	(104,750)	0%		
Sub-Total	(152,908)	-	-	-	-	-	-	(152,908)	(964,448)	-	-	-	-	-	-	(964,448)	(811,540)	-	-	-	-	-	-	-	(811,540)	16%		
Services and Supplies	(136,797)	-	-	-	-	-	-	(136,797)	(142,898)	-	-	-	-	-	-	(142,898)	(6,101)	-	-	-	-	-	-	-	(6,101)	96%		
Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Sub-Total	(136,797)	-	-	-	-	-	-	(136,797)	(142,898)	-	-	-	-	-	-	(142,898)	(6,101)	-	-	-	-	-	-	-	(6,101)	96%		
Total Operations	(289,705)	-	-	-	-	-	-	(289,705)	(1,107,346)	-	-	-	-	-	-	(1,107,346)	(817,641)	-	-	-	-	-	-	-	(817,641)	26%		
EXPENDITURES - PROGRAM:																												
USACE Feasibility Study:																												
Administration	-	(5,535)	-	-	-	-	(5,535)	(5,535)	-	-	-	-	-	-	-	-	-	5,535	-	-	-	-	-	5,535	5,535	0%		
Engineering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Environmental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Payments to USACE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Sub-Total	-	(5,535)	-	-	-	-	(5,535)	(5,535)	-	-	-	-	-	-	-	-	-	5,535	-	-	-	-	-	5,535	5,535	0%		
EIP:																												
Pre-Planning	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Administration	-	-	(280,577)	-	-	-	(280,577)	(280,577)	-	-	-	-	-	-	-	-	-	-	-	280,577	-	-	-	280,577	280,577	0%		
Engineering	-	-	(430,343)	-	-	-	(430,343)	(430,343)	-	-	-	-	-	-	-	-	-	-	-	430,343	-	-	-	430,343	430,343	0%		
Environmental	-	-	(12,879)	-	-	-	(12,879)	(12,879)	-	-	-	-	-	-	-	-	-	-	-	12,879	-	-	-	12,879	12,879	0%		
Right of Way Services	-	-	(1,050,501)	-	-	-	(1,050,501)	(1,050,501)	-	-	-	-	-	-	-	-	-	-	-	1,050,501	-	-	-	1,050,501	1,050,501	0%		
Construction & OWA FSR	-	-	(617,211)	-	-	-	(617,211)	(617,211)	-	-	(1,211,725)	-	-	-	(1,211,725)	(1,211,725)	-	-	(594,515)	-	-	-	(594,515)	(594,515)	51%			
Sub-Total	-	-	(2,391,511)	-	-	-	(2,391,511)	(2,391,511)	-	-	(1,211,725)	-	-	-	(1,211,725)	(1,211,725)	-	-	1,179,786	-	-	-	1,179,786	1,179,786	197%			
Stakeholder Management, OWA, Gridley Bridge, FSRP																												
2005 - OWA	-	-	-	(279,116)	-	-	(279,116)	(279,116)	-	-	-	(126,120)	-	-	(126,120)	(126,120)	-	-	-	152,996	-	-	152,996	152,996	221%			
1068 - Stakeholder Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%		
2002 - Phase II	-	-	-	-	(5,993)	-	(5,993)	(5,993)	-	-	-	(1,049,230)	-	-	(1,049,230)	(1,049,230)	-	-	-	(1,049,230)	-	-	(1,049,230)	(1,049,230)	1%			
2004 - FSRP	-	-	-	(98)	-	-	(98)	(98)	-	-	-	-	-	-	-	-	-	-	-	98	-	-	98	98	98	0%		
Sub-Total	-	-	-	(279,213)	(5,993)	-	(285,206)	(285,206)	-	-	-	(1,175,350)	-	-	(1,175,350)	(1,175,350)	-	-	-	152,996	-	-						

SUNGARD PENTAMATION, INC.  
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SELECTION CRITERIA: transact.yr='23' and transact.period='6' and transact.fund between '730' and '732'  
 ACCOUNTING PERIOD: 7/23

FUND - 730 - FLOOD CONTROL AGENCY

CASH ACCT	CHECK NO	ISSUE DT	-----VENDOR-----	FUND/DEPT	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT	
10100	285825	12/08/22	305409	LARSEN WURZEL & ASS	7350	62701	SBFCA/OCT 22	0.00	631.47
10100	285825	12/08/22	305409	LARSEN WURZEL & ASS	7350	62701	SBFCA/OCT 22	0.00	3,783.00
TOTAL CHECK							0.00	4,414.47	
10100	285916	12/08/22	308355	YUBA RIVER MOLDING	7350	63201	SBFCA/DEC 22-JAN 23	0.00	3,850.00
10100	285987	12/15/22	302252	U.S. BANK CORP PAYM	7350	62301	TY/POSTAGE	0.00	1.64
10100	285987	12/15/22	302252	U.S. BANK CORP PAYM	7350	62301	TY/POSTAGE	0.00	3.11
10100	285987	12/15/22	302252	U.S. BANK CORP PAYM	7350	62501	TY/ALHAMBRA	0.00	5.85
10100	285987	12/15/22	302252	U.S. BANK CORP PAYM	7350	63201	TY/PGE	0.00	18.17
10100	285987	12/15/22	302252	U.S. BANK CORP PAYM	7350	62201	TY/COMCAST PHONE	0.00	41.32
10100	285987	12/15/22	302252	U.S. BANK CORP PAYM	7350	62201	TY/COMCAST	0.00	15.66
10100	285987	12/15/22	302252	U.S. BANK CORP PAYM	7350	62701	TY/PERMIT FEE	0.00	18.46
10100	285987	12/15/22	302252	U.S. BANK CORP PAYM	7350	62801	TY/BOARD LUNCH	0.00	148.64
10100	285987	12/15/22	302252	U.S. BANK CORP PAYM	7350	62201	TY/SPRINT	0.00	9.69
10100	285987	12/15/22	302252	U.S. BANK CORP PAYM	7350	62801	TY/BOARD LUNCH	0.00	89.23
TOTAL CHECK							0.00	351.77	
10100	286020	12/22/22	308404	A&R JANITORIAL SERV	7350	62701	SBFCA/NOVEMBER 2022	0.00	150.00
10100	286022	12/22/22	300739	ADVANCED DOCUMENT C	7350	62601	SBFCA/NOVEMBER 2022	0.00	75.03
10100	286035	12/22/22	306369	BIDWELL CONSULTING	7350	62799	SBFCA/NOVEMBER 2022	0.00	275.00
10100	286109	12/22/22	304991	MICHAEL BESSETTE	7350	62801	SBFCA/NOVEMBER 2022	0.00	160.59
TOTAL CASH ACCOUNT							0.00	9,276.86	
TOTAL FUND							0.00	9,276.86	

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FUND - 731 - SBFCA CAPITAL FUND

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10100	285784	12/08/22	306923	CAPRI & CLAY, INC.	996001	66552	SBFCA/JULY 22	0.00	2,500.00
10100	285825	12/08/22	305409	LARSEN WURZEL & ASS	997020	67603	SBFCA/OCT 22	0.00	61.25
10100	285825	12/08/22	305409	LARSEN WURZEL & ASS	997072	67620	SBFCA/OCT 22	0.00	400.50
10100	285825	12/08/22	305409	LARSEN WURZEL & ASS	996001	67311	SBFCA/OCT 22	0.00	4,693.44
10100	285825	12/08/22	305409	LARSEN WURZEL & ASS	995001	67311	SBFCA/OCT 22	0.00	14,862.56
10100	285825	12/08/22	305409	LARSEN WURZEL & ASS	941064	65648	SBFCA/OCT 22	0.00	673.75
10100	285825	12/08/22	305409	LARSEN WURZEL & ASS	997010	65730	SBFCA/OCT-22	0.00	1,691.00
10100	285825	12/08/22	305409	LARSEN WURZEL & ASS	997071	67610	SBFCA/OCT 22	0.00	183.75
10100	285825	12/08/22	305409	LARSEN WURZEL & ASS	995001	66521	SBFCA/OCT 22	0.00	7,349.51
10100	285825	12/08/22	305409	LARSEN WURZEL & ASS	996001	66521	SBFCA/OCT 22	0.00	2,320.90
10100	285825	12/08/22	305409	LARSEN WURZEL & ASS	997002	65780	SBFCA/OCT 22	0.00	3,538.00
10100	285825	12/08/22	305409	LARSEN WURZEL & ASS	997003	65720	SBFCA/OCT 22	0.00	4,005.00
TOTAL CHECK							0.00	39,779.66	
10100	285883	12/08/22	309534	R&F ENGINEERING, IN	995001	66341	SBFCA/OCTOBER 2022	0.00	32,354.62
10100	285883	12/08/22	309534	R&F ENGINEERING, IN	996001	66341	SBFCA/OCTOBER 2022	0.00	10,217.26
10100	285883	12/08/22	309534	R&F ENGINEERING, IN	997006	65720	SBFCA/OCT-22	0.00	1,147.50
10100	285883	12/08/22	309534	R&F ENGINEERING, IN	997002	65780	SBFCA/OCT 22	0.00	6,835.00
10100	285883	12/08/22	309534	R&F ENGINEERING, IN	997003	65720	SBFCA/OCT-22	0.00	850.00
10100	285883	12/08/22	309534	R&F ENGINEERING, IN	997010	65733	SBFCA/OCTOBER-22	0.00	1,936.25
10100	285883	12/08/22	309534	R&F ENGINEERING, IN	997003	65724	SBFCA/OCT-22	0.00	812.50
10100	285883	12/08/22	309534	R&F ENGINEERING, IN	997072	67620	SBFCA/OCTOBER 2022	0.00	2,592.50
TOTAL CHECK							0.00	56,745.63	
10100	285886	12/08/22	308917	RIVER PARTNERS	997006	65725	SBFCA/OCTOBER 22	0.00	31,693.20
10100	285987	12/15/22	302252	U.S. BANK CORP PAYM	995001	67310	TY/PERMIT FEE	0.00	79.45
10100	285987	12/15/22	302252	U.S. BANK CORP PAYM	995001	67310	TY/PGE	0.00	78.22
10100	285987	12/15/22	302252	U.S. BANK CORP PAYM	995001	67310	TY/COMCAST	0.00	67.41
10100	285987	12/15/22	302252	U.S. BANK CORP PAYM	995001	67310	TY/SPRINT	0.00	41.69
10100	285987	12/15/22	302252	U.S. BANK CORP PAYM	995001	67310	TY/ALHAMBRA	0.00	25.17
10100	285987	12/15/22	302252	U.S. BANK CORP PAYM	995001	67310	TY/POSTAGE	0.00	13.37
10100	285987	12/15/22	302252	U.S. BANK CORP PAYM	995001	67310	TY/COMCAST PHONE	0.00	177.95
10100	285987	12/15/22	302252	U.S. BANK CORP PAYM	995001	67310	TY/POSTAGE	0.00	7.00
10100	285987	12/15/22	302252	U.S. BANK CORP PAYM	996001	67310	TY/POSTAGE	0.00	4.22
10100	285987	12/15/22	302252	U.S. BANK CORP PAYM	996001	67310	TY/COMCAST PHONE	0.00	56.20
10100	285987	12/15/22	302252	U.S. BANK CORP PAYM	996001	67310	TY/PERMIT FEE	0.00	25.09
10100	285987	12/15/22	302252	U.S. BANK CORP PAYM	996001	67310	TY/POSTAGE	0.00	2.21
10100	285987	12/15/22	302252	U.S. BANK CORP PAYM	996001	67310	TY/PGE	0.00	24.70
10100	285987	12/15/22	302252	U.S. BANK CORP PAYM	996001	67310	TY/ALHAMBRA	0.00	7.95
10100	285987	12/15/22	302252	U.S. BANK CORP PAYM	996001	67310	TY/SPRINT	0.00	13.17
10100	285987	12/15/22	302252	U.S. BANK CORP PAYM	996001	67310	TY/COMCAST	0.00	21.29
TOTAL CHECK							0.00	645.09	
10100	286032	12/22/22	302416	BENDER ROSENTHAL, I	995001	67114	SBFCA/NOVEMBER 2022	0.00	1,672.00
10100	286032	12/22/22	302416	BENDER ROSENTHAL, I	996001	67114	SBFCA/NOVEMBER 2022	0.00	528.00
TOTAL CHECK							0.00	2,200.00	
10100	286043	12/22/22	306923	CAPRI & CLAY, INC.	996001	66552	SBFCA/NOVEMBER 22	0.00	2,500.00
10100	286061	12/22/22	306396	ECORP CONSULTING, I	996001	68900	SBFCA/OCTOBER 2022	0.00	22.36

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FUND - 731 - SBFCA CAPITAL FUND

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10100	286061	12/22/22	306396	ECORP CONSULTING, I	996001	68802 SBFCA/TASK ORDER 23	0.00	2,100.36
10100	286061	12/22/22	306396	ECORP CONSULTING, I	995001	68400 SBFCA/OCTOBER 2022	0.00	43.61
10100	286061	12/22/22	306396	ECORP CONSULTING, I	995001	68202 SBFCA/TASK ORDER 23	0.00	5,300.91
10100	286061	12/22/22	306396	ECORP CONSULTING, I	995001	67400 SBFCA/OCTOBER 2022	0.00	100.61
10100	286061	12/22/22	306396	ECORP CONSULTING, I	996001	68400 SBFCA/OCTOBER 2022	0.00	13.77
10100	286061	12/22/22	306396	ECORP CONSULTING, I	996001	67202 SBFCA/TASK ORDER 23	0.00	3,861.85
10100	286061	12/22/22	306396	ECORP CONSULTING, I	995001	68802 SBFCA/TASK ORDER 23	0.00	10,401.81
10100	286061	12/22/22	306396	ECORP CONSULTING, I	995001	67202 SBFCA/TASK ORDER 23	0.00	12,229.14
10100	286061	12/22/22	306396	ECORP CONSULTING, I	995001	68900 SBFCA/OCTOBER 2022	0.00	80.51
10100	286061	12/22/22	306396	ECORP CONSULTING, I	941064	65635 SBFCA/JUNE 22	0.00	1,292.57
10100	286061	12/22/22	306396	ECORP CONSULTING, I	995001	68930 SBFCA/OCTOBER 2022	0.00	6,779.44
10100	286061	12/22/22	306396	ECORP CONSULTING, I	997010	65735 SBFCA/JUNE 22	0.00	140.92
10100	286061	12/22/22	306396	ECORP CONSULTING, I	997006	65725 SBFCA/OCTOBER 2022	0.00	1,314.65
10100	286061	12/22/22	306396	ECORP CONSULTING, I	997003	65722 SBFCA/JUNE 1	0.00	3,117.95
10100	286061	12/22/22	306396	ECORP CONSULTING, I	996001	68202 SBFCA/TASK ORDER 23	0.00	1,673.98
10100	286061	12/22/22	306396	ECORP CONSULTING, I	996001	68930 SBFCA/OCTOBER 2022	0.00	2,140.88
10100	286061	12/22/22	306396	ECORP CONSULTING, I	996001	67400 SBFCA/OCTOBER 2022	0.00	31.77
TOTAL CHECK							0.00	50,647.09
10100	286067	12/22/22	309864	ESCHEMAN CONSTRUCTI	996001	68930 SBFCA/PEM #2	0.00	57,475.90
10100	286067	12/22/22	309864	ESCHEMAN CONSTRUCTI	996001	68930 SBFCA/OCTOBER 2022	0.00	85,050.78
10100	286067	12/22/22	309864	ESCHEMAN CONSTRUCTI	731	20194 SBFCA/PEM #2	0.00	12,604.36
10100	286067	12/22/22	309864	ESCHEMAN CONSTRUCTI	995001	68930 SBFCA/OCTOBER 2022	0.00	269,327.43
10100	286067	12/22/22	309864	ESCHEMAN CONSTRUCTI	731	20194 SBFCA/OCTOBER 2022	0.00	18,651.49
10100	286067	12/22/22	309864	ESCHEMAN CONSTRUCTI	995001	68930 SBFCA/PEM #2	0.00	182,006.98
TOTAL CHECK							0.00	625,116.94
10100	286080	12/22/22	200071	HDR ENGINEERING INC	996001	68802 SBFCA/MAY 22	0.00	1,765.79
10100	286080	12/22/22	200071	HDR ENGINEERING INC	996001	67202 SBFCA/OCTOBER 2022	0.00	1,519.43
10100	286080	12/22/22	200071	HDR ENGINEERING INC	996001	68802 SBFCA/OCTOBER 22	0.00	6,596.83
10100	286080	12/22/22	200071	HDR ENGINEERING INC	995001	68202 SBFCA/OCTOBER 22	0.00	14,133.27
10100	286080	12/22/22	200071	HDR ENGINEERING INC	995001	68802 SBFCA/OCTOBER 2022	0.00	3,181.04
10100	286080	12/22/22	200071	HDR ENGINEERING INC	996001	68202 SBFCA/OCTOBER 2022	0.00	597.92
10100	286080	12/22/22	200071	HDR ENGINEERING INC	996001	68202 SBFCA/MAY 22	0.00	1,194.66
10100	286080	12/22/22	200071	HDR ENGINEERING INC	996001	68202 SBFCA/OCTOBER 2022	0.00	658.62
10100	286080	12/22/22	200071	HDR ENGINEERING INC	995001	68202 SBFCA/MAY 22	0.00	3,783.06
10100	286080	12/22/22	200071	HDR ENGINEERING INC	996001	68202 SBFCA/OCTOBER 22	0.00	4,463.15
10100	286080	12/22/22	200071	HDR ENGINEERING INC	995001	68202 SBFCA/OCTOBER 2022	0.00	2,085.63
10100	286080	12/22/22	200071	HDR ENGINEERING INC	995001	68202 SBFCA/OCTOBER 2022	0.00	1,893.41
10100	286080	12/22/22	200071	HDR ENGINEERING INC	995001	68802 SBFCA/OCTOBER 2022	0.00	4,092.57
10100	286080	12/22/22	200071	HDR ENGINEERING INC	996001	68802 SBFCA/OCTOBER 2022	0.00	826.38
10100	286080	12/22/22	200071	HDR ENGINEERING INC	995001	68802 SBFCA/OCTOBER 22	0.00	23,744.72
10100	286080	12/22/22	200071	HDR ENGINEERING INC	995001	68802 SBFCA/MAY 22	0.00	6,355.77
10100	286080	12/22/22	200071	HDR ENGINEERING INC	995001	67202 SBFCA/OCTOBER 2022	0.00	4,811.52
10100	286080	12/22/22	200071	HDR ENGINEERING INC	996001	68802 SBFCA/OCTOBER 2022	0.00	883.77
TOTAL CHECK							0.00	82,587.54
10100	286108	12/22/22	56800	MHM INC	995001	65679 SBFCA/AUG-SEPT 22	0.00	10,523.75
10100	286108	12/22/22	56800	MHM INC	996001	65679 SBFCA/AUG-SEPT 22	0.00	3,323.29
TOTAL CHECK							0.00	13,847.04
10100	286109	12/22/22	304991	MICHAEL BESSETTE	941064	62798 SBFCA/NOVEMBER 2022	0.00	8.25

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FUND - 731 - SBFCA CAPITAL FUND									
CASH ACCT	CHECK NO	ISSUE DT	-----VENDOR-----	FUND/DEPT	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT	
10100	286109	12/22/22	304991	MICHAEL BESSETTE	996001	67310 SBFCA/NOVEMBER 2022	0.00	90.72	
10100	286109	12/22/22	304991	MICHAEL BESSETTE	995001	67310 SBFCA/NOVEMBER 2022	0.00	287.26	
10100	286109	12/22/22	304991	MICHAEL BESSETTE	997071	67610 SBFCA/NOVEMBER 2022	0.00	73.00	
TOTAL CHECK							0.00	459.23	
TOTAL CASH ACCOUNT							0.00	908,721.42	
TOTAL FUND							0.00	908,721.42	
TOTAL REPORT							0.00	917,998.28	



# Sutter Butte Flood Control Agency

*A Partnership for Flood Safety*

February 8, 2023

**TO:** Board of Directors

**FROM:** Michael Bessette – Executive Director

**SUBJECT:** Receive and File Program/Project Update Report

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## Recommendation

Receive and file the February 2023 Program/Project update report and receive staff's monthly Program/Project presentation.

## Background

The purpose of this report is to provide a regular, monthly update on SBFCA program and project activities:

### *Feather River Regional Flood Management Planning*

Late last year DWR sent SBFCA the Phase 4 funding agreement for execution. We are waiting to receive back the fully executed version at which time we will begin the project. This new funding agreement is for \$260,000 and SBFCA will be the lead agency for this next phase of work. SBFCA's primary interests in the regional planning effort are; advance OMRR&R activities for Cherokee Canal, advance the multi-benefit OWA Robinson's Riffle project, advance critical repairs along the Sutter Bypass east levee, explore opportunities to fund construction of the Tudor Flood Risk Reduction and the Yuba City Sediment Removal Projects, participate in FEMA National Flood Insurance Program reform, complete the LAFCO process to facilitate the annexation of MA3 by LD1, participate in efforts related to the Oroville Citizen's Advisory Committee, and identify and implement other regional flood risk reduction projects. Most of these projects have already been advanced with the Round 3 funding agreement, and this Round 4 grant will allow SBFCA to continue the work.

### *Oroville Wildlife Area (OWA) Flood Stage Reduction Project*

SBFCA received notice from DWR that its planning grant in the amount of \$1.1M will be received very soon. Once received we will initiate the next phase of the Oroville Wildlife Area Flood Stage Reduction and Ecosystem Restoration program (the OWA Robinson's Riffle Project). The upcoming work will take approximately 18-24 months to complete and includes a planning study to formulate and evaluate alternatives, identify a preferred alternative, as well as pre-design and environmental work to refine the preferred alternative. On other related funding pursuits, SBFCA staff is coordinating with CDFW and the Wildlife Conservation Board (WCB) to fund the proposed \$6M improvements at the Thermalito Afterbay boat ramp and campground. This grant application was submitted last month (January 2023). Another grant opportunity, also with the WCB, was also submitted last January to fund the design and permitting of the OWA Robinson's Riffle Project. Lastly, SBFCA also submitted a pre-application to CDFW for the same design/permitting activities that was submitted to WCB.

The project team also continues to coordinate closely with CDFW and WCB on the documentation for closing out the Unit D project, including work on post-construction monitoring activities. Closeout for both remaining WCB grants will be completed soon. SBFCA staff also continues to coordinate with River Partners regarding their

ongoing work on the invasive species removal and the new vegetation planting efforts, which is scheduled to be complete in spring of 2023.

#### *Sutter Bypass Critical Repairs*

SBFCA received its \$4M funding agreement for design and permitting of the Sutter Bypass Critical Repairs from DWR last month. Now that the funding agreement has been received the project will begin. The design team lead, HDR Engineering, Inc., is creating the project schedule and will submit the schedule to SBFCA this month. A meeting was held late last year with USACE on the 408 approval needed to perform geotechnical explorations and we hope to receive news on that approval process very soon. Ideally we will receive approval immediately after flood season ends in the April/May timeframe.

#### *Tudor Flood Risk Reduction Project (lower Feather River West Levee)*

SBFCA's design and environmental teams continue their work on the levee repair project. The design team recently completed and submitted the 65% level plans and specifications package for review. This package will also be used to submit to the Central Valley Flood Protection Board for an encroachment permit, which initiates the USACE Section 408 review and approval process. The encroachment permit being prepared by SBFCA will be submitted by early February. Design and environmental team meetings will continue to be held monthly, or as needed, to advance the project. It is anticipated that the design and permitting effort will take approximately 2 years to complete with construction scheduled to begin in 2025.

#### *Proposition 68 Sediment Management Project*

Staff continues to pursue additional funding opportunities in order to remove additional sediment from the confluence of the Feather and Yuba Rivers (Phase 2 work). The grant application submitted to CDFW last March was not approved for funding. Staff also submitted a pre-application to the Wildlife Conservation Board (WCB) in June and has been invited to submit a full application, which staff just submitted in January. Existing environmental permits acquired for the phase 1 work would cover this additional Phase 2 work and are valid through 2026. SBFCA staff also continues to coordinate with Yuba County staff to remove sediment at the Star Bend boat ramp on the east side of the Feather River.

#### *Sutter Basin Flood Risk Management Project (federal project)*

SBFCA staff continues to participate in frequent USACE project management team and construction coordination meetings in order to close out the project and is working with USACE on project crediting reports and other remaining project closeout items. The crediting reports are needed to perfect the credit established by SBFCA by advancing the levee improvements prior to the federal government appropriated funds for the project. SBFCA's Executive Director has held several meetings with the Executive Director of the San Joaquin Area Flood Control Agency (SJAFA) to advance discussions regarding the potential purchase (by SJAFA) of excess credits that SBFCA currently holds. The next meeting with SJAFA's Executive Director was held at the end of January. Also, both SBFCA and SJAFA are working closely with DWR in order to align all the non-federal partners and develop strategy to influence USACE to process the credit approvals in a timely manner.

#### *Engineering Design*

The design team is overseeing the closeout of the Second Street vegetation removal and fence installation project now that construction is complete. The design team continues to process the encroachment permits for facilities (pipes, electrical, levee ramps, etc.) modified by the Feather River West Levee Project (FRWLP). Those permits are processed through the Central Valley Flood Protection Board after approval by the Corps of Engineers. SBFCA has been coordinating with USACE and CVFPB regarding the USACE's latest levee inspection which they completed last year. It is now anticipated that the draft inspection results will be available in early 2023, much later than expected. Lastly, the design team has successfully completed the USACE review and approval of the Operation and Maintenance manuals for the FRWLP levee improvements (3 separate manuals). These manuals were accepted by the Central Valley Flood Protection Board (CVFPB) at their board meeting in September and will soon be transferred to the respective Local Levee Maintaining Agencies (Levee Districts 1&9, and State Maintenance Areas 7&16) for maintenance responsibility for the completed levee improvements.



#### *Environmental Documentation/Permitting/Monitoring/Mitigation*

Work on the Star Bend and Mathews Property environmental mitigation sites continues. SBFCA staff and the Sacramento Valley Conservancy team continue to work on completing all the associated land transfers, easement establishments, regulatory reviews, and other associated activities required to establish and manage the mitigation sites in perpetuity. The revised draft management plan and associated easement documents were sent to California Department of Fish and Wildlife (CDFW) and the US Fish & Wildlife Service for their respective reviews and staff continues to coordinate toward final approval. Coordination calls have been held with the agencies to help closeout this process. Staff continues to coordinate with Levee District 1 on the required land transfer and ongoing maintenance cost reimbursement at Star Bend.

#### *Right of Way*

The Right of Way team updated the closeout schedule for right of way transfer to the State. Coordination with PG&E on the easements SBFCA was required to acquire for their relocated facilities is also taking place. DWR will cost share in these property easement acquisitions through SBFCA's UFRR Funding Agreement. The SBFCA right-of-way team and DWR (real estate branch and geodetics group) continue to conduct monthly coordination meetings to streamline the real estate acquisition reimbursement process and ultimate transfer of property to the State by the end of this year. DWR is making good progress on reviewing and approving the Final Accounting Packages, which allow SBFCA to be reimbursed by DWR for land acquisitions.

#### *Regional Development Impact Fee*

At SBFCA's August 2021 Board meeting the board unanimously approved the development of a Regional Development Impact Fee (DIF) Program to help fund implementation of the SBFCA Strategic Plan and directed staff to proceed on completing an AB1600 compliant Nexus Study. The DIF would be imposed on new development within the Sutter-Butte Basin, collected by the land-use agency members and the funds would be remitted to SBFCA to construct flood risk reduction projects. Staff prepared drafts of the Nexus Study and Collection Agreement and is coordinating review of the draft documents with member agency staff prior to presentation to SBFCA and the land-use agencies' Councils/Boards for approval. Coordination meetings with staff from Butte County, Biggs, Gridley, Yuba City, and Sutter County are ongoing. Staff presented the revised Nexus Study to the SBFCA Board for final approval in December 2022.

#### *Sutter County FEMA Accreditation*

SBFCA has finished with incorporating the updates to the post-FRWLP 100-year floodplain maps and continues to coordinate with City and County staff on the upcoming FEMA accreditation package submittal. SBFCA's design team has prepared an initial draft of the FEMA accreditation package and SBFCA's Independent Panel of Experts (IPE) have provided comments on the draft package. The project team is currently reviewing and addressing the IPE's comments. It is anticipated that SBFCA, in coordination with Sutter County and Yuba City, will submit the 100-year accreditation package for the southern Feather River west levee reaches to FEMA in early to mid 2023 following the closeout of the Federal project. Following submittal, it is anticipated that the review and processing period with FEMA will take approximately 3 to 5 years before the proposed mapping changes become effective. SBFCA staff has also been in contact with Yuba County staff and their consultants to help coordinate the ongoing hydraulic modeling efforts and to maintain consistency with recent levee work performed by both SBFCA and Three Rivers Levee Improvement Authority.

#### *State & Local Funding and Coordination*

##### *EIP / UFRR Agreement*

SBFCA staff continues to work with DWR to process additional payments and reimbursement requests for various items of work. SBFCA has since received \$2,499,794 for the Emergency Work Retention Release. The last payment received and reported to the Board was in the amount of \$2,060,217 on June 18, 2022 for costs incurred during the 28<sup>th</sup>, 29<sup>th</sup>, and 30<sup>th</sup>. An \$308,156 payment for 31<sup>st</sup> Quarter was received in December). SBFCA is currently requesting one FAPS payment totaling \$1,989,855 from DWR for ROWarequest for a Partial Closeout Retention Release of \$2,668,485. Additional final closeout work is also underway.

The table below presents the funding status of the Agency's UFRR Grant.

**FRWLP DWR EIP/UFRR Funding**

	<b><u>Agreement</u></b>			
	<b><u>Design</u></b>		<b><u>Construction</u></b>	
Agreement No.	#4600009480		#4600010296	
Capital Outlay Amount	\$9,000,000		\$56,780,000	
Amendment 1	\$0	[1]	\$0	[2]
Amendment 2	\$14,869,280	[3]	\$57,803,791	[4]
Amendment 3	\$0		\$43,861,587	
Amendment 4	\$0		\$40,828,931	
Amendment 5	-\$2,529,451	[5]	\$31,730,451	[5]
Amendment 6	\$0		\$0	[1]
Amendment 7	\$0		\$3,744,017	[6]
<b>TOTAL FUNDING</b>	<b>\$21,339,829</b>		<b>\$234,748,777</b>	
Receipts				
Payments to Date	\$21,339,829		\$224,615,858	
Pending	\$0		\$4,658,341	
<b>TOTAL PAYMENTS</b>	<b>\$21,339,829</b>		<b>\$224,615,858</b>	
<b>GRANT BALANCE</b>	<b>\$0</b>		<b>\$4,042,610</b>	

- [1] Amendment 1 to the Design Agreement and Amendment 6 to the Construction Agreement amended the terms of the agreements (time extensions only).
- [2] Amendment 1 to the Construction Agreement amended the scope agreement to include the closure of gaps (at reaches 13 and 24) in Area C.
- [3] Amendment 2 to the Design Agreement increased the cost share from 50% to 76% State Cost Share and increased the State funding limit.
- [4] Amendment 2 to the Construction Agreement increased the scope to include Areas B & D2A and increased the State funding limit. It also incorporated many of the guideline provisions of the UFRR Program.
- [5] Reflects pending transfer of remaining design funding to the CFA and additional funding from DWR for emergency work (\$25,000,000 for R 14 – 16 and \$4,201,000 for emergency storm response).
- [6] Additional funding for other scope items (OWA) included in Amendment 7 are included in the above analysis.

***OWA (CDFW & WCB) Grant Agreements***

SBFCA staff is working with the WCB and CDFW to process payments for the ongoing OWA work. Recent payments were received for all of the WCB grants in the amount of \$7,358,542 to date and for the CDFW Box Culvert grant in the amount of \$5,453,161 through the 9<sup>th</sup> Quarter, with \$87,882 for the 10<sup>th</sup> through 13<sup>th</sup> Quarters submitted and pending payment. Payments on the CDFW Veg Planting grant for the first through eighth quarters were received in the sum amount of \$1,058,172 with \$111,059 currently pending for the 9<sup>th</sup> Quarter. A 10<sup>th</sup> Quarter package is currently being formulated.

The tables below present the funding status of the Agency's WCB Grants and CDFW Grants, respectively.

**OWA WCB Funding**

	<b><u>Agreement</u></b>				<b><u>Total</u></b>
Grant Agreement No.	WC-1736BC	WC-1842AP	WC-1729SS	WC-1554MM	
Grant Amount	\$5,070,900	\$1,542,100	\$484,000	\$792,522	\$7,889,522
<b>TOTAL FUNDING</b>	<b>\$5,070,900</b>	<b>\$1,542,100</b>	<b>\$484,000</b>	<b>\$792,522</b>	<b>\$7,889,522</b>
<i>Payment Received</i>					
PMT 1	\$768,688	\$1,011,120	\$484,000		\$2,263,808
PMT 2	\$1,593,679				\$1,593,679
PMT 3	\$17,073				\$17,073
PMT 4	\$53,946				\$53,946
PMT 5	\$1,558,060				\$1,558,060
PMT 6	\$139,225				\$139,225
PMT 7	\$12,169				\$12,169
PMT 8	\$9,228				\$9,228
PMT 9	\$23,227				\$23,227
PMT 10	\$23,143				\$23,143
PMT 11	\$10,840			\$101,525	\$112,365
PMT 12	\$354,531				
Retention Release	\$507,090				
Previous Amounts Sum [1]				\$690,997	\$690,997
<b>TOTAL PAYMENTS</b>	<b>\$5,070,900</b>	<b>\$1,011,120</b>	<b>\$484,000</b>	<b>\$792,522</b>	<b>\$7,358,542</b>
<b>GRANT BALANCE</b>	<b>\$0</b>	<b>\$530,980</b>	<b>\$0</b>	<b>\$0</b>	<b>\$530,980</b>

[1] Amount includes payments 1 thru 10 for WC-1554MM grant.

**OWA CDFW Funding**

	<b><u>Agreement</u></b>		<b><u>Total</u></b>
Grant Agreement No.	P1796010	Q1996015	
Grant Amount	\$5,648,836	\$1,716,847	\$7,365,683
<b>TOTAL FUNDING</b>	<b>\$5,648,836</b>	<b>\$1,716,847</b>	<b>\$7,365,683</b>
<i>Receipts</i>			
Received			
PMT 1	\$22,457	\$404,324	\$426,781
PMT 2	\$29,825	\$113,379	\$143,205
PMT 3a	\$3,253,250	\$56,180	\$3,309,430
PMT 3b	\$1,458,029		\$1,458,029
PMT 4	\$303,191	\$42,759	\$345,950
PMT 5	\$164,122	\$139,725	\$303,847
PMT 6	\$114,971	\$102,987	\$217,958
PMT 7	\$27,302	\$112,641	\$139,943
PMT 8	\$13,837	\$86,177	\$100,015
PMT 9	\$66,177		\$66,177
<i>Pending</i>			
PMT 9		\$111,059	\$111,059
PMT 10	\$54,444		\$54,444
PMT 11	\$1,319		\$1,319

PMT 12	\$4,350		\$4,350
PMT 13	\$27,770		\$27,770
<b>TOTAL PAYMENTS</b>	<b>\$5,541,044</b>	<b>\$1,169,232</b>	<b>\$6,710,275</b>
<b>GRANT BALANCE</b>	<b>\$107,792</b>	<b>\$547,615</b>	<b>\$655,408</b>

*CNRA Proposition 68 Sediment Management Project*

SBFCA staff finalized a grant with California Natural Resources Agency (CNRA) for Sediment Management along the Feather River in February 2020 for \$5,000,000. The first four invoice packages cover costs through March 31, 2021. All five packages have been submitted to CNRA for payment, with the first quarter through fourth quarter payments of \$658,922 received and the remaining packages for the 5<sup>th</sup> through 7<sup>th</sup> Quarters pending. Additional invoices for subsequent quarters will proceed in coming months. SBFCA has been in close contact with CNRA to process payments.

**CNR Sediment Removal Funding**

	<u>Agreement</u>	<u>Total</u>
Grant Agreement No.	R31866-0	
Grant Amount	\$5,000,000	\$5,000,000
<b>TOTAL FUNDING</b>	<b>\$5,000,000</b>	<b>\$5,000,000</b>
Receipts		
Received		
PMT 1	\$15,477	\$15,477
PMT 2	\$233,338	\$233,338
PMT 3	\$151,111	\$151,111
PMT 4	\$258,997	\$258,997
Pending		
PMT 5	\$232,895	\$232,895
PMT 6	\$3,280,672	\$3,280,672
PMT 7	\$255,790	\$255,790
<b>TOTAL PAYMENTS</b>	<b>\$4,428,279</b>	<b>\$4,428,279</b>
<b>GRANT BALANCE</b>	<b>\$571,721</b>	<b>\$571,721</b>

**Fiscal Impact:** This is an informational item only with no fiscal impact to SBFCA.