



Sutter Butte Flood Control Agency

Board of Directors Agenda – Regular Meeting, February 10, 2021, 1 p.m.

MODIFIED BROWN ACT REQUIREMENTS IN LIGHT OF COVID-19

In Compliance with CA Executive Orders N-25-20 and N-29-20 members of the Board of Directors and members of the public will participate in this meeting by teleconference. The call in information for the Board of Directors and the public is as follows:

Zoom Meeting URL: <https://downeybrand.zoom.us/j/91049473187?pwd=czV0ZGJ2Q1V6R29yeXU3VDhjLzJqdz09>

Meeting ID: 910 4947 3187

Phone number: 213.338.8477

Passcode: 133544

Any member of the public on the telephone may speak during Public Comment or may email public comments to admin@sutterbutteflood.org and comments will be read from each member of the public. During this period of modified Brown Act Requirements, Sutter Butte Flood Control Agency will use best efforts to swiftly resolve requests for reasonable modifications or accommodations with individuals with disabilities, consistent with the Americans with Disabilities Act, and resolving any doubt whatsoever in favor of accessibility.

County of Sutter

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

County of Butte

Bill Connelly
Todd Kimmelshue

City of Yuba City

Shon Harris
Grace Espindola
Alt. Marc Boomgaarden

City of Live Oak

Lakhvir Ghag
Alt. Luis Hernandez

City of Gridley

Bruce Johnson

City of Biggs

Bo Sheppard
Alt. John Busch

Levee District 1

Francis Silva
Charlie Hoppin
Alt. Sally Serger
Alt. Drew Stresser

Levee District 9

Mike Morris
Chris Schmidl

AGENDA SUMMARY

REGULAR MEETING/CALL TO ORDER

- Roll Call
- Pledge of Allegiance

1. Selection of 2021 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 9, 2020 Board Meeting
3. Budget Adjustments to 1) Framework Agreement with Levee District 1 (LD1) and 2) Professional Services Agreement with Sacramento Valley Conservancy related to the Star Bend Setback and Mathews Mitigation Areas
4. Approval pursuant to the California Environmental Quality Act of the Environmental Impact Report and Mitigation Monitoring and Reporting Program for Yuba City Boat Ramp Sediment Removal Project, and Approval of the Yuba City Boat Ramp Sediment Removal Project
5. Approval pursuant to the California Environmental Quality Act of an Addendum to the Initial Study and Mitigated Negative Declaration and Revision to Mitigation Monitoring and Reporting Program for Live Oak Boat Ramp Sediment and Invasive Species Removal Project
6. Approval of Cal OES Resolution Designating an Authorized Agent for the Purposes of receiving FEMA Grant Funding for Sutter Bypass East Levee Improvements

RESOLUTION OF NECESSITY HEARING

7. Consider Adopting Resolution of Necessity for Acquisition of Property Interests from Parcel with Unknown Owner(s) and No Assessor's Parcel Number

PRESENTATION, DISCUSSION & ACTION ITEMS

8. Presentation of Agency Audited Financial Statements and Related Reports for Fiscal Year Ending June 30, 2020
9. Presentation and File Monthly Financial Report

INFORMATIONAL AND POSSIBLE APPROVAL ITEMS

10. Presentation and File Program/Project Update
11. Other Reports from Agency Staff and Consultants
12. Report by Member and Partner Agencies

CORRESPONDENCE

13. Report on Correspondence Sent by and Received by the Board

ADJOURNMENT

The next regularly scheduled Board of Directors meeting will be held on Wednesday, March 10, 2021 at 1 p.m.



Sutter Butte Flood Control Agency

A Partnership for Flood Safety

February 10, 2021

TO: Board of Directors

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

SUBJECT: Selection of 2021 SBFCA Chair and Vice Chair

Recommendation

We recommend that the SBFCA Board of Directors select the Chair from Butte County and a Vice Chair from City of Yuba City for the 2021 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 2020 the Chair position was held by Sutter County (represented by Mat Conant), and the Vice Chair position was held by Butte County (represented by Steve Lambert). Therefore, in 2021 the Chair position should rotate to Butte County and the Vice Chair position should rotate to City of Yuba City.

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



Sutter Butte Flood Control Agency

Board of Directors Minutes Regular Meeting, December 9, 2020, 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 N-25-20 and N-29-20 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, Steve Lambert
City of Yuba City:	Shon Harris, Grace Espindola
City of Biggs:	Bo Sheppard
City of Gridley:	Bruce Johnson
Levee District 9:	Mike Morris
Levee District 1:	Charlie Hoppin, Francis Silva

MEMBERS ABSENT: Chris Schmidl, Lakvhir Ghag

STAFF PRESENT: Michael Bessette, Executive Director; Agency Counsel; Andrea Clark, Agency Counsel; Seth Wurzel, Budget Manager; Kim Floyd, Public Outreach; and Terra Yaney, Board Clerk

MEETING/CALL TO ORDER

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

PUBLIC COMMENT

No public Comment

CONSENT CALENDAR

1. Approval of the Minutes for the October 14, 2020 Board Meeting
2. Approval of the 2021 schedule for regular SBFCA Board meetings
3. Approval of Task Order 13 under the Master Services Agreement with WSP (formally Parsons Brinckerhoff, Inc.) to provide pre-construction services for the Feather River Sediment Removal Project
4. Approval of Amendment 2 with Blackburn Consulting to provide soil sampling and analysis services for the Feather River Sediment Removal Project
5. Approval of the Initial Study and Mitigated Negative Declaration and Mitigation Monitoring and Reporting Program, Pursuant to the California Environmental Quality Act (CEQA), for Live Oak Boat Ramp Sediment and Invasive Species Removal Project

A motion to approve the Consent Calendar was made by Director Shon Harris and seconded by Director Bo Sheppard. The motion passed with no objection. The Consent Calendar was approved as follows:

- Mat Conant - yes
- Bill Connelly - yes
- Grace Espindola - yes
- Shon Harris - yes
- Charlie Hoppin- yes
- Bruce Johnson - yes
- Steve Lambert - yes
- Mike Morris - yes
- Bo Sheppard - yes
- Francis Silva - yes
- Mike Ziegenmeyer - yes

No public Comment

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

PRESENTATION, DISCUSSION & ACTION ITEMS

6. Adopt a resolution of necessity to acquire certain property interests for the Feather River West Levee Project as follows:

- Fee title to 0.02 ± acres in Sutter County identified as 207-OR-43, the owner of which is currently unknown.
- ~~Fee title to 1.13 ± acres in Sutter County identified as 702-OR-394, the owner of which is currently unknown.~~
(Pulled from agenda, this item will be presented at a future board meeting)

No public Comment

A motion to approve the Resolutions of Necessity was made by Director Mike Ziegenmeyer and seconded by Director Mike Morris. Motion passed with no objection. The Resolutions of Necessity was approved as follows:

- Mat Conant - yes
- Bill Connelly - yes
- Grace Espindola - yes
- Shon Harris - yes
- Charlie Hoppin- yes
- Bruce Johnson - yes
- Steve Lambert - yes
- Mike Morris - yes
- Bo Sheppard - yes
- Francis Silva - yes
- Mike Ziegenmeyer - yes

7. Recognition of Board Member Departures

Board Chair Mat Conant recognized previous SBFCA Board members for their time and contributions. Those recognized included: Steve Lambert and Manny Cardoza. Executive Director Michael Bessette stated that staff would also like to thank them for their leadership.

Directors Conant, Sheppard and Harris all expressed their appreciation for Manny Cardoza’s participation on the board.

Director Charlie Hoppin, Agency Counsel Scott Shapiro and Public Outreach Manager Kim Floyd each thanked Steve Lambert for his leadership and years of service on the board.

8. Presentation and File Monthly Financial Report

Budget Manager Seth Wurzel presented the monthly financial reports for September and 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/>

INFORMATIONAL AND POSSIBLE APPROVAL ITEMS

9. Program/Project Update

Executive Director Michael Bessette gave a presentation outlining the recent and ongoing activities of the agency. He reported that staff continues to work with the California Natural Resources Agency (CNRA) and local stakeholders on the CNRA funded project for sediment removal at both the Yuba City and Star Bend boat launch locations, and removal of aquatic invasive species at the Live Oak boat launch location. He reported that the 100% design deliverable is almost complete and that the project team also continues to work on preparing the environmental documents for the Live Oak boat launch location. They are finalizing the Yuba City environmental documents and they will be posted the website this week and will go before the board in February. Construction is scheduled to begin in June 2021.

Mr. Bessette provided an update on the Feather River West Levee Project. He reported that the right-of-way team is working on the few remaining private acquisitions. DWR will cost share in these property easement acquisitions through SBFCA's UFRR Funding Agreement. The 7th amendment to our Construction Funding Agreement to cover these costs is close to being finalized.

He went on to report, SBFCA staff continues to research potential grant opportunities to advance the OWA Robinson's Riffle Restoration Project. Staff submitted a grant application on October 1 to the Wildlife Conservation Board and is still awaiting news.

Mr. Bessette provided an update on the Feather River Regional Flood Management Planning (RFMP). He reported that staff is coordinating with Yuba Water Agency on their proposed New Bullard's Bar Secondary Spillway project, which when built will provide additional flood protection to the Sutter-Butte basin. He reported that Yuba Water Agency will make a presentation to our board once more information becomes available.

He went on to report that the design team continues to work on the Urban Level of Protection EVD-1 findings report. We anticipate bringing it to the board for approval in February/March 2021.

The entire report, along with a PowerPoint presentation is available on the SBFCA website at:

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

10. Other Reports from Agency Staff and Consultants

Nothing to report.

11. Report by Member and Partner Agencies

Nothing to report.

CORRESPONDENCE

12. Report on Correspondence Sent by and Received by the Board

Nothing to report.

ADJOURNMENT

With no further business coming before the Board, the meeting was adjourned at 1:55 p.m.

ATTEST BY: _____

Terra Yaney, Board Clerk

Board Chair



Sutter Butte Flood Control Agency

A Partnership for Flood Safety

February 10, 2021

TO: Board of Directors

FROM: Michael Bessette, Executive Director
Seth Wurzel, Financial Manager

SUBJECT: Budget Adjustments to 1) Framework Agreement with Levee District 1 (LD1) and 2) Professional Services Agreement with Sacramento Valley Conservancy related to the Star Bend Setback and Mathews Mitigation Areas

Recommendation

Approve the following Amendments to two separate agreements between Sutter Butte Flood Control Agency (SBFCA) and Levee District 1 and the Sacramento Valley Conservancy respectively and authorize the Executive Director to execute the agreements. Both agreements are related to environmental mitigation obligations for the Feather River West Levee Project (FRWLP):

- 1) Approve Amendment No. 1 to the previously approved Framework Agreement between SBFCA and LD 1 related to the future management of the Star Bend mitigation area. Amendment No. 1 modifies Section 2.a increasing the amount due by SBFCA to LD 1 up to a maximum of \$312,500, an increase of approximately \$20,000, for the reimbursement of costs related to LD 1's interim management of the site until the transfer of the management of the property to Sacramento Valley Conservancy (SVC) occurs, and;
- 2) Approve Amendment No. 3 modifying the previously approved Professional Services Agreement with Sacramento Valley Conservancy to increase the total compensation allowed to be paid by SBFCA to \$129,500, an increase of \$6,500.

Background

As part of the FRWLP, SBFCA is responsible for the implementation of several mitigation measures, including compensation for impacts to the valley elderberry longhorn beetle (VELB) and riparian habitat. A total of 91 elderberry shrubs/clusters were identified to be impacted by the FRWLP. In addition, 23.48 acres of riparian forest would also be impacted as a result of the FRWLP. All VELB mitigation and a portion of the riparian mitigation is being fulfilled between two sites – Star Bend (Phase 2) and Mathews. The remaining mitigation requirements for riparian habitat have been fulfilled at the Cosumnes Floodplain Mitigation Bank operated by Westervelt Ecological Services and approved by both the California Department of Fish and Wildlife and United States Department of Fish and Wildlife agencies

The U.S. Fish and Wildlife Service (USFWS) issued a Biological Opinion (BO) for the FRWLP on 02 May 2013 (Biological Opinion Reference No. 08ESMF00-2013-F-0342-1). Conservation measures for the VELB included transplanting elderberry shrubs to be impacted and planting replacement seedlings (1,470 elderberries and 1,470 associated native riparian plants at least 12.15 acres).

Elderberry shrubs to be impacted were relocated to both the Star Bend Phase 2 and Mathews sites in February 2014 and February 2015, respectively. A total of 50 (389 stems) shrubs were transplanted at Star Bend, resulting in 144 transplant locations (watering basins). A total of 28 (139 stems) shrubs were transplanted at Mathews,

resulting in 47 watering basins at the site. Remaining shrubs that were not transplanted were either not salvageable or left in place during levee construction. To fulfill the replacement planting for VELB impacts, elderberry and associated native riparian seedlings were installed at the Star Bend and Matthews sites between 2014 and 2016. Monitoring is required annually over a period of 10 years. Collectively, 60% (882) of the elderberries and 60% (882) of the associated native plantings must be alive at the end of the 10-year monitoring period.

Mitigation for impacts to riparian habitat require the planting of native riparian trees and shrubs on 46.96 acres. In the process of creating habitat for the VELB, riparian habitat mitigation for the FRWLP is being partially fulfilled at the Star Bend Phase 2 and Matthews VELB Mitigation Sites. These include 13.8 acres at Star Bend Phase 2 and 8.1 acres at Matthews, totaling 21.9 acres. At each site, 80% of the mitigation plantings must be surviving at the end of a 20-year period. Monitoring is being completed during the first 10 years coinciding with the VELB mitigation monitoring requirements, followed by additional monitoring in Years 15 and 20 of the sites to complete all riparian mitigation monitoring obligations.

Re: Amendment No. 1 Framework Agreement between SBFCA and LD 1

In July 2020 the SBFCA Board Approved the Framework Agreement between SBFCA and LD 1 related to the future management of the Star Bend mitigation area. This agreement primarily addressed how issues related to the long-term future management of the mitigation area would occur. The Framework Agreement recognized the prior Star Bend Setback Levee Local Cost-Sharing Agreement which provided for SBFCA's funding of the local share of LD 1's Star Bend setback levee project, including costs for mitigation. The Framework Agreement includes a provision that reflects a payment by SBFCA to LD 1 representing a reimbursement to LD 1 for costs incurred related to the Star Bend Setback Levee Project consistent with the Local Cost-Sharing agreement.

The Framework Agreement approved in July reflected SBFCA's payment of LD 1's past mitigation costs up to \$300,000. In July, the total cost of unreimbursed mitigation expenses totaled approximately \$292,500. As a result, the Board's approval allowed for an additional \$7,500 of expenses prior to the transfer of the property and management responsibility. Unfortunately, due to the extended time review time of resource agencies and additional coordination between SVC additional costs have been incurred by LD1 prior to making the payment as part of the land transfer process. LD1 continues to incur costs related to the implementation of the long term conservation management process with SVC. As a result, the payment term of the agreement need to be amended to provide sufficient funding to reimburse LD1 for all of its out of pocket costs. The attached Amendment No. 1 to the Framework Agreement between SBFCA and LD 1 modifies Section 2(a), increasing the amount due by SBFCA to LD 1 up to a maximum of \$312,500, an increase of approximately \$20,000, for the reimbursement of costs related to LD 1's interim management of the site until the transfer of the management of the property to Sacramento Valley Conservancy (SVC) occurs.

Re: Amendment No. 2 to Services Agreement with Sacramento Valley Conservancy

In June 2018, SBFCA identified Sacramento Valley Conservancy (SVC) as the preferred entity to be the conservation easement holder and manager of the valley elderberry long horned beetle mitigation preserves. The mitigation preserves are required by the environmental permits related to the Feather River West Levee Project (FRWLP). In order to establish the mitigation preserves a series of documents needs to be prepared. SBFCA and SVC entered into a Professional Services Agreement to complete the required documents including conservation easements and a management plan. As SBFCA and SVC have advanced this effort, additional reviews by the resource agencies have resulted in additional work and changes resulting in additional costs. One additional cost is the requirement that the long-term Conservation Easement be held by entity other than the preserve manager which will be SVC. The team has identified a third-party easement holder to satisfy this requirement, the Sutter Buttes Regional Land Trust (SBRLT). In order to reimburse their cost of their due diligence review, it is necessary to increase the contract with SVC to cover this additional cost. The proposed contract amendment will provide the necessary resources to complete the contemplated transaction and comply with SBFCA permit requirements. The attached Amendment No. 3 to the previously approved Services Agreement between SBFCA and SVC increases to total contract amount up to a maximum of \$129,500, an increase of \$6,500.

Fiscal Impact

Approval of the proposed amendments will obligate SBFCA to pay for the associated obligations enumerated above in the recommendation. The above obligations are associated with SBFCA's requirements for mitigation as part of the regulatory approvals of the Feather River West Levee Project. The approved capital budget for FY's 2019/20 and 2020/21 include budget for Environment Mitigation within accounts 731-6740(0,1), 6840(0,1) and 6890(0,1) for Areas C, B and D respectively. The Board Approved budget for the accounts are sufficient to cover the obligations under the Framework Agreement and Services Agreement with SVC. As a result, there is no net budgetary impact from the Board's approval of the recommended action.

Attachments:

1. Amendment No. 1 to the Framework Agreement Between Levee District 1 of Sutter County and the Sutter Butte Flood Control Agency Regarding the Star Bend Mitigation Area
2. Amendment 3 to the Sacramento Valley Conservancy Professional Services Agreement

**AMENDMENT NO. 1
TO
FRAMEWORK AGREEMENT BETWEEN LEVEE DISTRICT 1 OF
SUTTER COUNTY AND THE SUTTER BUTTE FLOOD CONTROL
AGENCY REGARDING THE STAR BEND MITIGATION AREA**

This Amendment is entered into effective as of _____, 2021 (the “Effective Date”), by and between Levee District 1 of Sutter County (“LD 1”) and the Sutter Butte Flood Control Agency (“SBFCA”), each a “Party” and together the “Parties.”

RECITALS

- A. SBFCA is a joint powers agency formed in 2007 to provide increased levels of flood protection for its member agencies, which include LD 1.
- B. LD 1 is a levee district responsible for operation and maintenance of portions of the levees on the west bank of the Feather River consistent with the Supplement to Standard Operation and Maintenance Manual Sacramento River Flood Control Project Unit No. 144 (O&M Manual).
- C. On July 8, 2020, the Parties entered into the “FRAMEWORK AGREEMENT BETWEEN LEVEE DISTRICT 1 OF SUTTER COUNTY AND THE SUTTER BUTTE FLOOD CONTROL AGENCY REGARDING THE STAR BEND MITIGATION AREA” (“Framework Agreement”).
- D. Pursuant to Section 3 of the Framework Agreement, any modification will only be effective if in writing and signed by the Party to be bound.
- E. The Parties wish to modify Section 2(a) of the Framework Agreement.

Now, therefore, the Parties agree as follows;

1. Section 2(a) of the Framework Agreement is replaced in its entirety with the following:

“a. In consideration for LD 1’s transfer of property rights as described in Section 1 herein, and as an acknowledgement of LD 1’s costs associated with mitigation at the Star Bend Site to date, SBFCA will pay to LD 1 its actual costs as documented by invoices submitted by LD 1 to SBFCA but not to exceed \$312,500.”

All other terms and conditions contained in the Framework Agreement shall remain in full force and effect.

LEVEE DISTRICT 1 OF SUTTER COUNTY:

By: _____
Andrew Stresser

Date: _____

Title: General Manager

SUTTER BUTTE FLOOD CONTROL AGENCY

By: _____
Michael W. Bessette

Date: _____

Title: Executive Director

Sacramento Valley Conservancy
Star Bend and Mathews Preserve Project Amendment No. 3
Feather River West Levee Project

This Contract Amendment No. 3 amends the Contract between the Sutter Butte Flood Control Agency and Sacramento Valley Conservancy dated June 1, 2018.

Scope of Work

Scope of Work remains as defined in original contract.

Schedule

The services under this Amendment shall continue until the project is completed or the Agreement is terminated per the conditions outlined in the original contract.

Budget

The budget for this amendment is not-to-exceed \$6,500, bring the total contract amount to \$129,500, and will be based upon actual costs incurred and invoiced on a monthly basis.

Special Provisions

None

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

SACRAMENTO VALLEY
CONSERVANCY

By: _____

By: _____

Dated: _____

Dated: _____



Sutter Butte Flood Control Agency

A Partnership for Flood Safety

February 10, 2021

TO: Board of Directors

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

SUBJECT: Approval pursuant to the California Environmental Quality Act of the Environmental Impact Report and Mitigation Monitoring and Reporting Program for Yuba City Boat Ramp Sediment Removal Project, and Approval of the Yuba City Boat Ramp Sediment Removal Project

Recommendation

Adopt the attached resolution certifying the Yuba City Boat Ramp Sediment Removal Project Environmental Impact Report (EIR) including Statements of Overriding Consideration, approving the associated Mitigation Monitoring and Reporting Program (MMRP), approving the Yuba City Boat Ramp Sediment Removal Project, and authorizing the filing of a Notice of Determination under the California Environmental Quality Act (CEQA).

Background

The Yuba City Boat Ramp Sediment Removal Project (Project) involves maintenance dredging to remove sediment that has accumulated in portions of the Feather River. The Project includes two phases. Phase 1 involves the planned removal of 65,600 cubic yards (cy) of dredged material within a 14-acre area as part of restoration, protection and development of river parkways in accordance with the California River Parkway Grant Program. Dredging of an additional approximately 250,000 cy within another 14-acre area immediately downstream to further restore fish passage and improve flow conveyance at the confluence of the Yuba and Feather Rivers could potentially be funded by other sources. The dredging operation would be staged from the existing Yuba City Boat Ramp facility and the Marysville Wastewater Treatment Plant (WWTP) near the northernmost wastewater ponds. Dewatering and disposal of the Phase 1 dredged material is proposed within wastewater ponds that are proposed for decommissioning at the WWTP located immediately adjacent to the proposed dredging area. The City of Marysville intends to decommission these ponds at the same time as implementation of the proposed Project. If funding is received in time, Phase 2 dredged material would also be dewatered and disposed of in the wastewater ponds. However, under a worst-case scenario for the Project, it is assumed that all Phase 2 dredged material would need to be dewatered in tanks located in upland areas and trucked offsite for disposal at Recology's Ostrom Road Landfill or for some other beneficial reuse (i.e., agricultural use, habitat restoration, or use as construction fill).

SBFCA prepared and released for public review a draft Environmental Impact Report (EIR) and received two written comment letters on the EIR during the review period, one from the California Department of Fish and Wildlife (CDFW) and one from the California State Lands Commission (CSLC). Comments provided by the CSLC resulted in several minor revisions to the EIR to include an evaluation of impacts on shipwrecks in the Cultural Resources section in response to those comments. Other minor edits were made to Chapter 2.0, Summary to be consistent with the main body of the EIR.

Discussion

In accordance with CEQA, a Final EIR has been prepared for the Project documenting environmental impacts. The Draft EIR was circulated for public review between December 11, 2020 and January 25, 2021.

SBFCA received comments from the California Department of Fish and Wildlife (CDFW) requesting that the work window be limited to July 1 through September 1 rather than June 15 through October 15 to minimize impacts on emigrating juvenile salmonids, and to limit work to daylight hours only to minimize impacts on green sturgeon. A response was prepared citing information that was contained in an appendix of the EIR (in the Biological Assessment [BA]), that addresses these concerns. It was also noted in the response that reduction of the work window to July 1 through September 1 and to daylight hours only would likely push construction into a second season to implement Phase 1 of the project, and thereby result in an overall greater impact on salmonids.

SBFCA received comments from California State Lands Commission (CSLC) requesting that potential impacts on shipwrecks be evaluated in the EIR. Section 4.5, Cultural Resources, of the EIR was revised to respond to this comment. CSLC's records were also queried for potential shipwrecks in the area and no records were found. Because the Project involves excavation of excess sediment that has accumulated at the confluence of the Yuba and Feather Rivers as a result of the Oroville Dam Spillway incident of 2017, and dredging is expected to be performed within approximately 9 feet below mean lower low water, it is expected that shipwreck material has a low potential to be present in the Project area. Revised mitigation measures CUL-1 and CUL-2 would also ensure that any unanticipated potential cultural resources that are discovered would be handled in an appropriate manner to avoid impacts to these resources, including shipwrecks. Therefore, Project impacts on shipwrecks is expected to be less than significant.

Responses were provided to three additional comments by CSLC requesting an analysis of impacts on environmental justice and raising concerns with deferred mitigation for impacts on water quality and land use policy consistency. Analysis of impacts on Environmental Justice is not required by CEQA. Impacts on water quality would be mitigated through reliance on the conditions within the Regional Water Quality Control Board's 401 Water Quality Certification/Waste Discharge Requirements that will be issued for the Project once the EIR is certified which serves as another legally-binding instrument that is fully enforceable. Mitigation measures required for several issue areas would ensure that the Project is also consistent with local land use policies as discussed in Table 4.11-1 of Chapter 4.11, Land Use and Planning, of the EIR. With implementation of these measures, mitigation would not be deferred and impacts on water quality and land use and planning would be reduced to less than significant levels.

Chapter 4.5, Cultural Resources and Chapter 2.0, Summary, of the EIR have been revised to address comments and for clarification purposes, none of which trigger requirements in Section 15073.5 of the State CEQA Guidelines for recirculation of the document. Copies of the Final EIR and the Mitigation Monitoring and Reporting Program have been distributed to the SBFCA Board Members and have been made available to the public.

Finally, the EIR identifies significant unavoidable impacts on air quality due to emissions of nitrogen oxides (NO_x) during construction. Specifically, impacts associated with project implementation have been reduced to the extent feasible, however, NO_x emissions during Phase 2 of the Project are predicted to exceed the Feather River Air Quality Management District (FRAQMD) significance threshold of 4.5 tons of NO_x annually. Although NO_x emissions would be reduced 0.7 ton during Phase 2 of the Project with implementation of mitigation measure AIR-1, this NO_x emission reduction is not enough to reduce such emissions to levels below the FRAQMD significance threshold. Because NO_x thresholds would exceed the FRAQMD significance threshold, the Project would also be potentially inconsistent with the FRAQMD's 2018 Air Quality Attainment Plan (AQAP). Consistency with the AQMP is primarily a consideration of the long-term influence of a project on air quality. Nonetheless, Project emissions would exceed construction NO_x-related significance thresholds potentially hindering the region's ability to meet state and federal air quality standards in the short-term, thereby potentially conflicting with the 2018 AQAP. However, construction impacts associated with the Project would be short-term in nature, and Statements of Overriding Consideration are herein presented for the Board's consideration for adoption due to the long-term benefits of the proposed Project on recreational use and emergency use of the Yuba City Boat

Ramp facility and for fish passage at the confluence of the Yuba and Feather Rivers, including for listed salmonid species.

Fiscal Impact

There is no net budgetary impact for the Board's approval of the recommended action. The action is within the appropriated expenditure limits of the current Board Approved Final 2019 through 2021 and 2021 through 2023 budgets. The Yuba City Boat Ramp Sediment Removal Project is fully funded via SBFCA's grant from the California Natural Resources Agency (SBFCA Expenditure Account 731-99-7002-65782).

Attachments

- Resolution Certifying the Yuba City Boat Ramp Sediment Removal Project Environmental Impact Report including Adoption of Statements of Overriding Considerations, Adopting a Mitigation Monitoring and Reporting Program, Approving the Project, and Authorizing Filing of a Notice of Determination
- Final EIR [available on SBFCA website at <http://sutterbutteflood.org/notices-documents>]
- Draft EIR [available on SBFCA website at <http://sutterbutteflood.org/notices-documents>]
- Mitigation Monitoring and Reporting Program [available on SBFCA website <http://sutterbutteflood.org/notices-documents> as Appendix A of the Final EIR]
- Findings and Statement of Overriding Considerations [available on SBFCA website at <http://sutterbutteflood.org/notices-documents>]
- Proposed Notice of Determination

RESOLUTION NO. 2021-01

**RESOLUTION BY THE BOARD OF DIRECTORS OF THE
SUTTER BUTTE FLOOD CONTROL AGENCY
CERTIFYING THE YUBA CITY BOAT RAMP SEDIMENT REMOVAL PROJECT
FINAL ENVIRONMENTAL IMPACT REPORT AND MITIGATION MONITORING
AND REPORTING PROGRAM,
AND APPROVING THE YUBA CITY BOAT RAMP SEDIMENT REMOVAL PROJECT**

WHEREAS, the Sutter Butte Flood Control Agency (“SBFCA”) proposes the Yuba City Boat Ramp Sediment Removal Project (“Project”) to remove ±315,600 cubic yards of sediment that has accumulated in a 14-acre area of the Feather River adjacent to the Yuba City Boat Ramp; and another 14-acre area immediately downstream at the confluence of the Yuba and Feather Rivers to improve access to the Feather River and Yuba River and to further restore fish passage and improve flow conveyance;

WHEREAS, SBFCA is serving as the lead agency for environmental review of the Project under the California Environmental Quality Act (“CEQA”);

WHEREAS, a Notice of Preparation for a Draft Environmental Impact Report (“Draft EIR”) was prepared and released for public comment on June 19, 2020;

WHEREAS, the release of the Notice of Preparation initiated a 30-day public comment period that ended on July 20, 2020;

WHEREAS, a Draft EIR was prepared and circulated for public review and comment for a period of 45 days between December 11, 2020 and January 25, 2021;

WHEREAS, SBFCA received written comments on the Draft EIR from two public agencies;

WHEREAS, a Final Environmental Impact Report (“Final EIR”) that incorporated the Draft EIR by reference and provided responses to public comments was prepared and distributed to the public on or about January 29, 2021;

WHEREAS, pursuant to CEQA the SBFCA Board of Directors (“Board”) must make and adopt written findings for each significant effect of the Project, accompanied by a brief explanation of the rationale for each finding. The written findings, attached hereto as Attachment A, state that for each significant impact of the Project, either changes or alterations have been required in, or incorporated into, the Project which avoid or substantially lessen the significant environmental effect as identified in the Final EIR, or specific economic, legal, social, technological, or other considerations, including provision of employment opportunities for highly trained workers, make infeasible the mitigation measures or project alternatives identified in the Final EIR;

WHEREAS, before SBFCA may consider approval of the Project it must, pursuant to CEQA, adopt a Statement of Overriding Considerations, provided in Attachment A, determining

that social, economic, and environmental benefits of the Project outweigh the potential unavoidable significant impacts and render those potential significant impacts acceptable;

WHEREAS, pursuant to CEQA, SBFCA must adopt a Mitigation Monitoring and Reporting Program, attached hereto as Attachment B, describing the measures which it has either required in the Project or made a condition of approval to avoid or substantially lessen significant environmental impacts;

WHEREAS, SBFCA has reviewed all documentation comprising the Final EIR, and has found that the Final EIR reflects SBFCA's independent judgment and analysis and addresses all environmental effects of the proposed project and that the Final EIR fully complies with all requirements of CEQA and the CEQA Guidelines relating thereto; and

WHEREAS, through this resolution SBFCA wishes to adopt its Findings for the Final EIR and the related Mitigation Monitoring and Reporting Plan.

NOW, THEREFORE, the Board of Directors of Sutter Butte Flood Control Agency resolves as follows:

1. The Final EIR is hereby certified as being completed in compliance with the provisions of the California Environmental Quality Act and its implementing regulations.
2. The Final EIR was presented to the Board, and the Board reviewed and considered the information contained in the Final EIR prior to taking any action to approve or disapprove the Project. The Final EIR represents the independent judgment and analysis of the Board.
3. SBFCA hereby approves and adopts the Findings attached hereto as Attachment A, which are incorporated herein, pursuant to CEQA Guidelines §§ 15091 and 15092.
4. SBFCA hereby approves and adopts the Statement of Overriding Considerations for the Project, as contained in the Findings attached hereto as Attachment A, which are incorporated herein, pursuant to CEQA Guidelines § 15093.
5. SBFCA hereby approves and adopts the Mitigation Monitoring and Reporting Program, which is attached hereto as Attachment B and incorporated herein by reference, pursuant to Public Resources Code section 21081.6.
6. SBFCA hereby approves the Yuba City Boat Ramp Sediment Removal Project.
7. SBFCA's Executive Director is hereby instructed to execute the Notice of Determination, a copy of which is attached hereto, and is directed to file it promptly, in accordance with applicable law. The Executive Director is also hereby authorized to obtain any permits or other permission necessary to carry out the Project.

The documents which constitute the record of proceedings upon which SBFCA's decision is based are located at SBFCA's main office at 1445 Butte House Road, Suite B, Yuba City, California, and SBFCA's Executive Director is the custodian of such documents.

Approved this 10th day of February, 2021.

Ayes: _____

Noes: _____

Absent: _____

Chair

APPROVED AS TO FORM
GENERAL COUNSEL

By: _____
ANDREA P. CLARK

Notice of Determination**Appendix D****To:**

Office of Planning and Research
U.S. Mail: _____ *Street Address:* _____
 P.O. Box 3044 1400 Tenth St., Rm 113
 Sacramento, CA 95812-3044 Sacramento, CA 95814

County Clerk
 County of: _____
 Address: _____

From:

Public Agency: _____
 Address: _____

 Contact: _____
 Phone: _____

Lead Agency (if different from above): _____
 Address: _____

 Contact: _____
 Phone: _____

SUBJECT: Filing of Notice of Determination in compliance with Section 21108 or 21152 of the Public Resources Code.

State Clearinghouse Number (if submitted to State Clearinghouse): _____

Project Title: _____

Project Applicant: _____

Project Location (include county): _____

Project Description:

This is to advise that the _____ has approved the above
 (Lead Agency or Responsible Agency)

described project on _____ and has made the following determinations regarding the above
 (date)
 described project.

1. The project [will will not] have a significant effect on the environment.
2. An Environmental Impact Report was prepared for this project pursuant to the provisions of CEQA.
 A Negative Declaration was prepared for this project pursuant to the provisions of CEQA.
3. Mitigation measures [were were not] made a condition of the approval of the project.
4. A mitigation reporting or monitoring plan [was was not] adopted for this project.
5. A statement of Overriding Considerations [was was not] adopted for this project.
6. Findings [were were not] made pursuant to the provisions of CEQA.

This is to certify that the final EIR with comments and responses and record of project approval, or the negative Declaration, is available to the General Public at:

 Signature (Public Agency): _____ Title: _____

Date: _____ Date Received for filing at OPR: _____



Sutter Butte Flood Control Agency

A Partnership for Flood Safety

February 10, 2020

TO: Board of Directors

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

SUBJECT: Approval pursuant to the California Environmental Quality Act of an Addendum to the Initial Study and Mitigated Negative Declaration and Revision to Mitigation Monitoring and Reporting Program for Live Oak Boat Ramp Sediment and Invasive Species Removal Project

Recommendation

Adopt the attached resolution approving an Addendum to the Live Oak Boat Ramp Sediment and Invasive Species Removal Project Initial Study and Mitigated Negative Declaration (IS/MND), approving revision to the associated Mitigation Monitoring and Reporting Program (MMRP).

Background

The Live Oak Boat Ramp Sediment and Invasive Species Removal Project (Project) involves dredging to remove sediment that has accumulated in portions of the Feather River adjacent to the Live Oak boat ramp. The Board of Directors adopted the IS/MND for the Project on December 9, 2020. At that time, the MMRP for the Project was also adopted by the Board.

CEQA allows an EIR or Negative Declaration to be amended through an Addendum if minor technical changes or additions are necessary pursuant to CEQA Guidelines Section 151564. It is staff's opinion that proposed Addendum meets this requirement. Additionally, public review of the Addendum is not required pursuant to CEQA Guidelines Section 15164(c).

Discussion

In accordance with CEQA, an Addendum to the has been prepared for the Project documenting a revision to mitigation measure BIO-3. The Addendum provides analysis and reasoning why further environmental review for the proposed change is unnecessary and would not result in and increase or new impact not previously considered in the IS/MND and therefore meets the requirements of CEQA Guidelines Section 15164.

The Addendum is included as **Attachment A**. The Addendum was completed for the revision of mitigation measure BIO-3. The reason for this revision was to include additional measures to further reduce the potential for take of special-status fish. This revision is as follows: *(Strikethrough indicates what text will be removed while underlining indicates what text will be added to the mitigation measure.)*

BIO-3: Special-Status Fish. To avoid and minimize potential adverse effects to listed and special-status fish species, designated critical habitat, and essential fish habitat implement the following:

- Implement dredging operations during a limited work window (July 15 through October 15). when ESA-/CESA-listed anadromous fish species are least likely to be present in the lower Feather River near the work area.
- Deploy measures, as practicable, to reduce sediment resuspension such as a turbidity curtain, if feasible, given the flow volume and velocity in the Project site.

- Employ a fish biologist to be onsite as needed to monitor dredging and check spoils (i.e., sediment and vegetation).
- The qualified biologist/biological monitor will have authority to immediately stop any activity that does not comply with the terms and conditions of any permits, and/or to order any reasonable measure to avoid the unauthorized take of an individual of a species listed as threatened or endangered under the ESA or CESA.
- Prior to initiating in-water work, block nets will be used to remove and exclude fish from the work area under the direction and supervision of a qualified fish biologist. Unless flow conditions preclude successful installation, block nets will be pulled from the shoreline to the boundary of the in-water work area to remove fish and secured in place through the duration of the in-water work period to prevent ESA-/CESA-listed fish from entering the work area. The qualified biologist/biological monitor will monitor the nets throughout the construction period to ensure their effectiveness at excluding fish from the work area.
- During worker environmental training, the contractor will be instructed to monitor the dredged material for the presence of fish. The contractor will routinely check the dredged material for the presence of fish prior to transport off-site and will notify the on-site biological monitor if any live or dead fish are found. Should any ESA-/CESA-listed fish species be observed in the dredged material, the biologist/monitor will immediately halt dredging activities and contact NMFS (for ESA-listed species) and/or CDFW (for CESA-listed species) for further instruction.

Because of the proposed change to mitigation measure BIO-3, the MMRP also needs to be revised to reflect this change. The revised MMRP is included as **Attachment B**.

Fiscal Impact

There is no net budgetary impact for the Board's approval of the recommended action. The action is within the appropriated expenditure limits of the current Board Approved Final 2019 through 2021 and 2021 through 2023 budgets. The Yuba City Boat Ramp Sediment Removal Project is fully funded via SBFCA's grant from the California Natural Resources Agency (SBFCA Expenditure Account 731-99-7002-6578(0,1,2,3,4,5,8,9)).

Attachments

- a. Addendum to the Live Oak Boat Ramp Sediment and Invasive Species Removal Project Initial Study and Mitigated Negative Declaration
- b. Mitigation Monitoring and Reporting Program
- c. Resolution Adopting the Addendum to the Live Oak Boat Ramp Sediment and Invasive Species Removal Project Initial Study/Mitigated Negative Declaration and Approving the Revision to the Mitigation Monitoring and Reporting Program.

**Addendum to the Live Oak Boat Ramp Sediment and
Invasive Species Removal Project
Initial Study and Mitigated Negative Declaration**
SCH# 2020100322

February 2021

Lead Agency:



**Sutter Butte Flood Control Agency
1445 Butte House Road, Suite B
Yuba City, California 95993**

Prepared by:



**2525 Warren Drive
Rocklin, California 95677**

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SECTION 1.0 INTRODUCTION

1.1 Introduction

This Addendum was prepared in accordance with the California Environmental Quality Act (CEQA) and the CEQA Guidelines (Article 11, Sections 15162 and 15164). The Sutter Butte Flood Control Agency (SBFCA) adopted the Live Oak Boat Ramp Sediment and Invasive Species Removal Project Initial Study/Mitigated Negative Declaration (IS/MND) (SCH No. 2020100322) on December 9, 2020.

The Live Oak Boat Ramp Sediment and Invasive Species Removal Project (Project) involves dredging to remove sediment that has accumulated in portions of the Feather River adjacent to the boat ramp. Dredging would remove approximately ± 1.5 acres of invasive water primrose and $\pm 3,400$ cubic yards (cy) of sediment from the Live Oak Recreational Park Boat Ramp facility. Dredged spoils would be dewatered at the boat ramp and spoils would be disposed of at the Gridley WWTP emergency ponds or at the Ostrom Road or Neal Road landfills. Mitigation measures for impacts to biological resources, cultural resources and paleontological resources were incorporated into the IS/MND to reduce all Project impacts to a less than significant level.

The analysis provided in this Addendum (see Section 3.0 for the technical analysis) provides substantial evidence supporting the Agency's determination that the Proposed Project does not meet the criteria for preparing a subsequent or supplemental Mitigated Negative Declaration under CEQA Guidelines Section 15162 and is consistent with the provisions of CEQA Guidelines Section 15164.

1.2 Organization and Scope

Section 1.0 – Introduction

Section 1.0 provides an introduction and overview describing the intended use of the MND Addendum.

Section 2.0 – Project Description

This section provides a detailed description of the Proposed Project changes resulting in the need for this Addendum.

Section 3.0 – Environmental Analysis

Section 3.0 provides substantial evidence to support that none of the circumstances set forth in CEQA Guidelines Section 15162 would result from adoption of the proposed Addendum. CEQA Guidelines Section 15162 and the Addendum's consistency with these guidelines are addressed.

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SECTION 2.0 PROJECT DESCRIPTION

2.1 Proposed Revision

The Live Oak Boat Ramp Project involves dredging to remove sediment that has accumulated in portions of the Feather River. The dredging operation would be staged from the existing Live Oak Recreational Park Boat Ramp facility and adjacent lands. Dredging would remove approximately ± 1.5 acres of invasive water primrose and $\pm 3,400$ cubic yards (cy) of sediment from the Live Oak Recreational Park Boat Ramp facility. Dredged spoils would be dewatered at the boat ramp and spoils would be disposed of at the Gridley WWTP emergency ponds or at the Ostrom Road or Neal Road landfills. Mitigation measures for impacts to biological resources, cultural resources and paleontological resources were incorporated into the IS/MND to reduce all Project impacts to a less than significant level.

The subject of this Initial Study/Mitigated Negative Declaration (IS/MND) Addendum is a revision to mitigation measure BIO-3: Special-Status Fish approved as a part of adoption of the Live Oak Boat Ramp Sediment and Invasive Species Removal Project IS/MND by the SBFCA Board of Directors on December 9, 2020. Reasoning for this revision is to include additional measures to further reduce the potential for take of special-status fish.

Below is the revised mitigation measure shown in a strikethrough/underline format identifying proposed changes to BIO-3. Strikethrough indicates what text will be removed while underlining indicates what text will be added to the mitigation measure.

BIO-3: Special-Status Fish. To avoid and minimize potential adverse effects to listed and special-status fish species, designated critical habitat, and essential fish habitat implement the following:

- Implement dredging operations during a limited work window (July 15 through October 15) ~~to avoid the most sensitive life stages of ESA-listed anadromous fish species, when ESA-/CESA-listed anadromous fish species are least likely to be present in the lower Feather River near the work area.~~
- Deploy measures, as practicable, to reduce sediment resuspension such as a turbidity curtain, if feasible, given the flow volume and velocity in the Project site.
- Employ a fish biologist to be onsite as needed to monitor dredging and check spoils (i.e., sediment and vegetation).
- The qualified biologist/biological monitor will have authority to immediately stop any activity that does not comply with the terms and conditions of any permits, and/or to order any reasonable measure to avoid the unauthorized take of an individual of a species listed as threatened or endangered under the ESA or CESA.
- Prior to initiating in-water work, block nets will be used to remove and exclude fish from the work area under the direction and supervision of a qualified fish biologist. Unless flow

**Addendum to the Initial Study and Mitigated Negative Declaration
Live Oak Boat Ramp Sediment and Invasive Species Removal Project**

conditions preclude successful installation, block nets will be pulled from the shoreline to the boundary of the in-water work area to remove fish and secured in place through the duration of the in-water work period to prevent ESA-/CESA-listed fish from entering the work area. The qualified biologist/biological monitor will monitor the nets throughout the construction period to ensure their effectiveness at excluding fish from the work area.

- During worker environmental training, the contractor will be instructed to monitor the dredged material for the presence of fish. The contractor will routinely check the dredged material for the presence of fish prior to transport off-site and will notify the on-site biological monitor if any live or dead fish are found. Should any ESA-/CESA-listed fish species be observed in the dredged material, the biologist/monitor will immediately halt dredging activities and contact NMFS (for ESA-listed species) and/or CDFW (for CESA-listed species) for further instruction.
- ~~Where mechanical dredging is used, attempt to exclude fish and other aquatic organisms from the area using block nets, to the extent feasible for the Project site.~~
- ~~Through the CWA Section 404 process, request the USACE initiate ESA Section 7 Consultation with NMFS on the project effects to ESA-listed anadromous fish species, designated critical habitat, and essential fish habitat.~~

SECTION 3.0 ENVIRONMENTAL ANALYSIS

3.1 Basis for Decision to Prepare Addendum

When an negative declaration/mitigated negative declaration has been adopted for a project, Public Resources Code Section 21166 and CEQA Guidelines Sections 15162 through 15164 set forth the criteria for determining whether a subsequent EIR, subsequent negative declaration, addendum, or no further documentation should be prepared in support of further agency action on the project. In determining whether an addendum is the appropriate document to analyze the modifications to the project and its approval, CEQA Guidelines Section 15164 (Addendum to an EIR or Negative Declaration) states, "The lead agency or a responsible agency shall prepare an addendum to a previously certified EIR if some changes or additions are necessary but none of the conditions described in Section 15162 calling for preparation of a subsequent EIR have occurred." Under the CEQA Guidelines, a subsequent EIR or negative declaration must be prepared if any of the following criteria are met. Text in italics is from the CEQA Guidelines, while underlined text provides the substantial evidence supporting SBFCA's decision to prepare an addendum.

(a) When an EIR has been certified or negative declaration adopted for a project, no subsequent EIR shall be prepared for that project unless the lead agency determines, on the basis of substantial evidence in the light of the whole record, one or more of the following:

(1) Substantial changes are proposed in the project which will require major revisions of the previous EIR or negative declaration due to the involvement of new significant environmental effects or a substantial increase in the severity of previously identified significant effects;

The revision of mitigation measure BIO-3 does not result in a need for revision to the Live Oak Boat Ramp Sediment and Invasive Species Removal Project IS/MND. The revision of BIO-3 has been initiated in order to provide greater definition over the original mitigation for the protection of special-status fish species. No changes to the Project are proposed with this change in mitigation. Implementation of this change would not reduce the effectiveness of the mitigation nor would it increase any environmental impacts or result in a different impact determination identified in the MND.

(2) Substantial changes occur with respect to the circumstances under which the project is undertaken which will require major revisions of the previous EIR or negative declaration due to the involvement of new significant environmental effects or a substantial increase in the severity of previously identified significant effects; or

No changes to the Project would occur with the implementation of the revised mitigation measure BIO-3. The revision of BIO-3 would not reduce the effectiveness of the mitigation nor would it increase any environmental impacts or result in a different impact determination identified in the MND.

**Addendum to the Initial Study and Mitigated Negative Declaration
Live Oak Boat Ramp Sediment and Invasive Species Removal Project**

(3) *New information of substantial importance, which was not known and could not have been known with the exercise of reasonable diligence at the time the previous EIR was certified as complete or the negative declaration was adopted, shows any of the following:*

(A) *The project will have one or more significant effects not discussed in the previous EIR or negative declaration;*

As discussed in this Addendum, the proposed revision to BIO-3 does not increase the level of any environmental impact identified in the Live Oak Boat Ramp Sediment and Invasive Species Removal Project IS/MND. The revision of BIO-3 has been initiated in order to provide greater definition over the original mitigation for the protection of special-status fish species. This revision does not result in any significant effects not discussed in a previous IS/MND.

(B) *Significant effects previously examined will be substantially more severe than shown in the previous EIR;*

The proposed revision to BIO-3 does not increase the severity of any of the environmental impacts identified in the Live Oak Boat Ramp Sediment and Invasive Species Removal Project IS/MND. The revision of BIO-3 has been initiated in order to provide greater definition over the original mitigation for the protection of special-status fish species. This change will not result in a change in the impact level of the Project.

(C) *Mitigation measures or alternatives previously found not to be feasible would in fact be feasible and would substantially reduce one or more significant effects of the project, but the project proponents decline to adopt the mitigation measure or alternative; or*

While the subject of this Addendum is the revision of an existing mitigation measure, no new mitigation measures are proposed for the Project. The revision of BIO-3 has merely been initiated in order to provide greater definition over the original mitigation for the protection of special-status fish species. No new mitigation measures would result from this change. Therefore, this Addendum would not result in mitigation measures or alternatives previously found not to be feasible that could now be feasible.

(D) *Mitigation measures or alternatives which are considerably different from those analyzed in the previous EIR would substantially reduce one or more significant effects on the environment, but the project proponents decline to adopt the mitigation measure or alternative.*

The Project proponents did not reject any mitigation measures or alternatives provided in the IS/MND analysis. The subject of this Addendum is the revision of mitigation measure BIO-3. This revision has been initiated in order to provide greater definition over the original mitigation for the protection of special-status fish species. No additional mitigation measures were required as result of implementation of the changes proposed for BIO-3. Therefore, this Addendum would not result in mitigation measures or alternatives previously found not to be feasible that could now be feasible.

- (b) If changes to a project or its circumstances occur or new information becomes available after adoption of a negative declaration, the lead agency shall prepare a subsequent EIR if required under subdivision (a). Otherwise, the lead agency shall determine whether to prepare a subsequent negative declaration, and addendum, or no further documentation.*

As summarized above and further discussed in this Addendum, the proposed revision to BIO-3 does not make changes that would require substantial revision to the Live Oak Boat Ramp Sediment and Invasive Species Removal Project IS/MND, nor have circumstances changed significantly since adoption of the IS/MND in December 2020 that would require revision of the IS/MND.

3.2 Discussion of Findings

As demonstrated in this Addendum, the revision of mitigation measure BIO-3 does not meet the criteria for preparing a supplemental or subsequent negative declaration. First, the revision of BIO-3 does not propose changes to the project analyzed in the Live Oak Boat Ramp Sediment and Invasive Species Removal Project IS/MND. The revision of this mitigation measure does not result in physical changes to the environment and therefore do not affect the impact analysis contained in the Live Oak Boat Ramp Sediment and Invasive Species Removal Project IS/MND. Implementation of the revisions to BIO-3 are not anticipated to result in an increase in severity of any previously identified significant impacts from the Live Oak Boat Ramp Sediment and Invasive Species Removal Project IS/MND (CEQA Guidelines Section 15162[a][1]) that would require major revisions to the Live Oak Boat Ramp Sediment and Invasive Species Removal Project IS/MND.

Second, the revision to mitigation measure BIO-3 is proposed in order to provide greater definition over the original mitigation for the protection of special-status fish species. This change would not result in changes to the physical circumstances that would cause a new significant impact or substantially increase the severity of a previously identified significant impact, and there have been no other changes in the circumstances that meet this criterion (CEQA Guidelines Section 15162[a][2]). Therefore, there have been no changes in the environmental conditions for the Project not contemplated and analyzed in the Live Oak Boat Ramp Sediment and Invasive Species Removal Project IS/MND that would result in new or substantially more severe environmental impacts.

Third, as documented in this Addendum, there is no new information of substantial importance (which was not known or could not have been known at the time of Live Oak Boat Ramp Sediment and Invasive Species Removal Project IS/MND adoption in December 2020 that: 1) identify a new significant impact (condition "A" in CEQA Guidelines Section 15162[a][3]); 2) would result in a substantial increase in the severity of a previously identified significant impact (condition "B" in CEQA Guidelines Section 15162[a][3]); and 3) there are no mitigation measures or alternatives previously found infeasible that would now be feasible and would substantially reduce one or more significant effects of the Live Oak Boat Ramp Sediment and Invasive Species Removal Project, or mitigation measures or alternatives that are considerably different from those analyzed in the Live Oak Boat Ramp Sediment and Invasive Species Removal Project IS/MND which would substantially reduce one or more significant effects on the environment (conditions "C" and "D" in CEQA Guidelines Section 15162[a][3]).

The proposed revision to mitigation measure BIO-3 does not include any changes to Project characteristics not already discussed in the Live Oak Boat Ramp Sediment and Invasive Species Removal Project IS/MND, nor does it result in changes to the Project that would adversely affect the environment. None of the “new information” conditions listed in CEQA Guidelines Section 15162[a][3] are present here to trigger the need for a subsequent or supplemental negative declaration.

3.3 Proposed Project Impacts

Summary

Table 3.0-1 lists the Live Oak Boat Ramp Sediment and Invasive Species Removal Project’s environmental impacts based on the analysis included in the Live Oak Boat Ramp Sediment and Invasive Species Removal Project IS/MND. This table also includes the Addendum impact determination. As shown, implementation of the revision of mitigation measure BIO-3 would not result in any new or increased physical impacts to the environment.

**Addendum to the Initial Study and Mitigated Negative Declaration
Live Oak Boat Ramp Sediment and Invasive Species Removal Project**

**Table 3.0-1
Live Oak Boat Ramp Sediment and Invasive Species Removal Project / Addendum Impact Determination**

Environmental Issue Area	Live Oak Boat Ramp Sediment and Invasive Species Removal Project IS/MND Determination	Addendum	
		Do Proposed Changes Result in a New or Increase in Impact Level?	Impact Determination
Aesthetics			
Have a substantial adverse effect on a scenic vista?	Less than Significant	No	Does not change the impact
Substantially damage scenic resources, including, but not limited to, trees, rock outcroppings, and historic buildings within a state scenic highway?	No Impact	No	Does not change the impact
In a non-urbanized area substantially degrade the existing visual character or quality of public views of the site and its surroundings? (Public views are those that are experienced from publicly accessible vantage point.) If the project is in an urbanized area, would the project conflict with applicable zoning and other regulations governing scenic quality?	Less than Significant	No	Does not change the impact
Would the project create a new source of substantial light or glare, which would adversely affect day or nighttime views in the area?	No Impact	No	Does not change the impact
Agricultural Resources			
Convert Prime Farmland, Unique Farmland, or Farmland of Statewide Importance (Farmland), as shown on the maps prepared pursuant to the Farmland Mapping and Monitoring Program of the California Resources Agency, to non-agricultural use?	No Impact	No	Does not change the impact
Conflict with existing zoning for agricultural use, or a Williamson Act contract?	No Impact	No	Does not change the impact
Conflict with existing zoning for, or cause rezoning of, forest land (as defined in Public Resources Code section 12220(g)), timberland (as defined by Public Resources Code section 4526), or timberland zoned Timberland Production (as defined by Government Code section 51104(g))?	No Impact	No	Does not change the impact
Result in the loss of forest land or conversion of forest land to non-forest use?	No Impact	No	Does not change the impact
Involve other changes in the existing environment, which, due to their location or nature, could result in conversion of Farmland to non-agricultural use or conversion of forest land to non-forest use?	No Impact	No	Does not change the impact

**Addendum to the Initial Study and Mitigated Negative Declaration
Live Oak Boat Ramp Sediment and Invasive Species Removal Project**

Environmental Issue Area	Live Oak Boat Ramp Sediment and Invasive Species Removal Project IS/MND Determination	Addendum	
		Do Proposed Changes Result in a New or Increase in Impact Level?	Impact Determination
Air Quality			
Conflict with or obstruct implementation of the applicable air quality plan?	No Impact	No	Does not change the impact
Result in a cumulatively considerable net increase of any criteria pollutant for which the project region is non-attainment under an applicable federal or state ambient air quality standard?	Less than Significant	No	Does not change the impact
Expose sensitive receptors to substantial pollutant concentrations?	Less than Significant	No	Does not change the impact
Result in other emissions (such as those leading to odors) adversely affecting a substantial number of people?	No Impact	No	Does not change the impact
Biological Resources			
Have a substantial adverse effect, either directly or through habitat modifications, on any species identified as a candidate, sensitive, or special status species in local or regional plans, policies, or regulations, or by the California Department of Fish and Wildlife or U.S. Fish and Wildlife Service (USFWS)?	Less than Significant with Mitigation Incorporated	No	Does not change the impact
Have a substantial adverse effect on any riparian habitat or other sensitive natural community identified in local or regional plans, policies, regulations, or by the California Department of Fish and Wildlife or USFWS?	Less than Significant with Mitigation Incorporated	No	Does not change the impact
Have a substantial adverse effect on state or federally protected wetlands (including, but not limited to, marsh, vernal pool, coastal, etc.) through direct removal, filling, hydrological interruption, or other means?	Less than Significant with Mitigation Incorporated	No	Does not change the impact
Interfere substantially with the movement of any native resident or migratory fish or wildlife species or with established native resident or migratory wildlife corridors, or impede the use of native wildlife nursery sites?	Less than Significant with Mitigation Incorporated	No	Does not change the impact
Conflict with any local policies or ordinances protecting biological resources, such as a tree preservation policy or ordinance?	No Impact	No	Does not change the impact
Conflict with the provisions of an adopted Habitat Conservation Plan, Natural Community Conservation Plan, or other approved local, regional, or state habitat conservation plan?	No Impact	No	Does not change the impact
Cultural Resources			

**Addendum to the Initial Study and Mitigated Negative Declaration
Live Oak Boat Ramp Sediment and Invasive Species Removal Project**

Environmental Issue Area	Live Oak Boat Ramp Sediment and Invasive Species Removal Project IS/MND Determination	Addendum	
		Do Proposed Changes Result in a New or Increase in Impact Level?	Impact Determination
Cause a substantial adverse change in the significance of a historical resource as defined in §15064.5?	Less than Significant with Mitigation Incorporated	No	Does not change the impact
Cause a substantial adverse change in the significance of an archaeological resource pursuant to §15064.5?	Less than Significant with Mitigation Incorporated	No	Does not change the impact
Disturb any human remains, including those interred outside of dedicated cemeteries?	Less than Significant with Mitigation Incorporated	No	Does not change the impact
Energy			
Result in potentially significant environmental impact due to wasteful, inefficient, or unnecessary consumption of energy resources, during project construction or operation?	Less than Significant	No	Does not change the impact
Conflict with or obstruct a state or local plan for renewable energy or energy efficiency?	Less than Significant	No	Does not change the impact
Geology and Soils			
Expose people or structures to potential substantial adverse effects, including the risk of loss, injury, or death involving: <ul style="list-style-type: none"> i) Rupture of a known earthquake fault, as delineated on the most recent Alquist-Priolo Earthquake Fault Zoning Map issued by the State Geologist for the area or based on other substantial evidence of a known fault? Refer to Division of Mines and Geology Special Publication 42. ii) Strong seismic ground shaking? iii) Seismic-related ground failure, including liquefaction? iv) Landslides? 	No Impact	No	Does not change the impact
Result in substantial soil erosion or the loss of topsoil?	Less than Significant	No	Does not change the impact

**Addendum to the Initial Study and Mitigated Negative Declaration
Live Oak Boat Ramp Sediment and Invasive Species Removal Project**

Environmental Issue Area	Live Oak Boat Ramp Sediment and Invasive Species Removal Project IS/MND Determination	Addendum	
		Do Proposed Changes Result in a New or Increase in Impact Level?	Impact Determination
Be located on a geologic unit or soil that is unstable, or that would become unstable as a result of the project, and potentially result in on- or off-site landslide, lateral spreading, subsidence, liquefaction or collapse?	No Impact	No	Does not change the impact
Be located on expansive soil, as defined in Table 18-1-B of the Uniform Building Code (1994), creating substantial risks to life or property?	No Impact	No	Does not change the impact
Have soils incapable of adequately supporting the use of septic tanks or alternative wastewater disposal systems where sewers are not available for the disposal of wastewater?	No Impact	No	Does not change the impact
Directly or indirectly destroy a unique paleontological resource or site or unique geologic feature?	Less than Significant with Mitigation Incorporated	No	Does not change the impact
Greenhouse Gas Emissions			
Generate greenhouse gas emissions, either directly or indirectly, that may have a significant impact on the environment?	Less than Significant	No	Does not change the impact
Conflict with an applicable plan, policy or regulation adopted for the purpose of reducing the emissions of greenhouse gases?	Less than Significant	No	Does not change the impact
Hazards and Hazardous Materials			
Create a significant hazard to the public or the environment through the routine transport, use, or disposal of hazardous materials?	Less than Significant	No	Does not change the impact
Create a significant hazard to the public or the environment through reasonably foreseeable upset and accident conditions involving the release of hazardous materials into the environment?	Less than Significant	No	Does not change the impact
Emit hazardous emissions or handle hazardous or acutely hazardous materials, substances, or waste within one-quarter mile of an existing or proposed school?	No Impact	No	Does not change the impact
Be located on a site which is included on a list of hazardous materials sites compiled pursuant to Government Code Section 65962.5 and, as a result, would it create a significant hazard to the public or the environment?	No Impact	No	Does not change the impact
For a project located within an airport land use plan or, where such a plan has not been adopted, within two miles of a public airport or public use airport, would the project result in a safety hazard for people residing or working in the project area?	No Impact	No	Does not change the impact

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Live Oak Boat Ramp Sediment and Invasive Species Removal Project**

Environmental Issue Area	Live Oak Boat Ramp Sediment and Invasive Species Removal Project IS/MND Determination	Addendum	
		Do Proposed Changes Result in a New or Increase in Impact Level?	Impact Determination
Impair implementation of or physically interfere with an adopted emergency response plan or emergency evacuation plan?	Less than Significant	No	Does not change the impact
Expose people or structures, either directly or indirectly, to a significant risk of loss, injury or death involving wildland fires?	No Impact	No	Does not change the impact
Hydrology and Water Quality			
Violate any water quality standards or waste discharge requirements or otherwise substantially degrade surface or ground water quality?	Less than Significant	No	Does not change the impact
Substantially decrease groundwater supplies or interfere substantially with groundwater recharge such that the project may impede sustainable groundwater management of the basin?	Less than Significant	No	Does not change the impact
Substantially alter the existing drainage pattern of the site or area, including through the alteration of the course of a stream or river, or through the addition of impervious surfaces, in a manner that would:			
i) result in substantial erosion or siltation on- or off-site;	Less than Significant	No	Does not change the impact
ii) substantially increase the rate or amount of surface runoff in a manner which would result in flooding on- or offsite;	Less than Significant	No	Does not change the impact
iii) create or contribute runoff water which would exceed the capacity of existing or planned stormwater drainage systems or provide substantial additional sources of polluted runoff; or	No Impact	No	Does not change the impact
iv) impede or redirect flood flows?	No Impact	No	Does not change the impact
In flood hazard, tsunami, or seiche zones, risk release of pollutants due to project inundation?	Less than Significant	No	Does not change the impact
Conflict with or obstruct implementation of a water quality control plan or sustainable groundwater management plan?	Less than Significant	No	Does not change the impact
Land Use and Planning			
Physically divide an established community?	No Impact	No	Does not change the impact

**Addendum to the Initial Study and Mitigated Negative Declaration
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Environmental Issue Area	Live Oak Boat Ramp Sediment and Invasive Species Removal Project IS/MND Determination	Addendum	
		Do Proposed Changes Result in a New or Increase in Impact Level?	Impact Determination
Cause a significant environmental impact due to a conflict with any land use plan, policy, or regulation adopted for the purpose of avoiding or mitigating an environmental effect?	No Impact	No	Does not change the impact
Mineral Resources			
Result in the loss of availability of a known mineral resource that would be of value to the region and the residents of the state?	No Impact	No	Does not change the impact
Result in the loss of availability of a locally-important mineral resource recovery site delineated on a local general plan, specific plan or other land use plan?	No Impact	No	Does not change the impact
Noise			
Generation of a substantial temporary or permanent increase in ambient noise levels in the vicinity of the project in excess of standards established in the local general plan or noise ordinance, or applicable standards of other agencies?	Less than Significant	No	Does not change the impact
Generation of excessive groundborne vibration or groundborne noise levels?	Less than Significant	No	Does not change the impact
Located within the vicinity of a private airstrip or an airport land use plan or, where such a plan has not been adopted, within two miles of a public airport or public use airport, would the project expose people residing or working in the Project Area to excessive noise levels?	No Impact	No	Does not change the impact
Population and Housing			
Induce substantial population growth in an area, either directly (for example, by proposing new homes and businesses) or indirectly (for example, through extension of roads or other infrastructure)?	No Impact	No	Does not change the impact
Displace substantial numbers of existing housing, necessitating the construction of replacement housing elsewhere?	No Impact	No	Does not change the impact
Displace substantial numbers of people, necessitating the construction of replacement housing elsewhere?	No Impact	No	Does not change the impact
Public Services			
Result in substantial adverse physical impacts associated with the provision of new or physically altered governmental facilities, need for new or physically altered governmental facilities, the construction of which could cause significant environmental impacts, in order			

**Addendum to the Initial Study and Mitigated Negative Declaration
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Environmental Issue Area	Live Oak Boat Ramp Sediment and Invasive Species Removal Project IS/MND Determination	Addendum	
		Do Proposed Changes Result in a New or Increase in Impact Level?	Impact Determination
to maintain acceptable service ratios, response times or other performance objectives for any of the public services:			
Fire Protection?	Less than Significant	No	Does not change the impact
Police Protection?	Less than Significant	No	Does not change the impact
Schools?	No Impact	No	Does not change the impact
Parks?	No Impact	No	Does not change the impact
Other Public Facilities?	No Impact	No	Does not change the impact
Recreation			
Increase the use of existing neighborhood and regional parks or other recreational facilities such that substantial physical deterioration of the facility would occur or be accelerated?	No Impact	No	Does not change the impact
Include recreational facilities or require the construction or expansion of recreational facilities, which might have an adverse physical effect on the environment?	No Impact	No	Does not change the impact
Transportation/Traffic			
Conflict with a program, plan, ordinance, or policy addressing the circulation system, including transit, roadways, bicycle and pedestrian facilities?	Less than Significant	No	Does not change the impact
Conflict or be inconsistent with CEQA Guidelines Section 15064.3, subdivision (b)?	Less than Significant	No	Does not change the impact
Substantially increase hazards due to a geometric design feature (e.g., sharp curves or dangerous intersections) or incompatible uses (e.g., farm equipment)?	No Impact	No	Does not change the impact
Result in inadequate emergency access?	No Impact	No	Does not change the impact
Tribal Cultural Resources			
Cause a substantial adverse change in the significance of a tribal cultural resource, defined in Public Resources Code Section 21074 as either a site, feature, place, cultural			

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Environmental Issue Area	Live Oak Boat Ramp Sediment and Invasive Species Removal Project IS/MND Determination	Addendum	
		Do Proposed Changes Result in a New or Increase in Impact Level?	Impact Determination
landscape that is geographically defined in terms of the size and scope of the landscape, sacred place, or object with cultural value to a California Native American tribe, and that is: i) Listed or eligible for listing in the California Register of Historical Resources, or in a local register of historical resources as defined in Public Resources Code Section 5020.1(k), or ii) A resource determined by the lead agency, in its discretion and supported by substantial evidence, to be significant pursuant to criteria set forth in subdivision (c) of Public Resources Code Section 5024.1. In applying the criteria set forth in subdivision (c) of Public Resources Code Section 5024.1, the lead agency shall consider the significance of the resource to a California Native American Tribe.	Less than Significant	No	Does not change the impact
	Less than Significant with Mitigation Incorporated	No	Does not change the impact
Utilities and Service Systems			
Require or result in the relocation or construction of new or expanded water, or wastewater treatment or storm water drainage, electric power, natural gas, or telecommunications facilities, the construction or relocation of which could cause significant environmental effects?	No Impact	No	Does not change the impact
Have sufficient water supplies available to serve the project and reasonably foreseeable future development during normal, dry and multiple dry years?	No Impact	No	Does not change the impact
Result in a determination by the wastewater treatment provider, which serves or may serve the project that it has adequate capacity to serve the project's projected demand in addition to the provider's existing commitments?	No Impact	No	Does not change the impact
Generate solid waste in excess of State or local standards, or in excess of the capacity of local infrastructure, or otherwise impair the attainment of solid waste reduction goals?	Less than Significant	No	Does not change the impact
Comply with federal, state, and local statutes and management and reduction regulations related to solid waste?	Less than Significant	No	Does not change the impact
Wildfire			
Substantially impair an adopted emergency response plan or emergency evacuation plan?	No Impact	No	Does not change the impact
Due to slope, prevailing winds, and other factors, exacerbate wildfire risks, and thereby expose project occupants to pollutant concentrations from a wildfire or the uncontrolled spread of a wildfire?	No Impact	No	Does not change the impact

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		Do Proposed Changes Result in a New or Increase in Impact Level?	Impact Determination
Require the installation or maintenance of associated infrastructure (such as roads, fuel breaks, emergency water sources, power lines or other utilities) that may exacerbate fire risk or that may result in temporary or ongoing impacts to the environment?	No Impact	No	Does not change the impact
Expose people or structures to significant risks, including downslope or downstream flooding or landslides, as a result of runoff, post-fire slope instability, or drainage changes?	No Impact	No	Does not change the impact
Mandatory Findings of Significance			
Have the potential to substantially degrade the quality of the environment, substantially reduce the habitat of a fish or wildlife species, cause a fish or wildlife population to drop below self-sustaining levels, threaten to eliminate a plant or animal community, substantially reduce the number or restrict the range of a rare or endangered plant or animal or eliminate important examples of the major periods of California history or prehistory?	Less than Significant with Mitigation Incorporated	No	Does not change the impact
Have impacts that are individually limited, but cumulatively considerable? (“Cumulatively considerable” means that the incremental effects of a project are considerable when viewed in connection with the effects of past projects, the effects of other current projects, and the effects of probable future projects)?	No Impact	No	Does not change the impact
Have environmental effects that will cause substantial adverse effects on human beings, either directly or indirectly?	No Impact	No	Does not change the impact

MITIGATION MONITORING AND REPORTING PROGRAM

Live Oak Boat Ramp Sediment and Invasive Species Removal Project Initial Study and Mitigated Negative Declaration February 2021



PREFACE

Section 21081.6 of the California Environmental Quality Act (CEQA) requires a Lead Agency to adopt a Mitigation Monitoring and Reporting Program whenever it approves a project for which measures have been required to mitigate or avoid significant effects on the environment. The purpose of the monitoring and reporting program is to ensure compliance with the mitigation measures during project implementation.

The Initial Study/Mitigated Negative Declaration prepared for the **Live Oak Boat Ramp Sediment and Invasive Species Removal Project** concluded that the implementation of the project could result in significant effects on the environment and mitigation measures were incorporated into the proposed project or are required as a condition of project approval. This Mitigation Monitoring and Reporting Program addresses those measures in terms of how and when they will be implemented.

This document does *not* discuss those subjects for which the Initial Study/Mitigated Negative Declaration concluded that the impacts from implementation of the project would be less than significant.

Sutter Butte Flood Control Agency
Live Oak Boat Ramp Sediment and Invasive Species Removal Project

MITIGATIONS	MONITORING AND REPORTING PROGRAM				
	Documentation of Compliance [Project Applicant/Proponent Responsibility]		Documentation of Compliance [Lead Agency Responsibility]		
	Method of Compliance Or Mitigation Action	Timing of Compliance	Oversight Responsibility	Actions/Reports	Monitoring Timing or Schedule
Biological Resources					
<i>Potential Impacts to Special Status Plants</i>					
<p>BIO-1: Best Management Practices. The Project shall implement erosion control measures and best management practices (BMPs) to reduce the potential for sediment or pollutants at the Project site. Measures may include:</p> <ul style="list-style-type: none"> ■ Erosion control measures shall be placed between Waters of the U.S., and the outer edge of the staging and dewatering areas, within an area identified with highly visible markers (e.g., construction fencing, flagging, silt barriers) prior to commencement of construction activities. Such identification and erosion control measures shall be properly maintained until construction is completed and the soils have been stabilized. ■ Fiber rolls used for erosion control shall be certified by the California Department of Food and Agriculture as weed free. ■ Seed mixtures applied for erosion control shall not contain California Invasive Plant Council designated invasive species (http://cal-ipc.org/) and will be composed of native species appropriate for the site. ■ Trash generated onsite shall be promptly and properly removed from the site. ■ Any fueling in the upland portion of the Project site shall use appropriate secondary containment techniques to prevent spills. ■ A qualified biologist shall conduct a mandatory Worker Environmental Awareness Program for all contractors, work crews, and any onsite personnel on the potential for special-status species to occur on the Project site. The training shall provide an overview of habitat and characteristics of the species, the need to avoid certain areas, and the possible penalties for non-compliance. ■ A qualified biologist/biological monitor shall be onsite during daily construction activities to ensure compliance with the anticipated terms and conditions of the Project regulatory 	<p>Project shall implement BMPS prior to and during all project activities.</p> <p>A qualified biologist shall conduct a mandatory Worker Environmental Awareness Program for all onsite personnel.</p> <p>A qualified biologist/biological monitor shall be onsite during daily construction activities.</p>	<p>Prior to and during construction.</p>	<p>SBFCA and Project construction lead</p>	<p>Implementation of BMPs, worker training, biological monitoring</p>	<p>Prior to and during construction.</p>

<p>permits and CEQA compliance document. If appropriate, the approved biologist shall train an individual to act as the onsite construction monitor for periods when there is a low risk of effect to special-status species.</p>					
<p>BIO-2: Preconstruction Floristic Surveys. Preconstruction floristic surveys shall be conducted for any areas of proposed ground disturbance (i.e., grading or earth work) in the Project site with the potential to support special-status plants. The area of ground disturbance and a 25-foot buffer would be surveyed by a qualified botanist during the appropriate blooming period prior to the start of Project activity. If no special-status plants are found during the preconstruction surveys, no further measures are necessary. If surveys identify any special-status plants, the Project construction manager shall identify them with flagging and avoid them with a 25-foot no-disturbance buffer during Project activities. If this avoidance is not feasible, the Project proponent shall consult with CDFW to determine whether alternative avoidance measures that are equally protective are possible.</p>	<p>Preconstruction floristic surveys</p>	<p>Prior to and during construction activities.</p>	<p>SBFCA and Project construction lead</p>	<p>Floristic surveys</p>	<p>Prior to and during construction activities.</p>
<p>Potential Impacts to Special-Status Fish Species, Critical Habitat, and Essential Fish Habitat</p>					
<p>BIO-3: Special-Status Fish. To avoid and minimize potential adverse effects to listed and special-status fish species, designated critical habitat, and essential fish habitat implement the following:</p> <ul style="list-style-type: none"> ■ Implement dredging operations during a limited work window (July 15 through October 15) when ESA-/CESA-listed anadromous fish species are least likely to be present in the lower Feather River near the work area. ■ Deploy measures, as practicable, to reduce sediment resuspension such as a turbidity curtain, if feasible, given the flow volume and velocity in the Project site. ■ Employ a fish biologist to be onsite as needed to monitor dredging and check spoils (i.e., sediment and vegetation). ■ Where mechanical dredging is used, attempt to exclude fish and other aquatic organisms from the area using block nets, to the extent feasible for the Project site. ■ The qualified biologist/biological monitor will have authority to immediately stop any activity that does not comply with the terms and conditions of any permits, and/or to order any reasonable measure to avoid the unauthorized take of an individual of a species listed as threatened or endangered under the ESA or CESA. ■ Prior to initiating in-water work, block nets will be used to remove and exclude fish from the work area under the direction and supervision of a qualified fish biologist. Unless flow conditions preclude successful installation, block nets will be pulled from the shoreline to the boundary of the in-water work area to remove fish and secured in place through the duration of the in-water work period to prevent ESA-/CESA- 	<p>Implement measures to protect special status fish. Consult with USACE and CDFW for permitting compliance</p>	<p>Prior to and during construction.</p>	<p>SBFCA and Project construction lead</p>	<p>Implement measures to protect special status fish.</p>	<p>Prior to and during construction</p>

<p>listed fish from entering the work area. The qualified biologist/biological monitor will monitor the nets throughout the construction period to ensure their effectiveness at excluding fish from the work area.</p> <ul style="list-style-type: none"> ■ During worker environmental training, the contractor will be instructed to monitor the dredged material for the presence of fish. The contractor will routinely check the dredged material for the presence of fish prior to transport off-site and will notify the on-site biological monitor if any live or dead fish are found. Should any ESA-/CESA-listed fish species be observed in the dredged material, the biologist/monitor will immediately halt dredging activities and contact NMFS (for ESA-listed species) and/or CDFW (for CESA-listed species) for further instruction. 					
Potential Impacts to Special-Status Birds					
<p>BIO-4: Nesting Birds. To protect nesting birds, no Project activity shall begin from February 1 through August 31 unless the following surveys are completed by a qualified wildlife biologist. Separate surveys and avoidance requirements are listed below for all nesting birds, raptors, including bald eagle, burrowing owl, and Swainson's hawk.</p> <ul style="list-style-type: none"> ■ All Nesting Birds – Within 14 days prior to construction (or less if recommended by CDFW), survey for nesting activity of birds within each Project work area and a 100-foot radius. If any active nests are observed, these nests shall be designated a sensitive area and protected by an avoidance buffer established in coordination with CDFW until the breeding season has ended or until a qualified biologist has determined that the young have fledged and are no longer reliant upon the nest or parental care for survival. ■ Raptors (including bald eagle) – Within 14 days prior to construction, survey for nesting activity of birds of prey within each Project work area and a 500-foot radius. If any active nests are observed, these nests shall be designated a sensitive area and protected by an avoidance buffer established in coordination with CDFW until the breeding season has ended or until a qualified biologist has determined that the young have fledged and are no longer reliant upon the nest or parental care for survival. ■ Swainson's hawk – Within 14 days prior to construction, survey for nesting activity of birds of prey within each Project work area and a 0.25-mile radius. If any active nests are observed, these nests shall be designated a sensitive area and protected by an avoidance buffer established in coordination with CDFW until the breeding season has ended or until a qualified biologist has determined that the young have fledged and are no longer reliant upon the nest or parental care for survival. 	<p>Separate preconstruction surveys for nesting birds, raptors, including bald eagle, burrowing owl, and Swainson's hawk.</p>	<p>Prior to and during construction.</p>	<p>SBFCA and Project construction lead</p>	<p>Implement measures to protect special status birds.</p>	<p>Prior to and during construction</p>

<p>BIO-5: Yellow-Billed Cuckoo. To protect potentially nesting yellow-billed cuckoo, the following is required.</p> <ul style="list-style-type: none"> ■ If it is anticipated that construction related disturbances within 500 feet of suitable habitat cannot be avoided during the nesting season (June 1 to September 30), protocol surveys for yellow-billed cuckoo shall be conducted. Surveys will follow the latest version of <i>A Natural History Summary and Survey Protocol for the Western Distinct Population Segment of the Yellow-billed Cuckoo</i>. ■ Biologists will coordinate with the USFWS and CDFW prior to conducting surveys to determine if the proposed survey area has been recently surveyed, define the parameters of the survey area, and discuss the survey methodology. Survey methods and results will be reported to the USFWS and CDFW at the conclusion of the surveys. ■ If cuckoos are detected during surveys, the general location of the detection or the nest will be mapped by the biologists and SBFCA will establish a 500 foot, or other distance as approved by the USFWS and CDFW, no-disturbance buffer between construction activities and the area identified. The no-disturbance buffer will be maintained until it has been determined by a qualified biologist that young have fledged or the nest is no longer active. 	<p>Protocol surveys for yellow-billed cuckoo for activities within 500 feet of suitable habitat during nesting season. Consultation with USFWS and CDFW and implementation of buffer areas as necessary.</p>	<p>Prior to and during construction.</p>	<p>SBFCA and Project construction lead</p>	<p>Implement measures to protect yellow-billed cuckoo</p>	<p>Prior to and during construction</p>
Potential Impacts to Special-Status Mammals					
<p>BIO-6: Ringtail Nest Survey. If the Project requires the removal of upland trees, a qualified biologist shall survey all trees proposed for removal to determine their potential to provide suitable ringtail nest sites (e.g., trees with cavities). If potential nest trees are found, an avoidance area, determined by the survey biologist, shall be fenced and/or flagged around the tree as close to construction limits as possible.</p>	<p>Ringtail nest survey as necessary, implement avoidance area as necessary.</p>	<p>Prior to the removal of trees during construction.</p>	<p>SBFCA and Project construction lead</p>	<p>Implement measures to protect the ringtail</p>	<p>Prior to and during construction</p>
<p>BIO-7: Roosting Bat Survey. If the Project requires the removal of upland trees, a qualified biologist shall conduct a preconstruction roosting bat survey for all suitable roosting habitat (e.g., manmade structures, trees) prior to construction activities. If suitable roosting habitat is identified, a qualified biologist shall conduct an evening bat emergence survey that may include acoustic monitoring to determine whether or not bats are present. If roosting bats are found, consultation with CDFW prior to initiation of construction activities shall be required and implementation of CDFW recommendations shall be required. If bats are not found during the preconstruction surveys, no further measures are necessary.</p>	<p>Roosting bat survey as necessary.</p>	<p>Prior to the removal of trees during construction.</p>	<p>SBFCA and Project construction lead</p>	<p>Implement measures to protect roosting bats</p>	<p>Prior to and during construction</p>
Potential Impacts to Wetlands					

<p>BIO-8: Waters of the U.S. To avoid or minimize anticipated short-term adverse effects to Waters of the U.S., the Project shall implement the following:</p> <ul style="list-style-type: none"> ■ If backwater from dewatered dredged spoils has potential to discharge to wetlands or Waters of the U.S., then a Nationwide Permit 16 (Backwater) under Section 404 of the federal CWA shall be obtained from USACE. The impacts from such actions are expected to be temporary and solely associated with the dewatering activities. Therefore, no net loss of aquatic resources is likely to occur as a result of the Project and no mitigation is required. ■ A Water Quality Certification or waiver pursuant to Section 401 of the CWA, as issued by RWQCB, shall be obtained for Section 404 permit actions. ■ A Waste Discharge Requirement for dredge and fill in Waters of the State under the Porter-Cologne Water Quality Control Act as issued by RWQCB shall be obtained for impacts to waters of the State. 	<p>If backwater from dewatered dredged spoils has potential to discharge to wetlands or Waters of the U.S., then a Nationwide Permit 16 (Backwater) under Section 404 shall be obtained from USACE.</p> <p>A Water Quality Certification or waiver pursuant to Section 401 shall be obtained from RWQCB.</p> <p>A Waste Discharge Requirement shall be obtained from RWQCB.</p>	<p>Prior to and during construction.</p>	<p>SBFCA and Project construction lead</p>	<p>Implement measures to protect Waters of the U.S.</p>	<p>Prior to and during construction</p>
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Potential Impacts to Riparian Habitats

<p>BIO 9: Riparian Habitat. Riparian habitat is protected under the California Fish and Game Code. The Project does not expect to require vegetation clearing. Nevertheless, to minimize the potential for impacts to riparian habitat, the following measures are recommended:</p> <ul style="list-style-type: none"> ■ The river channels shall be accessed via areas where no permanent impacts to riparian vegetation will be required. ■ A Streambed Alteration Agreement (SAA), pursuant to Section 1602 of the California Fish and Game Code, must be obtained for any activity that will impact the Feather River and riparian habitats. Minimization measures will be developed during consultation with CDFW as part of the SAA agreement process to ensure protections for affected fish and wildlife resources. 	<p>Access river channels via areas where no permanent impacts to riparian vegetation will occur.</p> <p>Obtain a Streambed Alteration Agreement.</p>	<p>Prior to and during construction.</p>	<p>SBFCA and Project construction lead.</p>	<p>Implement measures to protect riparian habitat.</p>	<p>Prior to and during construction.</p>
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MITIGATIONS	MONITORING AND REPORTING PROGRAM				
	Documentation of Compliance [Project Applicant/Proponent Responsibility]		Documentation of Compliance [Project Applicant/Proponent Responsibility]		
	Method of Compliance Or Mitigation Action	Timing of Compliance	Oversight Responsibility	Actions/Reports	Monitoring Timing or Schedule
Cultural Resources					
Potential Impacts to Historical or Archaeological Resources					
<p>CUL-1: Archaeological Monitoring</p> <ul style="list-style-type: none"> ■ All terrestrial ground-disturbing activity associated with Project construction shall be monitored by a qualified professional archaeologist that meets or works under the direct supervision of someone who meets the Secretary of the Interior's Professional Qualifications Standards for Archaeology. ■ The archaeological monitor shall provide a pre-work orientation session to all construction personnel. This includes instructing the Project superintendent and key members of dredging operations for Project construction to be alert for the possibility of destruction of buried cultural resource materials. The training shall instruct all personnel to recognize signs of historic and pre-contact use, and to report any such finds (or suspected finds) to the archaeological monitor immediately, so damage to such resources may be prevented. ■ Archaeological monitoring will not occur for equipment set-up or tear-down that does not disturb the ground surface more than six inches in depth; hydro seeding; paving; placement of imported fill/gravel/rock; restoration; or backfilling of previously excavated areas. Excavated sediment from the inundated river channel, which was redeposited from upstream by the 2017 Oroville Dam Spillway incident, will not be subjected to monitoring or screening. ■ At the conclusion of monitoring activities, the archaeological monitor shall submit to the USACE and SBFCA a brief Summary Monitoring Report for the Project, which incorporates all previously unknown discoveries and presents the methods and results of all monitoring activities. The draft report shall be submitted to the USACE and SBFCA within 12 months of the completion of all Project activities. ■ All site records, reports, photographs, and other documentation generated for this Project using public funding shall be maintained on file with the CHRIS and made available to professionals meeting the standards of the OHP. Information derived from these documents may be further 	<p>Archaeological monitoring of site.</p> <p>A pre-work orientation session to all construction personnel.</p> <p>A qualified archeologist must evaluate the resource.</p> <p>Archaeological monitor shall submit to the USACE and SBFCA a brief Summary Monitoring Report.</p> <p>All site records, reports, photographs, and other documentation generated for this Project using public funding shall be maintained on file with the CHRIS.</p>	<p>During construction.</p>	<p>SBFCA and Project construction lead.</p>	<p>Follow proper protocol regarding discovery of potential cultural or human remains.</p>	<p>During construction.</p>

disseminated at professional archaeological conferences or meetings, or to the interested public (with confidentiality maintained).					
<p>CUL-2: Post-Review Discoveries</p> <ul style="list-style-type: none"> ■ If the monitoring archaeologist determines that the find is not a cultural resource (such as water-worn cobbles or accumulations of natural materials), then no additional action is necessary. Should tribal representatives desire to take possession of those materials, they may do so as long as the possession is documented by the archaeological monitor and as long as removal has been approved in writing by the property owner; however, taking possession does not obligate SBFCA or the USACE to provide fiduciary support for storing, processing, or reburying materials that are not cultural resources. Until a determination is made by the monitoring archaeologist about whether or not the find is subject to further consideration under CEQA, tribal representatives shall not remove or take possession of materials or objects observed. The final disposition of archaeological and historical resources recovered on state lands under the jurisdiction of the California State Lands Commission must be approved by the Commission. ■ If the find is determined by the monitoring archaeologist to be redeposited material that lacks primary context, is discovered only in the dredged soils, spoil piles, or stockpiles, or is otherwise not in its original context or place of deposition and does not contain human remains, then this discovery is not potentially eligible for the NRHP or California Register of Historical Resources CRHR. The archaeological monitor will assign a temporary field number, take a photograph, record its location with a Global Positioning System receiver, and describe the constituents in field notes. If the redeposited find is associated with European or non-Native American culture, the find may be left in place or discarded in order to not interfere with Project activities. If the find is associated with Native American culture, following consultation with the lead agencies, should tribal representatives desire to take possession of those materials or act in any manner consistent with the tribal cultural resources treatment plan, they may do so as long as the possession is documented by the archaeological monitor and as long as permission has been granted in writing by the property owner. However, taking possession does not obligate SBFCA or the USACE to provide fiduciary support for storing, processing, or reburying materials that are not eligible for the NRHP or CRHR. If the find was made in spoil piles and stockpiles, the material may be reused by the Project and will not be subject to screening; however, tribal representatives may take possession of any items found 	<p>For any potential finds, if it is determined by the archaeologist that the find does not represent a cultural resource from any time period or cultural affiliation then no action is required.</p> <p>If it is determined that the find does represent a cultural resource from any time period or cultural affiliation, SBFCA, USACE and the State Lands Commission shall be notified.</p> <p>The agency shall consult on a finding of eligibility and implement appropriate treatment measures.</p> <p>If the find includes human remains, or remains that are potentially human, the archaeologist shall ensure reasonable protection measures are taken to protect the discovery from disturbance and notify the proper authorities including Sutter County Coroner USACE and/or the THPO.</p>	During construction.	SBFCA and Project construction lead.	Follow proper protocol in the event of a cultural or human remains discovery.	During construction.

<p>in spoils as long as doing so does not interfere with the Project activities.</p> <ul style="list-style-type: none"> ■ If a tribal representative disagrees with the determination by the monitoring archaeologist that a discovery is either not a cultural resource or represents a redeposit, then no material collection may occur by any party, and the Tribal Historic Preservation Officer (THPO) of the dissenting tribe shall notify the USACE and SBFCA within 48 hours of discovery. All timelines specified in 36 CFR 800.13(b) shall be applied in the event of an archaeological discovery. The USACE will have 48 hours to review information submitted by the THPO and communicate its decision to the THPO and State Historic Preservation Officer, in accordance with 36 CFR 800.13(b). If the contractor denies the request to stop work at that location during the appeal process (see above), and if the USACE determines that the find does represent an historic property, then the USACE and SBFCA will take into consideration the post-discovery impacts to the resource when determining the scope of the effort required to resolve any adverse effect. ■ If the find is determined by the monitoring archaeologist to be in original context (in original place of deposition) and does not contain human remains, and that it constitutes a resource that could not have been discovered prior to dredging operations, then the USACE and SBFCA shall consult on appropriate treatment, in consultation with tribal representatives. 					
Potential Impacts to Human Remains					
<p>CUL-3: Protocols for Discovery of Human Remains</p> <p>If it is determined that human remains are found, or remains that are potentially human, then the treatment shall conform to the requirements of State law under California Health and Safety Code Section 7050.5 and PRC Section 5097.98.</p> <p>For the purposes of this Project, the definitions of remains subject to State law (Section 5097.98) shall apply. This definition states: "(d)(1) Human remains of a Native American may be an inhumation or cremation, and in any state of decomposition or skeletal completeness. (2) Any items associated with the human remains that are placed or buried with the Native American human remains are to be treated in the same manner as the remains, but do not by themselves constitute human remains."</p>	<p>If the find includes human remains, or remains that are potentially human, the archaeologist shall ensure reasonable protection measures pursuant to State law under California Health and Safety Code Section 7050.5 and PRC Section 5097.98.</p>	<p>During construction.</p>	<p>SBFCA and Project construction lead.</p>	<p>Follow proper protocol in the event of a human remains discovery.</p>	<p>During construction</p>

MITIGATIONS	Documentation of Compliance [Project Applicant/Proponent Responsibility]		Documentation of Compliance [Lead Agency Responsibility]		
	Method of Compliance Or Mitigation Action	Timing of Compliance	Oversight Responsibility	Actions/Reports	Monitoring Timing or Schedule
	Geology and Soils				
Potential Impacts to Paleontological Resources					
<p>GEO-1:Discovery of Unknown Paleontological Resources If any paleontological or other geologically sensitive resources are identified during any phase of Project development, the construction manager shall cease operation at the site of the discovery and immediately notify SBFCA. SBFCA shall retain a qualified paleontologist to provide an evaluation of the find and to prescribe mitigation measures to reduce impacts to a less-than-significant level. In considering any suggested mitigation proposed by the consulting paleontologist, the SBFCA shall determine whether avoidance is necessary and feasible in light of factors such as the nature of the find, Project design, costs, land use assumptions, and other considerations. If avoidance is unnecessary or infeasible, other appropriate measures (e.g., data recovery) shall be instituted. Work may proceed on other parts of the Project site while mitigation for paleontological resources is carried out. The final disposition of paleontological resources recovered on state lands under the jurisdiction of the California State Lands Commission must be approved by the Commission.</p>	<p>If paleontological or other geologically sensitive resources are identified during any phase of project development, the construction manager shall cease operation at the site and notify SBFCA.</p> <p>SBFCA shall retain a qualified paleontologist to provide an evaluation of the find and to prescribe mitigation measures to reduce impacts to a less-than-significant level.</p> <p>Proper mitigation will be determined by the paleontologist, SBFCA and the State lands Commission. Work may continue in other areas of the Project site while mitigation is determined.</p>	<p>During dredging operations</p>	<p>SBFCA</p>	<p>Follow proper protocol in the event of a paleontological or geologically sensitive resource discovery.</p>	<p>During construction</p>

RESOLUTION NO. 2021-02

**RESOLUTION BY THE BOARD OF DIRECTORS OF THE
SUTTER BUTTE FLOOD CONTROL AGENCY
ADOPTING AN ADDENDUM TO THE LIVE OAK BOAT RAMP SEDIMENT AND
INVASIVE SPECIES REMOVAL PROJECT FINAL INITIAL STUDY AND
MITIGATED NEGATIVE DECLARATION AND APPROVING A REVISION TO THE
MITIGATION MONITORING AND REPORTING PROGRAM,**

WHEREAS, the Sutter Butte Flood Control Agency (“SBFCA”) approved the Live Oak Boat Ramp Sediment and Invasive Species Removal Project (“Project”) to remove $\pm 3,400$ cubic yards of sediment and ± 1.5 acres of primrose that has accumulated in portions of the Feather River adjacent to the Live Oak Boat Ramp on December 9, 2020; and

WHEREAS, the SBFCA adopted the Live Oak Boat Ramp Sediment and Invasive Species Removal Project Final Initial Study and Mitigated Negative Declaration and the Mitigation Monitoring and Reporting Program on December 9, 2020; and

WHEREAS, CEQA allows an EIR or Negative Declaration to be amended through an Addendum if minor technical changes or additions are necessary pursuant to CEQA Guidelines Section 151564, and

WHEREAS, it has been determined through analysis that the proposed Addendum to the Live Oak Boat Ramp Sediment and Invasive Species Removal Project Final Initial Study and Mitigated Negative Declaration meets the requirements of CEQA Guidelines Section 15164; and

WHEREAS, a revision to the Mitigation Monitoring and Reporting Program is required as a result of revision to mitigation measure BIO-3; and

WHEREAS, pursuant to CEQA Guidelines Section 15164, SBFCA has considered the Addendum to the Final IS/MND and revision to the MMRP and finds on the basis of the record before it that there is no substantial evidence that the proposed Addendum will not result in additional or increase impact to the environment and will not have a significant effect on the environment and this determination reflects SBFCA’s independent judgment and analysis.

NOW, THEREFORE, BE IT RESOLVED THAT:

The Board of Directors of the Sutter Butte Flood Control Agency hereby approves the Addendum to the Final Mitigated Negative Declaration and Revision to the Mitigation Monitoring and Reporting Program prepared for the Project and approves the Project.

SBFCA’s Executive Director is hereby instructed to execute the Notice of Determination, a copy of which is attached hereto, and is directed to file it promptly, in accordance with applicable law. The Executive Director is also hereby authorized to obtain any permits or other permission necessary to carry out the Project.

The documents which constitute the record of proceedings upon which SBFCA’s

decision is based are located at SBFCA's main office at 1445 Butte House Road, Suite B, Yuba City, California, and SBFCA's Executive Director is the custodian of such documents; and

Approved this 10th day of February, 2021.

Ayes: _____

Noes: _____

Absent: _____

Chair

APPROVED AS TO FORM
GENERAL COUNSEL

By: _____
ANDREA P. CLARK



Sutter Butte Flood Control Agency

A Partnership for Flood Safety

February 10, 2021

TO: Board of Directors

FROM: Michael Bessette, Executive Director

SUBJECT: Approval of Cal OES Resolution Designating an Authorized Agent for the Purposes of receiving FEMA Grant Funding for Sutter Bypass East Levee Improvements

Recommendation

It is recommended that the Board of Directors approve the attached Resolution (Cal OES Form 130) Designating the Agency's Authorized Agents for the purposes of submitting an application for funding through the Federal Emergency Management Agency's (FEMA's) Hazard Mitigation Grant Program (HMGP).

Background

On August 22, 2020, President Trump declared a major disaster making federal disaster aid available to Butte, Lake, Lassen, Mendocino, Monterey, Napa, Nevada, Plumas, San Mateo, Santa Clara, Santa Cruz, Sierra, Solano, Sonoma, Stanislaus, Trinity, Tulare, Tuolumne, Yolo and Yuba counties for the August 2020 Wildfires. This declaration is known as FEMA DR-4558.

As a result of DR-4558, Federal funding is available to state, tribal, and eligible local governments and certain private nonprofit organizations on a cost-sharing basis for shovel ready projects with a high level of design that can begin construction within 90 days of FEMA approval in declared counties. In California, these funds are administered by the Cal OES HMGP Unit. While not a top priority, Federal funding is also available for all hazard type projects in any county, including Sutter.

In November of 2020, SBFCA staff submitted to Cal OES a Notice of Interest (NOI) for funding to implement critical repairs along the Sutter Bypass East Levee. The NOI has been approved by Cal OES and SBFCA has been invited to submit a full sub-application which is due to Cal OES by March 5, 2021. Eligible sub-applications which are selected will then be sent to FEMA. Eligible sub-applications which are not initially selected for submission to FEMA will be retained for future consideration when funding becomes available.

SBFCA's NOI consists of a \$32M request for the design, permitting, and construction of levee improvements to two of the three most critical sub-reaches protecting the south Sutter Basin. The improvements consist of the installation of about 2.5 miles of 45-foot-deep cutoff wall to address known and critical under-seepage deficiencies.

Fiscal Impact

Approval of the attached resolution would allow SBFCA to pursue FEMA funding for improvements to the Sutter Bypass East Levee. There is no net budgetary impact from the recommended action to seek additional funding. Should SBFCA be successful in securing additional funding for the proposed work, a budget amendment would be presented to the Board for further consideration. The Board's approval of the recommended action would be consistent with Board's previously adopted Strategic Plan.

Attachments:

- a) Cal OES Form 130

DESIGNATION OF SUBRECIPIENT'S AGENT RESOLUTION

Hazard Mitigation Grant Program and Building Resilient Infrastructure and Communities

BE IT RESOLVED BY THE _____ OF THE Sutter Butte Flood Control Agency (SBFCA)
(Governing Body) (Name of Applicant)

THAT _____ (Title of Authorized Agent),
OR _____ (Title of Authorized Agent),
OR _____ (Title of Authorized Agent),

is hereby authorized to execute for and on behalf of the _____ (Name of Subrecipient), a public entity established under the laws of the State of California, this application and to file it with the California Governor's Office of Emergency Services for the purpose of obtaining certain federal financial assistance under Public Law 93-288 as amended by the Robert T. Stafford Disaster Relief and Emergency Assistance Act of 1988, and/or state financial assistance under the California Disaster Assistance Act.

THAT the _____ (Name of Subrecipient), a public entity established under the laws of the State of California, hereby authorizes its agent(s) to provide to the California Governor's Office of Emergency Services for all matters pertaining to such state disaster assistance the assurances and agreements required.

Please check the appropriate box below:

This is a universal resolution and is effective for all open and futures Grants up to three (3) years following the date of approval below.

This is a Grant specific resolution and is effective for only:

Grant name/number(s) _____

Passed and approved this _____ day of _____, 20____.

(Name and Title of Governing Body Representative)

(Name and Title of Governing Body Representative)

(Name and Title of Governing Body Representative)

CERTIFICATION

I, _____ (Name), duly appointed and _____ (Title) of _____ (Name of Applicant), do hereby certify that the above is a true and correct copy of a Resolution passed and approved by the _____ (Governing Body) of the _____ (Name of Applicant) on the _____ day of _____, 20____.

Signature: _____ Title: _____

Cal OES Form 130 Instructions

A new Designation of Subrecipient's Agent Resolution is required if the previously submitted document is older than three (3) years from the last date of Board/Council approval.

When completing the Cal OES Form 130, Applicants should fill in the blanks on page 1. The blanks are to be filled in as follows:

Resolution Section:

Governing Body: This is the individual or group responsible for appointing and approving the Authorized Agents. Examples include: Board of Directors, City Council, Board of Supervisors, etc.

Name of Subrecipient: This is the official name of the non-profit, agency, city, county or special district that has applied for the grant. Examples include: City of Sacramento; Sacramento County; or Los Angeles Unified School District.

Authorized Agent: These are the individuals that are authorized by the Governing Body to engage with the Federal Emergency Management Agency and the California Governor's Office of Emergency Services regarding grants applied for by the Subrecipient. There are two ways of completing this section:

1. **Titles Only:** If the Governing Body so chooses, the titles of the Authorized Agents should be entered here, not their names. This allows the document to remain valid if an Authorized Agent leaves the position and is replaced by another individual. If "Titles Only" is the chosen method, this document must be accompanied by a cover letter naming the Authorized Agents by name and title. This cover letter can be completed by any authorized person within the agency (e.g.; City Clerk, the Authorized Agent, Secretary to the Director) and does not require the Governing Body's signature.
2. **Names and Titles:** If the Governing Body so chooses, the names and titles of the Authorized Agents should be listed. A new Cal OES Form 130 will be required if any of the Authorized Agents are replaced, leave the position listed on the document or their title changes.

Governing Body Representative: These are the names and titles of the approving board members. Examples include: Chairman of the Board, Superintendent, etc. The names and titles cannot be one of the designated Authorized Agents.

Certification Section:

Name and Title: This is the individual that was in attendance and recorded the Resolution creation and approval. Examples include: City Clerk, Secretary to the Board of Directors, County Clerk, etc. This person cannot be one of the designated Authorized Agents to eliminate "Self Certification."



Sutter Butte Flood Control Agency

A Partnership for Flood Safety

February 10, 2021

TO: Board of Directors

FROM: Michael Bessette, Executive Director
Jennifer Williams, Agency Counsel

SUBJECT: Consider Adopting Resolution of Necessity for Acquisition of Property Interests from Parcel with Unknown Owner(s) – APN: 09-230-004

Recommendation

Staff recommends that the Board of Directors of the Sutter Butte Flood Control Agency (“SBFCA”) adopt the attached proposed Resolutions of Necessity for the acquisition of certain property interests in a parcel of land for which current ownership is unknown.

The parcel is located in an unincorporated area of Sutter County, with access from Archer Avenue and the levee access road, located East of Highway 99 and West of Highway 70, and more particularly described as parcel 4502(B) in the document recorded in Sutter County Official Records in Book 702, Page 394 (702-OR-394). The last known owners of this parcel are Louis and Margaret Dekens, both deceased. The current owners are unknown.

Required Findings for Adoption of a Resolution of Necessity

The attached proposed Resolutions of Necessity list the findings required by California Eminent Domain Law. Importantly, the Board is recommended to find:

1. The public interest and necessity require the Project;
2. The proposed Project is planned or located in the manner that will be most compatible with the greatest public good and the least private injury;
3. The property interests are necessary for the proposed Project; and

4. The offer required by Government Code section 7267.2 has been made to the owner or owners of record of the properties, if known.

Support for Findings

Finding 1: The Public Interest And Necessity Require The Project.

The Project is necessary because of the following levee deficiencies:

1. The west bank levee of the Feather River is currently vulnerable to through-seepage and under-seepage.
2. The levee does not currently provide either a 100-year or 200-year level of flood protection.
3. The levee has slope stability issues.
4. There are many encroachments into and on the levee.
5. There is insufficient right of way to maintain the levee.

In order to correct the above levee deficiencies, SBFCA is in the process of rehabilitating approximately 41 miles of levee along the west bank of the Feather River, extending from Thermalito Afterbay to three miles upstream of the confluence of the Feather River with the Sutter Bypass. The Project levee improvements will include cutoff walls to mitigate through and under-seepage issues, some seepage berms, and some erosion repairs. Pursuant to the California Environmental Quality Act, the SBFCA Board of Directors independently considered and certified the Final Environmental Impact Report for the Project after a public hearing on April 10, 2013.

SBFCA's goals for the Project are: (1) to obtain 100-year flood protection as defined by FEMA from the southern Project limit to Star Bend levee reaches; and (2) from Star Bend to Thermalito levee reaches, to obtain both a 100-year level of flood protection as defined by FEMA, and a 200-year level of flood protection as defined by the California Department of Water Resources ("DWR"). The levees from Star Bend to Thermalito provide flood protection to the urban communities within the Sutter Basin including Yuba City, Live Oak, Biggs and Gridley.

Finding 2: The Proposed Project Is Planned Or Located In The Manner That Will Be Most Compatible With The Greatest Public Good And The Least Private Injury.

In order to meet SBFCA's goals for the Project, the Project must comply with the Urban Levee Design Criteria ("ULDC"), released by DWR in May 2012 pursuant to Senate Bill No. 5. SB 5 calls for 200-year flood protection to be the minimum level of protection for urban and urbanizing areas in the Sacramento-San Joaquin Valley. SB 5 will ultimately limit the conditions for approval of development by local governments if adequate progress towards achieving 200-year protection is not met. That is, the land use agency will have to make a finding that an area protected by levees has made adequate progress towards 200-year protection before it can approve development plans or permits. SB 5 requires that the 200-year level of flood protection be consistent with criteria established by DWR. Thus, DWR developed the ULDC pursuant to SB 5 to set forth the minimum criteria that must be met for an area to meet a 200-year level of flood protection.

The ULDC provides that in order to allow adequate room for maintenance, inspection, patrolling during high water, and flood-fighting, fee title or an easement for the entire levee prism extending to a minimum of 15 feet beyond the waterside toe of the levee and a minimum of 20 feet beyond the landside toe of the levee needs to be acquired in undeveloped areas. The ULDC notes that from a levee encroachment control perspective, an easement is less desirable than fee title. The ULDC also notes that these are minimum right of way requirements and that the facts and circumstances for a specific levee system may require the acquisition of additional property.

In compliance with the 200-year flood protection criteria established by the ULDC, in undeveloped areas, SBFCA staff recommends that SBFCA acquire the following for the Project: (1) fee title to the entire levee prism, (2) a 15-foot operation and maintenance (“O&M”) corridor on the waterside of the levee, and (3) a 20-foot O&M corridor on the landside of the levee in order to maintain the visibility and access that is necessary to enable inspection of the levee and flood-fighting. Ownership of the levee and the O&M corridors is also necessary for maintenance activities such as managing animal burrows that can damage levees, maintaining firebreaks, and maintaining healthy groundcover (i.e., grasses) in order to prevent erosion of the levee.

Staff recommends that SBFCA acquire the levee and the O&M corridors in fee, rather than easement, because fee title will give SBFCA, and any agencies that ultimately own and/or maintain the levee, the rights needed to prevent damage to the levee and interference with maintenance that could occur if SBFCA does not acquire fee. For example, holding fee title rather than easement will give SBFCA the rights it needs to prevent the following types of activities that are harmful to levees:

- Cattle grazing by property owners;
- Farming activities by property owners that damage the levee and the maintenance corridors;
- Unauthorized pedestrian, motorcycle, and motor vehicle traffic over the levee, creating erosion sites that threaten the integrity of the levee and necessitate emergency repairs;
- Installation of gates into fences abutting the levee, and cutting steps into the levee;
- Piling of garbage, tree trimmings and other debris near the levee that interfere with maintenance activities and create rodent habitats that lead to rodent damage which can threaten the integrity of the levee, and increase maintenance costs;
- Construction of unpermitted encroachments.

Acquiring fee title to the levee and the maintenance corridors is necessary to give SBFCA the control over the levee and the O&M corridors it needs in order to maintain levee stability and decrease maintenance costs. It also eliminates any potential dispute as to the rights of the public entity that is charged with operating and maintaining the levees. Fee ownership gives SBFCA exclusive property rights necessary to assure public safety.

Finding 3: The Property Interests Are Necessary For The Proposed Project.

702-OR-394 (Dekens)

The second parcel is located north of Archer Avenue along the Feather River West Levee in Live Oak, California, an unincorporated area of Sutter County. The property is accessed from paved Archer Avenue north along the unpaved levee access road.

SBFCA staff has determined that it is necessary for SBFCA to acquire fee title to the entire parcel encumbered with the levee. The total proposed fee acquisition is 1.13 ± acres.

As discussed above, the acquisition of property rights to the levee from this property are necessary for the Project in order to:

- Provide adequate room for levee construction, maintenance, levee repairs, inspection, patrolling during high water, and flood fighting;
- Prohibit excavations and land modifications that would endanger the integrity of the levee; and
- Ensure that the Project levee meets a 200-year standard of flood protection, as defined by DWR.

Finding 4: SBFCA Is Exempt from Government Code Section 7267.2

SBFCA is exempt from making the offer of just compensation required by Government Code section 7267.2 because the owner cannot be located with reasonable diligence. Since the current owners, if any, are unknown, SBFCA is not required to give special notice of the Board hearing to any party.

Budget Implications

The approved appraised value of the proposed acquisitions is within the SBFCA Board approved five-year budget for Project right of way acquisition costs. The funding to acquire these property interests is in the SBFCA cash flow and is available to be deposited to the State Treasurer's Condemnation Fund. Additionally, DWR will fund a majority of the Project right of way acquisition costs.

Documents Incorporated Into This Report

Attachment 1 – Draft Resolution of Necessity for 702-OR-394 (Dekens)

The Final Feather River West Levee Project Environmental Impact Report is available on SBFCA's website at http://www.sutterbutteflood.org/downloads/Documents-Environmental/FRWLP_Final-EIR_Apr2013_Pt1.pdf.

The Feather River West Levee Project Pre-Design Formulation Report dated August 2011 is available for review.

The Urban Levee Design Criteria released in May 2012 is available on the website of the California Department of Water Resources at http://www.water.ca.gov/floodsafe/leveedesign/ULDC_May2012.pdf.

The Sutter Butte Flood Control Agency Project Plans for Construction of Feather River West Levee Project are available for review.

RESOLUTION NO. 2021-03

**A RESOLUTION OF THE SUTTER BUTTE FLOOD CONTROL AGENCY
DECLARING THE PUBLIC NECESSITY FOR THE TAKING OF CERTAIN PROPERTY
FOR REPAIR, CONSTRUCTION, INSTALLATION AND MAINTENANCE OF THE
FEATHER RIVER WEST LEVEE PROJECT (CODE CIV. PROC. § 1245.230)**

**Property Owner: The Heirs and Devisees of Louis Dekens and Margaret Frances Dekens,
Deceased**

WHEREAS, Sutter Butte Flood Control Agency (“SBFCA”) intends to repair, construct, install, and maintain the Feather River West Levee Project (the “Project”). The Project will consist of rehabilitating approximately 41 miles of levee along the west bank of the Feather River, extending from Thermalito Afterbay to three miles upstream of the confluence of the Feather River with the Sutter Bypass; and

WHEREAS, SBFCA has determined that it needs to acquire certain property interests more particularly described in Exhibit “1” attached hereto (the “Property”) in Sutter County, California.

WHEREAS, following a diligent search by SBFCA, it has determined the last known owners of the Property are deceased and the current owners of the Property are unknown; and

WHEREAS, because the persons whose property interests are to be acquired by eminent domain cannot be located in the exercise of reasonable diligence, SBFCA is not required to give any party notice and a reasonable opportunity to appear and be heard this date on the matters referred to in California Code of Civil Procedure section 1240.030 in accordance with California Code of Civil Procedure section 1245.235; and

WHEREAS, SBFCA is authorized to acquire property for the Project pursuant to, among other statutes, the California Constitution and California Eminent Domain Law, Code of Civil Procedure section 1240.410, Government Code section 25350.5, and Water Code section 50930; and

WHEREAS, the Board of Directors of SBFCA adopts this resolution in compliance with Section 1245.230 of the Code of Civil Procedure.

NOW, THEREFORE, BE IT RESOLVED THAT:

Based upon the evidence presented, the Board of Directors by vote of two-thirds or more of its members hereby finds and determines each of the following:

1. The public interest and necessity require the Project.
2. The Project proposed is planned and located in the manner that will be most compatible with the greatest public good and the least private injury.

3. The property interests described in Exhibit "1" attached hereto are necessary for the proposed Project.

4. SBFCA is exempt from making the offer of just compensation required by Government Code section 7267.2 because the owner cannot be located with reasonable diligence.

5. All conditions and statutory requirements necessary to exercise the power of eminent domain to acquire the property interests described in Exhibit "1" attached hereto have been complied with by SBFCA.

6. SBFCA possesses the statutory authority to acquire the Property by eminent domain.

The Board of Directors hereby authorizes and empowers legal counsel retained or employed by SBFCA to take the following actions:

1. To acquire in the name of SBFCA, by condemnation, the property interests described in Exhibit "1" attached hereto in accordance with the provisions of the Constitution of California and the Eminent Domain Law of California;

2. To prosecute in the name of SBFCA such proceedings in the proper court as necessary for such acquisition; and

3. To deposit the probable amount of compensation, based on an appraisal, and to apply to the court for an order permitting SBFCA to take possession of the property for public uses and purposes.

PASSED AND ADOPTED by the Board of Directors of the Sutter Butte Flood Control Agency this 10th day of February 2021, by a two-thirds (2/3) or greater vote as follows:

AYES:

NOES:

ABSTAIN:

ABSENT:

CHAIRPERSON

ATTEST:

_____, Secretary

APPROVED AS TO FORM
GENERAL COUNSEL

By: _____

EXHIBIT 1

FEE TITLE WITH RESERVATION OF WATER RIGHTS

SUTTER BUTTE FLOOD CONTROL AGENCY (“Agency”), a public joint powers authority, hereby acquires all that real property, or interest therein, together with all improvements and fixtures thereon, in the County of Sutter, State of California, described in Exhibit A, attached hereto and made a part hereof (“Property”), subject to the reservation set forth below.

Reservation of Water Rights

To the extent that the Property being acquired and the parcel from which the Property is severed abut a natural water course and enjoy water rights, the Agency leaves unto the remaining lands of Owner which are contiguous to the Property, the water rights, riparian and otherwise, from the Property.

EXHIBIT A

Legal Description

All that certain parcel or tract of real property situate, lying and being in Sections 3 and 4, Township 16 North, Range 3 East, M.D.M., and being a portion of Lots 1, 22 and 171, Sunset Colony Number 1, as designated on plat thereof filed December 29, 1906 in the office of the County Recorder of Sutter County, State of California, also being a portion of the real property acquired by deed recorded November 13, 1963 in Book 634 at page 248, Official Records, County of Sutter; said parcel being more particularly described as follows:

PARCEL NO. 4502B:

A strip of land 40 feet wide, lying adjacent and landward of Parcel 4502A, extending 1234 feet Northerly of the North line of Archer Avenue, containing 1.13 acres, more or less.



Sutter Butte Flood Control Agency

A Partnership for Flood Safety

February 10, 2021

TO: Board of Directors

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

SUBJECT: Presentation of Agency Audited Financial Statements and Related Reports for Fiscal Year Ending June 30, 2020

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 resulting 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 third 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, 2020
- Auditors' Communication with Those Charged with Governance - Fiscal Year Ending June 30, 2020
- Auditors' Communication of No Material Weaknesses - Fiscal Year Ending June 30, 2020

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 2019-20 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 Strategic Plan in February 2016 and approved an updated plan in 2018. Fiscal Year 2019-20 reflected the third 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 2019-20 also reflected the balance of the Agency's restoration of the Oroville Wildlife Area. The following reflects SBFCA's financial activities consistent with the Strategic Plan and the significant emergency work completed in Fiscal Year 2019-20:

- In previous years, SBFCA had received commitments and entered into agreements with the State of California for work in the Oroville Wildlife Area totaling \$10.8 million. During Fiscal Year 19/20, an additional \$1.1 million was committed to the agency from the State of California for work at the Oroville Wildlife Area.
- During late 2019, SBFCA secured additional funding of \$5 million for the Sediment Removal Project.

The major financial highlight of the year for SBFCA was the substantial completion of construction of the Oroville Wildlife Area Project. In total, during the fiscal year, SBFCA received an additional \$6.1 million in funding through agreements with the State of California and during the fiscal year, SBFCA spent nearly a total of \$21.7 million on all capital project work.

SBFCA's Construction in progress increased by another \$13,683,208 million during the fiscal year. This is a direct reflection of the amount of money invested in the Oroville Wildlife Area Project. While SBFCA's financial activities decreased slightly relative to Fiscal Year 2018-19, SBFCA has still been very active as evidenced by the amount of construction expenditures during the year.

Audit

SBFCA again has received an unqualified opinion, otherwise known as a "clean audit," from its independent auditor for its Fiscal Year 2019-20 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 10, 2021 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, 2020;
2. Sutter Butte Flood Control Agency Auditor's Communication with Those Charged with Governance for the year ended June 30, 2020;
3. Sutter Butte Flood Control Agency Auditor's Communication of No Material Weaknesses for the year ended June 30, 2020.

Sutter Butte Flood Control Agency

Sutter and Butte Counties, California

*Basic Financial Statements
and Independent Auditors' Reports*

For the year ended June 30, 2020

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

We have audited the accompanying financial statements of the governmental activities and each major fund of the Sutter Butte Flood Control Agency (Agency), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above 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, 2020, 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.

To the Board of Directors
of the Sutter Butte Flood Control Agency
Yuba City, California
Page 2

Other Matters

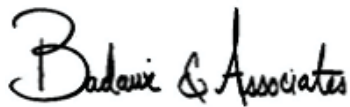
Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis and Budgetary Comparison Schedule for the General Fund on pages 3-7 and 37-38, respectively, 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.

Other 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, as listed in the table of contents, is presented for purposes 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.



Badawi and Associates, CPAs
Berkeley, California
February 3, 2021

**Sutter Butte Flood Control Agency
Annual Financial Report
For the Fiscal Year Ended June 30, 2020**

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, 2020. 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 tenth year of collecting assessments associated with the Sutter Butte Flood Control Agency Assessment District (the "Assessment District"). During the Fiscal Year SBFCA received 102.6% of budgeted assessment revenues.
- Consistent with the adopted Strategic Plan, during the Fiscal Year ending June 30, 2020, SBFCA;
 - Received additional funding commitments from the State of California, Department of Fish and Wildlife, for the Oroville Wildlife Area (OWA) Project totaling \$1.1 million for vegetation restoration. This brings the total commitments to \$11.9 million when taking into consideration prior grant commitments for the OWA Project from the State of \$10.8 million.
 - SBFCA, through the California Natural Resources Agency, received funding for its Sediment Removal Project of \$5 million.
- In total, SBFCA received additional commitments of nearly \$6.1 million through agreements with the State of California during 2019-20 fiscal year.
- SBFCA's primary activities this year with respect to its budget were related to the advancement and completion of a substantial portion of the construction of the Oroville Wildlife Area. In addition, the Agency advanced efforts related to the following:
 - Significant advancement toward 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;
 - Significant advancement toward completion of the Federal Increment (Tudor Rd. to Cypress Ave.) of the Feather River West Levee Project;
 - Significant advancement toward completion of the Small Community Feasibility Studies for communities of Sutter and Tudor.
- During the fiscal year, SBFCA spent nearly a total of \$16.2 million, net of debt service, advancing capital project work.

This fiscal year saw a decrease in financial activities for SBFCA, as expenditures decreased by 10.6% and revenues decreased by nearly 48.0% over last fiscal year. Despite these decreases, fiscal year 2019-20 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

- Primarily as a result of the grant awards, collection of assessment revenues and the investment of those resources in the FRWL and OWA Projects, SBFCA's net position increased by \$11,098,789 in fiscal year 2019-20. Until the completion and full transfer of a project to the ultimate owner and maintainer, SBFCA capitalizes its investments in Projects as Construction in progress.
- Total assets increased by \$7,844,540 mostly due to an increase in Construction in progress.
- Total liabilities decreased by \$3,254,249 due a combined a decrease in current liabilities and bonds payable at the end of the fiscal year.

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 assets exceeded liabilities by \$255,625,062 as of the close of the fiscal year. When comparing SBFCA's Net Position to the fiscal year ending June 30, 2019, there has been an increase of \$11,098,789 which primarily represents the amount of construction activity that has taken place over the year primarily funded by Wildlife Conservation Board, California Department of Fish and Wildlife, and California Department of Water Resources grant programs.

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 assets exceed liabilities by \$255,625,062 at the end of fiscal year 2019-20. This amount is a significant increase from the fiscal year ended June 30, 2019 balance of \$244,526,273. The key element to this increase is related to SBFCA's Capital Asset Policy and the significant investment of funds from California Department of Water Resources through funding agreements and the associated investments made by SBFCA in levee improvements over the past fiscal year.

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. The vast majority of SBFCA's Net Position is invested in this capital project as Construction in progress. For fiscal year 2019-20, Construction in progress increased by \$13,683,208 during the fiscal year. The significant increase in Net Position from fiscal year 2018-19 is represented by a significant amount of work completed on the OWA Project. SBFCA constructed more than \$13.3 million of improvements in the Oroville Wildlife Area. As a result, during fiscal year 2019-20, SBFCA's Net Position increased as construction continued with the investment of grant revenues from the State of California. With the completion of construction in the Oroville Wildlife Area SBFCA's Net Position is not expected to increase further and in fact decrease as OWA completed construction assets are transferred the State as part of the closeout of the project expected to occur within next one or two fiscal years. Further, Net Position is expected to be decreased when SBFCA transfers maintenance responsibility of the completed works to local maintaining agencies and improved facilities, including 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). While there are certain regulatory and compliance hurdles to overcome related to the transfer of rights of way, the full acceptance and transfer process is expected to take place in fiscal year 2020-21.

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, 2020, SBFCA's governmental funds reported combined fund balances of \$19,950,854, a decrease of \$4,633,037 in comparison to the fund balance as of June 30, 2019. This decrease is primarily due to delayed receipt of payments from the State for completed construction prior to June 30, 2020. 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, 2020, the Fund Balance was \$5,205,772 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 \$253,642, approximately 4.9% of the ending fund balance. The Unassigned fund balance was 2052.4% of current fiscal year expenditures. The Agency expects that in the future, as Capital Projects are completed, 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 for Fiscal Year 2019-20 include the US Army Corps of Engineers Sutter Basin Flood Risk Management Project, the FRWLP, the Feather River Regional Flood Management Planning Effort, the Oroville Wildlife Area Flood Stage Reduction and Restoration projects, the Laurel Avenue Seepage Repair project, the Small Community Grant program, and Compliance and Accreditation Program.

The Capital Project's Fund Balance on June 30, 2020 was \$14,745,082. The total expenditures of the fund were \$21,738,129. These represent 147.4% 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, 2020-21 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 \$253,642 (23.6%) 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. Actual revenues were in excess of the final budgeted revenues by \$6,864 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 \$16,511,837 (39.7%) under the final budget of \$27,392,003. Total actual expenditures were \$2,332,874 (9.7%) lower than the final budget due to construction and design contractor work being completed after June 30, 2020 on the OWA, FRWLP, and Sediment Removal programs.

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 significant levee improvement investments and increased its capital assets by \$13,683,208. As previously discussed, the majority of these capital assets represent Construction in progress. Through June 30, 2020, SBFCA was in the middle of a construction season and had finalized major construction for the Oroville Wildlife Area Project.

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, 2020 the outstanding balance of the bonds payable was \$39,280,000. During the fiscal year SBFCA made interest payments on the outstanding debt amount totaling \$1,686,763 and retired \$605,000 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, 2020, the outstanding balance of the bonds payable remained \$44,485,000. During the

fiscal year SBFCA made interest payments on the outstanding debt amount totaling \$1,986,019 and retired \$1,190,000 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 0.6% in excess of 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 2019-20 was developed assuming that SBFCA completes the remaining FRWLP construction and Emergency Repair Work, 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 2020-21. In addition, SBFCA will continue to work to advance additional flood risk reduction projects in the rural portions of the basin. This includes continuing its local sponsor obligations as part of the Project Partnership Agreement with the USACE to construct the remaining increment of the Sutter Basin Flood Risk Management Project. SBFCA management expects to continue to work with its Board of Directors to implement the Strategic Plan and advance additional work related to the Feather River West Levee and the rural portion of the basin.

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

Sutter Butte Flood Control Agency

Statement of Net Position

June 30, 2020

ASSETS

Current assets:

Cash and investments	\$ 14,522,160
Cash and investments with fiscal agent	1,424,628
Receivables:	
Accounts	5,575,016
Interest	120
Prepaid items	2,452
Total current assets	<u>21,524,376</u>

Noncurrent assets:

Capital assets:

Construction in progress	<u>323,987,807</u>
Total capital assets, net	<u>323,987,807</u>
Total noncurrent assets	<u>323,987,807</u>
Total assets	<u><u>345,512,183</u></u>

LIABILITIES

Current liabilities:

Accounts payable	1,435,710
Accrued liabilities	137,812
Interest payable	1,089,282
Bonds payable, due within one year	<u>1,865,000</u>
Total current liabilities	<u>4,527,804</u>

Noncurrent liabilities:

Bonds payable, due in more than one year	<u>85,359,317</u>
Total noncurrent liabilities	<u>85,359,317</u>
Total liabilities	<u><u>89,887,121</u></u>

NET POSITION

Net investment in capital assets	236,763,490
Unrestricted	<u>18,861,572</u>
Net position	<u><u>\$ 255,625,062</u></u>

See accompanying Notes to Basic Financial Statements.

Sutter Butte Flood Control Agency
Statement of Activities
For the year ended June 30, 2020

	Expenses	Program Revenues		Total	Net (Expense)
		Operating Grants and Contributions	Capital Grants and Contributions		Revenue and Changes in Net Position
					Governmental Activities
Governmental activities					
Flood protection	\$ 2,834,140	\$ 659,967	\$ 15,695,280	\$ 16,355,247	\$ 13,521,107
Interest on long-term debt	3,425,805	-	-	-	(3,425,805)
Total governmental activities	\$ 6,259,945	\$ 659,967	\$ 15,695,280	\$ 16,355,247	10,095,302
General Revenues:					
					649,857
					353,630
				Total general revenues	1,003,487
				Change in net position	11,098,789
				Net position - beginning of year	244,526,273
				Net position - end of year	\$ 255,625,062

See accompanying Notes to Basic Financial Statements.

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FUND FINANCIAL STATEMENTS

Sutter Butte Flood Control Agency
Balance Sheet - Governmental Funds
June 30, 2020

	General Fund	Capital Projects Fund	Total
ASSETS			
Cash and investments	\$ 5,272,439	\$ 9,249,721	\$ 14,522,160
Cash and investments with fiscal agent	-	1,424,628	1,424,628
Receivables:			
Accounts	-	5,575,016	5,575,016
Interest	-	120	120
Prepaid items	-	2,452	2,452
Total assets	\$ 5,272,439	\$ 16,251,937	\$ 21,524,376
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
Accounts payable	66,667	1,369,043	1,435,710
Accrued liabilities	-	137,812	137,812
Total liabilities	66,667	1,506,855	1,573,522
Fund Balances:			
Nonspendable: prepaid items	-	2,452	2,452
Restricted for capital projects	-	14,742,630	14,742,630
Unassigned	5,205,772	-	5,205,772
Total fund balances	5,205,772	14,745,082	19,950,854
Total liabilities, deferred inflows of resources, and fund balances	\$ 5,272,439	\$ 16,251,937	\$ 21,524,376

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, 2020

Fund Balances of Governmental Funds	\$ 19,950,854
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.	323,987,807
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.	(1,089,282)
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	(1,865,000)
Long term debt due in more than one year	(85,359,317)
	<hr/>
Net Position of Governmental Activities	\$ 255,625,062

Sutter Butte Flood Control Agency
Statement of Revenues, Expenditures and Changes in Fund Balances
For the year ended June 30, 2020

	General Fund	Capital Projects Fund	Total
REVENUES:			
Intergovernmental	\$ -	\$ 9,684,860	\$ 9,684,860
Assessment revenue	659,967	6,010,420	6,670,387
Investment earnings	96,897	552,960	649,857
Other	90,033	263,597	353,630
Total revenues	846,897	16,511,837	17,358,734
EXPENDITURES:			
Current:			
Operational:			
Telephone	521	-	521
Postage and freight	22	-	22
Forms and supplies	4,653	-	4,653
Printing and binding	45	-	45
Professional services	122,333	-	122,333
Salaries and benefits	122,410	-	122,410
Dues and subscriptions	1,501	-	1,501
Rentals	1,284	-	1,284
Insurance	873	-	873
Capital:			
USACE Sutter Basin FRM Project	-	882,887	882,887
State EIP/UFRR Funded	-	729,568	729,568
Local EIP/UFRR Funded	-	230,451	230,451
Regional Flood Management Planning - State Funded	-	17,388	17,388
Emergency Flood Fighting	-	477,728	477,728
Flood Systems Repair Project - State Funded	-	219,040	219,040
FRWLFA - Local Funded	-	5,027	5,027
Stakeholder Management	-	18,409	18,409
Capital outlay	-	13,683,208	13,683,208
Debt service:			
Principal	-	1,795,000	1,795,000
Interest and fiscal charges	-	3,679,423	3,679,423
Total expenditures	253,642	21,738,129	21,991,771
Net change in fund balances	593,255	(5,226,292)	(4,633,037)
FUND BALANCES:			
Beginning of year	4,612,517	19,971,374	24,583,891
End of year	\$ 5,205,772	\$ 14,745,082	\$ 19,950,854

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, 2020

Net Change in Fund Balances - Total Governmental Funds \$ (4,633,037)

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 13,683,208

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.

112,490

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 1,795,000

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

Change in Net Position of Governmental Activities \$ 11,098,789

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Sutter Butte Flood Control Agency

Notes to Basic Financial Statements

For the year ended June 30, 2020

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, 2020.

Sutter Butte Flood Control Agency

Notes to Basic Financial Statements

For the year ended June 30, 2020

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, 2020

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, 2020

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, 2020

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, 2020

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.

Summary of Cash and Investments

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

Cash and investments	\$	14,522,160
Cash and investments with fiscal agent		<u>1,424,628</u>
Total cash and investments	\$	<u><u>15,946,788</u></u>

Cash and investments held by the Agency at June 30, 2020, consisted of the following:

Deposits with City of Yuba City	\$	14,522,160
Investments		<u>1,424,628</u>
Total cash and investments	\$	<u><u>15,946,788</u></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.

Sutter Butte Flood Control Agency

Notes to Basic Financial Statements

For the year ended June 30, 2020

2. CASH AND INVESTMENTS, Continued

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.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
City Cash Pool	None	None	None

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.

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

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.

Sutter Butte Flood Control Agency

Notes to Basic Financial Statements

For the year ended June 30, 2020

2. CASH AND INVESTMENTS, Continued

Disclosures Relating to Interest Rate Risk, Continued

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	\$ 14,522,160	\$ 14,522,160	\$ -
Held by Bond Trustees:			
Money Market Funds	1,424,628	1,424,628	-
Total	\$ 15,946,788	\$ 15,946,788	\$ -

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.

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	AA	A	Not Rated
Yuba City Cash Pool	\$ 14,522,160	N/A	\$ -	\$ -	\$ -	\$ 14,522,160
Held by Bond Trustees:						
Money Market Funds	1,424,628	N/A	1,424,628	-	-	-
Total	\$ 15,946,788		\$ 1,424,628	\$ -	\$ -	\$ 14,522,160

Sutter Butte Flood Control Agency

Notes to Basic Financial Statements

For the year ended June 30, 2020

2. CASH AND INVESTMENTS, Continued

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.

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, 2020.

3. RISK MANAGEMENT

Custodial Credit Risk

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

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, 2020

4. CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2020, was as follows:

	Balance June 30, 2019	Additions	Reductions	Balance June 30, 2020
Capital assets, not depreciated				
Construction in progress	\$ 310,304,599	\$ 13,683,208	\$ -	\$ 323,987,807
Total capital assets, not depreciated	310,304,599	13,683,208	-	323,987,807
Capital assets, net	\$ 310,304,599	\$ 13,683,208	\$ -	\$ 323,987,807

5. LONG-TERM DEBT

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, 2020 was \$39,280,000.

The scheduled annual minimum debt service requirements at June 30, 2020 are as follows:

Fiscal Year Ended June 30,	Principal	Interest	Total
2021	\$ 630,000	\$ 1,662,063	\$ 2,035,463
2022	655,000	1,636,363	2,291,763
2023	680,000	1,606,263	2,292,063
2024	715,000	1,571,388	2,291,363
2025	750,000	1,534,763	2,286,263
2026-2030	6,020,000	6,934,313	12,954,313
2031-2035	8,850,000	5,111,669	13,961,669
2036-2040	10,750,000	3,153,000	13,903,000
2041 - 2044	10,230,000	838,400	11,068,400
	\$ 39,280,000	\$ 24,048,222	\$ 63,084,297

Sutter Butte Flood Control Agency

Notes to Basic Financial Statements

For the year ended June 30, 2020

5. LONG-TERM DEBT, Continued

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, 2020 was \$44,485,000.

The scheduled annual minimum debt service requirements at June 30, 2020 are as follows:

Fiscal Year Ended June 30,	Principal	Interest	Total
2021	\$ 1,235,000	\$ 1,931,344	\$ 3,166,344
2022	1,300,000	1,867,969	3,167,969
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
2026-2030	7,055,000	7,188,316	14,243,316
2031-2035	7,440,000	5,795,750	13,235,750
2036-2040	9,095,000	4,088,313	13,183,313
2041-2045	11,475,000	1,712,800	13,187,800
2046	2,585,000	51,700	2,636,700
	<u>\$ 44,485,000</u>	<u>\$ 27,827,099</u>	<u>\$ 72,312,099</u>

Sutter Butte Flood Control Agency

Notes to Basic Financial Statements

For the year ended June 30, 2020

5. LONG-TERM DEBT, Continued

Changes in Long-Term Liabilities

Long-term liability activity for the fiscal year ended June 30, 2020 was as follows:

	Balance June 30, 2019	Additions	Reductions	Balance June 30, 2020	Due Within One Year
Governmental activities:					
Bonds payable	\$ 85,560,000	\$ -	\$ (1,795,000)	\$ 83,765,000	\$ 1,865,000
Original issue premium	3,600,445	-	(141,128)	3,459,317	-
Governmental activities					
Long-term liabilities	<u>\$ 91,510,611</u>	<u>\$ -</u>	<u>\$ (1,936,128)</u>	<u>\$ 87,224,317</u>	<u>\$ 1,865,000</u>

6. COMMITMENTS AND CONTINGENCIES

A. *Lawsuits*

The agency is not a defendant in any lawsuits as of June 30, 2020.

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, 2020 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, 2020, 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.

C. *Construction Commitments*

In July 2018, the Agency entered into a construction contract with Nordic Industries Inc. for work associated with the Oroville Wildlife Area (OWA) Project. The total value of this contract was \$12,477,770. Contract change orders were approved during the fiscal year decreasing the value of the contract to \$12,037,079. As of April 2020, 100% of the contract work was completed by the Contractor for a value of \$12,037,079. Final retention releases were paid in August 2020.

Sutter Butte Flood Control Agency

Notes to Basic Financial Statements

For the year ended June 30, 2020

6. COMMITMENTS AND CONTINGENCIES, Continued

C. Construction Commitments, Continued

In May 2019, the Agency entered into a construction contract with Odin Construction Solutions, Inc. for work associated with a closure structure at the Union Pacific Railroad Crossing in Yuba City. The total value of this contract was \$720,666. A notice to proceed for this contract was issued during the fiscal year. Contract change orders were approved during the fiscal year increasing the value of the contract to \$721,854. The contract was completed and a final payment was made in December of 2019. All obligation under this contract have been satisfied as of the Fiscal Year ending June 30, 2020.

In August 2019, the Agency entered into a construction contract with Viking Construction Company for work associated with the Oroville Wildlife Area Interior Channel Bridge Improvement Project. The total value of the contract was \$1,294,541. Contract change orders were approved during the fiscal year decreasing the value of the contract to \$1,253,023. As of June 30, 2020, 100% of the contract work was completed by the contractor for a total \$1,253,023. Final retention releases were paid in August 2020.

7. OPERATING LEASE

In November 2017, the Agency executed a Lease Agreement with Sutter County effective December 1, 2017 for office space located at 1130 Civic Center Boulevard, Yuba City, CA. This lease was terminated in June 2019 as a result of a termination option by Sutter County allowing it to recover the office space for their own internal operations.

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, 2020, 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.

Sutter Butte Flood Control Agency

Notes to Basic Financial Statements

For the year ended June 30, 2020

8. EMPLOYEE RETIREMENT PLANS, Continued

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.

REQUIRED SUPPLEMENTARY INFORMATION

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Sutter Butte Flood Control Agency

Note to Required Supplementary Information

For the year ended June 30, 2020

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, 2020

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		
REVENUES:				
Assessment revenue	\$ 750,000	\$ 750,000	\$ 659,967	\$ (90,033)
Investment earnings	-	-	96,897	96,897
Other	90,033	90,033	90,033	-
Total revenues	841,351	840,033	846,897	6,864
EXPENDITURES:				
Current:				
Operational:				
Telephone	1,800	1,800	521	1,279
Postage and freight	900	900	22	878
Forms and supplies	31,100	13,100	4,653	8,447
Printing and binding	1,200	1,200	45	1,155
Professional services	93,380	619,854	122,333	497,521
Salaries and benefits	97,674	400,710	122,410	278,300
Dues and subscriptions	500	500	1,501	(1,001)
Rentals	21,600	23,100	1,284	21,816
Insurance	15,918	15,918	873	15,045
Total expenditures	264,072	1,077,082	253,642	823,440
Net change in fund balances	577,279	(237,049)	593,255	830,304
FUND BALANCES:				
Beginning of year	4,612,517	4,612,517	4,612,517	-
End of year	\$ 5,189,796	\$ 4,375,468	\$ 5,205,772	\$ 830,304

OTHER SUPPLEMENTARY INFORMATION

Sutter Butte Flood Control Agency
Other Supplementary Information
For the year ended June 30, 2020

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

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
REVENUES:				
Intergovernmental	21,642,003	21,642,003	\$ 9,684,860	\$ (11,957,143)
Assessment revenues	5,750,000	5,750,000	6,010,420	260,420
Interest revenues	-	-	552,960	552,960
Other	-	-	263,597	263,597
Total revenues	27,392,003	27,392,003	16,511,837	(10,880,166)
EXPENDITURES:				
Capital:				
USACE Sutter Basin FRM Project	-	853,973	882,887	(28,914)
State EIP Funded	182,400	762,102	729,568	32,534
Local EIP Funded	57,600	322,519	230,451	92,068
Regional Flood Management Planning - State Funded	-	10,049	17,388	(7,339)
Emergency Flood Fighting	150,000	475,701	477,728	(2,027)
Flood Systems Repair Project - State Funded	177,994	504,334	219,040	285,294
ULOP - Local Funded	269,814	201,401	-	201,401
FRWLFA - Local Funded	-	2,000	5,027	(3,027)
Stakeholder Management	10,000	23,409	18,409	5,000
Capital outlay	8,514,752	15,441,092	13,683,208	1,757,884
Debt service:				
Principal	1,795,000	1,795,000	1,795,000	-
Interest and fiscal charges	3,679,423	3,679,423	3,679,423	-
Total expenditures	14,836,983	24,071,003	21,738,129	2,332,874
Net change in fund balances	12,555,020	3,321,000	(5,226,292)	(8,547,292)
FUND BALANCES:				
Beginning of year	19,971,374	19,971,374	19,971,374	-
End of year	\$ 32,526,394	\$ 23,292,374	\$ 14,745,082	\$ (8,547,292)

Sutter Butte Flood Control Agency

Sutter and Butte Counties, California

*Auditors' Communication with
Those Charged with Governance*

For the year ended June 30, 2020



February 3, 2021

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

We have audited the financial statements of the governmental activities and each major fund information of Sutter Butte Flood Control Agency (Agency) for the year ended June 30, 2020. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated June 5, 2020, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Generally accepted accounting principles provide for certain required supplementary information (RSI) to supplement the basic financial statements. Our responsibility with respect to management's discussion and analysis, and budgetary comparison information, which supplement the basic financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI was not audited and, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance, we did not express an opinion or provide any assurance on the RSI.

We have been engaged to report on the capital projects budgetary comparison schedule which accompany the financial statements but are not RSI. Our responsibility for this supplementary information, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Planned Scope and Timing of the Audit

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involved judgment about the number of transactions to be examined and the areas to be tested.

Our audit included obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity.

We performed the audit according to the timing previously communicated to you on the engagement letter.

To the Board of Directors
of Sutter Butte Flood Control Agency
Yuba City, California
Page 2

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Agency are described in Note 1 to the financial statements.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Agency's financial statements were:

- Allowance for Doubtful Accounts

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

- Summary of Significant Accounting Policies
- Cash and Investments
- Long Term Debt

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We did not identify any material misstatements during our audit.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 3, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management's discussion and analysis, and budgetary comparison 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.

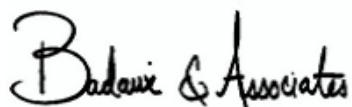
We were engaged to report on the capital project fund budgetary schedule, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine 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.

To the Board of Directors
of Sutter Butte Flood Control Agency
Yuba City, California
Page 4

Restriction on Use

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

Very truly yours,

A handwritten signature in cursive script that reads "Badawi & Associates". The signature is written in black ink and is positioned above the typed name of the firm.

Badawi and Associates, CPAs
Berkeley, California
February 3, 2021

Sutter Butte Flood Control Agency

Sutter and Butte Counties, California

*Auditors' Communication of No
Material Weaknesses*

For the year ended June 30, 2020



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 the Sutter Butte Flood Control Agency (Agency) as of and for the year ended June 30, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered 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 Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of 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.

A handwritten signature in black ink that reads 'Badawi & Associates' in a cursive script.

Badawi and Associates, CPAs
Berkeley, California
February 3, 2021



Sutter Butte Flood Control Agency

A Partnership for Flood Safety

February 10, 2021

TO: Board of Directors

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

SUBJECT: Receive and File Monthly Financial Reports (November & December 2020)

Recommendation

Staff recommends that the Board receive and file the November & December 2020 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 2020. Staff's oral presentation will cover the financial activities of the Agency through December 2020.

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 2020. The information presented is compared to the Final Amended Final Budget for 2020/21.

Fiscal Impact

This is an informational item with no fiscal impact.

Attachments

Yuba City Finance Department Memorandum, February 10, 2021 re: Monthly Financial Report:
November & December 2020



Yuba City
Finance Department
Memorandum

Date: February 10, 2021

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

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

Subject: Monthly Financial Report: November 2020

Attached is the Monthly Financial Report for the Sutter Butte Flood Control Agency for the month of November covering fiscal years 2019-20 and 2020-21. This Monthly Financial Report includes the following information prepared by SBFCA:

- Total working capital reconciliation: A reconciliation of total working capital for fiscal year 2019-20 to date and 2020-21 through November 2020 as compared to the amended SBFCA Budget is shown. The statement also shows the cumulative expenditures and revenues incurred through June 30, 2020 for fiscal year 2019-20 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 2019-20 and 2020-21. The total preliminary working capital for the Agency as of November 30th, 2020 is estimated to be \$13,107,504 (**Exhibit A**).

As of the date of this report, the estimated difference between invoiced expenditures and paid expenditures is approximately \$539,772.

For fiscal year 2019-20 to date, the total amount of revenue received through grants from the State of California and assessment collection included in the working capital totals \$16,996,541. For fiscal year 2020-21 thru November, the total amount of revenue received through grants from the State of California and assessment collection included in the working capital totals \$2,004,848. 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.

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 \$18,186,858.

- Summary statement of cumulative activities for fiscal year 2019-20 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

SBFCA Monthly Financial Report: November 2020
February 10, 2021

the amounts received and expended to date, as compared to the Final Amended SBFCA Budget for fiscal year 2019-20. 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 2020-21 through November 2020: 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 2020, as compared to the Final Amended SBFCA Budget for fiscal year 2020-21. 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 2019-20 accrual period after June 30, 2020, as well as those reflective of expenses for November 2020 for fiscal year 2020-21 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 2019/20			FY 2020/21		
	<u>Amended 2019-20 Budget [1]</u>	<u>Month Ending June-20</u>	<u>Rec'd/Invoiced to Date</u>	<u>Amended 2020-21 Budget [1]</u>	<u>Month Ending November-20</u>	<u>Rec'd/Invoiced to Date</u>
Working Capital Beginning of Period						
Operational Fund 730	4,612,311	4,612,311	4,612,311	4,375,287	5,205,566	5,204,236
Capital Fund 731 - USACE Study	(8,667,129)	(8,667,129)	(8,667,129)	(9,521,101)	(9,550,015)	(9,550,015)
Capital Fund 731 - EIP/UFRR	36,007,273	36,281,056	36,281,056	36,274,967	35,802,346	37,802,036
Capital Fund 731 - Stakeholder	23,267	23,267	23,267	13,267	23,267	23,267
Capital Fund 731 - Star Bend		-	-			
Capital Fund 731 - RFMP	(237,294)	(237,294)	(237,294)	(118,959)	(254,682)	(254,682)
Capital Fund 731 - OWA	(1,354,851)	(1,577,938)	(1,577,938)	(360,295)	(4,096,065)	(1,315,613)
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	(1,642,410)	(1,642,410)	(1,642,410)	(1,692,997)	(1,751,333)	(1,751,333)
Capital Fund 731- ULOP	(6,844)	(6,844)	(6,844)	(6,844)	(6,844)	(6,844)
Capital Fund 731 - Small Communities	(497,651)	(497,651)	(497,651)	-	(281,837)	(281,837)
Capital Fund 731 - Flood & Emergency	(126,357)	(126,357)	(126,357)	(601,735)	(604,097)	(604,097)
Capital Fund 731 - Sediment Removal	(6,095,505)	(6,095,505)	(6,095,505)	(4,023,382)	(7,291,872)	(7,291,872)
Capital Fund 731 - FRWLFA	-	-	-	(2,000)	(5,027)	(5,027)
Total Beginning of Period	21,871,721	21,922,416	21,922,416	24,193,117	17,046,316	21,825,128
Transfers						
Operational Fund 730						
Capital Fund 731						
<i>Capital Fund 731 - USACE Study</i>						
<i>Capital Fund 731 - EIP/UFRR</i>						
<i>Capital Fund 731 - Stakeholder</i>						
<i>Capital Fund 731 - RFMP</i>						
<i>Capital Fund 731 - OWA</i>						
<i>Capital Fund 731 - ER Planning</i>						
<i>Capital Fund 731 - Gridley Bridge</i>						
<i>Capital Fund 731- FSRP</i>						
<i>Capital Fund 731- ULOP</i>						
<i>Capital Fund 731 - Flood & Emergency</i>						
<i>Capital Fund 731 - Emergency Repair</i>						
Subtotal Capital Fund						
Net Transfers						
Revenues						
Operational Fund 730	840,057	846,897	846,897	750,000	13,272	13,272
Capital Fund 731						
<i>Capital Fund 731 - USACE Study</i>		-	-		-	-
<i>Capital Fund 731 - EIP/UFRR (Local)</i>	5,750,000	6,464,783	6,464,783	5,750,000	(120)	(120)
<i>Capital Fund 731 - EIP/UFRR (State)</i>	7,017,414	3,740,769	5,740,459	6,004,920	1,991,696	1,441,536
<i>Capital Fund 731 - Stakeholder</i>	-	-	-	-	-	-
<i>Capital Fund 731 - RFMP</i>	128,384	-	-	100,063	-	-
<i>Capital Fund 731 - OWA</i>	10,614,769	5,522,912	8,303,364	514,906	-	986,607
<i>Capital Fund 731 - ER Planning</i>		-	-			
<i>Capital Fund 731 - Gridley Bridge</i>						
<i>Capital Fund 731- FSRP</i>	-	-	-	-	-	-
<i>Capital Fund 731- ULOP</i>	-	-	-	-	-	-
<i>Capital Fund 731 - Small Communities</i>	999,969	421,179	421,179	-	-	202,703
<i>Capital Fund 731 - Flood & Emergency</i>	-	-	-	601,735	-	-
<i>Capital Fund 731 - Sediment Removal</i>	2,881,467	-	-	2,199,528	-	199,834
<i>Capital Fund 731 - FRWLFA</i>	-	-	-	-	-	-
Subtotal Capital Fund	27,392,003	16,149,643	20,929,785	15,171,152	1,991,577	2,830,561
Total Revenues Operating & Capital	28,232,060	16,996,541	21,776,682	15,921,152	2,004,848	2,843,832

Exhibit A

SBFCA BUDGET TOTAL WORKING CAPITAL RECONCILIATION

<u>Line Item Description</u>	FY 2019/20			FY 2020/21		
	<u>Amended 2019-20 Budget [1]</u>	<u>Month Ending June-20</u>	<u>Rec'd/Invoiced to Date</u>	<u>Amended 2020-21 Budget [1]</u>	<u>Month Ending November-20</u>	<u>Rec'd/Invoiced to Date</u>
Expenses						
Operational Fund 730	1,077,082	253,643	254,973	1,077,920	30,335	31,798
Capital Fund 731						
<i>Capital Fund 731 - USACE Study</i>	853,973	882,887	882,887	248,428	49,982	88,874
<i>Capital Fund 731 - EIP/UFRR</i>	7,031,939	5,328,971	5,328,971	3,234,635	1,097,484	1,223,828
<i>Capital Fund 731 - Stakeholder</i>	10,000	-	-	10,000	-	-
<i>Capital Fund 731 - RFMP</i>	10,049	17,388.39	17,388	105,005	-	-
<i>Capital Fund 731 - OWA</i>	9,620,213	8,041,039	8,041,039	552,707	421,835	554,769
<i>Capital Fund 731 - ER Planning</i>						
<i>Capital Fund 731 - Gridley Bridge</i>						
<i>Capital Fund 731- FSRP</i>	50,587	108,923	108,923	-	60,621	54,236
<i>Capital Fund 731- ULOP</i>	-	-	-	-	-	-
<i>Capital Fund 731 - Small Communities</i>	502,318	205,365	205,365	-	9,435	14,573
<i>Capital Fund 731 - Flood & Emergency</i>	475,378	477,739.25	477,739	-	-	-
<i>Capital Fund 731 - Sediment Removal</i>	809,344	1,196,367	1,196,367	2,443,920	584,338	811,375
<i>Capital Fund 731 - FRWLFA</i>	2,000	5,027	5,027	248,000	6,191	19,208
Subtotal Capital Fund	19,365,800	16,263,706	16,263,706	6,842,694	2,229,885	2,766,864
Total Expenses Operating & Capital	20,442,882	16,517,349	16,518,679	7,920,614	2,260,220	2,798,662
Financing Activities [2]						
Gross Proceeds from New Debt <i>[Trustee]</i>						
Proceeds from of New Debt <i>[SBFCA]</i>						
Short/Long Term Debt Repayment						
Costs of Financing						
Debt Service on Outstanding Debt	(5,467,781)	(5,355,291)	(5,355,291)	(5,458,406)	(3,683,441)	(3,683,441)
Net Financing Activities	(5,467,781)	(5,355,291)	(5,355,291)	(5,458,406)	(3,683,441)	(3,683,441)
Working Capital End of Period						
Operational Fund 730	4,375,287	5,205,566	5,204,236	4,047,367	5,188,503	5,185,710
Capital Fund 731 - USACE Study	(9,521,101)	(9,550,015)	(9,550,015)	(9,769,529)	(9,599,997)	(9,638,889)
Capital Fund 731 - EIP/UFRR	36,274,967	35,802,346	37,802,036	39,336,845	33,012,998	34,336,183
Capital Fund 731 - Stakeholder	13,267	23,267	23,267	3,267	23,267	23,267
Capital Fund 731 - RFMP	(118,959)	(254,682)	(254,682)	(123,901)	(254,682)	(254,682)
Capital Fund 731 - OWA	(360,295)	(4,096,065)	(1,315,613)	(398,095)	(4,517,900)	(883,774)
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	(1,692,997)	(1,751,333)	(1,751,333)	(1,692,997)	(1,811,954)	(1,805,569)
Capital Fund 731- ULOP	(6,844)	(6,844)	(6,844)	(6,844)	(6,844)	(6,844)
Capital Fund 731 - Small Communities	-	(281,837)	(281,837)	-	(291,271)	(93,707)
Capital Fund 731 - Flood & Emergency	(601,735)	(604,097)	(604,097)	(0)	(604,097)	(604,097)
Capital Fund 731 - Sediment Removal	(4,023,382)	(7,291,872)	(7,291,872)	(4,267,774)	(7,876,210)	(7,903,414)
Capital Fund 731 - FRWLFA	(2,000)	(5,027)	(5,027)	(250,000)	(11,218)	(24,235)
Total End of Period	24,193,117	17,046,316	21,825,128	26,735,248	13,107,504	18,186,858
Working Capital Net of Trustee Funds		\$17,046,316	\$21,825,128		\$13,107,504	\$18,186,858

[1] Reflects Board Approved Budget June 10, 2020.

[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 2020 OF FY 19/20
 7/1/2020

% of Year Complete
 100%

SBFCA FUNDS - ACTIVITIES TO DATE								SBFCA FUNDS - FY 19/20 BUDGET								SBFCA FUNDS - VARIANCE FROM BUDGET								
OPERATIONS (730)		CAPITAL FUND (731)						TOTALS c=a+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)	-	-	3,740,769	-	-	3,740,769	3,740,769	-	7,017,414	-	-	-	7,017,414	7,017,414	-	3,276,645	-	-	-	3,276,645	3,276,645	53%		
43535-State Revenues - Flood Emergency Resp	-	-	-	-	-	-	-	-	-	-	2,881,467	-	2,881,467	2,881,467	-	-	-	2,881,467	-	2,881,467	2,881,467	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	846,897	-	6,464,783	-	-	6,464,783	7,311,680	840,057	-	-	-	-	840,057	(6,840)	-	(6,464,783)	-	-	-	(6,464,783)	(6,471,623)	870%		
49081-Non-Govt Settlements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
43537-State Revenues - LC FSRP Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
43538- State Revenues - WCB/CDFW Grant	-	-	-	5,522,912	-	5,522,912	5,522,912	-	-	10,614,769	-	-	10,614,769	10,614,769	-	-	-	-	-	-	-	-		
4344(2,3)- Small Communities Grants	-	-	-	-	421,179	421,179	421,179	-	-	-	999,969	-	999,969	999,969	-	-	-	-	-	-	-	-		
Sub-Total	846,897	-	10,205,552	5,522,912	-	421,179	16,149,643	840,057	-	12,767,414	10,614,769	2,881,467	999,969	27,263,619	28,103,676	(6,840)	-	2,561,862	-	2,881,467	-	5,443,329	5,436,489	59%
46110-Interest on Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%		
49010-Other Revenue	-	-	-	-	-	-	-	-	-	-	128,384	-	128,384	128,384	-	-	-	128,384	-	128,384	128,384	0%		
Sub-Total	-	-	-	-	-	-	-	-	-	-	128,384	-	128,384	128,384	-	-	-	128,384	-	128,384	128,384	0%		
TOTAL INCOME	846,897	-	10,205,552	5,522,912	-	421,179	16,149,643	840,057	-	12,767,414	10,614,769	3,009,851	999,969	27,392,003	28,232,060	(6,840)	-	2,561,862	-	3,009,851	-	5,571,713	5,564,872	59%
EXPENDITURES - ADMINISTRATION:																								
Operations:																								
62701-Executive Director	(30,420)	-	-	-	-	-	(30,420)	-	-	-	-	-	-	-	30,420	-	-	-	-	-	-	30,420	0%	
62730-Attorney	(4,912)	-	-	-	-	-	(4,912)	(52,000)	-	-	-	-	-	(52,000)	(47,088)	-	-	-	-	-	-	(47,088)	9%	
62701-Analyst/Administrative Assistant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
62701-Clerk/Secretary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
6279(8,9)-Exec Dir/Admin Mgr	(91,989)	-	-	-	-	-	(91,989)	(130,420)	-	-	-	-	-	(130,420)	(38,431)	-	-	-	-	-	-	(38,431)	71%	
61(5,2)(XX)-Director of Engineering	-	-	-	-	-	-	-	(146,512)	-	-	-	-	-	(146,512)	(146,512)	-	-	-	-	-	-	(146,512)	0%	
62701-Director of Engineering Support	-	-	-	-	-	-	-	(288,974)	-	-	-	-	-	(288,974)	(288,974)	-	-	-	-	-	-	(288,974)	0%	
62701-Public Outreach	(697)	-	-	-	-	-	(697)	(50,000)	-	-	-	-	-	(50,000)	(49,303)	-	-	-	-	-	-	(49,303)	1%	
62701-Financial Mgt	(27,606)	-	-	-	-	-	(27,606)	(120,000)	-	-	-	-	-	(120,000)	(92,394)	-	-	-	-	-	-	(92,394)	23%	
62701-Assessment District Admin.	-	-	-	-	-	-	-	(104,778)	-	-	-	-	-	(104,778)	(104,778)	-	-	-	-	-	-	(104,778)	0%	
Sub-Total	(155,624)	-	-	-	-	-	(155,624)	(892,684)	-	-	-	-	-	(892,684)	(737,060)	-	-	-	-	-	-	(737,060)	17%	
Services and Supplies	(98,019)	-	(170,399)	-	-	(170,399)	(268,418)	(179,398)	-	-	-	-	-	(179,398)	(81,379)	-	170,399	-	-	-	170,399	89,020	150%	
Equipment	-	-	-	-	-	-	-	(5,000)	-	-	-	-	-	(5,000)	(5,000)	-	-	-	-	-	-	-	0%	
Sub-Total	(98,019)	-	(170,399)	-	-	(170,399)	(268,418)	(184,398)	-	-	-	-	-	(184,398)	(86,379)	-	170,399	-	-	-	170,399	89,020	146%	
Total Operations	(253,643)	-	(170,399)	-	-	(170,399)	(424,042)	(1,077,082)	-	-	-	-	-	(1,077,082)	(823,439)	-	170,399	-	-	-	170,399	(648,040)	39%	
EXPENDITURES - PROGRAM:																								
USACE Feasibility Study:																								
Administration	-	(882,887)	-	-	-	(882,887)	(882,887)	-	-	-	-	-	-	-	882,887	-	-	-	-	-	882,887	882,887	0%	
Engineering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Environmental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Payments to USACE	-	-	-	-	-	-	-	(853,973)	-	-	-	-	(853,973)	(853,973)	(853,973)	-	-	-	-	-	(853,973)	(853,973)	0%	
Sub-Total	-	(882,887)	-	-	-	(882,887)	(882,887)	-	(853,973)	-	-	-	(853,973)	(853,973)	-	28,914	-	-	-	-	28,914	28,914	103%	
EIP:																								
Pre-Planning	-	-	(18,409)	-	-	(18,409)	(18,409)	-	-	-	-	-	-	-	-	-	18,409	-	-	-	18,409	18,409	0%	
Administration	-	-	(865,635)	-	-	(865,635)	(865,635)	-	-	-	-	-	-	-	-	-	865,635	-	-	-	865,635	865,635	0%	
Engineering	-	-	(415,036)	-	-	(415,036)	(415,036)	-	-	-	-	-	-	-	-	-	415,036	-	-	-	415,036	415,036	0%	
Environmental	-	-	(2,642,315)	-	-	(2,642,315)	(2,642,315)	-	-	-	-	-	-	-	-	-	2,642,315	-	-	-	2,642,315	2,642,315	0%	
Right of Way Services	-	-	(184,829)	-	-	(184,829)	(184,829)	-	-	-	-	-	-	-	-	-	184,829	-	-	-	184,829	184,829	0%	
Construction & OWA FSR	-	-	(1,032,349)	-	-	(1,032,349)	(1,032,349)	(7,031,939)	-	-	-	-	(7,031,939)	(7,031,939)	(5,999,590)	-	-	-	-	(5,999,590)	(5,999,590)	15%		
Sub-Total	-	-	(5,158,572)	-	-	(5,158,572)	(5,158,572)	(7,031,939)	-	-	-	-	(7,031,939)	(7,031,939)	(1,873,366)	-	-	-	-	-	(1,873,366)	(1,873,366)	73%	
Stakeholder Management, OWA, Gridley Bridge, FSRP																								
2005 - OWA	-	-	(8,041,039)	-	-	(8,041,039)	(8,041,039)	-	-	(9,620,213)	-	-	(9,620,213)	(9,620,213)	-	-	-	(1,579,174)	-	-	(1,579,174)	(1,579,174)	84%	
1068 - Stakeholder Management	-	-	-	-	-	-	-	-	-	(10,000)	-	-	(10,000)	(10,000)	-	-	-	(10,000)	-	-	(10,000)	(10,000)	0%	
2006 - Gridley Bridge	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
2004 - FSRP	-	-	(108,923)	-	-	(108,923)	(108,923)	-	-	-	-	-	-	-	-	-	-	108,923	-	-	108,923	108,923	0%	
Sub-Total	-	-	(8,149,962)	-	-	(8,149,962)	(8,149,962)	-	-	(9,630,213)	-	-	(9,630,213)	(9,630,213)	-	-	-	(1,589,174)	-	-	(1,589,174)	(1,589,174)	85%	
Regional Planning, ULOP, Flood & Emergency Protection																								
2001 Regional Planning Efforts	-	-	(17,388)	-	-	(17,388)	(17,388)	-	-	10,049	-	-	10,049	10,049	-	-	-	27,437	-	-	27,437	27,437	-173%	
2008 ULOP, 7001 Flood & Emerg, 7002 Emerg Repair	-	-	(1,679,133)	-	-	(1,679,133)	(1,679,133)	-	-	(1,355,407)	-	-	(1,355,407)	(1,355,407)	-	-	-	-	-	-	-	-	0%	
Sub-Total	-	-	(1,696,522)	-	-	(1,696,522)	(1,696,522)	-	-	(1,345,358)	-	-	(1,345,358)	(1,345,358)</										

SUNGARD PENTAMATION, INC.
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CITY OF YUBA CITY
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 ACCTPA21

SELECTION CRITERIA: transact.yr='21' and transact.period='5' and transact.fund between '730' and '731'
 ACCOUNTING PERIOD: 6/21

FUND - 730 - FLOOD CONTROL AGENCY

CASH ACCT	CHECK NO	ISSUE DT	-----VENDOR-----	FUND/DEPT	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
10100	270527	11/05/20	307531 BADAWI & ASSOCIATES	7350	62701	SBFCA/OCTOBER 2020	0.00	253.50
10100	270578	11/05/20	305409 LARSEN WURZEL & ASS	7350	62701	SBFCA/SEP 20	0.00	2,120.29
10100	270660	11/05/20	308355 YUBA RIVER MOULDING	7350	63201	SBFCA/NOVEMBER RENT	0.00	96.25
10100	270815	11/16/20	302252 U.S. BANK CORP PAYM	7350	62201	TY/SPRINT	0.00	13.69
10100	270815	11/16/20	302252 U.S. BANK CORP PAYM	7350	63101	TY/DROPBOX RENEWAL	0.00	42.00
10100	270815	11/16/20	302252 U.S. BANK CORP PAYM	7350	63101	TY/APPEAL DEMOCRAT	0.00	7.20
10100	270815	11/16/20	302252 U.S. BANK CORP PAYM	7350	62201	TY/COMCAST	0.00	13.85
10100	270815	11/16/20	302252 U.S. BANK CORP PAYM	7350	62301	TY/POSTAGE	0.00	0.46
10100	270815	11/16/20	302252 U.S. BANK CORP PAYM	7350	66001	TY/PGE	0.00	9.97
TOTAL CHECK							0.00	87.17
10100	270823	11/19/20	300739 ADVANCED DOCUMENT C	7350	62601	SBFCA/SEPT 2020	0.00	2.96
10100	270823	11/19/20	300739 ADVANCED DOCUMENT C	7350	62601	SBFCA/OCTOBER 2020	0.00	1.53
TOTAL CHECK							0.00	4.49
10100	270840	11/19/20	302179 CALIFORNIA SPECIAL	7350	63101	SBFCA/2021 MEMBERSH	0.00	74.10
10100	270858	11/19/20	301265 DOWNEY BRAND ATTORN	7350	62730	SBFCA/SEPT 2020	0.00	40.50
10100	270962	11/19/20	63597 WILLDAN FINANCIAL S	7350	62701	SBFCA/FY20/21	0.00	7,224.64
TOTAL CASH ACCOUNT							0.00	9,900.94
TOTAL FUND							0.00	9,900.94

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 ACCTPA21

SELECTION CRITERIA: transact.yr='21' and transact.period='5' and transact.fund between '730' and '731'
 ACCOUNTING PERIOD: 6/21

FUND - 731 - SBFCA CAPITAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	FUND/DEPT	ACCNT	DESCRIPTION	SALES TAX	AMOUNT
10100	270527	11/05/20	307531 BADAWI & ASSOCIATES	995001	67310	SBFCA/OCTOBER 2020	0.00	3,275.25
10100	270527	11/05/20	307531 BADAWI & ASSOCIATES	992004	65689	SBFCA/OCTOBER 2020	0.00	507.00
10100	270527	11/05/20	307531 BADAWI & ASSOCIATES	996001	67310	SBFCA/OCTOBER 2020	0.00	1,034.29
TOTAL CHECK								4,816.54
10100	270563	11/05/20	302687 ICF JONES & STOKES,	996001	68804	SBFCA/AUG-SEPT 20	0.00	9,471.10
10100	270563	11/05/20	302687 ICF JONES & STOKES,	995001	68804	SBFCA/AUG-SEPT 20	0.00	34,090.37
TOTAL CHECK								43,561.47
10100	270578	11/05/20	305409 LARSEN WURZEL & ASS	941064	65648	SBFCA/SEP 20	0.00	3,174.75
10100	270578	11/05/20	305409 LARSEN WURZEL & ASS	995001	66521	SBFCA/SEP 20	0.00	11,830.51
10100	270578	11/05/20	305409 LARSEN WURZEL & ASS	997020	67603	SBFCA/SEP 20	0.00	1,145.00
10100	270578	11/05/20	305409 LARSEN WURZEL & ASS	997005	65720	SBFCA/SEP 20	0.00	975.00
10100	270578	11/05/20	305409 LARSEN WURZEL & ASS	996001	66521	SBFCA/SEP 20	0.00	3,735.95
10100	270578	11/05/20	305409 LARSEN WURZEL & ASS	997003	65720	SBFCA/SEP 20	0.00	39.00
10100	270578	11/05/20	305409 LARSEN WURZEL & ASS	995001	67311	SBFCA/SEP 20	0.00	9,596.90
10100	270578	11/05/20	305409 LARSEN WURZEL & ASS	996001	67311	SBFCA/SEP 20	0.00	3,030.60
TOTAL CHECK								33,527.71
10100	270658	11/05/20	307582 WSP USA, INC.	997003	65723	SBFCA/SEPTEMBER 20	0.00	3,455.64
10100	270658	11/05/20	307582 WSP USA, INC.	995001	68931	SBFCA/SEPT 20	0.00	1,166.03
10100	270658	11/05/20	307582 WSP USA, INC.	996001	68931	SBFCA/SEPT 20	0.00	368.22
10100	270658	11/05/20	307582 WSP USA, INC.	997005	65723	SBFCA/SEPTEMBER 20	0.00	181.88
TOTAL CHECK								5,171.77
10100	270660	11/05/20	308355 YUBA RIVER MOULDING	941064	65635	SBFCA/NOVEMBER RENT	0.00	1,000.00
10100	270660	11/05/20	308355 YUBA RIVER MOULDING	996001	67310	SBFCA/NOVEMBER RENT	0.00	392.70
10100	270660	11/05/20	308355 YUBA RIVER MOULDING	995001	67310	SBFCA/NOVEMBER RENT	0.00	1,243.55
10100	270660	11/05/20	308355 YUBA RIVER MOULDING	992004	65689	SBFCA/NOVEMBER RENT	0.00	192.50
TOTAL CHECK								2,828.75
10100	270694	11/12/20	308997 BLACKBURN CONSULTIN	997002	65783	SBFCA/SEPT 2020	0.00	9,465.00
10100	270734	11/12/20	200071 HDR ENGINEERING INC	997002	65673	SBFCA/JUNE 2020	0.00	18,122.58
10100	270815	11/16/20	302252 U.S. BANK CORP PAYM	995001	67310	TY/SPRINT	0.00	176.82
10100	270815	11/16/20	302252 U.S. BANK CORP PAYM	995001	67310	TY/COMCAST	0.00	178.90
10100	270815	11/16/20	302252 U.S. BANK CORP PAYM	995001	67310	TY/DROPBOX RENEWAL	0.00	542.64
10100	270815	11/16/20	302252 U.S. BANK CORP PAYM	992004	65689	TY/COMCAST	0.00	27.69
10100	270815	11/16/20	302252 U.S. BANK CORP PAYM	992004	65689	TY/SPRINT	0.00	27.37
10100	270815	11/16/20	302252 U.S. BANK CORP PAYM	992004	65689	TY/PGE	0.00	19.90
10100	270815	11/16/20	302252 U.S. BANK CORP PAYM	992004	65689	TY/APPEAL DEMOCRAT	0.00	14.40
10100	270815	11/16/20	302252 U.S. BANK CORP PAYM	995001	67310	TY/POSTAGE	0.00	5.94
10100	270815	11/16/20	302252 U.S. BANK CORP PAYM	992004	65689	TY/POSTAGE	0.00	0.92
10100	270815	11/16/20	302252 U.S. BANK CORP PAYM	996001	67310	TY/DROPBOX RENEWAL	0.00	171.36
10100	270815	11/16/20	302252 U.S. BANK CORP PAYM	995001	67310	TY/APPEAL DEMOCRAT	0.00	93.02
10100	270815	11/16/20	302252 U.S. BANK CORP PAYM	996001	67310	TY/COMCAST	0.00	56.50
10100	270815	11/16/20	302252 U.S. BANK CORP PAYM	992004	65689	TY/DROPBOX RENEWAL	0.00	84.00
10100	270815	11/16/20	302252 U.S. BANK CORP PAYM	995001	67310	TY/PGE	0.00	128.60
10100	270815	11/16/20	302252 U.S. BANK CORP PAYM	996001	67310	TY/POSTAGE	0.00	1.88
10100	270815	11/16/20	302252 U.S. BANK CORP PAYM	996001	67310	TY/APPEAL DEMOCRAT	0.00	29.38
10100	270815	11/16/20	302252 U.S. BANK CORP PAYM	996001	67310	TY/PGE	0.00	40.61

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SELECTION CRITERIA: transact.yr='21' and transact.period='5' and transact.fund between '730' and '731'
 ACCOUNTING PERIOD: 6/21

FUND - 731 - SBFCA CAPITAL FUND


CASH ACCT	CHECK NO	ISSUE DT	VENDOR	FUND/DEPT	ACCNT	DESCRIPTION	SALES TAX	AMOUNT
10100	270815	11/16/20	302252 U.S. BANK CORP PAYM	996001	67310	TY/SPRINT	0.00	55.84
TOTAL CHECK							0.00	1,655.77
10100	270823	11/19/20	300739 ADVANCED DOCUMENT C	996001	67310	SBFCA/OCTOBER 2020	0.00	6.26
10100	270823	11/19/20	300739 ADVANCED DOCUMENT C	996001	67310	SBFCA/SEPT 2020	0.00	12.08
10100	270823	11/19/20	300739 ADVANCED DOCUMENT C	995001	67310	SBFCA/SEPT 2020	0.00	38.26
10100	270823	11/19/20	300739 ADVANCED DOCUMENT C	992004	65689	SBFCA/OCTOBER 2020	0.00	3.07
10100	270823	11/19/20	300739 ADVANCED DOCUMENT C	995001	67310	SBFCA/OCTOBER 2020	0.00	19.82
10100	270823	11/19/20	300739 ADVANCED DOCUMENT C	992004	65689	SBFCA/SEPT 2020	0.00	5.92
TOTAL CHECK							0.00	85.41
10100	270840	11/19/20	302179 CALIFORNIA SPECIAL	996001	67310	SBFCA/2021 MEMBERSH	0.00	302.33
10100	270840	11/19/20	302179 CALIFORNIA SPECIAL	992004	65689	SBFCA/2021 MEMBERSH	0.00	148.20
10100	270840	11/19/20	302179 CALIFORNIA SPECIAL	995001	67310	SBFCA/2021 MEMBERSH	0.00	957.37
TOTAL CHECK							0.00	1,407.90
10100	270842	11/19/20	306923 CAPRI & CLAY, INC.	996001	66552	SBFCA/OCTOBER 2020	0.00	2,500.00
10100	270858	11/19/20	301265 DOWNEY BRAND ATTORN	996001	66322	SBFCA/SEPT 2020	0.00	165.24
10100	270858	11/19/20	301265 DOWNEY BRAND ATTORN	992004	65689	SBFCA/SEPT 2020	0.00	81.00
10100	270858	11/19/20	301265 DOWNEY BRAND ATTORN	995001	66322	SBFCA/SEPT 2020	0.00	523.26
TOTAL CHECK							0.00	769.50
10100	270893	11/19/20	56800 MHM INC	997002	65781	SBFCA/JUNE-AUG 20	0.00	3,945.00
TOTAL CASH ACCOUNT							0.00	127,857.40
TOTAL FUND							0.00	127,857.40
TOTAL REPORT							0.00	137,758.34



Yuba City
Finance Department
Memorandum

Date: February 10, 2021

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: December 2020

Attached is the Monthly Financial Report for the Sutter Butte Flood Control Agency for the month of December covering fiscal years 2019-20 and 2020-21. This Monthly Financial Report includes the following information prepared by SBFCA:

- Total working capital reconciliation: A reconciliation of total working capital for fiscal year 2019-20 to date and 2020-21 through December 2020 as compared to the amended SBFCA Budget is shown. The statement also shows the cumulative expenditures and revenues incurred through June 30, 2020 for fiscal year 2019-20 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 2019-20 and 2020-21. The total preliminary working capital for the Agency as of December 31st, 2020 is estimated to be \$13,888,887 (**Exhibit A**).

As of the date of this report, the estimated difference between invoiced expenditures and paid expenditures is approximately \$192,517.

For fiscal year 2019-20 to date, the total amount of revenue received through grants from the State of California and assessment collection included in the working capital totals \$16,996,541. For fiscal year 2020-21 thru December, the total amount of revenue received through grants from the State of California and assessment collection included in the working capital totals \$3,509,640. 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.

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 \$17,826,436.

- Summary statement of cumulative activities for fiscal year 2019-20 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

SBFCA Monthly Financial Report: December 2020
February 10, 2021

the amounts received and expended to date, as compared to the Final Amended SBFCA Budget for fiscal year 2019-20. 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 2020-21 through December 2020: 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 December 2020, as compared to the Final Amended SBFCA Budget for fiscal year 2020-21. 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 2019-20 accrual period after June 30, 2020, as well as those reflective of expenses for December 2020 for fiscal year 2020-21 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 2019/20			FY 2020/21		
	<u>Amended 2019-20 Budget [1]</u>	<u>Month Ending June-20</u>	<u>Rec'd/Invoiced to Date</u>	<u>Amended 2020-21 Budget [1]</u>	<u>Month Ending December-20</u>	<u>Rec'd/Invoiced to Date</u>
Working Capital Beginning of Period						
Operational Fund 730	4,612,311	4,612,311	4,612,311	4,375,287	5,205,566	5,204,236
Capital Fund 731 - USACE Study	(8,667,129)	(8,667,129)	(8,667,129)	(9,521,101)	(9,550,015)	(9,550,015)
Capital Fund 731 - EIP/UFRR	36,007,273	36,281,056	36,281,056	36,274,967	35,696,719	37,696,409
Capital Fund 731 - Stakeholder	23,267	23,267	23,267	13,267	23,267	23,267
Capital Fund 731 - Star Bend		-	-			
Capital Fund 731 - RFMP	(237,294)	(237,294)	(237,294)	(118,959)	(254,682)	(254,682)
Capital Fund 731 - OWA	(1,354,851)	(1,577,938)	(1,577,938)	(360,295)	(4,096,065)	(1,315,613)
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	(1,642,410)	(1,642,410)	(1,642,410)	(1,692,997)	(1,645,706)	(1,645,706)
Capital Fund 731- ULOP	(6,844)	(6,844)	(6,844)	(6,844)	(6,844)	(6,844)
Capital Fund 731 - Small Communities	(497,651)	(497,651)	(497,651)	-	(281,837)	(281,837)
Capital Fund 731 - Flood & Emergency	(126,357)	(126,357)	(126,357)	(601,735)	(604,097)	(604,097)
Capital Fund 731 - Sediment Removal	(6,095,505)	(6,095,505)	(6,095,505)	(4,023,382)	(7,291,872)	(7,291,872)
Capital Fund 731 - FRWLFA	-	-	-	(2,000)	(5,027)	(5,027)
Total Beginning of Period	21,871,721	21,922,416	21,922,416	24,193,117	17,046,316	21,825,128
Transfers						
Operational Fund 730						
Capital Fund 731						
<i>Capital Fund 731 - USACE Study</i>						
<i>Capital Fund 731 - EIP/UFRR</i>						
<i>Capital Fund 731 - Stakeholder</i>						
<i>Capital Fund 731 - RFMP</i>						
<i>Capital Fund 731 - OWA</i>						
<i>Capital Fund 731 - ER Planning</i>						
<i>Capital Fund 731 - Gridley Bridge</i>						
<i>Capital Fund 731- FSRP</i>						
<i>Capital Fund 731- ULOP</i>						
<i>Capital Fund 731 - Flood & Emergency</i>						
<i>Capital Fund 731 - Emergency Repair</i>						
Subtotal Capital Fund						
Net Transfers						
Revenues						
Operational Fund 730	840,057	846,897	846,897	750,000	39,948	39,948
Capital Fund 731						
<i>Capital Fund 731 - USACE Study</i>		-	-		-	-
<i>Capital Fund 731 - EIP/UFRR (Local)</i>	5,750,000	6,464,783	6,464,783	5,750,000	(120)	(120)
<i>Capital Fund 731 - EIP/UFRR (State)</i>	7,017,414	3,740,769	5,740,459	6,004,920	2,610,236	1,441,536
<i>Capital Fund 731 - Stakeholder</i>	-	-	-	-	-	-
<i>Capital Fund 731 - RFMP</i>	128,384	-	-	100,063	-	-
<i>Capital Fund 731 - OWA</i>	10,614,769	5,522,912	8,303,364	514,906	707,514	986,607
<i>Capital Fund 731 - ER Planning</i>		-	-			
<i>Capital Fund 731 - Gridley Bridge</i>		-	-			
<i>Capital Fund 731- FSRP</i>	-	-	-	-	-	-
<i>Capital Fund 731- ULOP</i>	-	-	-	-	-	-
<i>Capital Fund 731 - Small Communities</i>	999,969	421,179	421,179	-	152,061	191,759
<i>Capital Fund 731 - Flood & Emergency</i>	-	-	-	601,735	-	-
<i>Capital Fund 731 - Sediment Removal</i>	2,881,467	-	-	2,199,528	-	199,834
<i>Capital Fund 731 - FRWLFA</i>	-	-	-	-	-	-
Subtotal Capital Fund	27,392,003	16,149,643	20,929,785	15,171,152	3,469,692	2,819,616
Total Revenues Operating & Capital	28,232,060	16,996,541	21,776,682	15,921,152	3,509,640	2,859,565

Exhibit A

SBFCA BUDGET TOTAL WORKING CAPITAL RECONCILIATION

<u>Line Item Description</u>	FY 2019/20			FY 2020/21		
	<u>Amended 2019-20 Budget [1]</u>	<u>Month Ending June-20</u>	<u>Rec'd/Invoiced to Date</u>	<u>Amended 2020-21 Budget [1]</u>	<u>Month Ending December-20</u>	<u>Rec'd/Invoiced to Date</u>
Expenses						
Operational Fund 730	1,077,082	253,643	254,973	1,077,920	47,450	78,097
Capital Fund 731						
<i>Capital Fund 731 - USACE Study</i>	853,973	882,887	882,887	248,428	61,042	88,874
<i>Capital Fund 731 - EIP/UFRR</i>	7,031,939	5,434,598	5,434,598	3,234,635	1,398,552	1,434,910
<i>Capital Fund 731 - Stakeholder</i>	10,000	-	-	10,000	-	-
<i>Capital Fund 731 - RFMP</i>	10,049	17,388.39	17,388	105,005	-	-
<i>Capital Fund 731 - OWA</i>	9,620,213	8,041,039	8,041,039	552,707	555,821	591,940
<i>Capital Fund 731 - ER Planning</i>						
<i>Capital Fund 731 - Gridley Bridge</i>						
<i>Capital Fund 731- FSRP</i>	50,587	3,296	3,296	-	54,390	56,181
<i>Capital Fund 731- ULOP</i>	-	-	-	-	-	-
<i>Capital Fund 731 - Small Communities</i>	502,318	205,365	205,365	-	13,335	14,573
<i>Capital Fund 731 - Flood & Emergency</i>	475,378	477,739.25	477,739	-	-	-
<i>Capital Fund 731 - Sediment Removal</i>	809,344	1,196,367	1,196,367	2,443,920	760,624	820,840
<i>Capital Fund 731 - FRWLFA</i>	2,000	5,027	5,027	248,000	92,416	89,400
Subtotal Capital Fund	19,365,800	16,263,706	16,263,706	6,842,694	2,936,179	3,096,718
Total Expenses Operating & Capital	20,442,882	16,517,349	16,518,679	7,920,614	2,983,629	3,174,816
Financing Activities [2]						
Gross Proceeds from New Debt <i>[Trustee]</i>						
Proceeds from of New Debt <i>[SBFCA]</i>						
Short/Long Term Debt Repayment						
Costs of Financing						
Debt Service on Outstanding Debt	(5,467,781)	(5,355,291)	(5,355,291)	(5,458,406)	(3,683,441)	(3,683,441)
Net Financing Activities	(5,467,781)	(5,355,291)	(5,355,291)	(5,458,406)	(3,683,441)	(3,683,441)
Working Capital End of Period						
Operational Fund 730	4,375,287	5,205,566	5,204,236	4,047,367	5,198,064	5,166,087
Capital Fund 731 - USACE Study	(9,521,101)	(9,550,015)	(9,550,015)	(9,769,529)	(9,611,057)	(9,638,889)
Capital Fund 731 - EIP/UFRR	36,274,967	35,696,719	37,696,409	39,336,845	33,224,842	34,019,475
Capital Fund 731 - Stakeholder	13,267	23,267	23,267	3,267	23,267	23,267
Capital Fund 731 - RFMP	(118,959)	(254,682)	(254,682)	(123,901)	(254,682)	(254,682)
Capital Fund 731 - OWA	(360,295)	(4,096,065)	(1,315,613)	(398,095)	(3,944,372)	(920,945)
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	(1,692,997)	(1,645,706)	(1,645,706)	(1,692,997)	(1,700,096)	(1,701,887)
Capital Fund 731- ULOP	(6,844)	(6,844)	(6,844)	(6,844)	(6,844)	(6,844)
Capital Fund 731 - Small Communities	-	(281,837)	(281,837)	-	(143,110)	(104,651)
Capital Fund 731 - Flood & Emergency	(601,735)	(604,097)	(604,097)	(0)	(604,097)	(604,097)
Capital Fund 731 - Sediment Removal	(4,023,382)	(7,291,872)	(7,291,872)	(4,267,774)	(8,052,496)	(7,912,879)
Capital Fund 731 - FRWLFA	(2,000)	(5,027)	(5,027)	(250,000)	(97,443)	(94,427)
Total End of Period	24,193,117	17,046,316	21,825,128	26,735,248	13,888,887	17,826,436
Working Capital Net of Trustee Funds		\$17,046,316	\$21,825,128		\$13,888,887	\$17,826,436

[1] Reflects Board Approved Budget June 10, 2020.

[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 2020 OF FY 19/20
 7/1/2020

% of Year Complete
 100%

SBFCA FUNDS - ACTIVITIES TO DATE								SBFCA FUNDS - FY 19/20 BUDGET							SBFCA FUNDS - VARIANCE FROM BUDGET										
OPERATIONS (730)		CAPITAL FUND (731)						TOTALS c=a+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)	-	-	3,740,769	-	-	3,740,769	3,740,769	-	7,017,414	-	-	-	7,017,414	7,017,414	-	-	3,276,645	-	-	-	3,276,645	3,276,645	53%		
43535-State Revenues - Flood Emergency Resp	-	-	-	-	-	-	-	-	-	-	2,881,467	-	2,881,467	2,881,467	-	-	-	2,881,467	-	-	-	2,881,467	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	846,897	-	6,464,783	-	-	6,464,783	7,311,680	840,057	-	-	-	-	840,057	(6,840)	-	(6,464,783)	-	-	-	-	(6,464,783)	(6,471,623)	870%		
49081-Non-Govt Settlements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
43537-State Revenues - LC FSRP Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
43538- State Revenues - WCB/CDFW Grant	-	-	-	5,522,912	-	5,522,912	5,522,912	-	-	10,614,769	-	-	10,614,769	10,614,769	-	-	-	-	-	-	-	-	-		
4344(2,3)- Small Communities Grants	-	-	-	-	421,179	421,179	421,179	-	-	-	-	999,969	999,969	999,969	-	-	-	-	-	-	-	-	-		
Sub-Total	846,897	-	10,205,552	5,522,912	-	421,179	16,149,643	840,057	-	12,767,414	10,614,769	2,881,467	999,969	27,263,619	28,103,676	(6,840)	-	2,561,862	-	2,881,467	-	5,443,329	5,436,489	59%	
46110-Interest on Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%		
49010-Other Revenue	-	-	-	-	-	-	-	-	-	-	128,384	-	128,384	128,384	-	-	-	-	128,384	-	-	128,384	128,384	0%	
Sub-Total	-	-	-	-	-	-	-	-	-	-	128,384	-	128,384	128,384	-	-	-	-	128,384	-	-	128,384	128,384	0%	
TOTAL INCOME	846,897	-	10,205,552	5,522,912	-	421,179	16,149,643	840,057	-	12,767,414	10,614,769	3,009,851	999,969	27,392,003	28,232,060	(6,840)	-	2,561,862	-	3,009,851	-	5,571,713	5,564,872	59%	
EXPENDITURES - ADMINISTRATION:																									
Operations:																									
62701-Executive Director	(30,420)	-	-	-	-	-	(30,420)	-	-	-	-	-	-	-	-	30,420	-	-	-	-	-	-	30,420	0%	
62730-Attorney	(4,912)	-	-	-	-	-	(4,912)	(52,000)	-	-	-	-	-	(52,000)	(47,088)	-	-	-	-	-	-	-	(47,088)	9%	
62701-Analyst/Administrative Assistant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
62701-Clerk/Secretary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
6279(8,9)-Exec Dir/Admin Mgr	(91,989)	-	-	-	-	-	(91,989)	(130,420)	-	-	-	-	-	(130,420)	(38,431)	-	-	-	-	-	-	-	(38,431)	71%	
61(5,2)(XX)-Director of Engineering	-	-	-	-	-	-	-	(146,512)	-	-	-	-	-	(146,512)	(146,512)	-	-	-	-	-	-	-	(146,512)	0%	
62701-Director of Engineering Support	-	-	-	-	-	-	-	(288,974)	-	-	-	-	-	(288,974)	(288,974)	-	-	-	-	-	-	-	(288,974)	0%	
62701-Public Outreach	(697)	-	-	-	-	-	(697)	(50,000)	-	-	-	-	-	(50,000)	(49,303)	-	-	-	-	-	-	-	(49,303)	1%	
62701-Financial Mgt	(27,606)	-	-	-	-	-	(27,606)	(120,000)	-	-	-	-	-	(120,000)	(92,394)	-	-	-	-	-	-	-	(92,394)	23%	
62701-Assessment District Admin.	-	-	-	-	-	-	-	(104,778)	-	-	-	-	-	(104,778)	(104,778)	-	-	-	-	-	-	-	(104,778)	0%	
Sub-Total	(155,624)	-	-	-	-	-	(155,624)	(892,684)	-	-	-	-	-	(892,684)	(737,060)	-	-	-	-	-	-	-	(737,060)	17%	
Services and Supplies	(98,019)	-	(170,399)	-	-	(170,399)	(268,418)	(179,398)	-	-	-	-	-	(179,398)	(81,379)	-	170,399	-	-	-	-	170,399	89,020	150%	
Equipment	-	-	-	-	-	-	-	(5,000)	-	-	-	-	-	(5,000)	(5,000)	-	-	-	-	-	-	-	-	0%	
Sub-Total	(98,019)	-	(170,399)	-	-	(170,399)	(268,418)	(184,398)	-	-	-	-	-	(184,398)	(86,379)	-	170,399	-	-	-	-	170,399	89,020	146%	
Total Operations	(253,643)	-	(170,399)	-	-	(170,399)	(424,042)	(1,077,082)	-	-	-	-	-	(1,077,082)	(823,439)	-	170,399	-	-	-	-	170,399	(648,040)	39%	
EXPENDITURES - PROGRAM:																									
USACE Feasibility Study:																									
Administration	-	(882,887)	-	-	-	(882,887)	(882,887)	-	-	-	-	-	-	-	-	882,887	-	-	-	-	-	882,887	882,887	0%	
Engineering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Environmental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Payments to USACE	-	-	-	-	-	-	-	(853,973)	-	-	-	-	(853,973)	(853,973)	(853,973)	-	-	-	-	-	-	(853,973)	(853,973)	0%	
Sub-Total	-	(882,887)	-	-	-	(882,887)	(882,887)	(853,973)	-	-	-	-	(853,973)	(853,973)	(853,973)	-	28,914	-	-	-	-	28,914	28,914	103%	
EIP:																									
Pre-Planning	-	(18,409)	-	-	-	(18,409)	(18,409)	-	-	-	-	-	-	-	-	-	18,409	-	-	-	-	18,409	18,409	0%	
Administration	-	(865,635)	-	-	-	(865,635)	(865,635)	-	-	-	-	-	-	-	-	-	865,635	-	-	-	-	865,635	865,635	0%	
Engineering	-	(415,036)	-	-	-	(415,036)	(415,036)	-	-	-	-	-	-	-	-	-	415,036	-	-	-	-	415,036	415,036	0%	
Environmental	-	(2,642,315)	-	-	-	(2,642,315)	(2,642,315)	-	-	-	-	-	-	-	-	-	2,642,315	-	-	-	-	2,642,315	2,642,315	0%	
Right of Way Services	-	(184,829)	-	-	-	(184,829)	(184,829)	-	-	-	-	-	-	-	-	-	184,829	-	-	-	-	184,829	184,829	0%	
Construction & OWA FSR	-	(1,137,976)	-	-	-	(1,137,976)	(1,137,976)	(7,031,939)	-	-	-	-	(7,031,939)	(7,031,939)	-	-	(5,893,963)	-	-	-	(5,893,963)	(5,893,963)	16%		
Sub-Total	-	(5,264,199)	-	-	-	(5,264,199)	(5,264,199)	(7,031,939)	-	-	-	-	(7,031,939)	(7,031,939)	-	(1,767,739)	-	-	-	-	-	(1,767,739)	(1,767,739)	75%	
Stakeholder Management, OWA, Gridley Bridge, FSRP																									
2005 - OWA	-	-	(8,041,039)	-	-	(8,041,039)	(8,041,039)	-	-	(9,620,213)	-	-	(9,620,213)	(9,620,213)	-	-	(1,579,174)	-	-	-	(1,579,174)	(1,579,174)	84%		
1068 - Stakeholder Management	-	-	-	-	-	-	-	-	-	(10,000)	-	-	(10,000)	(10,000)	-	-	(10,000)	-	-	-	(10,000)	(10,000)	0%		
2006 - Gridley Bridge	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%		
2004 - FSRP	-	-	(3,296)	-	-	(3,296)	(3,296)	-	-	-	-	-	-	-	-	-	3,296	-	-	-	3,296	3,296	0%		
Sub-Total	-	-	(8,044,335)	-	-	(8,044,335)	(8,044,335)	-	-	(9,630,213)	-	-	(9,630,213)	(9,630,213)	-	-	(1,589,174)	-	-	-	(1,589,174)	(1,589,174)	84%		
Regional Planning, ULOP, Flood & Emergency Protection																									
2001 Regional Planning Efforts	-	-	(17,388)	-	-	(17,388)	(17,388)	-	-	10,049	-	-	10,049	10,049	-	-	-	-	27,437	-	-	27,437	27,437	-173%	
2008 ULOP, 7001 Flood & Emerg, 7002 Emerg Repair	-	-	(1,679,133)	-	-	(1,679,133)	(1,679,133)	-	-																

Exhibit C

SUTTER BUTTE FLOOD CONTROL AGENCY
 COMBINED SUMMARY STATEMENT OF ACTIVITIES
 AS OF MONTH ENDING DECEMBER 2020 OF FY 20/21
 1/26/2020

% of Year Complete
 100%

	SBFCA FUNDS - ACTIVITIES TO DATE							SBFCA FUNDS - FY 20/21 BUDGET							SBFCA FUNDS - VARIANCE FROM BUDGET										
	OPERATIONS (730)		CAPITAL FUND (731)					TOTALS	OPERATIONS (730)		CAPITAL FUND (731)					TOTALS	OPERATIONS (730)		CAPITAL FUND (731)					TOTALS	% 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		f=d+e	ADMIN g=d-a	USACE STUDY	EIP	STAKE-HOLDER, OWA, GB, FSRP	REGIONAL PLANNING	ER PLAN, SMALL COM		
REVENUES:																									
43195-Federal Intergovt 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)	-	-	2,610,236	-	-	-	2,610,236	2,610,236	-	6,004,920	-	-	-	6,004,920	6,004,920	-	-	3,394,684	-	-	-	3,394,684	3,394,684	43%	
43535-State Revenues - Flood Emergency Resp	-	-	-	-	-	-	-	-	-	-	2,801,263	-	2,801,263	2,801,263	-	-	-	2,801,263	-	-	-	2,801,263	2,801,263	0%	
43536-State Revenues - Prop 13 Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
43717-Local Intergovt Contributions	-	-	-	-	-	-	-	-	5,750,000	-	-	-	5,750,000	5,750,000	-	-	5,750,000	-	-	-	-	5,750,000	5,750,000	0%	
45520-Assessment District Revenues	39,948	-	(120)	-	-	(120)	39,829	750,000	-	-	-	-	750,000	750,000	710,052	-	120	-	-	-	-	120	710,171	5%	
49081-Non-Govt Settlements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43537-State Revenues - LC FSRP Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43538- State Revenues - WCB/CDFW Grant	-	-	-	707,514	-	-	707,514	707,514	-	-	514,906	-	514,906	514,906	-	-	-	-	-	-	-	-	-	-	-
4344(2,3)- Small Communities Grants	-	-	-	-	-	152,061	152,061	152,061	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total	39,948	-	2,610,116	707,514	-	152,061	3,469,692	3,509,640	750,000	-	11,754,920	514,906	2,801,263	-	15,071,089	15,821,089	710,052	-	9,144,804	-	2,801,263	-	11,946,067	12,656,119	22%
46110-Interest on Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
49010-Other Revenue	-	-	-	-	-	-	-	-	-	-	-	100,063	-	100,063	100,063	-	-	-	-	100,063	-	-	100,063	100,063	0%
Sub-Total	-	-	-	-	-	-	-	-	-	-	-	-	100,063	-	100,063	100,063	-	-	-	100,063	-	-	100,063	100,063	0%
TOTAL INCOME	39,948	-	2,610,116	707,514	-	152,061	3,469,692	3,509,640	750,000	-	11,754,920	514,906	2,901,326	-	15,171,152	15,921,152	710,052	-	9,144,804	-	2,901,326	-	12,046,129	12,756,181	22%
EXPENDITURES - ADMINISTRATION:																									
Operations:																									
62701-Executive Director	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
62730-Attorney	(2,231)	-	-	-	-	-	(2,231)	(52,000)	-	-	-	-	-	(52,000)	(49,769)	-	-	-	-	-	-	-	(49,769)	4%	
62701-Analyst/Administrative Assistant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
62701-Clerk/Secretary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
6279(8,9)-Exec Dir/Admin Mgr	144	-	-	-	-	-	144	(414,010)	-	-	-	-	-	(414,010)	(414,154)	-	-	-	-	-	-	-	(414,154)	0%	
61(5,2)(XX)-Director of Engineering	-	-	-	-	-	-	-	(146,512)	-	-	-	-	-	(146,512)	(146,512)	-	-	-	-	-	-	-	(146,512)	0%	
62701-Director of Engineering Support	(3,799)	-	-	-	-	-	(3,799)	(50,000)	-	-	-	-	-	(50,000)	(46,201)	-	-	-	-	-	-	-	(46,201)	8%	
62701-Public Outreach	(103)	-	-	-	-	-	(103)	(50,000)	-	-	-	-	-	(50,000)	(49,897)	-	-	-	-	-	-	-	(49,897)	0%	
62701-Financial Mgt	(15,960)	-	-	-	-	-	(15,960)	(120,000)	-	-	-	-	-	(120,000)	(104,040)	-	-	-	-	-	-	-	(104,040)	13%	
62701-Assessment District Admin.	-	-	-	-	-	-	-	(102,500)	-	-	-	-	-	(102,500)	(102,500)	-	-	-	-	-	-	-	(102,500)	0%	
Sub-Total	(21,950)	-	-	-	-	-	(21,950)	(935,022)	-	-	-	-	-	(935,022)	(913,072)	-	-	-	-	-	-	-	(913,072)	2%	
Services and Supplies	(25,500)	-	(90,716)	-	-	-	(90,716)	(116,216)	(142,898)	-	-	-	-	(142,898)	(117,398)	-	90,716	-	-	-	-	90,716	(26,682)	81%	
Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Sub-Total	(25,500)	-	(90,716)	-	-	-	(90,716)	(116,216)	(142,898)	-	-	-	-	(142,898)	(117,398)	-	90,716	-	-	-	-	90,716	(26,682)	81%	
Total Operations	(47,450)	-	(90,716)	-	-	-	(90,716)	(138,165)	(1,077,920)	-	-	-	-	(1,077,920)	(1,030,470)	-	90,716	-	-	-	-	90,716	(939,754)	13%	
EXPENDITURES - PROGRAM:																									
USACE Feasibility Study:																									
Administration	-	(61,042)	-	-	-	-	(61,042)	(61,042)	-	-	-	-	-	-	-	61,042	-	-	-	-	-	61,042	61,042	0%	
Engineering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Environmental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Payments to USACE	-	-	-	-	-	-	-	-	(248,428)	-	-	-	-	(248,428)	(248,428)	-	(248,428)	-	-	-	-	-	(248,428)	(248,428)	0%
Sub-Total	-	(61,042)	-	-	-	-	(61,042)	(61,042)	(248,428)	-	-	-	-	(248,428)	(248,428)	-	(187,386)	-	-	-	-	-	(187,386)	(187,386)	25%
EIP:																									
Pre-Planning	-	-	(7,405)	-	-	-	(7,405)	(7,405)	-	-	-	-	-	-	-	-	7,405	-	-	-	-	7,405	7,405	0%	
Administration	-	-	(287,125)	-	-	-	(287,125)	(287,125)	-	-	-	-	-	-	-	-	287,125	-	-	-	-	287,125	287,125	0%	
Engineering	-	-	(18,028)	-	-	-	(18,028)	(18,028)	-	-	-	-	-	-	-	-	18,028	-	-	-	-	18,028	18,028	0%	
Environmental	-	-	(960,168)	-	-	-	(960,168)	(960,168)	-	-	-	-	-	-	-	-	960,168	-	-	-	-	960,168	960,168	0%	
Right of Way Services	-	-	(15,060)	-	-	-	(15,060)	(15,060)	-	-	-	-	-	-	-	-	15,060	-	-	-	-	15,060	15,060	0%	
Construction & OWA FSR	-	-	(20,051)	-	-	-	(20,051)	(20,051)	-	(3,234,635)	-	-	-	(3,234,635)	(3,234,635)	-	(3,214,585)	-	-	-	-	(3,214,585)	(3,214,585)	1%	
Sub-Total	-	-	(1,307,836)	-	-	-	(1,307,836)	(1,307,836)	-	(3,234,635)	-	-	-	(3,234,635)	(3,234,635)	-	(1,926,799)	-	-	-	-	(1,926,799)	(1,926,799)	40%	
Stakeholder Management, OWA, Gridley Bridge, FSRP																									
2005 - OWA	-	-	-	(555,821)	-	-	(555,821)	(555,821)	-	-	(552,707)	-	-	(552,707)	(552,707)	-	-	-	3,115	-	-	3,115	3,115	101%	
1068 - Stakeholder Management	-	-	-	-	-	-	-	-	-	-	(10,000)	-	-	(10,000)	(10,000)	-	-	-	(10,000)	-	-	(10,000)	(10,000)	0%	
2006 - Gridley Bridge	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
2004 - FSRP	-	-	-	(54,390)	-	-	(54,390)	(54,390)	-	-	-	-	-	-	-	-	-	-	54,390	-	-	54,390	54,390	0%	
Sub-Total	-	-	-	(610,211)	-	-	(610,211)	(610,211)	-	-	(562,707)	-	-	(562,707)	(562,707)	-	-	-	(6,885)	-	-	(6,885)	(6,885)	108%	
Regional Planning, ULOP, Flood & Emergency Protection																									
2001 Regional Planning Efforts	-	-	-	-	-	-	-	-	-	-	(105,005)	-	-	(105,005)	(105,005)	-	-	-	-	(105,005)	-	-	(105,005)	(105,005)	0%
2008 ULOP, 7001 Flood & Emerg, 7002 Emerg Repair	-	-	-	-	(760,624)	-	(760,624)	(760,624)	-	-	-	(2,443,920)	-	(2,443,920)	(2,443,920)	-	-	-	-	-	-	-	-	-	30%
Sub-Total	-	-	-	-	(760,624)	-	(760,624)	(760,624)	-	-	(2,548,925)	-	-	(2,548,925)	(2,548,925)	-	-	-	(105,005) </						

SUNGARD PENTAMATION, INC.
 DATE: 01/12/2021
 TIME: 14:40:13

CITY OF YUBA CITY
 CHECK REGISTER - BY FUND

PAGE NUMBER: 1
 ACCTPA21

SELECTION CRITERIA: transact.yr='21' and transact.period='6' and transact.fund between '730' and '731'
 ACCOUNTING PERIOD: 7/21

FUND - 730 - FLOOD CONTROL AGENCY

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	FUND/DEPT	ACCNT	DESCRIPTION	SALES TAX	AMOUNT
10100	271034	12/03/20	308404 A&R JANITORIAL SERV	7350	62701	SBFCA/OCTOBER 2020	0.00	7.50
10100	271061	12/03/20	301265 DOWNEY BRAND ATTORN	7350	62730	SBFCA/OCTOBER 2020	0.00	385.55
10100	271085	12/03/20	304991 MICHAEL BESSETTE	7350	62801	SBFCA/OCTOBER 2020	0.00	3.57
10100	271103	12/03/20	306094 REEB GOVERNMENT REL	7350	62701	SBFCA/OCTOBER 2020	0.00	1,500.00
10100	271127	12/03/20	308355 YUBA RIVER MOULDING	7350	63201	SBFCA/DECEMBER RENT	0.00	96.25
10100	271208	12/10/20	305409 LARSEN WURZEL & ASS	7350	62701	SBFCA/OCTOBER 20	0.00	2,676.00
10100	271208	12/10/20	305409 LARSEN WURZEL & ASS	7350	62701	SBFCA/OCTOBER 20	0.00	1,427.80
TOTAL CHECK							0.00	4,103.80
10100	271329	12/17/20	300739 ADVANCED DOCUMENT C	7350	62601	SBFCA/NOVEMBER 20	0.00	2.10
10100	271348	12/17/20	301598 CITY OF YUBA CITY	7350	62701	SBFCA/1Q 20/21	0.00	876.25
10100	271354	12/17/20	301265 DOWNEY BRAND ATTORN	7350	62730	SBFCA/OCTOBER 2020	0.00	119.48
10100	271354	12/17/20	301265 DOWNEY BRAND ATTORN	7350	62730	SBFCA/SEPT 20	0.00	435.85
TOTAL CHECK							0.00	555.33
10100	271408	12/17/20	309122 STLI	7350	62507	SBFCA/OCTOBER 2020	0.00	1,850.00
10100	271428	12/17/20	302252 U.S. BANK CORP PAYM	7350	62201	TY/COMCAST	0.00	13.87
10100	271428	12/17/20	302252 U.S. BANK CORP PAYM	7350	66001	TY/ALHAMBRA	0.00	0.51
10100	271428	12/17/20	302252 U.S. BANK CORP PAYM	7350	62501	TY/STAPLES	0.00	1.72
10100	271428	12/17/20	302252 U.S. BANK CORP PAYM	7350	62301	TY/FEDEX	0.00	1.34
10100	271428	12/17/20	302252 U.S. BANK CORP PAYM	7350	62201	TY/SPRINT	0.00	13.69
10100	271428	12/17/20	302252 U.S. BANK CORP PAYM	7350	63101	TY/PO BOX RENEWAL	0.00	12.70
TOTAL CHECK							0.00	43.83
10100	271453	12/23/20	308404 A&R JANITORIAL SERV	7350	62701	SBFCA/NOVEMBER 20	0.00	7.50
10100	271484	12/23/20	301265 DOWNEY BRAND ATTORN	7350	62730	SBFCA/NOVEMBER 20	0.00	328.10
10100	271508	12/23/20	304090 KIM FLOYD COMMUNICA	7350	62701	SBFCA/NOVEMBER 20	0.00	103.25
10100	271511	12/23/20	305409 LARSEN WURZEL & ASS	7350	62701	SBFCA/NOVEMBER 20	0.00	3,136.50
10100	271511	12/23/20	305409 LARSEN WURZEL & ASS	7350	62701	SBFCA/NOVEMBER 20	0.00	2,672.05
TOTAL CHECK							0.00	5,808.55
10100	271532	12/23/20	306094 REEB GOVERNMENT REL	7350	62701	SBFCA/DECEMBER 20	0.00	400.00
10100	271572	12/30/20	301598 CITY OF YUBA CITY	7350	62701	SBFCA/2Q 2020/2021	0.00	876.25
10100	271602	12/30/20	304991 MICHAEL BESSETTE	7350	62801	SBFCA/NOVEMBER 2020	0.00	6.78
10100	271678	12/30/20	308355 YUBA RIVER MOULDING	7350	63201	SBFCA/JAN RENT	0.00	96.25
TOTAL CASH ACCOUNT							0.00	17,050.86

SUNGARD PENTAMATION, INC.
DATE: 01/12/2021
TIME: 14:40:13

CITY OF YUBA CITY
CHECK REGISTER - BY FUND

PAGE NUMBER: 2
ACCTPA21

SELECTION CRITERIA: transact.yr='21' and transact.period='6' and transact.fund between '730' and '731'
ACCOUNTING PERIOD: 7/21

FUND - 730 - FLOOD CONTROL AGENCY

CASH ACCT	CHECK NO	ISSUE DT	-----VENDOR-----	FUND/DEPT	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
TOTAL FUND							0.00	17,050.86

SUNGARD PENTAMATION, INC.
 DATE: 01/12/2021
 TIME: 14:40:13

CITY OF YUBA CITY
 CHECK REGISTER - BY FUND

PAGE NUMBER: 3
 ACCTPA21

SELECTION CRITERIA: transact.yr='21' and transact.period='6' and transact.fund between '730' and '731'
 ACCOUNTING PERIOD: 7/21

FUND - 731 - SBFCA CAPITAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	FUND/DEPT	ACCNT	DESCRIPTION	SALES TAX	AMOUNT
10100	269226 V	08/27/20	305219 CONDEMNATION DEPOSI	992004	65692	SBFCA/8/13/20	0.00	-13,840.00
10100	271034	12/03/20	308404 A&R JANITORIAL SERV	992004	65689	SBFCA/OCTOBER 2020	0.00	15.00
10100	271034	12/03/20	308404 A&R JANITORIAL SERV	995001	67310	SBFCA/OCTOBER 2020	0.00	96.90
10100	271034	12/03/20	308404 A&R JANITORIAL SERV	996001	67310	SBFCA/OCTOBER 2020	0.00	30.60
TOTAL CHECK							0.00	142.50
10100	271046 V	12/03/20	302416 BENDER ROSENTHAL, I	995001	66321	SBFCA/OCTOBER 2020	0.00	-104.88
10100	271046 V	12/03/20	302416 BENDER ROSENTHAL, I	996001	67100	SBFCA/52-535-003	0.00	-32.87
10100	271046 V	12/03/20	302416 BENDER ROSENTHAL, I	995001	67100	SBFCA/52-535-003	0.00	-104.05
10100	271046	12/03/20	302416 BENDER ROSENTHAL, I	996001	67100	SBFCA/52-535-003	0.00	32.87
10100	271046 V	12/03/20	302416 BENDER ROSENTHAL, I	996001	66321	SBFCA/OCTOBER 2020	0.00	-33.12
10100	271046	12/03/20	302416 BENDER ROSENTHAL, I	995001	66321	SBFCA/OCTOBER 2020	0.00	104.88
10100	271046	12/03/20	302416 BENDER ROSENTHAL, I	995001	67100	SBFCA/52-535-003	0.00	104.05
10100	271046	12/03/20	302416 BENDER ROSENTHAL, I	996001	66321	SBFCA/OCTOBER 2020	0.00	33.12
TOTAL CHECK							0.00	0.00
10100	271061	12/03/20	301265 DOWNEY BRAND ATTORN	995001	66512	SBFCA/OCT 20	0.00	3,875.21
10100	271061	12/03/20	301265 DOWNEY BRAND ATTORN	995001	66322	SBFCA/OCTOBER 2020	0.00	4,981.31
10100	271061	12/03/20	301265 DOWNEY BRAND ATTORN	997020	67601	SBFCA/OCTOBER 2020	0.00	552.00
10100	271061	12/03/20	301265 DOWNEY BRAND ATTORN	996001	66322	SBFCA/OCTOBER 2020	0.00	1,573.04
10100	271061	12/03/20	301265 DOWNEY BRAND ATTORN	992004	65689	SBFCA/OCTOBER 2020	0.00	771.10
10100	271061	12/03/20	301265 DOWNEY BRAND ATTORN	996001	66512	SBFCA/OCT 20	0.00	1,223.75
TOTAL CHECK							0.00	12,976.41
10100	271068	12/03/20	307284 FIDELITY NATIONAL T	992004	65692	SBFCA/11/19/20	0.00	395.00
10100	271072	12/03/20	200071 HDR ENGINEERING INC	997005	65723	SBFCA/SEPT 20	0.00	370.76
10100	271072	12/03/20	200071 HDR ENGINEERING INC	997003	65723	SBFCA/SEPT 20	0.00	7,044.41
10100	271072	12/03/20	200071 HDR ENGINEERING INC	941064	65635	SBFCA/SEPT 20	0.00	1,024.88
10100	271072	12/03/20	200071 HDR ENGINEERING INC	997002	65673	SBFCA/SEPT 20	0.00	11,594.87
10100	271072	12/03/20	200071 HDR ENGINEERING INC	996001	65679	SBFCA/SEPT 2020	0.00	13,420.59
10100	271072	12/03/20	200071 HDR ENGINEERING INC	995001	65679	SBFCA/SEPT 2020	0.00	42,498.51
10100	271072	12/03/20	200071 HDR ENGINEERING INC	997002	65673	SBFCA/SEPT 20	0.00	95,684.66
TOTAL CHECK							0.00	171,638.68
10100	271085	12/03/20	304991 MICHAEL BESSETTE	995001	67310	SBFCA/OCTOBER 2020	0.00	46.06
10100	271085	12/03/20	304991 MICHAEL BESSETTE	996001	67310	SBFCA/OCTOBER 2020	0.00	14.55
10100	271085	12/03/20	304991 MICHAEL BESSETTE	992005	65661	SBFCA/OCTOBER 2020	0.00	4.72
10100	271085	12/03/20	304991 MICHAEL BESSETTE	941064	62798	SBFCA/OCTOBER 2020	0.00	141.00
10100	271085	12/03/20	304991 MICHAEL BESSETTE	992004	65689	SBFCA/OCTOBER 2020	0.00	7.13
TOTAL CHECK							0.00	213.46
10100	271095	12/03/20	301931 PETERSON, BRUSTAD,	995001	66531	SBFCA/996001	0.00	6,206.84
10100	271095	12/03/20	301931 PETERSON, BRUSTAD,	996001	66341	SBFCA/996001	0.00	2,704.98
10100	271095	12/03/20	301931 PETERSON, BRUSTAD,	997002	65780	SBFCA/OCTOBER 2020	0.00	4,756.50
10100	271095	12/03/20	301931 PETERSON, BRUSTAD,	996001	68941	SBFCA/OCT 20	0.00	264.39
10100	271095	12/03/20	301931 PETERSON, BRUSTAD,	991067	65621	SBFCA/996001	0.00	766.50
10100	271095	12/03/20	301931 PETERSON, BRUSTAD,	995001	68941	SBFCA/OCT 20	0.00	1,127.15
10100	271095	12/03/20	301931 PETERSON, BRUSTAD,	997020	67602	SBFCA/996001	0.00	8,062.95
10100	271095	12/03/20	301931 PETERSON, BRUSTAD,	997005	65720	SBFCA/OCT 20	0.00	1,058.76
10100	271095	12/03/20	301931 PETERSON, BRUSTAD,	997010	65730	SBFCA/OCT 2020	0.00	555.00

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FUND - 731 - SBFCA CAPITAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	FUND/DEPT	ACCNT	DESCRIPTION	SALES TAX	AMOUNT
10100	271095	12/03/20	301931 PETERSON, BRUSTAD,	997002	65781	SBFCA/OCTOBER 2020	0.00	11,631.90
10100	271095	12/03/20	301931 PETERSON, BRUSTAD,	997003	65720	SBFCA/OCT 20	0.00	574.75
10100	271095	12/03/20	301931 PETERSON, BRUSTAD,	996001	66513	SBFCA/996001	0.00	146.50
10100	271095	12/03/20	301931 PETERSON, BRUSTAD,	997002	65782	SBFCA/OCTOBER 2020	0.00	2,061.44
10100	271095	12/03/20	301931 PETERSON, BRUSTAD,	995001	66341	SBFCA/996001	0.00	8,565.77
10100	271095	12/03/20	301931 PETERSON, BRUSTAD,	996001	66531	SBFCA/996001	0.00	1,960.06
10100	271095	12/03/20	301931 PETERSON, BRUSTAD,	995001	66513	SBFCA/996001	0.00	484.63
10100	271095	12/03/20	301931 PETERSON, BRUSTAD,	997011	65730	SBFCA/OCT 2020	0.00	432.00
TOTAL CHECK							0.00	51,360.12
10100	271107	12/03/20	308917 RIVER PARTNERS	997006	65725	SBFCA/JUL-AUG 2020	0.00	68,732.26
10100	271107	12/03/20	308917 RIVER PARTNERS	997006	65725	SBFCA/SEPT 2020	0.00	44,218.07
TOTAL CHECK							0.00	112,950.33
10100	271127	12/03/20	308355 YUBA RIVER MOULDING	941064	65635	SBFCA/DECEMBER RENT	0.00	1,000.00
10100	271127	12/03/20	308355 YUBA RIVER MOULDING	996001	67310	SBFCA/DECEMBER RENT	0.00	392.70
10100	271127	12/03/20	308355 YUBA RIVER MOULDING	995001	67310	SBFCA/DECEMBER RENT	0.00	1,243.55
10100	271127	12/03/20	308355 YUBA RIVER MOULDING	992004	65689	SBFCA/DECEMBER RENT	0.00	192.50
TOTAL CHECK							0.00	2,828.75
10100	271155	12/10/20	302416 BENDER ROSENTHAL, I	995001	67100	SBFCA/52-535-003	0.00	104.05
10100	271174	12/10/20	301265 DOWNEY BRAND ATTORN	995001	66321	SBFCA/OCTOBER 2020	0.00	104.88
10100	271174	12/10/20	301265 DOWNEY BRAND ATTORN	996001	66321	SBFCA/OCTOBER 2020	0.00	33.12
TOTAL CHECK							0.00	138.00
10100	271190	12/10/20	200071 HDR ENGINEERING INC	997020	67602	SBFCA/OCTOBER 2020	0.00	39,804.89
10100	271190	12/10/20	200071 HDR ENGINEERING INC	997020	67602	SBFCA/SEPTEMBER 202	0.00	30,387.26
TOTAL CHECK							0.00	70,192.15
10100	271193	12/10/20	302687 ICF JONES & STOKES,	995001	68804	SBFCA/OCTOBER 20	0.00	47,509.91
10100	271193	12/10/20	302687 ICF JONES & STOKES,	996001	68804	SBFCA/OCTOBER 20	0.00	13,199.36
TOTAL CHECK							0.00	60,709.27
10100	271208	12/10/20	305409 LARSEN WURZEL & ASS	996001	66521	SBFCA/OCTOBER 20	0.00	3,010.97
10100	271208	12/10/20	305409 LARSEN WURZEL & ASS	995001	66521	SBFCA/OCTOBER 20	0.00	9,534.73
10100	271208	12/10/20	305409 LARSEN WURZEL & ASS	941064	65648	SBFCA/OCTOBER 20	0.00	5,975.75
10100	271208	12/10/20	305409 LARSEN WURZEL & ASS	997020	67603	SBFCA/OCTOBER 20	0.00	1,108.50
10100	271208	12/10/20	305409 LARSEN WURZEL & ASS	996001	67311	SBFCA/OCTOBER 20	0.00	2,136.90
10100	271208	12/10/20	305409 LARSEN WURZEL & ASS	997003	65720	SBFCA/OCTOBER 20	0.00	78.00
10100	271208	12/10/20	305409 LARSEN WURZEL & ASS	995001	67311	SBFCA/OCTOBER 20	0.00	6,766.85
10100	271208	12/10/20	305409 LARSEN WURZEL & ASS	997001	65720	SBFCA/OCTOBER 20	0.00	1,326.50
10100	271208	12/10/20	305409 LARSEN WURZEL & ASS	997002	65780	SBFCA/OCTOBER 20	0.00	3,237.00
10100	271208	12/10/20	305409 LARSEN WURZEL & ASS	997011	65730	SBFCA/OCTOBER 2020	0.00	234.00
10100	271208	12/10/20	305409 LARSEN WURZEL & ASS	997010	65730	SBFCA/OCTOBER 202	0.00	273.00
TOTAL CHECK							0.00	33,682.20
10100	271290	12/10/20	308282 SACRAMENTO VALLEY C	995001	67401	SBFCA/JULY-SEPT 202	0.00	2,880.71
10100	271290	12/10/20	308282 SACRAMENTO VALLEY C	996001	67401	SBFCA/JULY-SEPT 202	0.00	909.71
10100	271290	12/10/20	308282 SACRAMENTO VALLEY C	996001	68901	SBFCA/JULY-SEPT 202	0.00	640.34
10100	271290	12/10/20	308282 SACRAMENTO VALLEY C	996001	68401	SBFCA/JULY-SEPT 202	0.00	394.33
10100	271290	12/10/20	308282 SACRAMENTO VALLEY C	995001	68401	SBFCA/JULY-SEPT 202	0.00	1,248.69

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FUND - 731 - SBFCA CAPITAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	FUND/DEPT	ACCNT	DESCRIPTION	SALES TAX	AMOUNT
10100	271290	12/10/20	308282 SACRAMENTO VALLEY C	995001	68901	SBFCA/JULY-SEPT 202	0.00	2,304.71
TOTAL CHECK							0.00	8,378.49
10100	271322	12/10/20	307582 WSP USA, INC.	997005	65723	SBFCA/OCTOBER 2020	0.00	304.25
10100	271322	12/10/20	307582 WSP USA, INC.	997003	65723	SBFCA/OCTOBER 2020	0.00	5,780.85
10100	271322	12/10/20	307582 WSP USA, INC.	996001	68931	SBFCA/OCTOBER 2020	0.00	377.22
10100	271322	12/10/20	307582 WSP USA, INC.	995001	68931	SBFCA/OCTOBER 2020	0.00	1,194.53
TOTAL CHECK							0.00	7,656.85
10100	271329	12/17/20	300739 ADVANCED DOCUMENT C	996001	67310	SBFCA/NOVEMBER 20	0.00	8.57
10100	271329	12/17/20	300739 ADVANCED DOCUMENT C	995001	67310	SBFCA/NOVEMBER 20	0.00	27.13
10100	271329	12/17/20	300739 ADVANCED DOCUMENT C	992004	65689	SBFCA/NOVEMBER 20	0.00	4.20
TOTAL CHECK							0.00	39.90
10100	271345	12/17/20	306923 CAPRI & CLAY, INC.	996001	66552	SBFCA/NOVEMBER 20	0.00	2,500.00
10100	271348	12/17/20	301598 CITY OF YUBA CITY	996001	67310	SBFCA/1Q 20/21	0.00	3,575.10
10100	271348	12/17/20	301598 CITY OF YUBA CITY	995001	67310	SBFCA/1Q 20/21	0.00	11,321.15
10100	271348	12/17/20	301598 CITY OF YUBA CITY	992004	65689	SBFCA/1Q 20/21	0.00	1,752.50
TOTAL CHECK							0.00	16,648.75
10100	271354	12/17/20	301265 DOWNEY BRAND ATTORN	992004	65689	SBFCA/SEPT 20	0.00	871.70
10100	271354	12/17/20	301265 DOWNEY BRAND ATTORN	995001	66322	SBFCA/SEPT 20	0.00	5,631.18
10100	271354	12/17/20	301265 DOWNEY BRAND ATTORN	996001	66322	SBFCA/OCTOBER 2020	0.00	487.46
10100	271354	12/17/20	301265 DOWNEY BRAND ATTORN	996001	66322	SBFCA/SEPT 20	0.00	1,778.27
10100	271354	12/17/20	301265 DOWNEY BRAND ATTORN	995001	66512	SBFCA/SEPT 20	0.00	3,929.94
10100	271354	12/17/20	301265 DOWNEY BRAND ATTORN	941064	65648	SBFCA/SEPT 20	0.00	347.00
10100	271354	12/17/20	301265 DOWNEY BRAND ATTORN	995001	66322	SBFCA/OCTOBER 2020	0.00	1,543.61
10100	271354	12/17/20	301265 DOWNEY BRAND ATTORN	992004	65689	SBFCA/OCTOBER 2020	0.00	238.95
10100	271354	12/17/20	301265 DOWNEY BRAND ATTORN	996001	66512	SBFCA/SEPT 20	0.00	1,241.04
TOTAL CHECK							0.00	16,069.15
10100	271357	12/17/20	306396 ECORP CONSULTING, I	995001	68900	SBFCA/TASK ORDER 2	0.00	291.59
10100	271357	12/17/20	306396 ECORP CONSULTING, I	996001	68900	SBFCA/TASK ORDER 2	0.00	81.00
10100	271357	12/17/20	306396 ECORP CONSULTING, I	995001	68400	SBFCA/TASK ORDER 2	0.00	157.96
10100	271357	12/17/20	306396 ECORP CONSULTING, I	996001	68400	SBFCA/TASK ORDER 2	0.00	49.88
10100	271357	12/17/20	306396 ECORP CONSULTING, I	997003	65722	SBFCA/TASK ORDER 5	0.00	2,474.60
10100	271357	12/17/20	306396 ECORP CONSULTING, I	997002	65782	SBFCA/OCTOBER 2020	0.00	45,129.91
10100	271357	12/17/20	306396 ECORP CONSULTING, I	995001	67400	SBFCA/TASK ORDER 2	0.00	364.42
10100	271357	12/17/20	306396 ECORP CONSULTING, I	996001	67400	SBFCA/TASK ORDER 2	0.00	115.08
10100	271357	12/17/20	306396 ECORP CONSULTING, I	941064	65635	SBFCA/TASK ORDER 3	0.00	284.10
10100	271357	12/17/20	306396 ECORP CONSULTING, I	997005	65722	SBFCA/TASK ORDER 5	0.00	130.24
TOTAL CHECK							0.00	49,078.78
10100	271371	12/17/20	308537 INCONTEXT	995001	68401	SBFCA/9/26/20-11/6/	0.00	1,645.36
10100	271371	12/17/20	308537 INCONTEXT	995001	68901	SBFCA/9/26/20-11/6/	0.00	3,036.87
10100	271371	12/17/20	308537 INCONTEXT	995001	67401	SBFCA/9/26/20-11/6/	0.00	3,795.82
10100	271371	12/17/20	308537 INCONTEXT	996001	68901	SBFCA/9/26/20-11/6/	0.00	843.70
10100	271371	12/17/20	308537 INCONTEXT	996001	67401	SBFCA/9/26/20-11/6/	0.00	1,198.67
10100	271371	12/17/20	308537 INCONTEXT	996001	67401	SBFCA/11/7/20-11/27	0.00	119.16
10100	271371	12/17/20	308537 INCONTEXT	995001	68401	SBFCA/11/7/20-11/27	0.00	163.56
10100	271371	12/17/20	308537 INCONTEXT	996001	68401	SBFCA/11/7/20-11/27	0.00	51.65

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FUND - 731 - SBFCA CAPITAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	FUND/DEPT	ACCNT	DESCRIPTION	SALES TAX	AMOUNT
10100	271371	12/17/20	308537 INCONTEXT	996001	68401	SBFCA/9/26/20-11/6/	0.00	519.58
10100	271371	12/17/20	308537 INCONTEXT	995001	67401	SBFCA/11/7/20-11/27	0.00	377.34
10100	271371	12/17/20	308537 INCONTEXT	995001	68901	SBFCA/11/7/20-11/27	0.00	301.91
10100	271371	12/17/20	308537 INCONTEXT	996001	68901	SBFCA/11/7/20-11/27	0.00	83.88
TOTAL CHECK							0.00	12,137.50
10100	271385	12/17/20	56800 MHM INC	997002	65781	SBFCA/SEPT-NOV 2020	0.00	1,565.00
10100	271428	12/17/20	302252 U.S. BANK CORP PAYM	992004	65689	TY/STAPLES	0.00	3.43
10100	271428	12/17/20	302252 U.S. BANK CORP PAYM	995001	67310	TY/COMCAST	0.00	179.03
10100	271428	12/17/20	302252 U.S. BANK CORP PAYM	995001	67310	TY/SPRINT	0.00	176.87
10100	271428	12/17/20	302252 U.S. BANK CORP PAYM	995001	67310	TY/PO BOX RENEWAL	0.00	164.08
10100	271428	12/17/20	302252 U.S. BANK CORP PAYM	995001	67310	TY/STAPLES	0.00	22.16
10100	271428	12/17/20	302252 U.S. BANK CORP PAYM	995001	67310	TY/FEDEX	0.00	17.26
10100	271428	12/17/20	302252 U.S. BANK CORP PAYM	995001	67310	TY/ALHAMBRA	0.00	6.44
10100	271428	12/17/20	302252 U.S. BANK CORP PAYM	996001	67310	TY/ALHAMBRA	0.00	2.04
10100	271428	12/17/20	302252 U.S. BANK CORP PAYM	996001	67310	TY/FEDEX	0.00	5.45
10100	271428	12/17/20	302252 U.S. BANK CORP PAYM	996001	67310	TY/STAPLES	0.00	7.00
10100	271428	12/17/20	302252 U.S. BANK CORP PAYM	996001	67310	TY/PO BOX RENEWAL	0.00	51.82
10100	271428	12/17/20	302252 U.S. BANK CORP PAYM	996001	67310	TY/SPRINT	0.00	55.86
10100	271428	12/17/20	302252 U.S. BANK CORP PAYM	996001	67310	TY/COMCAST	0.00	56.54
10100	271428	12/17/20	302252 U.S. BANK CORP PAYM	992004	65689	TY/COMCAST	0.00	27.71
10100	271428	12/17/20	302252 U.S. BANK CORP PAYM	992004	65689	TY/SPRINT	0.00	27.38
10100	271428	12/17/20	302252 U.S. BANK CORP PAYM	992004	65689	TY/PO BOX RENEWAL	0.00	25.40
10100	271428	12/17/20	302252 U.S. BANK CORP PAYM	992004	65689	TY/FEDEX	0.00	2.67
10100	271428	12/17/20	302252 U.S. BANK CORP PAYM	992004	65689	TY/ALHAMBRA	0.00	0.99
TOTAL CHECK							0.00	832.13
10100	271453	12/23/20	308404 A&R JANITORIAL SERV	995001	67310	SBFCA/NOVEMBER 20	0.00	96.90
10100	271453	12/23/20	308404 A&R JANITORIAL SERV	992004	65689	SBFCA/NOVEMBER 20	0.00	15.00
10100	271453	12/23/20	308404 A&R JANITORIAL SERV	996001	67310	SBFCA/NOVEMBER 20	0.00	30.60
TOTAL CHECK							0.00	142.50
10100	271462	12/23/20	302416 BENDER ROSENTHAL, I	995001	68114	SBFCA/TASK ORDER 4	0.00	129.03
10100	271462	12/23/20	302416 BENDER ROSENTHAL, I	995001	67114	SBFCA/TASK ORDER 3	0.00	359.46
10100	271462	12/23/20	302416 BENDER ROSENTHAL, I	996001	68114	SBFCA/TASK ORDER 4	0.00	40.76
10100	271462	12/23/20	302416 BENDER ROSENTHAL, I	995001	66717	SBFCA/OCTOBER 20	0.00	139.87
10100	271462	12/23/20	302416 BENDER ROSENTHAL, I	996001	67114	SBFCA/TASK ORDER 3	0.00	113.51
10100	271462	12/23/20	302416 BENDER ROSENTHAL, I	992004	65685	SBFCA/TASK ORDER 5	0.00	454.43
10100	271462	12/23/20	302416 BENDER ROSENTHAL, I	996001	68714	SBFCA/TASK ORDER 4	0.00	70.73
10100	271462	12/23/20	302416 BENDER ROSENTHAL, I	995001	66714	SBFCA/OCTOBER 20	0.00	135.85
10100	271462	12/23/20	302416 BENDER ROSENTHAL, I	996001	66717	SBFCA/OCTOBER 20	0.00	38.88
10100	271462	12/23/20	302416 BENDER ROSENTHAL, I	995001	68714	SBFCA/TASK ORDER 4	0.00	254.48
10100	271462	12/23/20	302416 BENDER ROSENTHAL, I	996001	66714	SBFCA/OCTOBER 20	0.00	42.90
TOTAL CHECK							0.00	1,779.90
10100	271484	12/23/20	301265 DOWNEY BRAND ATTORN	995001	66322	SBFCA/NOVEMBER 20	0.00	4,239.05
10100	271484	12/23/20	301265 DOWNEY BRAND ATTORN	992004	65689	SBFCA/NOVEMBER 20	0.00	656.20
10100	271484	12/23/20	301265 DOWNEY BRAND ATTORN	995001	66512	SBFCA/NOVEMBER 20	0.00	8,205.79
10100	271484	12/23/20	301265 DOWNEY BRAND ATTORN	996001	66322	SBFCA/NOVEMBER 20	0.00	1,338.65
10100	271484	12/23/20	301265 DOWNEY BRAND ATTORN	996001	66512	SBFCA/NOVEMBER 20	0.00	2,591.30
TOTAL CHECK							0.00	17,030.99

SUNGARD PENTAMATION, INC.
 DATE: 01/12/2021
 TIME: 14:40:13

CITY OF YUBA CITY
 CHECK REGISTER - BY FUND

PAGE NUMBER: 7
 ACCTPA21

SELECTION CRITERIA: transact.yr='21' and transact.period='6' and transact.fund between '730' and '731'
 ACCOUNTING PERIOD: 7/21

FUND - 731 - SBFCA CAPITAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	FUND/DEPT	ACCNT	DESCRIPTION	SALES TAX	AMOUNT
10100	271506	12/23/20	ICF JONES & STOKES,	995001	68804	SBFCA/NOVEMBER 20	0.00	11,481.14
10100	271506	12/23/20	ICF JONES & STOKES,	996001	68804	SBFCA/NOVEMBER 20	0.00	3,189.74
TOTAL CHECK								14,670.88
10100	271508	12/23/20	KIM FLOYD COMMUNICA	996001	66331	SBFCA/NOVEMBER 20	0.00	470.82
10100	271508	12/23/20	KIM FLOYD COMMUNICA	995001	66331	SBFCA/NOVEMBER 20	0.00	1,490.93
10100	271508	12/23/20	KIM FLOYD COMMUNICA	997020	67604	SBFCA/NOVEMBER 20	0.00	700.00
TOTAL CHECK								2,661.75
10100	271511	12/23/20	LARSEN WURZEL & ASS	997003	65720	SBFCA/NOVEMBER 20	0.00	1,295.00
10100	271511	12/23/20	LARSEN WURZEL & ASS	997001	65720	SBFCA/NOVEMBER 20	0.00	468.00
10100	271511	12/23/20	LARSEN WURZEL & ASS	996001	66521	SBFCA/NOVEMBER 20	0.00	2,032.85
10100	271511	12/23/20	LARSEN WURZEL & ASS	997002	65780	SBFCA/NOVEMBER 20	0.00	624.00
10100	271511	12/23/20	LARSEN WURZEL & ASS	996001	67311	SBFCA/NOVEMBER 20	0.00	2,477.16
10100	271511	12/23/20	LARSEN WURZEL & ASS	995001	67311	SBFCA/NOVEMBER 20	0.00	7,844.34
10100	271511	12/23/20	LARSEN WURZEL & ASS	997020	67603	SBFCA/NOVEMBER 20	0.00	2,404.50
10100	271511	12/23/20	LARSEN WURZEL & ASS	941064	65648	SBFCA/NOVEMBER 20	0.00	1,660.50
10100	271511	12/23/20	LARSEN WURZEL & ASS	997011	65730	SBFCA/NOVEMBER 2020	0.00	655.50
10100	271511	12/23/20	LARSEN WURZEL & ASS	997010	65730	BFCA/NOV 2020	0.00	655.50
10100	271511	12/23/20	LARSEN WURZEL & ASS	997005	65720	SBFCA/NOVEMBER 20	0.00	125.00
10100	271511	12/23/20	LARSEN WURZEL & ASS	995001	66521	SBFCA/NOVEMBER 20	0.00	6,437.35
TOTAL CHECK								26,679.70
10100	271566	12/30/20	BENDER ROSENTHAL, I	995001	68714	SBFCA/NOVEMBER 2020	0.00	240.35
10100	271566	12/30/20	BENDER ROSENTHAL, I	995001	66714	SBFCA/NOVEMBER 2020	0.00	99.17
10100	271566	12/30/20	BENDER ROSENTHAL, I	941064	65635	SBFCA/NOVEMBER 20	0.00	487.00
10100	271566	12/30/20	BENDER ROSENTHAL, I	996001	68714	SBFCA/NOVEMBER 2020	0.00	66.79
10100	271566	12/30/20	BENDER ROSENTHAL, I	996001	66714	SBFCA/NOVEMBER 2020	0.00	31.32
10100	271566	12/30/20	BENDER ROSENTHAL, I	996001	66717	SBFCA/NOVEMBER 2020	0.00	23.93
10100	271566	12/30/20	BENDER ROSENTHAL, I	995001	66717	SBFCA/NOVEMBER 2020	0.00	86.07
10100	271566	12/30/20	BENDER ROSENTHAL, I	995001	67114	SBFCA/NOVEMBER 20	0.00	353.40
10100	271566	12/30/20	BENDER ROSENTHAL, I	995001	68114	SBFCA/NOVEMBER 2020	0.00	121.86
10100	271566	12/30/20	BENDER ROSENTHAL, I	996001	68114	SBFCA/NOVEMBER 2020	0.00	38.50
10100	271566	12/30/20	BENDER ROSENTHAL, I	992004	65685	SBFCA/NOVEMBER 2020	0.00	189.32
10100	271566	12/30/20	BENDER ROSENTHAL, I	996001	67114	SBFCA/NOVEMBER 20	0.00	111.60
TOTAL CHECK								1,849.31
10100	271572	12/30/20	CITY OF YUBA CITY	996001	67310	SBFCA/2Q 2020/2021	0.00	3,575.10
10100	271572	12/30/20	CITY OF YUBA CITY	992004	65689	SBFCA/2Q 2020/2021	0.00	1,752.50
10100	271572	12/30/20	CITY OF YUBA CITY	995001	67310	SBFCA/2Q 2020/2021	0.00	11,321.15
TOTAL CHECK								16,648.75
10100	271578	12/30/20	DOWNEY BRAND ATTORN	997020	67601	SBFCA/AUGUST 2020	0.00	3,205.50
10100	271602	12/30/20	MICHAEL BESSETTE	941064	62798	SBFCA/NOVEMBER 2020	0.00	140.02
10100	271602	12/30/20	MICHAEL BESSETTE	995001	67310	SBFCA/NOVEMBER 2020	0.00	87.55
10100	271602	12/30/20	MICHAEL BESSETTE	996001	67310	SBFCA/NOVEMBER 2020	0.00	27.65
10100	271602	12/30/20	MICHAEL BESSETTE	992004	65689	SBFCA/NOVEMBER 2020	0.00	13.55
TOTAL CHECK								268.77
10100	271662	12/30/20	PETERSON, BRUSTAD,	997011	65730	CR/NOVEMBER 2020	0.00	1,095.00

SUNGARD PENTAMATION, INC.
DATE: 01/12/2021
TIME: 14:40:13

CITY OF YUBA CITY
CHECK REGISTER - BY FUND

PAGE NUMBER: 8
ACCTPA21

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ACCOUNTING PERIOD: 7/21

FUND - 731 - SBFCA CAPITAL FUND

CASH ACCT	CHECK NO	ISSUE DT	-----VENDOR-----	FUND/DEPT	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
10100	271678	12/30/20	308355	YUBA RIVER MOULDING	996001	67310 SBFCA/JAN RENT	0.00	392.70
10100	271678	12/30/20	308355	YUBA RIVER MOULDING	992004	65689 SBFCA/JAN RENT	0.00	192.50
10100	271678	12/30/20	308355	YUBA RIVER MOULDING	995001	67310 SBFCA/JAN RENT	0.00	1,243.55
TOTAL CHECK							0.00	1,828.75
TOTAL CASH ACCOUNT							0.00	706,259.27
TOTAL FUND							0.00	706,259.27
TOTAL REPORT							0.00	723,310.13



Sutter Butte Flood Control Agency

A Partnership for Flood Safety

February 10, 2021

TO: Board of Directors

FROM: Michael Bessette – Executive Director

SUBJECT: Receive and File Program/Project Update Report

Recommendation

Receive and file the February 2021 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:

Proposition 68 Sediment Management Project

The project team continued with preparing the 100% design deliverable and is on track for having that completed in late January after coordination with staff from Sutter County. The team also continues to work on preparing the environmental documents, the Sampling Plan, the State Lands Commission Lease Agreement, the 404 permit application, Central Valley Flood Protection Board authorization, and coordinating with both the City of Marysville and the City of Gridley for disposing the sediment at their wastewater treatment pond sites. The City of Marysville is planning to conduct a separate and concurrent grading project at their wastewater treatment pond site so additional work has been necessary to coordinate the construction logistics for both projects. The IS/MND for the Live Oak Boat Ramp project was approved by the SBFCA Board last December and an addendum to that document will be brought to the Board in February for approval. The Draft EIR for the Yuba City project was released in early December and the public comment period ends on January 25th. The EIR will be brought to the Board for approval in February. The team will be applying for a grant through the California Department of Fish and Wildlife in February for additional funding to supplement the work currently planned at the Yuba City site.

Feather River Regional Flood Management Planning

The Feather River Regional Flood Management Planning (RFMP) effort is a partnership between the Sutter Butte Flood Control Agency, Three Rivers Levee Improvement Authority (TRLIA), Yuba Water Agency, Marysville Levee Commission, and Reclamation District 1001. The team is advancing work on multiple topics with a near term goal of completing the Feather River RFMP updated list of projects, a white paper on regional priorities, and updated costs for OMRR&R for both urban and rural districts. Monthly coordination meetings organized by the Department of Water Resources are taking place along with team focused meetings. The team is working in close conjunction with partner agencies and other stakeholders to advance the flood management priorities of the Region while at the same time collaborating with the State as they develop the 2022 Central Valley Flood Protection Plan (CVFPP) update. SBFCA's primary interests in the regional planning effort is to advance a Cherokee Canal Corridor Management Plan, advance the multi-benefit OWA Robinson's Riffle project, advance critical repairs along the Sutter Bypass east levee, participate in FEMA National Flood Insurance Program reform, and identify other regional flood risk reduction projects. SBFCA staff are also participating in the Mid and Upper Sacramento River RFMP as it relates to the Sutter and Tisdale Bypass Corridor Management plan to ensure our regional interests are met. Staff are also coordinating with the Yuba Water Agency on their proposed New Bullard's Bar Secondary Spillway project, which when built will provide additional flood protection to the Sutter-Butte basin.

As noted above an important component of the RFMP process pertains to the reauthorization of the National Flood Insurance Program (NFIP), particularly as it relates to agricultural properties. We have developed a draft high level NFIP strategy to get us through the first half of 2021. This will be modified once we know final congressional committee assignments and the committees have announced their legislative priorities. The strategy breakdown is as follows: **February/March** - Work with Congressman Garamendi's office to re-introduce the Flood Insurance for Farmers Act of 2019 (H.R. 830) in the 117th Congress. During fall 2020 meetings with Garamendi's office, his staff stated an interest in re-introducing the measure in the 117th Congress. Timing of this will be guided by Garamendi's office, but we will also coordinate with Congressman LaMalfa's office to maintain the longstanding bi-partisan nature of this bill. The end goal is to have a new FEMA Ag bill be incorporated into the base NFIP reauthorization bill, much like we saw in the 116th Congress. **April** - SBFCA to conduct virtual meetings with CA Senators to ask for their support before the Senate Banking Committee and advocate for a full NFIP reauthorization bill to be passed. **May/June** - SBFCA to conduct virtual meetings with House Financial Services Committee (Committee of jurisdiction in the House) staff and personal offices for members on the Senate Banking Committee (Committee of jurisdiction in the Senate) to advocate for a FEMA Ag provision and full NFIP reauthorization. **July** - SBFCA to coordinate with local and national stakeholders to increase co-sponsorship for the House bill. Likewise, SBFCA to work with its local and national stakeholder to identify a non-CA Senator to introduce a companion bill.

Sutter Bypass Critical Repairs

As part of the Small Community Flood Risk Reduction project funded by DWR and conducted by SBFCA, levee deficiencies have been identified and documented along the Sutter Bypass east levee. The SBFCA Board sent a letter to DWR Director Karla Nemeth on November 10 requesting State funding to initiate critical levee repairs. On January 5th staff held a virtual meeting with Director Nemeth and her staff to discuss the SBFCA request. Also participating in this meeting were Senator Jim Nielsen and Assembly member James Gallagher who together provided great support for SBFCA's request. Director Nemeth committed to providing a draft written response to the SBFCA request letter by the end of January with further discussions to be scheduled if needed. Staff is also working with DWR on an amendment to our existing grant to utilize remaining funds to continue our investigations into the proposed critical levee repairs. In addition, staff submitted a Notice of Intent to the California Office of Emergency Repairs on November 20 in order to apply for federal FEMA Local Hazard Mitigation Grant Program (HMGP) funding for the proposed levee repairs and attended a grant workshop on January 13. While we believe receiving federal funding for improvements along the Sutter Bypass is remote (the November NOI is targeting wildfire and post-wildfire mitigation activities), staff is pursuing all available funding opportunities.

Sutter Basin Flood Risk Management Project (federal project)

USACE's contractor, Forgen, is still in project closeout mode on the 5-mile Cypress to Tudor levee improvement project and will hold a second pre-final job walk on January 26th with members of the USACE, DWR, Levee District 1, and SBFCA. SBFCA staff and consultants are providing engineering (including cost engineering), economics, right-of-way, and cultural and environmental permitting support. SBFCA staff continues to participate in frequent USACE project management team and construction coordination meetings in order to advance the project, and is also working with USACE on project crediting reports and other remaining project closeout items. Staff conducted a meeting with upper USACE management on January 20th to advance issues on the risk assessment erosion analysis and levee superiority activities.

Engineering Design

The Design team continues their work to produce the Urban Level of Protection EVD-1 findings report which we anticipate taking to the Board for approval in early 2021. Items of work include; preparation of the substantial evidence for 200-year certification, develop and submit Second Street encroachment permits, preparation of a seismic vulnerability report, preparation of the ULDC Engineer's Report, and coordination of the required Independent Panel of Experts (IPE) review. The IPE sent review comments back to the team in early January and those comments are in process of being addressed and closed out.

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. The scoping work on developing the

encroachment permits for the Second Street properties in Yuba City began in September and is anticipated to be completed in January. Lastly, the design team is coordinating closely with USACE on the review and approval of the Operation and Maintenance manuals for the FRWLP levee improvements (3 separate manuals) which must be submitted to USACE for approval.

Construction Management (Project Areas B, C & D, and Completion Projects)

The CM team completed the UPRR Closure Structure project construction completion report and submitted that to DWR for review. Once comments are received and addressed that report will be finalized. The CM team also completed the Construction Completion report for the Shed & Trailer Demolition project completed in 2020 and submitted that report to DWR for review.

Environmental Documentation/Permitting/Monitoring/Mitigation

ECORP Consulting continues to provide environmental and cultural permit compliance monitoring and documentation for all active projects (OWA project, FRWLP closeout activities, Sediment Removal project, and the USACE Cypress to Tudor levee improvement project as needed).

ICF continues to work on the Sutter and Butte Cultural Resources Mitigation reports that are required for the FRWLP. These reports require both USACE and tribal reviews prior to closeout. The Sutter draft report is with the USACE for review and will be transmitted later this month to the United Auburn Indian Community for their review. The Butte internal draft report was completed in October and the final draft will be transmitted to USACE in February.

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 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. CDFW recently responded with a couple of questions which were quickly addressed by the team. This review process is taking longer than anticipated and we are actively trying to engage both agencies to speed up the review process. Staff continues to coordinate with Levee District 1 on the required land transfer at Star Bend.

Right of Way

The right-of-way team has closed out all acquisitions needed for the federal project (Cypress to Tudor) and is now working on the Final Accounting Packages in order to transfer the property to the State. The team is also working on the few remaining acquisitions for the FRWLP, including the easements needed from the affected public agencies and several outstanding privately owned parcels. 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.

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. The last payment received and reported to the Board was in the amount of \$4,625,607 and was received on August 31, 2020. SBFCA is currently processing two payments totaling \$1.96 million with DWR.

SBFCA staff and DWR have finalized the last amendment (Amendment 7) to the Construction Funding Agreement which was received in late December. Ultimately, the final amendment only provided additional funding for the Oroville Wildlife Area project in the amount of \$3.74 million. The additional funding for acquiring Right of Way, in Fee, related to the Laurel Avenue FSRP project (\$342,000) and additional funding for the FRWLP (\$452,178) was not made available. Staff was able to incorporate the acquisition of the Laurel Avenue Right of Way into the scope of the amendment which will allow any cost savings resulting in available State funding to be applied to cost sharing in Laurel Avenue Right of Way.

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

FRWLP DWR EIP/UFRR Funding

	<u>Agreement</u>		
	<u>Design</u>	<u>Construction</u>	<u>Total</u>
Agreement No.	#4600009480	#4600010296	
Capital Outlay Amount	\$9,000,000	\$56,780,000	\$65,780,000
Amendment 1	\$0 [1]	\$0 [2]	\$0
Amendment 2	\$14,869,280 [3]	\$57,803,791 [4]	\$72,673,071
Amendment 3	\$0	\$43,861,587	\$43,861,587
Amendment 4	\$0	\$40,828,931	\$40,828,931
Amendment 5	-\$2,529,451 [5]	\$31,730,451 [5]	\$29,201,000
Amendment 6	\$0	\$0 [1]	\$0
Amendment 7	\$0	\$3,744,017 [6]	\$3,744,017
TOTAL FUNDING	\$21,339,829	\$234,748,777	\$252,344,589
Receipts			
Payments to Date	\$21,339,829	\$218,336,359	\$239,676,189
Pending [7]	\$0	\$822,997	\$822,997
TOTAL PAYMENTS	\$21,339,829	\$219,159,356	\$240,499,185
GRANT BALANCE	\$0	\$15,589,421	\$15,589,421

- [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.
- [7] Pending payments for ROW reimbursement. All EIP/UFRR SOC payments received to date.

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 \$3,537,364 and for the CDFW Berm, Canal & Bridges grant in the amount of \$5,066,752 through the 4th Quarter. CDFW's 5th, and 6th Quarter requests were submitted to CDFW, totaling \$279,093 in pending payments. A request for CDFW Veg Planting grant in the amount of \$404,324 was also paid. SBFCA currently has \$2,780,452 in pending payments due from WCB, of which SBFCA is working with WCB to respond to their review of costs and expect payment soon.

The table(s) below presents the funding status of the Agency's WCB Grants and CDFW Grants, respectively.

OWA WCB Funding

	<u>Agreement</u>				<u>Total</u>
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
TOTAL FUNDING	\$5,070,900	\$1,542,100	\$484,000	\$792,522	\$7,889,522

Payment Received

PMT 1	\$768,688			\$768,688
PMT 2	\$1,593,679			\$1,593,679
Previous Amounts Sum [1]				\$690,997

Pending [2]

PMT 1		\$1,011,120	\$484,000	\$1,495,120
PMT 3	\$17,073			\$17,073
PMT 4	\$53,946			\$53,946
PMT 5	\$1,596,787			\$1,596,787
PMT 11 & Retention				\$101,525

TOTAL PAYMENTS	\$4,030,173	\$1,011,120	\$484,000	\$792,522	\$6,317,816
GRANT BALANCE	\$1,040,727	\$530,980	\$0	\$0	\$1,571,706

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

[2] No payments yet received.

OWA CDFW 2017 Funding

Grant Agreement No.	Agreement		<u>Total</u>
	P1796010	Q1996015	
Grant Amount	\$5,648,836	\$1,716,847	\$7,365,683
TOTAL FUNDING	\$5,648,836	\$1,716,847	\$7,365,683

Receipts

Received

PMT 1	\$22,457	\$404,324	\$426,781
PMT 2	\$29,825		\$29,825
PMT 3a	\$3,253,250		\$3,253,250
PMT 3b	\$1,458,029		\$1,458,029
PMT 3	\$303,191		\$303,191

Pending

PMT 5	\$164,122		\$164,122
PMT 6	\$114,971		\$114,971

TOTAL PAYMENTS	\$5,345,845	\$404,324	\$5,750,169
GRANT BALANCE	\$302,991	\$1,312,523	\$1,615,514

Oroville Wildlife Area (OWA) Flood Stage Reduction Project

The project team is coordinating closely with both DWR and CDFW on the documentation for closing out this project, including work on project closeout and on post-construction monitoring activities. SBFCA staff is also coordinating closely with DWR on filing the necessary documentation for closing out the project with FERC. DWR sent the project completion reports and certifications to FERC in August for their review and approval and has not received a response yet. SBFCA staff also continues to coordinate with River Partners regarding their work on the invasive species removal and the new vegetation planting efforts. In regards to funding, SBFCA staff continues to research potential grant opportunities to advance the OWA Robinson's Riffle Restoration Project. Staff submitted

a grant application on October 1 to the Wildlife Conservation Board for their Proposition 1 Streamflow Enhancement Program and is expecting to receive news in March. The proposed application requested ~\$1.7M which would fund an alternatives analysis to define a preferred project, along with funding for initial design, environmental documentation, and permitting. Staff will also be submitting a grant application to the California Department of Fish and Wildlife in February. In addition, Staff is coordinating with the Northern California Water Association on the Voluntary Agreements program with the State which could also be a potential source of project funding.

CNRA Sediment Removal Funding

	<u>Agreement</u>	<u>Total</u>
Grant Agreement No.	R31866-0	
Grant Amount	\$5,000,000	\$5,000,000
TOTAL FUNDING	\$5,000,000	\$5,000,000
Receipts		
Pending		
PMT 1	\$199,834	\$199,834
TOTAL PAYMENTS	\$199,834	\$199,834
GRANT BALANCE	\$4,800,166	\$4,800,166

CNRA Sediment Removal 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 invoice package covering costs through June 30, 2020 was submitted for reimbursement. A second invoice package is to be submitted this month. Additional invoices for subsequent quarters will proceed in coming months. Additional contracts were requested this month for WSP and Blackburn services.

Butte County FEMA Accreditation

SBFCA staff submitted the Butte County FEMA accreditation package to FEMA in July of 2019. Following submittal, it is projected that the review and processing period with FEMA will take approximately 2 to 3 years before the proposed mapping changes become effective. In August, the SBFCA team provided all of the remaining requested data to FEMA and in September FEMA confirmed that all comments have now been addressed and that they have all of the information needed to continue processing the proposed mapping changes.

Sutter County FEMA Accreditation

SBFCA staff continues to coordinate with Sutter County staff regarding future FEMA accreditation and floodplain remapping. SBFCA is currently working on updating the draft post-FRWLP 100-year floodplain maps and is on schedule to have the updated maps available in February. These updated maps could, if desired, potentially be utilized by the County as ‘best available information’ for floodplain administration purposes once construction is fully complete. It is anticipated that SBFCA, in coordination with Sutter County, will submit the 100-year accreditation package for the southern Feather River west levee reaches to FEMA in the fall of 2021. SBFCA staff has also been in contact with Yuba County staff 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.

Fiscal Impact

This is an informational item only with no fiscal impact to SBFCA.



Sutter Butte Flood Control Agency

A Partnership for Flood Safety

February 10, 2021

Item 10

TO: Board of Directors
FROM: Michael Bessette, Executive Director
SUBJECT: Program/Project Update

This time has been set aside on the agenda for a report and discussion (if necessary) by agency staff and consultants.

Item 11

TO: Board of Directors
FROM: Michael Bessette, Executive Director
SUBJECT: Other Reports by Agency Staff and Consultants

This time has been set aside on the agenda for a report and discussion (if necessary) by member and partner agency representatives.

Item 11

TO: Board of Directors
FROM: Michael Bessette, Executive Director
SUBJECT: Report by Member and Partner Agencies

This time has been set aside on the agenda for Board discussion and staff response regarding correspondence received by the Agency.

Item 13

TO: Board of Directors
FROM: Michael Bessette, Executive Director
SUBJECT: Report on Correspondence Sent by and Received by the Board

Fiscal Impact

The above items are informational only with no fiscal impact to the Agency.