

In Compliance with CA Executive Orders N-25-20 and N-29-20 the Board of Trustees of the American River Flood Control District met in regular session at 11:00 a.m. on Friday, May 14, 2021 by teleconference. In attendance were Trustee Shah, Trustee Johns, Trustee Holloway and Trustee L'Ecluse. Trustee Vander Werf arrived at the beginning of item 6. Trustee Shah presided. Also present from the District were General Manager (GM) Tim Kerr, Superintendent Ross Kawamura, Field Supervisor Scott Webb, Legal Counsel Austin Cho, and Office Manager Malane Chapman. Mr. Ric Reinhardt from MBK was present. Two members of the public were present.

Item No. 1 Public Comments on Non-Agenda Items: No public comment on non-agenda items.

Item No. 2 Approval of Consent Agenda: On a motion by Trustee Holloway seconded by Trustee Johns, the Board unanimously approved items 2b Approval of Report of Investment Transactions March 2021 (City Pool, LAIF, River City) and Treasurer's Certification, 2c) District Financial Reports: Statement of Operations (April 2021) and Cash Flow Report, 2d) None.

Roll Call Vote:

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

Item No. 2a Minutes of Regular Meeting on April 9, 2021: Trustee Shah asked that language be added to item 4 of the minutes reflecting direction to staff. On a motion by Trustee Shah seconded by Trustee Holloway, the Board unanimously approved item 2a.

Roll Call Vote:

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

Item No. 3 Accounts Payable and General Fund Expenses (April 2021): On a motion by Trustee L'Ecluse seconded by Trustee Johns, the Board unanimously approved payments on the Schedule of Accounts Payable (April 2021) of \$175,653.07 and General Fund Expenses of \$93,837.02 (total aggregate sum \$269,490.09)

Roll Call Vote:

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

Item No. 4 MBK Scope of Work for North Area System-wide Improvement Framework (SWIF): GM Kerr briefed the Board on the Scope of Work and explained how he strives to maintain compliance with all Federal and State standards for levees and part of this is being part of the Corps Rehabilitation and Inspection Program (RIP). Corps inspection in 2010 noted some deficiencies on the levees and noted that there were a few items on the levees that needed to be addressed within a 2-year timeframe (video inspections on pipes, confirm permitting on pump stations and confirm easements location of some encroached fences). These items were not addressed within the two year time frame

and during the 2015 Corps inspection these items became unacceptable and put the District on the list to lose eligibility for the RIP eligibility PL 84-99 rehabilitation assistance. To date the District has not received the letter stating we are no longer eligible, but we are anticipating it would be coming. We worked with MBK Engineers submit a Letter of Intent to keep our eligibility in the program. The SWIF addresses how we plan to address the infractions over time. Mr. Reinhardt addressed the Board and appreciates how the District is being very proactive in their approach to correct these infractions. On a motion by Trustee L'Ecluse seconded by Trustee Johns, the Board unanimously approved this item.

Roll Call Vote:

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

Item No. 5 Adopt Resolution 2021-05: Levying a Benefit Assessment Establishing the Rate Thereof and Requesting Collection of Benefit Assessment: GM Kerr presented the resolution to the Board. Trustee Johns inquired about the assessment rate. GM Kerr informed it is the same rate and in order to change it the District would need to hold a Prop 218 election. On a motion by Trustee Johns seconded by Trustee L'Ecluse, the Board unanimously approved the item.

Roll Call Vote:

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

Item No. 6 Final FY 2019-2020 Audit: Following explanation by staff and on a motion by Trustee Shah seconded by Trustee Johns, the Board unanimously approved this item.

Roll Call Vote:

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

Item No. 7 City of Sacramento Two Rivers Trail Permit (Maintenance Agreement): GM Kerr reminded the Board that this permit was presented to them in December 2020. This permit describes the commitment and obligations of having an encroachment on the levee crown. These extra burdens will also incur additional costs to the District (flaggers, cones, barricades and detours). The District worked with the City to come up with a one time fee of \$80,000. Trustee Holloway asked how these funds will be tracked and if they will be held into a different account separate from all other funds. GM Kerr explained that the District is currently working with our Bookkeeper to determine the best way to track these funds. Trustee Shah expressed his gratitude to Downey Brand, Rebecca Smith and

Austin Cho for all their work with this agreement. On a motion by Trustee Holloway seconded by Trustee Johns, the Board unanimously approved this permit.

Roll Call Vote:

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

Item No. 8 Administrative Staff Reports:

a) General Manager Tim Kerr reported on the following:

- General Manager's April Meeting Summary;
- Urban Encampments Policy;
- Local Hazard Mitigation Plan;
- Hydrologic Conditions: Folsom 38% of total capacity with an outflow of 1,314 cfs. The gauge at I Street Bridge shows a water surface elevation of 6.0 feet above sea level;
- Next Board Meeting is scheduled for June 9, 2021: Office Manager Chapman apologized for the typo, June meeting is actually June 11, 2021

b) Legal Counsel Austin Cho informed the Board that we are entering a critical drought year. He and GM Kerr have been continue to work on the CalTrans conditional endorsement permit.

c) Office Manager Malane Chapman informed the Board that a draft newsletter is projected to be presented to the Board as early as the June Board Meeting.

Item No. 9 Operations and Maintenance Staff Reports:

a) Superintendent Ross Kawamura:

- Crew activities including gate barrier repair, new equipment demos, pesticide training, forklift training, heat safety training, equipment repair, fence repair, ramp improvements, tire repair, new spray rig fabrication and district office electrical work. The crew and emergency services are now running into problems with individuals parking and blocking the access points to the levee. Trustee L'Ecluse commented that we need to prioritize getting people off of the levee. Trustee Holloway suggested that signs state that areas need to be cleared due to regular patrolling.

Item No. 10 Questions and Comments by Trustees:

Item No. 11 Adjourn: There being no further business requiring action by the Board, the meeting was adjourned by Trustee Shah at 12:03 p.m.

Attest:

Secretary

President

**American River Flood Control District
Staff Report**

Investment Transactions Summary; April 2021

LAIF:

- On April 15, 2021 a quarterly interest deposit was received in the amount of \$72.84.

City Pool A

- Accrued Interest Receivable for the month of April was \$6,983.64.
- As of April 30, 2021, the balance of Interest Receivable in this account was \$93,142.09.

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

River City Bank Money Market:

- On April 2, 2021 a transfer was sent to River City Bank Checking in the amount of \$250,000.00
- On April 30, 2021 a monthly interest payment was deposited in the amount of \$50.50.

River City Bank Checking:

- On April 2, 2021 a transfer was received from River City Money Market in the amount of \$250,000.00.
- On April 9, 2021 a miscellaneous deposit was received in the amount of \$27,647.73
- On April 14, 2021 a deposit was received from Department of Water Resources – FMAP in the amount of \$211,593.86.
- On April 16, 2021 a miscellaneous deposit was received in the amount of \$150.00.
- On April 30, 2021 a monthly interest payment was deposited in the amount of \$20.43.
- Total amount of Accounts Payable cleared during the month of April was \$191,539.97.

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

Item 2b

Balance and Transactions

Account		LAIF	City Pool A	River City Bank Money Market	River City Bank Checking
Beginning Balance	4/1/21	\$66,735.60	\$8,823,516.56	\$651,218.66	\$44,894.43
Transactions					
River City Transfer	4/2/21			(\$250,000.00)	\$250,000.00
River City Miscellaneous Deposit	4/9/21				\$27,647.73
Department of Water Resources FMAP	4/14/21				\$211,593.86
River City Miscellaneous Deposit	4/16/21				\$150.00
LAIF Interest	4/15/21	\$72.84			
City Pool A Interest	4/30/21		\$6,983.64		
River City Bank Interest	4/30/21			\$50.50	\$20.43
Accounts Payable (cleared)					(\$191,539.97)
Ending Balance:	4/30/21	\$66,808.44	\$8,823,516.56	\$401,269.16	\$342,766.48

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

Interest

Date:	May 2020	June 2020	Jul 2020	Aug 2020
LAIF	1.36	1.22	1.22	0.78
City Pool A	1.81	1.77	1.77	1.44
River City Bank Money Market	1.13	0.90	0.69	0.60
River City Bank Checking	0.10	0.10	0.09	0.10
Date:	Sep 2020	Oct 2020	Nov 2020	Dec 2020
LAIF	0.69	0.62	0.58	0.54
City Pool A	1.57	1.29	1.23	1.08
River City Bank Money Market	0.40	0.30	0.26	0.00
River City Bank Checking	0.10	0.10	0.10	0.10
Date:	Jan 2021	Feb 2021	Mar 2021	Apr 2021
LAIF	0.46	0.41	0.36	0.34
City Pool A	1.08	1.09	1.29	0.95
River City Bank Money Market	0.20	0.15	0.15	0.15
River City Bank Checking	0.10	0.08	0.08	0.08

**American River
Flood Control
District**

AMERICAN RIVER FLOOD CONTROL DISTRICT

MONTHLY REVIEW – APRIL 2021

STRATEGY

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

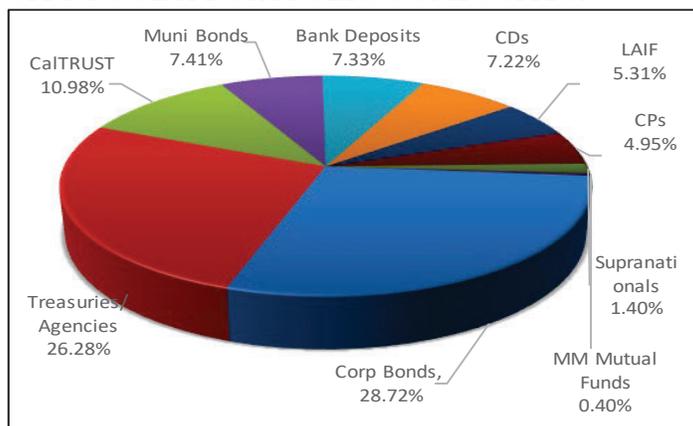
PORTFOLIO STATISTICS

Beginning Balance	8,909,675
Contributions	0
Withdrawals	0
Interest Earned	6,984
Ending Balance	8,916,659

PERFORMANCE COMPARISON

City Pool A	0.95%
LAIF	0.34%
90 Day T-Bill	0.01%
Federal Funds	0.08%

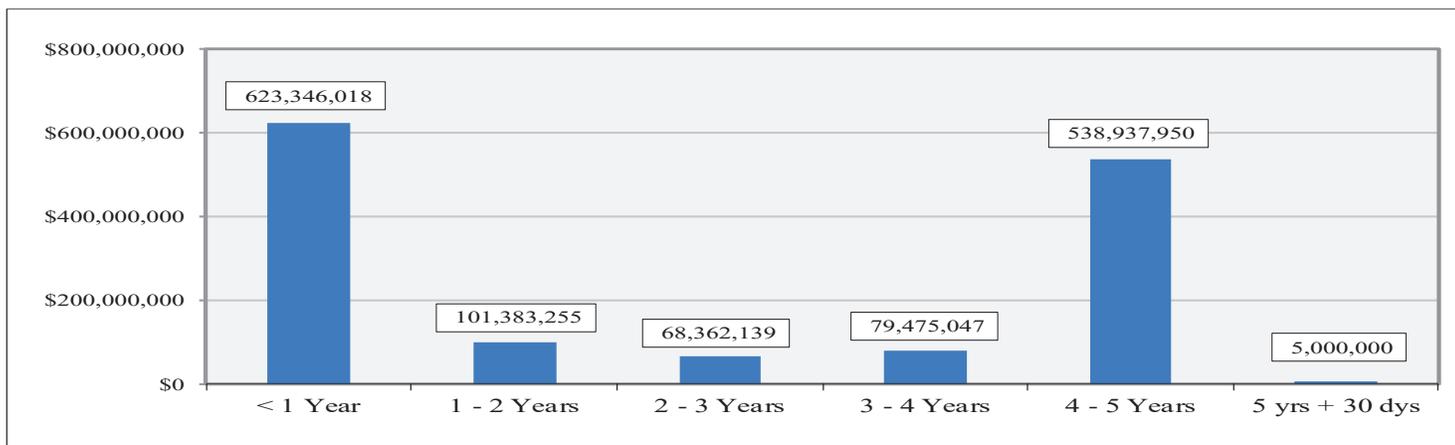
CITY POOL A PORTFOLIO COMPOSITION



Asset Type	Pct. Assets	YTM
Corp Bonds	28.72%	1.68%
Treasuries/Agencies	26.28%	0.75%
CalTRUST	10.98%	0.31%
Muni Bonds	7.41%	1.78%
Bank Deposits	7.33%	0.29%
CDs	7.22%	0.62%
LAIF	5.31%	0.34%
CPs	4.95%	0.23%
Supranationals	1.40%	0.92%
MM Mutual Funds	0.40%	0.01%

CITY POOL A MATURITY SCHEDULE

Maturity	Market Value	Pct. Holdings
< 1 Year	623,346,018	44.00%
1 - 2 Years	101,383,255	7.16%
2 - 3 Years	68,362,139	4.83%
3 - 4 Years	79,475,047	5.61%
4 - 5 Years	538,937,950	38.05%
5 yrs + 30 dys	5,000,000	0.35%
Total	1,416,504,409	100.00%



City of Sacramento
CASH LEDGER
American River Flood Control District
From 04-01-21 To 04-30-21

All Cash Accounts

Trade Date	Settle Date	Tran Code	Quantity	Security	Amount	Cash Balance
Pool A Interest Receivable						
04-01-21				Beginning Balance		86,158.45
04-30-21	04-30-21	in		Pool A Cash	6,983.64	93,142.09
				Apr 2021 estimated Pool A interest		
					6,983.64	
04-30-21				Ending Balance		93,142.09
Pool A Cash						
04-01-21				Beginning Balance		8,823,516.56
04-30-21				Ending Balance		8,823,516.56

California State Treasurer *Fiona Ma, CPA*



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

May 03, 2021

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

AMERICAN RIVER FLOOD CONTROL DISTRICT

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

[Tran Type Definitions](#)

Account Number: 90-34-002

April 2021 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Web Confirm Number	Authorized Caller	Amount
4/15/2021	4/14/2021	QRD	1672501	N/A	SYSTEM	72.84

Account Summary

Total Deposit:	72.84	Beginning Balance:	66,735.60
Total Withdrawal:	0.00	Ending Balance:	66,808.44



River City Bank

WWW.RIVERCITYBANK.COM

PO Box 15247, Sacramento, CA 95851-0247

Return Service Requested

Item 2b



Last statement: March 31, 2021
This statement: April 30, 2021
Total days in statement period: 30

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

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0811100952
(0)

Direct inquiries to:
916-567-2836

Public Fund Money Market

Account number	0811100952	Beginning balance	\$651,218.66
Low balance	\$401,218.66	Total additions	50.50
Average balance	\$409,551.99	Total subtractions	250,000.00
Avg collected balance	\$409,551	Ending balance	\$401,269.16
Interest paid year to date	\$219.97		

DEBITS

Date	Description	Subtractions
04-02	Cash Mgmt Trsfr Dr REF 0921144L FUNDS TRANSFER TO DEP XXXXX0736 FROM	250,000.00

CREDITS

Date	Description	Additions
04-30	Interest Credit	50.50

DAILY BALANCES

Date	Amount	Date	Amount	Date	Amount
03-31	651,218.66	04-02	401,218.66	04-30	401,269.16

INTEREST INFORMATION

Annual percentage yield earned	0.15%
Interest-bearing days	30
Average balance for APY	\$409,551.99
Interest earned	\$50.50

AMERICAN RIVER FLOOD CONTROL DISTRICT
April 30, 2021

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0811100952

OVERDRAFT/RETURN ITEM FEES

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



River City Bank

WWW.RIVERCITYBANK.COM

PO Box 15247, Sacramento, CA 95851-0247

Return Service Requested

Item 2b



Last statement: March 31, 2021
This statement: April 30, 2021
Total days in statement period: 30

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

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0811090736
(45)

Direct inquiries to:
916-567-2836

Public Fund Interest Checking

Account number	0811090736	Beginning balance	\$44,894.43
Enclosures	45	Total additions	489,412.02
Low balance	\$5,277.18	Total subtractions	191,539.97
Average balance	\$320,674.43	Ending balance	\$342,766.48
Avg collected balance	\$310,841		

CHECKS

Number	Date	Amount	Number	Date	Amount
8104	04-27	27.00	8170	04-26	531.69
8137 *	04-27	38.00	8171	04-19	4,979.51
8143 *	04-01	183.66	8172	04-19	30.00
8146 *	04-01	2,509.89	8173	04-20	77.42
8151 *	04-20	36,375.68	8174	04-15	1,244.94
8152	04-20	5,098.04	8175	04-19	3,100.00
8153	04-20	697.64	8176	04-21	4,429.00
8154	04-19	250.25	8177	04-20	1,139.16
8155	04-19	350.00	8178	04-20	252.60
8156	04-21	371.86	8179	04-19	147.42
8157	04-21	707.01	8181 *	04-19	848.04
8158	04-19	1,106.00	8182	04-19	1,643.32
8160 *	04-19	879.94	8183	04-20	200.00
8161	04-19	168.12	8184	04-21	387.32
8162	04-20	857.31	8185	04-20	513.94
8163	04-19	283.99	8186	04-20	259.50
8164	04-19	1,785.58	8187	04-28	572.75
8165	04-19	85.70	8188	04-21	919.40
8166	04-20	1,640.32	8189	04-21	64.39
8167	04-20	1,340.40	8190	04-23	80.00
8168	04-15	7,750.18			
8169	04-20	2,688.00			

* Skip in check sequence

AMERICAN RIVER FLOOD CONTROL DISTRICT
April 30, 2021

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0811090736

DEBITS

Date	Description	Subtractions
04-01	' ACH Withdrawal INTUIT PAYROLL S QUICKBOOKS 210401 946000047	36,923.70
04-05	' ACH Withdrawal CALPERS 3100 100000016359042	97.54
04-05	' ACH Withdrawal CALPERS 3100 100000016359083	221.31
04-05	' ACH Withdrawal CALPERS 3100 100000016328887	2,434.52
04-05	' ACH Withdrawal CALPERS 1900 100000016384185	3,049.44
04-05	' ACH Withdrawal CALPERS 3100 100000016328855	3,084.12
04-05	' ACH Withdrawal CALPERS 1900 100000016383498	127.94
04-05	' ACH Withdrawal CALPERS 1900 100000016383481	6,404.99
04-06	' ACH Withdrawal HEALTH EQUITY INC HealthEqui 210406	150.00
04-16	' ACH Withdrawal INTUIT PAYROLL S QUICKBOOKS 210416 946000047	35,148.47
04-22	' ACH Withdrawal CALPERS 1900 100000016411268	3,035.74
04-22	' ACH Withdrawal CALPERS 3100 100000016359083	2,434.52
04-22	' ACH Withdrawal CALPERS 3100 100000016359042	3,084.12
04-23	' ACH Withdrawal HEALTH EQUITY INC HealthEqui 210423	152.95
04-29	' ACH Withdrawal CALPERS 1900 100000016413918	3,055.74
04-29	' ACH Withdrawal CALPERS 3100 100000016359099	2,434.52
04-29	' ACH Withdrawal CALPERS 3100 100000016359068	3,084.12
04-30	' Service Charge ADDITIONAL DEBITS	1.26

CREDITS

Date	Description	Additions
04-02	' Cash Mgmt Trsfr Cr REF 0921144L FUNDS TRANSFER FRMDEP XXXXX0952 FROM	250,000.00

AMERICAN RIVER FLOOD CONTROL DISTRICT
April 30, 2021

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0811090736

Date	Description	Additions
04-09	Deposit	27,647.73
04-14	Deposit	211,593.86
04-16	Deposit	150.00
04-30	Interest Credit	20.43

DAILY BALANCES

Date	Amount	Date	Amount	Date	Amount
03-31	44,894.43	04-15	469,953.79	04-26	351,959.44
04-01	5,277.18	04-16	434,955.32	04-27	351,894.44
04-02	255,277.18	04-19	419,297.45	04-28	351,321.69
04-05	239,857.32	04-20	368,157.44	04-29	342,747.31
04-06	239,707.32	04-21	361,278.46	04-30	342,766.48
04-09	267,355.05	04-22	352,724.08		
04-14	478,948.91	04-23	352,491.13		

INTEREST INFORMATION

Annual percentage yield earned	0.08%
Interest-bearing days	30
Average balance for APY	\$310,841.50
Interest earned	\$20.43

OVERDRAFT/RETURN ITEM FEES

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

CERTIFICATION

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

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

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

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

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

LAIF Account, State Treasurer's Office	<u>Dated April 2021</u>
Investment Pool A Account, City of Sacramento	<u>Dated April 2021</u>
District Checking Account, River City Bank	<u>Dated April 2021</u>
District Repurchase Account, River City Bank	<u>Dated April 2021</u>

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

American River Flood Control District
Statement of Operations
July 1, 2020 to May 31, 2021 (Eleven Months Ending of Fiscal 2021)
For Internal Use Only

	Year to Date July 1, 2020 to May 31, 2021	Budget	Percent of Budget
Revenues			
Benefit assessment	\$ 1,300,785	\$ 1,429,793	90.98%
Consolidated capital assessment	-	980,000	0.00%
Interest	97,969	77,267	126.79%
FMAP Grant	211,594	-	Not budgeted
O & M agreements	-	231,801	0.00%
Miscellaneous	26,909	-	Not budgeted
Total Revenues	<u>1,637,257</u>	<u>2,718,861</u>	60.22%
M & O Expenses			
Salaries and wages	792,645	833,238	95.13%
Payroll tax expense	57,662	66,659	86.50%
Pension expense	173,875	189,428	91.79%
Compensation insurance	4,836	41,662	11.61%
Medical/dental/vision	241,515	216,125	111.75%
Fuel/oil reimbursement	29,555	35,000	84.44%
Equipment rental	7,320	20,000	36.60%
Equipment repairs/parts	65,055	50,000	130.11%
Equipment purchases (< \$5,000)	2,745	15,000	18.30%
Shop supplies	33,727	20,000	168.64%
Levee maint. (supp. & material)	20,844	20,000	104.22%
Levee maint. chemicals	32,322	27,500	117.53%
Levee maint. services	104,888	80,000	131.11%
Rodent abatement (supplies & materials)	6,380	10,000	63.80%
Employee uniforms	6,227	7,500	83.03%
Staff training	3,442	7,500	45.89%
Regulation Compliance (OSHA)	11,302	6,000	188.37%
Miscellaneous	1,125	2,000	56.25%
Small tools & equipment	6,118	7,500	81.57%
Emergency preparedness program	5,932	35,000	16.95%
Engineering services	26,090	20,000	130.45%
Environmental services/studies	-	5,000	0.00%
Encroachment remediation	-	15,000	0.00%
Urban camp cleanup	21,968	50,000	43.94%
Total M & O Expenses	<u>1,655,573</u>	<u>1,780,112</u>	93.00%
Administration Expenses			
Board of trustees compensation	5,537	7,600	72.86%
Trustee expenses	-	2,400	0.00%
Trustee training	-	5,000	0.00%
Accounting services	15,275	15,000	101.83%
Legal services (general)	20,722	50,000	41.44%
Utilities	41,435	40,000	103.59%
Telephone	15,833	25,000	63.33%
Retiree benefits	141,830	143,000	99.18%
Office/shop/yard lease	6,600	7,200	91.67%
Office equipment/furniture	479	7,500	6.39%
Auto allowance	6,497	6,600	98.44%
Parking reimbursement	-	500	0.00%
General office expense	11,163	15,000	74.42%
Technology and software	14,566	10,000	145.66%
Dues and associations	23,724	25,000	94.90%
Property and liability insurance	14,652	42,000	34.89%
Public relations/information	554	30,000	1.85%
Miscellaneous	4,013	5,000	80.26%
Election expense	145,993	99,723	146.40%
Employee morale/wellness	-	2,000	0.00%
Investment fees	8,841	20,000	44.21%
Community services	-	1,500	0.00%
Bookkeeping services	9,525	14,000	68.04%
Property taxes	1,710	3,000	57.00%
Building maintenance	34,644	10,000	346.44%
County Dtech fees for DLMS	23,920	55,000	43.49%
County assessment fees	38,355	-	Not budgeted
Interest expense	455	-	Not budgeted
Total Administration Expenses	<u>586,323</u>	<u>642,023</u>	91.32%
Special Projects Expenses			
Engineering studies/survey studies	11,149	170,000	6.56%
Levee standards compliance	-	25,000	0.00%
Small capital projects	-	50,000	0.00%
Total Special Project Expenses	<u>11,149</u>	<u>245,000</u>	4.55%
Capital Outlay			
Equipment purchases (over \$5,000)	281,634	100,000	281.63%
Total Capital Outlay	<u>281,634</u>	<u>100,000</u>	
Capital Outlay: District Headquarters Build-Out			
Building improvements/maintenance	361,071	700,000	51.58%
La Riviera improvements/maintenance	54	2,000	2.70%
	<u>361,125</u>	<u>702,000</u>	

Note: Amounts above are not audited

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

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

AMERICAN RIVER FLOOD CONTROL DISTRICT
Cash Flow Report
July 2020 through June 2021

Cash Flow Report

Maintenance and Operations Expens	20-Jul	20-Aug	20-Sep	20-Oct	20-Nov	20-Dec	21-Jan	21-Feb	21-Mar	21-Apr	21-May	21-Jun	TOTAL
500 - Salary/Wages	84,955.85	72,305.42	71,963.98	74,588.44	66,019.98	104,073.57	35,778.71	69,715.98	67,522.54	74,102.86	69,715.98	35,954.71	826,698.02
501 - Payroll Taxes	6,551.57	5,583.83	5,557.69	5,247.26	4,156.05	6,597.80	3,378.64	6,036.89	5,175.22	5,715.84	5,386.36	2,755.09	62,142.24
502 - Pension	17,202.17	15,822.01	21,318.10	16,226.03	9,575.75	19,891.06	10,916.85	15,094.39	11,742.32	24,090.86	9,575.75	10,856.85	182,312.14
503 - Compensation Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
504 - Medical/Dental/Vision	24,342.88	19,791.24	19,837.24	19,791.24	18,145.44	20,694.56	20,260.56	20,214.56	20,214.56	24,418.02	22,247.29	516.52	230,474.11
508 - Fuel/Oil	2,345.10	4,356.39	2,664.57	2,714.69	0.00	3,215.72	1,797.58	3,135.76	3,830.87	1,942.07	6,932.15	0.00	32,934.90
509 - Equipment Rental	0.00	5,960.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,960.25
510 - Equipment Purchase(< \$5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,707.61	0.00	1,707.61
511 - Equipment Repair/Parts	15,604.93	6,143.91	9,008.02	5,524.43	1,973.22	6,102.41	9,813.15	3,973.02	6,483.45	3,340.84	11,853.19	0.00	79,820.57
512 - Shop Supplies	4,256.28	8,016.10	4,875.31	4,929.78	1,128.15	5,753.11	2,078.35	2,290.45	3,084.23	2,152.44	111.90	0.00	38,676.10
514 - Levee Maint(Supplies&Materi	100.38	5,826.24	187.69	2,822.64	1,140.03	3,901.62	2,183.43	425.52	390.85	1,742.72	2,223.29	0.00	20,944.41
515 - Levee Maintenance Services	2,200.00	25,393.37	26,643.08	9,097.84	11,407.70	1,955.02	9,552.09	14,619.90	7,411.45	(24,747.40)	0.00	0.00	83,533.05
516 - Employee Uniforms	0.00	0.00	5,768.62	280.37	0.00	503.36	0.00	325.00	0.00	0.00	0.00	0.00	6,877.35
518 - Staff Training	1,529.00	0.00	525.00	1,614.36	0.00	0.00	532.72	0.00	0.00	80.00	20.00	0.00	4,301.08
519 - Miscellaneous O&M	0.00	0.00	0.00	0.00	1,125.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,125.00
521 - Small Tools & Equip	0.00	0.00	273.52	0.00	0.00	4,273.10	688.99	0.00	0.00	0.00	0.00	0.00	5,235.61
523 - Levee Maint. (Chemicals)	0.00	13,414.68	1,344.74	0.00	0.00	0.00	5,009.22	958.01	3,507.30	4,979.51	2,996.07	0.00	32,209.53
525 - Emergency Preparedness Pr	0.00	0.00	0.00	0.00	0.00	1,731.94	0.00	0.00	0.00	0.00	0.00	0.00	1,731.94
530 - Encroachment Remediation I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532 - Rodent Abatement	0.00	225.24	766.80	4,130.07	1,123.95	0.00	0.00	246.43	0.00	0.00	0.00	0.00	6,492.49
533 - Urban Camp Cleanup	1,380.45	2,421.74	3,622.43	409.50	825.01	1,308.34	513.50	2,172.46	3,750.78	1,814.88	5,363.02	0.00	23,582.11
605 - Engineering Services	3,591.00	4,090.60	3,294.00	0.00	0.00	941.50	0.00	7,274.50	5,628.80	7,530.18	1,200.75	0.00	33,551.33
615 - Survey Services	0.00	616.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	616.69
616 - Environmental Services/Studi	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total M&O Expense	164,059.61	189,967.71	177,650.79	147,376.65	116,620.28	180,943.11	102,503.79	146,482.87	138,742.37	127,162.82	139,333.36	50,083.17	1,680,926.53

Administrative Expenses	20-Jul	20-Aug	20-Sep	20-Oct	20-Nov	20-Dec	21-Jan	21-Feb	21-Mar	21-Apr	21-May	21-Jun	TOTAL
505 - Telephone	1,521.70	1,626.92	1,545.83	1,783.83	1,827.13	2,006.12	1,814.41	1,076.12	1,229.40	1,617.04	1,509.12	0.00	17,557.62
506 - Utility Charges	3,362.49	4,354.93	3,882.24	3,785.69	3,680.19	2,926.48	3,681.49	4,095.17	7,313.94	2,964.56	4,618.11	0.00	44,665.29
507 - Office/Shop Lease	600.00	600.00	600.00	0.00	1,200.00	600.00	600.00	600.00	600.00	0.00	1,200.00	0.00	6,600.00
513 - Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
517 - Auto Allowance	550.00	550.00	550.00	550.00	550.00	825.00	275.00	550.00	550.00	550.00	550.00	275.00	6,325.00
520 - Retiree Benefits	11,542.63	11,542.63	11,542.63	11,542.63	11,542.63	12,095.66	12,095.66	12,095.66	12,095.66	12,095.66	12,095.66	(516.52)	129,770.59
522 - Office Equipment/Furniture	129.24	0.00	478.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	607.74
526 - Mileage/Parking Reimburs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
527 - General Office Expense	1,081.26	1,386.08	951.91	1,723.35	1,309.66	1,097.73	3,406.69	467.61	1,328.51	1,011.77	684.05	(205.33)	14,243.29
529 - Pre-funding Retiree Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531 - Technology & Software	467.39	1,139.73	5,407.82	435.38	4,108.69	402.98	683.96	997.07	747.64	887.88	610.00	0.00	15,888.54
600 - Board of Trustees Compensa	475.00	475.00	475.00	475.00	475.00	475.00	475.00	380.00	475.00	475.00	475.00	0.00	5,130.00
601 - Trustee Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
602 - Accounting Services	0.00	700.00	0.00	0.00	0.00	2,175.00	0.00	0.00	0.00	3,100.00	0.00	0.00	5,975.00
603 - Legal Fees (General)	4,832.00	11,702.50	3,733.00	4,347.50	373.50	3,800.00	2,750.00	2,189.50	987.50	1,106.00	1,435.00	0.00	37,256.50
604 - Flood Litigation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
606 - Legislative Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
607 - Dues and Assoc. Expens	0.00	0.00	5,862.00	10,144.00	7,653.00	0.00	12.26	267.74	0.00	0.00	0.00	0.00	23,939.00
608 - Insurance Premiums	0.00	12,051.47	0.00	23,586.93	6,374.50	0.00	7,187.68	0.00	0.00	(22,549.69)	0.00	0.00	26,650.89
609 - Conference /Workshops/Sem	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
610 - Public Relations Information	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	553.63	0.00	553.63
611 - Election Expenses	0.00	0.00	0.00	0.00	0.00	0.00	145,993.01	0.00	0.00	0.00	0.00	0.00	145,993.01
612 - District Annexations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
613 - Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
614 - Miscellaneous Admin	3,579.77	238.25	172.36	166.94	79.40	796.35	420.94	196.58	235.68	(1,187.79)	646.79	144.75	5,490.02
617 - Investment Fees	0.00	4,391.00	0.00	0.00	4,412.00	0.00	0.00	0.00	0.00	4,429.00	0.00	0.00	13,232.00
618 - Property Tax	0.00	0.00	0.00	1,709.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,709.68
619 - Building Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
620 - Bookkeeping Services	712.50	1,500.00	1,537.50	337.50	637.50	1,125.00	712.50	1,800.00	712.50	0.00	1,987.50	0.00	11,062.50
621 - County Assessment Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(530,468.78)	0.00	(530,468.78)
622 - County DTEch Fees for DLMS	0.00	0.00	31,669.50	0.00	0.00	0.00	0.00	0.00	(7,750.00)	0.00	0.00	0.00	23,919.50

AMERICAN RIVER FLOOD CONTROL DISTRICT
Cash Flow Report
July 2020 through June 2021

623 - Employee Morale/Wellness	0.00	4,391.00	0.00	0.00	4,412.00	0.00	0.00	0.00	0.00	4,429.00	0.00	0.00	13,232.00
Total Administrative	28,853.98	56,649.51	68,408.29	60,588.43	48,635.20	28,325.32	180,108.60	24,715.45	18,525.83	8,928.43	(504,103.92)	(302.10)	19,333.02

Special Projects Expenses	20-Jul	20-Aug	20-Sep	20-Oct	20-Nov	20-Dec	21-Jan	21-Feb	21-Mar	21-Apr	21-May	21-Jun	TOTAL
702 - Engineering/Survey Studies	2,537.50	2,085.00	0.00	1,473.75	0.00	0.00	0.00	2,489.14	0.00	4,328.32	2,857.35	0.00	15,771.06
703 - Encroachment Remediation §	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
704 - Vegetation Management	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
705 - Small Capital Projects	0.00	0.00	0.00	(23,425.36)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(23,425.36)
707 - Levee Standards Compliance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Special Projects	2,537.50	2,085.00	0.00	(21,951.61)	0.00	0.00	0.00	2,489.14	0.00	4,328.32	2,857.35	0.00	(7,654.30)

Capital Outlay: Flood Control	20-Jul	20-Aug	20-Sep	20-Oct	20-Nov	20-Dec	21-Jan	21-Feb	21-Mar	21-Apr	21-May	21-Jun	TOTAL
700 - Bank Protection	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
701 - Magpie Creek	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
706 - Property Acquisition	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
709 - Equipment Purchase (> \$500)	5,000.00	0.00	0.00	0.00	207,404.74	0.00	0.00	0.00	0.00	(184,936.11)	69,229.39	0.00	96,698.02
Total Capital Outlay: Flood Control	5,000.00	0.00	0.00	0.00	207,404.74	0.00	0.00	0.00	0.00	(184,936.11)	69,229.39	0.00	96,698.02

Income	20-Jul	20-Aug	20-Sep	20-Oct	20-Nov	20-Dec	21-Jan	21-Feb	21-Mar	21-Apr	21-May	21-Jun	TOTAL
120 - Benefit Assessment	0.00	30,998.97	0.00	0.00	0.00	0.00	761,943.10	0.00	0.00	0.00	0.00	0.00	792,942.07
122 - SAFA CAD4	980,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	980,000.00
123 - Interest	2,388.20	616.69	328.85	1,135.62	42.90	38.95	580.39	95.53	92.21	143.77	87.31	0.00	5,550.42
124 - O&M Agreements	0.00	0.00	0.00	0.00	0.00	274,176.70	0.00	0.00	0.00	0.00	0.00	0.00	274,176.70
126 - Miscellaneous Income	0.00	0.00	0.00	0.00	0.00	10,837.50	19,472.14	0.00	0.00	0.00	0.00	0.00	30,309.64
Total Income	982,388.20	31,615.66	328.85	1,135.62	42.90	285,053.15	781,995.63	95.53	92.21	143.77	87.31	0.00	2,082,978.83

Fund Balance

District Operations Fund	Jul 20	Aug 20	Sept 20	Oct 20	Nov 20	Dec 20	Jan 21	Feb 21	Mar 21	Apr 21	May 21	Jun 21
Beginning Balance	1,665,499.72	2,802,436.83	2,585,350.27	2,339,620.04	2,154,742.19	1,989,529.61	2,065,314.33	2,564,697.57	2,391,105.64	2,233,929.65	0.00	362,000.52
Income	1,332,388.20	31,615.66	328.85	1,135.62	42.90	285,053.15	781,995.63	95.53	92.21	143.77	87.31	0.00
Expenses	195,451.09	248,702.22	246,059.08	186,013.47	165,255.48	209,268.43	282,612.39	173,687.46	157,268.20	140,419.57	(361,913.21)	121,781.07
Ending Balance	2,802,436.83	2,585,350.27	2,339,620.04	2,154,742.19	1,989,529.61	2,065,314.33	2,564,697.57	2,391,105.64	2,233,929.65	2,093,653.85	362,000.52	240,219.45

Capital Outlay Reserve Fund	Jul 20	Aug 20	Sept 20	Oct 20	Nov 20	Dec 20	Jan 21	Feb 21	Mar 21	Apr 21	May 21	Jun 21
Beginning Balance	1,270,000.00	920,000.00	920,000.00	920,000.00	920,000.00	920,000.00	920,000.00	920,000.00	920,000.00	920,000.00	0.00	0.00
Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	350,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	920,000.00	920,000.00	920,000.00	920,000.00	920,000.00	920,000.00	920,000.00	920,000.00	920,000.00	920,000.00	0.00	0.00

Retiree Health Benefit Reserve Fund	Jul 20	Aug 20	Sept 20	Oct 20	Nov 20	Dec 20	Jan 21	Feb 21	Mar 21	Apr 21	May 21	Jun 21
Beginning Balance	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	0.00	0.00
Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72,000.00
Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	0.00	72,000.00

Flood Emergency Response Reserve Fund	Jul 20	Aug 20	Sept 20	Oct 20	Nov 20	Dec 20	Jan 21	Feb 21	Mar 21	Apr 21	May 21	Jun 21
Beginning Balance	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00	0.00
Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00	0.00

Emergency Repair Reserve Fund	Jul 20	Aug 20	Sept 20	Oct 20	Nov 20	Dec 20	Jan 21	Feb 21	Mar 21	Apr 21	May 21	Jun 21
Beginning Balance	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00	0.00
Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00	0.00

Total Balance	Jul 20	Aug 20	Sept 20	Oct 20	Nov 20	Dec 20	Jan 21	Feb 21	Mar 21	Apr 21	May 21	Jun 21
	10,274,450.83	10,057,364.27	9,811,634.04	9,626,756.19	9,461,543.61	9,537,328.33	10,036,711.57	9,863,119.64	9,705,943.65	9,565,667.85	362,000.52	312,219.45

AMERICAN RIVER FLOOD CONTROL DISTRICT

Credit Card Policy

Summary

The American River Flood Control District seeks to establish a concise policy regarding the use of District credit cards. This policy serves to clarify the appropriate personnel authorized to use District credit cards and identifies the process to obtain permission for use of a District credit card.

Authorized Users

The credit card is issued to the General Manager only. District credit cards are not permitted to be issued to Board members. Field operations staff and administration staff may use the Home Depot and Office Depot credit cards for emergency repair supplies and other work related purchases with the prior approval of the General Manager.

Use of District Credit Cards

Cash advances are prohibited. Personal usage of a District credit card is not allowed. If personal expenses are charged to a District credit card unintentionally, those expenses must be reimbursed to the District within ten days of discovery.

Please see Appendix A for a detailed description of the process required to use a District Credit Card.

Account Reconciliation

Receipts for all purchases must be turned in to the Office Manager immediately following a purchase for reconciliation against the monthly credit bill. The General Manager is responsible for verifying all transactions on credit accounts.

AMERICAN RIVER FLOOD CONTROL DISTRICT

Credit Card Policy

APPENDIX A

This appendix describes the detailed process required for District personnel to use a District credit card:

1. The employee requests approval from a supervisor to create a purchase order for a necessary item.
2. The purchase order is checked out by filling in the purchase information on the purchase order check out sheet. This sheet is located in the front of the purchase order binder kept on the Field Supervisor's desk.
3. The purchase order form is completed by the employee.
4. The employee requests that the General Manager approve the purchase order.
5. Upon approval of the purchase order by the General Manager, the employee requests that the Office Manager issue the appropriate credit card. The Office Manager keeps all proprietary credit cards in the Office Manager's lock box. The credit card is kept by the General Manager.
6. The employee makes the necessary purchase with the credit card and keeps the receipt.
7. The employee returns immediately to the office and gives the credit card and receipt to the Office Manager.
8. The Office Manager locks the credit card in the Office Manager's lockbox.
9. The Office Manager compares the receipt with the purchase order and compares the receipt with the monthly credit card bill.
10. The General Manager then verifies all items on receipts and then reconciles the receipts with each monthly credit card bill prior to submittal of the Accounts Payable ledger to the Board of Trustees.

American River Flood Control District Reserve Fund Policy

Summary

The American River Flood Control District Board of Trustees adopted Resolution 2003-05 in June 2003 to establish a Flood Emergency Response Fund, an Emergency Repair Reserve Fund, and a Capital Outlay Reserve Fund. Any funds not included in the three reserve funds were held in the District's undesignated Operations and Maintenance Fund. In December 2007 the Board directed staff to establish a Retiree Health Benefit Reserve Fund, and adopted Resolution 2008-03 to create this fund. The allocation among District funds shall be reviewed on an annual basis when adopting the budget for each fiscal year. The following sections summarize the fund descriptions and uses.

The structure of investment accounts for individual reserve funds is shown in Appendix A.

Flood Emergency Response Fund

The District has agreements with local contractors to respond with materials, equipment and labor during a flood emergency on a 24-hour/7-day a week basis. As the "first responder" to a flood emergency, the District must be prepared to underwrite the costs for an initial flood fight without assistance from other local agencies, the State or Federal governments. In 2003, the District prepared a hypothetical flood scenario which estimated the District's costs for a flood emergency response could be approximately \$1 million. This estimate anticipates the Corp of Engineers assumes control of the flood fight at the most critical sites after two days while the District continues operations at less critical sites.

The Flood Emergency Response Fund may be used, but is not limited to the following:

- Purchase and deployment of materials for flood fighting
- Purchase of flood fight equipment and vehicles
- Overtime for District staff
- Supplemental staff from outside agencies
- Rental of equipment and vehicles for use during a flood emergency response
- Payment to contractors for labor, equipment and materials
- Construction observation services to monitor contractor's activities and prepare records of work done including labor, equipment and materials
- Retention of consultants or other experts to assist the District in evaluating its facilities, recommending an emergency action or otherwise managing the flood emergency response
- Use of California Conservation Corps or Department of Forestry and Fire Protection workforce to prepare for a flood such as filling sandbags and/or actually conducting a flood fight
- Payment for the care (food and shelter) of volunteers and/or paid flood responders
- Services rendered to document flood damages and prepare damage reports or other records necessary to request federal and state disaster assistance funds

- Any other purpose as approved by the Board of Trustees

Since the District's Flood Emergency Reserve Fund was established, Hurricane Katrina demonstrated the need for higher funding levels to carry out effective emergency response measures in a major flood event. The District shall strive to maintain a high level of funding as in its Flood Emergency Reserve Fund. The target funding level for this reserve fund is between \$1 million and \$2 million.

Emergency Repair Fund

Following a flood, interim repairs to damaged or breached levees are necessary to strengthen the system before more complete repairs can be made at the end of flood season. In addition, the District would be responsible for the local cost share of permanent repairs conducted by the Corps of Engineers under Public Law 84-99. The local cost share for levee repairs following a major flood was estimated to be between \$600,000 and \$1,000,000 in 2003. Levee repair unit costs have grown in recent years due to the large number of critical erosion repair projects leading to a higher demand for materials in addition to higher fuel costs.

The Emergency Repair Fund may be used for, but is not limited to the following:

- Labor, equipment and materials to repair damaged levees or other District facilities
- Equipment rental by District staff needed for repairs
- Consulting services including legal, environmental, design, survey, geotechnical and construction management
- Services needed to conduct damage survey assessments to submit for federal and state disaster assistance.
- Management and consultant services needed to negotiate an agreement with Corps of Engineers and then managing the work thereafter
- Any other purpose as approved by the Board of Trustees.

The target funding level for this reserve fund is between \$1 million and \$2 million.

Capital Outlay Fund

The District may undertake capital improvement projects to repair damaged levees, improve the reliability of the system and/or increase the District's ability to monitor the system and respond in a flood emergency. In the recent past, the majority of the capital improvements have been erosion protection placed on levee and riverbank slopes. High velocity flows during floods which scour the river banks and levee slopes are responsible for the damage. Along the American River, the flows are regulated by Folsom Dam. Construction of the Folsom Dam auxiliary spillway will provide additional overall flood protection, however it will also result in moderate flood releases more often and for longer durations which will potentially increase erosion damage on the levees. Erosion also affects the river's banks, and if not arrested, will eventually begin erosion of the levee itself. Currently significant bank protection work has been done along the American River primarily by the Corps of Engineers, the Reclamation Board, and the Sacramento Area Flood Control Agency. The District may undertake smaller

erosion repair projects on its own at sites that are not included in the federal bank protection program.

The Capital Outlay Fund may be used for, but is not limited to the following:

- Staff time to plan, design and manage various capital improvement projects
- Consulting services including real estate, environmental, design, survey, geotechnical and construction management associated with capital improvement projects
- Preparation of environmental documents, construction documents and all securing all required permits.
- Securing all easements and rights of way necessary to implement the project
- Relocation of any utility which conflicts with the proposed project
- All construction costs associated with the project
- Required environmental mitigation
- Any other purpose as approved by the Board

The target funding level for this reserve fund is between \$1 million and \$2 million.

Retiree Health Benefit Reserve Fund

In 2007, the District commissioned an actuarial study to determine its liability for retiree health benefits to comply with the Government Accounting Standards Board Rules 75. The Board of Trustees is reviewing options for establishing a trust fund for this purpose. In the interim, the Board directed staff to set aside the Annual Required Contribution in a Retiree Health Benefit Reserve Fund. This reserve fund may be reallocated to other uses such as flood emergency response until the Board formally approves enrolling in a trust fund to be used for retiree health benefits. The target funding level for this reserve fund shall be based on recommendations from an actuarial study to be performed every three years.

Investment Policy
American River Flood Control District

Purpose

This policy statement governs the prudent management and investment of the funds of American River Flood Control District, Sacramento, California.

Objective

District funds in excess of short-term expenses for operations, administrative, and special project costs will be invested in accounts which provide a revenue return and maintain, in priority: first, the safety; second, the liquidity of the assets; and third, the rate of return.

Policy

The District's General Manager will implement the investment policy with the review and approval of the District's Treasurer and Board of Trustees (Board).

The General Manager and Office Manager will:

- a. Receive and deposit all revenues
- b. Make deposits, withdrawals, and transfers of District funds among its various accounts
- c. Submit a monthly list of accounts payable for review and approval by the Board
- d. Submit a monthly statement of expenses and revenues to the Board
- e. Submit monthly statements to the Board for the District's accounts with banks, the Local Agency Investment Fund (LAIF) administered by the California State Treasurer's Office, the City of Sacramento Investment Pool A (City Pool A), and to the extent that District funds are invested in other instruments, the items of information required by Government Code section 53646
- f. Submit a monthly certification for the District Treasurer's signature that states whether the District's investments are in compliance with this statement of investment policy
- g. Submit an annual report summarizing investment performance as part of the annual budget review
- h. Submit the investment policy for the Board's review annually at a public meeting. The Board may recommend changes or that the existing investment policy remain in place.

District funds will be deposited as follows:

- a. One or more checking accounts
- b. One or more interest paying accounts with an FDIC insured institution
- c. Investment accounts with the Local Agency Investment Fund (LAIF) of the State Treasurer's Office
- d. Investment accounts with the City of Sacramento Investment Pool A
- e. One or more investment instruments consistent with the objective of this investment policy and approved by the Board.

The checking account will be used for payment of monthly accounts payable approved by the Board, payroll, payroll taxes, and miscellaneous administrative expenses of the District. The balance in the checking account will be sufficient to pay short-term obligations. This account will be used for the initial deposit of District assessment and revenues for District contract services to others prior to transfer to the District investment accounts.

The LAIF and City Pool A accounts will be the District's principal investment instruments. The operation of these accounts will be in accordance with the rules established by the State Treasurer and the City Treasurer's Office. Up to 100 percent of the District's funds in excess of short-term obligations may be deposited in these accounts.

As approved by the Board all other investments of the District will be made as opportunity occurs for increased yield, but consistent with the primary objective of safety and secondary objective of liquidity.

District funds not invested with LAIF or City Pool A may be invested with state or federal banks or savings and loan institutions, or in government securities and debt obligations that carry the full faith and credit of the governmental agency.

District funds will not be invested in stocks, bonds, real estate investment properties, commodity futures, currency futures, or options contracts, except as such investments may be made by LAIF or City Pool A.

All District investments will be insured or collateralized as required by law and the District Treasurer may request certification or evidence of such insurance or collateral.

Income from all District investments is considered general revenue of the District and may be allocated by the Board to any legitimate and legal purpose of the District.

The revenues and expenditures of the District will be accounted for in accordance with generally accepted accounting practices within designated funds established by the Board, as follows:

- a. The Operations and Maintenance Reserve Fund (including administrative and contingency expenses)
- b. The Capital Outlay Reserve Fund (for general capital expenses of the District)
- c. The Emergency Flood Fight Reserve Fund (for short-term expenses of emergency flood fight activities, including contractors employed during emergencies)
- d. The Emergency Repair Reserve Fund (for unplanned, unexpected, short-term repairs for damages sustained during flood emergencies)
- e. The Retiree Health Benefit Reserve Fund (for post employment benefits as required by the Government Accounting Standards Board Rule 75)
- f. Any other funds which the Board may establish

The Board may allocate revenues from any source to any of the District accounts or transfer funds from one account to another as required for the prudent management of the District and implementation of its programs.

Depositories having custody of District funds will provide monthly activity statements and written confirmation of all deposits, transfers, and other transactions.

The District will not use brokers or dealers in placing investments.

Invoices Paid				
		DATE	AMOUNT	CHECK #
Quickbooks (Employees)		5/16/21	\$35.75	EFT
Mailing Systems, Inc.		5/18/21	\$553.63	8236
HSA (Miscellaneous Expense)		5/17/21	\$2.95	EFT
HSA (Employee)		5/17/21	\$150.00	EFT
Quickbooks (Trustees)		5/21/21	\$16.25	EFT
Pac West Trailers (510-Equipment Purchase <\$5000)		5/26/21	\$1,707.61	8237
Quickbooks (Employees)		6/1/21	\$144.75	EFT
HSA (Employee)		6/1/21	\$150.00	EFT
		Total	\$2,760.94	
Trustee Compensation				
		DATE	GROSS	NET
5/14/2021 Board Meeting				
Holloway, Brian F		5/21/21	\$95.00	\$86.59 Direct Dep
Johns, Steven T		5/21/21	\$95.00	\$86.59 Direct Dep
L'Ecluse, Tamika AS		5/21/21	\$95.00	\$86.59 Direct Dep
Shah, Cyril A		5/21/21	\$95.00	\$86.59 Direct Dep
Vander Werf, Rachelanne		5/21/21	\$95.00	\$86.59 Direct Dep
		Total	\$475.00	\$432.95
Trustee Taxes				
		DATE	AMOUNT	CHK#
5/14/2021 Board Meeting				
Federal Tax Payment		5/21/21	\$72.70	EFT
CA Withholding & SDI		5/21/21	\$5.70	EFT
CA UI & ETT		5/21/21	\$7.63	EFT
		Total	\$86.03	
Payroll Summary				
		DATE	GROSS	NET
PP ending 5/15/2021				
Malane Chapman		5/16/21	\$3,133.60	\$1,917.82 Direct Dep
David Diaz		5/16/21	\$2,363.20	\$1,373.31 Direct Dep
Gilberto Gutierrez		5/16/21	\$2,576.80	\$1,582.01 Direct Dep
Ross Kawamura		5/16/21	\$4,360.46	\$2,260.14 Direct Dep
Lucas Kelley		5/16/21	\$2,160.80	\$1,456.13 Direct Dep
Tim Kerr		5/16/21	\$7,466.41	\$5,416.75 Direct Dep
Adrian Lozano		5/16/21	\$1,760.00	\$1,414.87 Direct Dep
Victor Palacios		5/16/21	\$1,936.80	\$1,524.82 Direct Dep
Erich Quiring		5/16/21	\$2,464.00	\$1,628.22 Direct Dep
Jose Ramirez		5/16/21	\$2,528.80	\$1,840.90 Direct Dep
Scott Webb		5/16/21	\$3,010.40	\$1,989.06 Direct Dep
PP ending 5/31/2021				
Malane Chapman		6/1/21	\$3,446.96	\$2,118.96 Direct Dep
David Diaz		6/1/21	\$2,599.52	\$1,545.13 Direct Dep
Gilberto Gutierrez		6/1/21	\$2,834.48	\$1,726.96 Direct Dep
Ross Kawamura		6/1/21	\$4,360.46	\$2,260.14 Direct Dep
Lucas Kelley		6/1/21	\$2,376.88	\$1,581.19 Direct Dep
Tim Kerr		6/1/21	\$7,466.41	\$5,416.76 Direct Dep
Adrian Lozano		6/1/21	\$1,936.00	\$1,542.69 Direct Dep
Victor Palacios		6/1/21	\$2,130.48	\$1,676.36 Direct Dep
Erich Quiring		6/1/21	\$2,710.40	\$1,764.96 Direct Dep
Jose Ramirez		6/1/21	\$2,781.68	\$2,019.16 Direct Dep
Scott Webb		6/1/21	\$3,311.44	\$2,141.92 Direct Dep
		Total	\$69,715.98	\$46,198.26
Employee & Relief GM Taxes				
		DATE	AMOUNT	CHK#
PP ending 5/15/2021				
Federal Tax Payment		5/17/21	\$8,353.62	EFT
CA Withholding & SDI		5/17/21	\$1,617.10	EFT
CA UI & ETT		5/17/21	\$0.00	EFT
PP ending 5/31/2021				
Federal Tax Payment		6/1/21	\$8,982.18	EFT
CA Withholding & SDI		6/1/21	\$1,802.69	EFT
CA UI & ETT		6/1/21	\$0.00	EFT
		Total	\$20,755.59	
Employee Pension				
		DATE	AMOUNT	CHK#
PP ending 5/15/2021				
PERS Retirement Contribution (Unfunded Liability)		5/17/21	\$6,532.93	EFT
PERS Retirement Contribution		5/17/21	\$5,209.10	EFT
457 Deferred Comp (Employee Paid)		5/17/21	\$2,882.04	EFT
457 District Contribution		5/17/21	\$120.00	EFT
PP ending 5/31/2021				
PERS Retirement Contribution		6/1/21	\$5,518.64	EFT
457 Deferred Comp (Employee Paid)		6/1/21	\$2,935.74	EFT
457 District Contribution		6/1/21	\$120.00	EFT
		Total	\$23,318.45	
Total of Invoices Paid and Payroll			\$93,552.22	

FY 2021-2022 Budget Summary Page

	2018-19 EOY	2019-20 EOY	2020-2021 Budget	2020-21 Estimated to Close	2021-22 Budget Proposed	% Diff.
Income						
ARFCD Benefit Assessment	-	1,292,921	1,429,793	1,388,148	1,429,793	0%
Consolidated Capital Assessment District	650,000	980,000	980,000	980,000	980,000	0%
O&M Agreements	245,528	274,177	231,801	229,285	231,801	0%
Interest	137,637	198,773	77,267	77,273	77,267	0%
Reserve Fund Transfers	-	-	700,000	350,000	-	n/a
Miscellaneous	8,170	13,475	-	13,475	-	0%
Total Budgeted Income	1,041,335	2,759,345	3,418,861	3,038,181	2,718,861	-20%
Expense						
Operations and Maintenance	1,384,983	1,571,144	1,780,112	1,835,647	1,925,336	8%
Administration	438,499	455,104	642,023	616,302	554,175	-14%
Special Projects	101,927	44,433	245,000	(4,797)	215,000	-12%
Capital Outlay: Flood Control	73,824	88,844	100,000	281,634	162,000	62%
Capital Outlay: District Facilities	-	59,754	702,000	399,237	2,000	-100%
Retiree Health Benefits (OPEB Transfer)	-	72,000	-	-	-	0%
Emergency Repair	-	-	-	-	-	0%
Flood Emergency Response	-	-	-	-	-	0%
Reserve Fund Transfers	-	-	-	-	-	0%
Total Budgeted Expenses	1,999,233	2,291,279	3,469,135	3,128,023	2,858,511	-17.60%

Difference (50,274) (89,842) (139,650)

	2018-19 EOY	2019-20 EOY	2020-2021 Budget	2020-21 Estimated to Close	2021-22 Budget Proposed	% Diff.	Notes
Income							
ARFCD Benefit Assessment		1,292,921	1,429,793	1,388,148	1,429,793	0%	Zone A, Zone B, and Zone C
Consolidated Capital Assessment District	650,000	980,000	980,000	980,000	980,000	0%	Collected and Disbursed by SAFCA
O&M Agreements	245,528	274,177	231,801	229,285	231,801	0%	Maintenance of North Area Creeks and Mayhew Levees for SAFCA
Interest	137,637	198,773	77,267	77,273	77,267	0%	River City Bank, City Pool A, LAIF
Reserve Fund Transfers	-	-	700,000	350,000	-	-100%	
Miscellaneous	8,170	13,475	-	13,475	-	0%	RPA Fund Refund, Surplus equipment disposals, recycling, etc.
Total Income	1,041,335	2,759,345	3,418,861	3,038,181	2,718,861	-20%	

	2018-19 EOY	2019-20 EOY	2020-2021 Budget	2020-21 Estimated to Close	2021-22 Budget Proposed	% Diff.	Notes
Operations and Maintenance Expense							

Salary/Wages	673,897	763,417	833,238	864,846	890,792	7%	assumes 3% increase
Payroll Taxes	51,410	56,757	66,659	69,188	71,263	7%	8% of Salary/Wages
Pension	136,067	163,957	189,428	196,020	203,100	7%	PERS Classic-EO 11.031%, PEPRA-EO 7.732% + Unfunded Liability \$75,787, PERS EPMC 7%, 457 Cont.\$320
Compensation Insurance	27,648	9,828	41,662	43,242	44,540	7%	5% of Comp
Medical/Dental/Vision	184,686	197,170	216,125	252,205	273,642	27%	
Fuel & Oil	29,473	30,386	35,000	35,425	35,000	0%	
Equipment Rental	45,141	18,598	20,000	5,960	15,000	-25%	
Equipment Repair/Parts	48,760	80,275	50,000	83,271	65,000	30%	
Equipment Purchase (less than \$5,000)	14,103	15,294	15,000	1,708	15,000	0%	
Shop Supplies	15,470	30,847	20,000	41,105	27,500	38%	
Levee Maintenance (Supplies & Materials)	28,204	10,516	20,000	23,767	20,000	0%	
Levee Maintenance (Chemicals)	12,235	25,095	27,500	38,201	35,000	27%	
Levee Maintenance (Services)	57,535	69,606	80,000	83,533	80,000	0%	
Rodent Abatement (Supplies & Materials)	5,561	3,394	10,000	6,492	10,000	0%	
Employee Uniforms	5,549	5,799	7,500	6,877	7,500	0%	
Staff Training	1,827	3,986	7,500	2,692	2,500	-67%	
Miscellaneous O&M	1,125	1,125	2,000	1,125	2,000	0%	
Small Tools and Equipment	7,162	3,244	7,500	5,236	7,500	0%	
Emergency Preparedness and Response	9,700	35,704	35,000	1,732	35,000	0%	
Engineering Services	23,681	11,093	20,000	33,551	20,000	0%	
Environmental Services/Studies	3,948	-	5,000	-	-	0%	
Survey Services	-	-	-	-	-	0%	
Encroachment Remediation	-	-	15,000	-	15,000	0%	SB 753 activities
Urban Camp Cleanup, Contract & Expenses	1,801	35,053	50,000	25,053	30,000	-40%	
Regulation Compliance (OSHA)	-	-	6,000	14,418	20,000	233%	Staff Trainings to be included, PPES
Total Operations and Maintenance	1,384,983	1,571,144	1,780,112	1,835,647	1,925,336	8%	
Special Projects Expense							
Engineering Studies/Survey Studies	-	9,506	170,000	18,628	170,000	0%	Design Work: Arcade Creek, DMP
Levee Standards Compliance	71,163	23,000	25,000	-	25,000	0%	Accreditation/SWIF
Encroachment Remediation	-	-	-	-	-	0%	
Vegetation Management	-	-	-	-	-	0%	
Small Capital Projects	30,763	11,927	50,000	(23,425)	20,000	-60%	
Total Special Projects Expense	101,927	44,433	245,000	(4,797)	215,000	-12%	

	2018-19 EOY	2019-20 EOY	2020-2021 Budget	2020-21 Estimated to Close	2021-22 Budget Proposed	% Diff.	Notes
Administration Expense							
Board of Trustees Compensation	5,795	7,064	7,600	5,605	7,600	0%	
Trustee Expenses	1,777	2,084	2,400	-	2,400	0%	
Trustee Training	-	-	5,000	-	5,000		
Accounting Services	15,600	13,150	15,000	15,275	15,000	0%	
Legal Services (General)	36,745	41,918	50,000	38,692	50,000	0%	
Utilities	36,750	38,287	40,000	49,283	40,000	0%	
Telephone/Internet	19,838	15,630	25,000	19,690	25,000	0%	
Retiree Benefits	131,611	135,068	143,000	154,478	157,231	10%	Prior 3 years average 12% increase

Office/Shop/Yard Lease	-	6,600	7,200	7,200	7,344	0%	
Office Equipment/Furniture	2,484	1,985	7,500	479	5,000	-33%	
Office Supplies	-	-	-	-	-	0%	
Auto Allowance	6,600	7,091	6,600	6,600	6,600	0%	
Parking & Mileage Reimbursement	117	-	500	-	500	0%	
General Office Expense	15,312	11,826	15,000	15,224	15,000	0%	
Technology and Software	4,754	9,765	10,000	16,381	10,000	0%	
Legislative Services	-	-	-	-	-	0%	
Dues and Association Expenses	22,454	22,500	25,000	23,939	25,000	0%	
Property & Liability Insurance Premiums	30,544	19,184	42,000	54,299	42,000	0%	
Conference/Workshop/Seminar	-	-	-	-	-	n/a	
Public Relations/Information	24,748	26,201	30,000	3,055	30,000	0%	Annual Newsletter, Spring Letter
Miscellaneous Admin	2,788	9,811	5,000	4,970	5,000	0%	
Employee Morale/Wellness	190	70	2,000	-	2,000	0%	
Election Expenses	2,008	-	99,723	145,993	-	-100%	
Investment Fees	19,367	13,042	20,000	17,661	20,000	0%	
Community Services	1,210	1,000	1,500	-	1,500	0%	
Bookkeeping	9,900	8,625	14,000	11,850	14,000	0%	
Property Taxes	1,690	1,752	3,000	1,710	3,000	0%	
Building Maintenance	9,904	9,865	10,000	-	10,000	0%	
DLMS Fees and Services	36,313	52,586	55,000	23,920	55,000	0%	
Total Administration	438,499	455,104	642,023	616,302	554,175	-14%	

	2018-19 EOY	2018-19 EOY	2020-2021 Budget	2020-21 Estimated to Close	2021-22 Budget Proposed	% Diff.	Notes
Capital Outlay: Flood Control							
Bank Protection	-	-	-	-	-	n/a	
Magpie Creek	-	-	-	-	-	n/a	
Property Acquisition	-	-	-	-	-	0%	
Equipment Purchase (over \$5,000)	73,824	88,844	100,000	281,634	162,000	62%	robot mower, deweze mower, pickup truck
Miscellaneous	-	-	-	-	-		
Total Capital Outlay: Flood Control	73,824	88,844	100,000	281,634	162,000	62%	

Capital Outlay: District Facilities							
Building Improvements/Maintenance	-	59,615	700,000	375,652	-	-100%	
La Riviera Improvements/Maintenance	-	139	2,000	54	2,000	0%	
Construction Management	-	-	-	-	-		
Architect/Building Design	-	-	-	23,531	-		
General Construction Contractors	-	-	-	-	-		

Permitting	-	-	-	-	-
Legal Fees	-	-	-	-	-
Total Capital Outlay: District Facilities	-	59,754	702,000	399,237	2,000
Retiree Health Benefit Expense					
Retiree Health Benefit Expense (OPEB Transfer)	-	72,000	-	-	-
Reserve Fund Transfer	-	-	-	-	-
Total Retiree Health Benefit Expense	-	72,000	-	-	-
Emergency Repair Expense					
Emergency Repair Expense	-	-	-	-	-
Total Emergency Repair Expense	-	-	-	-	-
Flood Emergency Response Expense					
Flood Fight Expenses	-	-	-	-	-
Flood Litigation	-	-	-	-	-
Total Flood Emergency Response Expense	-	-	-	-	-
Total Budgeted Expenses	1,999,233	2,291,279	3,469,135	3,128,023	2,858,511

5-year Budget Projection Summary Page

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Income					
ARFCD Benefit Assessment	1,429,793	1,451,240	1,473,008	1,495,103	1,517,530
Consolidated Capital Assessment District	980,000	980,000	980,000	980,000	980,000
O&M Agreements	231,801	235,278	238,807	242,389	246,025
Interest	77,267	78,426	79,602	80,796	82,008
Reserve Fund Transfers	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Budgeted Income	2,718,861	2,744,944	2,771,418	2,798,289	2,825,563
Expense					
Operations and Maintenance	1,925,336	1,935,311	1,996,159	2,060,668	2,129,154
Administration	554,175	731,641	610,432	796,564	667,402
Special Projects	215,000	205,000	205,000	205,000	205,000
Capital Outlay: Flood Control	162,000	100,000	100,000	100,000	100,000
Capital Outlay: District Headquarters	2,000	40,000	40,000	40,000	40,000
Retiree Health Benefits	-	297,000	297,000	297,000	297,000
Emergency Repair	-	-	-	-	-
Flood Emergency Response	-	-	-	-	-
Reserve Fund Transfers	-	-	-	-	-
Total Budgeted Expenses	2,858,511	3,308,952	3,248,591	3,499,232	3,438,556
Difference	(139,650)	(564,009)	(477,173)	(700,943)	(612,993)
Income					
ARFCD Benefit Assessment	1,429,793	1,451,240	1,473,008	1,495,103	1,517,530
Consolidated Capital Assessment District	980,000	980,000	980,000	980,000	980,000
O&M Agreements	231,801	235,278	238,807	242,389	246,025
Interest	77,267	78,426	79,602	80,796	82,008
Reserve Fund Transfers	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Income	2,718,861	2,744,944	2,771,418	2,798,289	2,825,563

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	% Increase (Escalation Factor)
Operations and Maintenance Expense						
Salary/Wages	890,792	904,153	917,716	931,481	945,454	1.5%
Payroll Taxes	71,263	72,332	73,417	74,519	75,636	1.5%
Pension	203,100	207,162	211,305	215,531	219,842	2.0%
Compensation Insurance	44,540	45,208	45,886	46,574	47,273	1.5%
Medical/Dental/Vision	273,642	301,006	331,106	364,217	400,639	10.0%
Fuel & Oil	35,000	36,050	37,132	38,245	39,393	3.0%
Equipment Rental	15,000	15,450	15,914	16,391	16,883	3.0%
Equipment Repair/Parts	65,000	66,950	68,959	71,027	73,158	3.0%
Equipment Purchase (less than \$5,000)	15,000	15,450	15,914	16,391	16,883	0.0%
Shop Supplies	27,500	28,325	29,175	30,050	30,951	3.0%
Levee Maintenance (Supplies & Materials)	20,000	20,600	21,218	21,855	22,510	3.0%
Levee Maintenance (Chemicals)	35,000	36,050	37,132	38,245	39,393	3.0%
Levee Maintenance (Services)	80,000	82,400	84,872	87,418	90,041	3.0%
Rodent Abatement (Supplies & Materials)	10,000	10,300	10,609	10,927	11,255	3.0%
Employee Uniforms	7,500	7,500	7,500	7,500	7,500	0.0%
Staff Training	2,500	5,000	5,000	5,000	5,000	0.0%
Miscellaneous	2,000	2,000	2,000	2,000	2,000	0.0%
Small Tools and Equipment	7,500	7,725	7,957	8,195	8,441	0.0%
Emergency Preparedness	35,000	36,050	37,132	38,245	39,393	0.0%
Engineering Services	20,000	20,600	21,218	21,855	22,510	0.0%
Environmental Services/Studies	-	-	-	-	-	0.0%
Survey Services	-	-	-	-	-	0.0%
Encroachment Remediation	15,000	15,000	15,000	15,000	15,000	0.0%
Urban Camp Cleanup, Contract & Expenses	30,000	50,000	50,000	50,000	50,000	100.0%
Regulation Compliance (OSHA)	20,000	6,000	6,000	6,000	6,000	0.0%
Total Operations and Maintenance	1,925,336	1,935,311	1,996,159	2,060,668	2,129,154	
Special Projects Expense						
Engineering Studies/Survey Studies	170,000	15,000	15,000	15,000	15,000	0.0%
Levee Standards Compliance	25,000	140,000	140,000	140,000	140,000	0.0%
Encroachment Remediation	-	-	-	-	-	0.0%
Vegetation Management	-	-	-	-	-	0.0%
Small Capital Projects	20,000	50,000	50,000	50,000	50,000	0.0%
Total Special Projects Expense	215,000	205,000	205,000	205,000	205,000	

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	% Increase (Escalation Factor)
Administration Expense						
Board of Trustees Compensation	7,600	7,828	8,063	8,305	8,554	3.0%
Trustee Expenses	2,400	2,472	2,546	2,623	2,701	3.0%
Trustee Training	5,000	5,150	5,305	5,464	5,628	3.0%
Accounting Services	15,000	15,450	15,914	16,391	16,883	3.0%
Legal Services (General)	50,000	51,500	53,045	54,636	56,275	3.0%
Utilities	40,000	41,200	42,436	43,709	45,020	3.0%
Telephone/Internet	25,000	25,750	26,523	27,318	28,138	3.0%
Retiree Benefits	157,231	172,954	190,250	209,274	230,202	10.0%
Office/Shop/Yard Lease	7,344	7,344	7,491	7,641	-	3.0%
Office Equipment/Furniture	5,000	5,500	5,665	5,835	6,010	24.0%
Office Supplies	-	-	-	-	-	3.0%
Auto Allowance	6,600	7,100	7,100	7,100	7,100	0.0%
Parking & Mileage Reimbursement	500	150	150	150	150	0.0%
General Office Expense	15,000	15,450	15,914	16,391	16,883	3.0%
Technology and Software	10,000	10,300	10,609	10,927	11,255	3.0%
Legislative Services	-	-	-	-	-	0.0%
Dues and Association Expenses	25,000	25,750	26,523	27,318	28,138	3.0%
Property & Liability Insurance Premiums	42,000	43,260	44,558	45,895	47,271	3.0%
Conference/Workshop/Seminar	-	-	-	-	-	3.0%
Public Relations/Information	30,000	30,900	31,827	32,782	33,765	3.0%
Miscellaneous	5,000	5,150	5,305	5,464	5,628	3.0%
Employee Morale/Wellness	2,000	1,500	1,500	1,500	1,500	0.0%
Election Expenses	-	150,373	-	154,884	-	3.0%
Investment Fees	20,000	20,600	21,218	21,855	22,510	3.0%
Community Services	1,500	1,500	1,500	1,500	1,500	0.0%
Bookkeeping	14,000	14,420	14,853	15,298	15,757	3.0%
Property Taxes	3,000	3,090	3,183	3,278	3,377	3.0%
Building Maintenance	10,000	10,300	10,609	10,927	11,255	3.0%
County DTech Fees for DLMS	55,000	56,650	58,350	60,100	61,903	3.0%
Total Administration	554,175	731,641	610,432	796,564	667,402	

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	% Increase (Escalation Factor)
Capital Outlay: Flood Control						
Bank Protection	-	-	-	-	-	0.0%
Magpie Creek	-	-	-	-	-	0.0%
Property Acquisition	-	-	-	-	-	0.0%
Equipment Purchase (over \$5,000)	162,000	100,000	100,000	100,000	100,000	0.0%
Miscellaneous	-	-	-	-	-	0.0%
Total Capital Outlay: Flood Control	162,000	100,000	100,000	100,000	100,000	
Capital Outlay: District Headquarters						
Building Improvements/Maintenance	-	25,000	25,000	25,000	25,000	0.0%
La Riviera Improvements/Maintenance	2,000	15,000	15,000	15,000	15,000	0.0%
Construction Management	-	-	-	-	-	0.0%
Architect/Building Design	-	-	-	-	-	0.0%
General Construction Contractors	-	-	-	-	-	0.0%
Permitting	-	-	-	-	-	0.0%
Legal Fees	-	-	-	-	-	0.0%
Total Capital Outlay: District Headquarters Build-Out	2,000	40,000	40,000	40,000	40,000	
Retiree Health Benefit Expense						
Retiree Health Benefit Expense (OPEB Transfer)	-	297,000	297,000	297,000	297,000	0.0%
Reserve Fund Transfer	-	-	-	-	-	
Total Retiree Health Benefit Expense	-	297,000	297,000	297,000	297,000	
Emergency Repair Expense						
Emergency Repair Expense	-	-	-	-	-	0.0%
Total Emergency Repair Expense	-	-	-	-	-	
Flood Emergency Response Expense						
Flood Fight Expenses	-	-	-	-	-	0.0%
Flood Litigation	-	-	-	-	-	0.0%
Total Flood Emergency Response Expense	-	-	-	-	-	
Total Budgeted Expenses	2,858,511	3,308,952	3,248,591	3,499,232	3,438,556	

American River Flood Control District
Application for the FY 21-22 Flood Maintenance Assistance Program (FMAP)
Staff Report

Discussion:

The State of California Flood Maintenance Assistance Program provides funding to Local Maintaining Agencies to correct levee operations and maintenance deficiencies and comply with their individual federal Systemwide Improvement Frameworks (SWIF). The District participated in the State 2019-20 FMAP program and received approval to receive \$218,000 for SWIF activities, high-hazard tree removal, and heavy equipment purchases.

The District was also approved for funding in the 2020-21 FMAP program to repair erosion damage in Arcade Creek. Due to delays in the erosion repair project, the approved funds were not utilized.

This proposal is to participate in the 2021-22 FMAP program. The request is to reapply for funding to cover the Arcade Creek Erosion repairs and to conduct SWIF planning and implementation activities.

Once the application is received by DWR, their staff will calculate our approved funding amount and provide an update Funding Agreement.

The materials for this item include:

- a) Resolution Accepting Funds
- b) Attachment B Local Maintaining Agency Authorizing Resolution

Recommendation:

The General Manager recommends that the Board of Trustees approve the Resolution Accepting Funds, and the Attachment B Local Maintaining Agency Authorizing Resolution.

Exhibit E
RESOLUTION ACCEPTING FUNDS

Resolution No. _____

Resolved by the Board of Trustees
of the American River Flood Control District
that pursuant and subject to all applicable State and Federal laws, including the California Budget Act of 2020, that the funds awarded to American River Flood Control District by the California Department of Water Resources for a State-Federal Flood Control System Modification Program project titled: 2022-FMAP-ARFCD-01 are hereby accepted.

The President of the American River Flood Control District is hereby authorized and directed to sign a Funding Agreement with the California Department of Water Resources and to sign requests for disbursements to be made under this Funding Agreement.

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

Authorized Signature _____

Printed Name Cyril Shah

Title President

Clerk/Secretary _____

ATTACHMENT B

Local Maintaining Agency Authorizing Resolution Resolution No. _____

A Resolution by the Board of Directors
of the American River Flood Control District
Authorizing a Proposal for funding from the Department of Water Resources and Designating a
Representative to Execute the Agreement and any Amendments thereto, for the
2022-FMAP-ARFCD-01 Project

WHEREAS, the American River Flood Control District is a California
Public Agency with responsibility for flood maintenance and right-of-way authority of the Project facilities;

WHEREAS the American River Flood Control District acknowledges
that it must submit a new operations, maintenance, repair, rehabilitation, and replacement agreement
with the Central Valley Flood Protection Board prior to the receipt of Flood Maintenance Assistance
Program funds;

WHEREAS, the American River Flood Control District is authorized to
enter into an agreement with the Department of Water Resources and the State of California;

THEREFORE, BE IT RESOLVED by the Board of Directors
of the American River Flood Control District as follows:

1. That pursuant and subject to all of the terms and conditions of the Budget Act of 2021, the
Board of Directors authorize the
_____, or designee, to execute the funding agreement
with the Department of Water Resources and any amendments thereto.
2. That the _____, or designee, shall prepare the necessary data,
make investigations, and take other such actions as necessary and appropriate to obtain funding
for the 2022-FMAP-ARFCD-01 Project.

CERTIFICATION

I hereby certify that the foregoing Resolution No. _____ was duly and regularly
adopted by the Board of Directors of
the American River Flood Control District at the
meeting held on _____, motion by _____ and
seconded by _____, motion passed by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

Tim Kerr, General Manager
American River Flood Control District

Attest: _____
Cyril Shah, President

General Manager's Meeting Summary

May 2021

5/4: ARFCD Management meeting. Superintendent Kawamura, Field Supervisor Webb, Office Manager Chapman, and I met to discuss work topics for the District. Items of discussion included the 2021 training calendar, FY 21-22 Budget, summer maintenance, and special projects.

5/5: American River Common Feature On-Site Mitigation meeting. I attended this web meeting to discuss the requirements for operating and maintaining on-site mitigation features that will be included with the USACE erosion repairs on the American River. This meeting was for the Local Sponsors to discuss the draft O&M document to share with the USACE.

5/5: American River Common Feature On-Site Mitigation meeting. I attended this web meeting to discuss the requirements for operating and maintaining on-site mitigation features that will be included with the USACE erosion repairs on the American River. This meeting was for the Local Sponsors and the USACE to discuss the draft O&M document.

5/13: ARFCD Finance Committee meeting. I met with members of the Finance Committee, Trustee Van Der Werf and Trustee Shah, to hear a presentation from CalPERS on the California Employees Retirement Benefit Trust (CERBT) regarding pre-funding some of the Other Personnel Employee Benefits (OPEB) costs and liabilities. Jasper Jacobs from CalPERS attended the meeting.

5/14: American River Flood Control District Board of Trustees meeting. The Board met in regular session. The agenda items included a Scope of Work for MBK to develop the System Wide Improvement Framework (SWIF) for the District's American River – Arcade Creek Basin, a Resolution Levying a Benefit Assessment, the FY 20-21 Audit, and the Two Rivers Trail Maintenance Agreement.

5/18: Central Valley Flood Protection Board Training. I participated in training hosted by the CVFPB on De-escalation techniques when dealing with the unsheltered population along the levees. The training was conducted by Bridgette Dean from the City of Sacramento and she provided a wealth of great information.

5/19: Central Valley Flood Protection Board 'No Digging' Signs meeting. I met with staff from the Flood Protection Board to finalize their plan to install signage along a short reach of District levee to inform the public that no digging is allowed.

5/26: State DWR AB 156 LMA Reporting Workshop. I participated in this workshop to hear updates on the State's LMA reporting software and get more specific guidance on the type of information the State is looking for in this yearly report.