

March 13, 2020
Sacramento, California

The Board of Trustees of the American River Flood Control District met in regular session in its office at 185 Commerce Circle, Sacramento, CA at 11:00 a.m. on Friday, March 13, 2020. In attendance were Trustee Shah, Trustee Johns Trustee Holloway, Trustee L'Ecluse and Trustee Vander Werf. Trustee Shah presided. Also present from the District were General Manager (GM) Tim Kerr, Superintendent Ross Kawamura, Legal Counsel Rebecca Smith and Office Manager Malane Chapman. Mr. Dane Wadlè was present from California Special District Association (CSDA). One member of the public was present.

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

Item No. 2 Approval of Consent Agenda Items: On a motion by Trustee Johns seconded by Trustee Holloway, the Board unanimously approved items 2a) Minutes of Regular Meeting on February 14, 2020, 2b) Minutes of Special Meeting on March 3, 2020, 2c) Approval of Report of Investment Transactions January 2020 (City Pool, LAIF, River City) and Treasurer's Certification, 2d) District Financial Reports: Statement of Operations (February 2020) and Cash Flow Report and 2e) Correspondence: None.

Item No. 3 Accounts Payable and General Fund Expenses (February 2020): On a motion by Trustee Johns seconded by Trustee L'Ecluse, the Board unanimously approved payments on the Schedule of Accounts Payable (February 2020) of \$76,964.94 and General Fund Expenses of \$85,749.77 (total aggregate sum \$162,714.71).

Item No. 4 Information: Presentation by Dane Wadlè, California Special District Association (CSDA) Updates: Mr. Wadlè spoke about the programs available at CSDA, legislative issues and professional development events.

Item No. 5 District Election 2020: On a motion by Trustee Holloway seconded by Trustee Vander Werf, the Board unanimously approved items 5a) Memorandum of Understanding (MOU) with Sacramento County Elections and 5b) Resolution 2020-01: Calling General Election.

Item No. 6 Draft FY 2018-19 Audit: The Board reviewed the draft audit. The Board requested a member from Richardson & Company LLP to attend the April meeting to present a final version of the audit. The report was received and filed by the Board. No action was taken on this item.

Item No. 7 Total Compensation Study (Grace Consulting): GM Kerr informed the Board that the Personnel Committee asked that a total compensation study be conducted for the upcoming fiscal year. In 2014 a total compensation study was performed by Grace Consulting and in 2017 Grace Consulting provided an updated pay scale. Cost estimate of \$9,265 is in line with the cost from the previous study conducted in 2014. On a motion

by Trustee Johns seconded by Trustee L'Ecluse, the Board approved Grace Consulting to perform Total Compensation Study.

Item No. 8 Pipe Removal Project Timeline: Trustee Shah reminded the Board that this topic was discussed at the March 3, 2020 Special Board Meeting. GM Kerr provided the Board with a timeline. On a motion by Trustee Vander Werf seconded by Trustee L'Ecluse, the Board unanimously delegated authority to the GM to approve final design and to advertise contract prior to the next Board Meeting on April 10, 2020.

Item No. 9 Homeless Camp Cleanup Cost Summary: GM Kerr presented the Board with a breakdown of costs incurred July 1, 2019 to December 31, 2019. The report was received and filed by the Board. No action was taken on this item.

Item No. 10 Administrative Staff Reports:

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

- General Manager's February Meeting Summary: Sacramento City Council Meeting was discussed;
- Engineer's Report Research;
- SMUD Reconducting Project;
- Hydrologic Conditions: Folsom Lake 44% of capacity with an outflow 1,748 cfs. The gauge at the I Street Bridge shows a water surface elevation of 6.5 feet above sea level;
- Next Board Meeting is scheduled for April 10, 2020.

b) *Legal Counsel Rebecca Smith discussed the Brown Act during the COVID-19.*

c) *Office Manager Malane Chapman had nothing further to report.*

Item No. 11 Operations and Maintenance Staff Reports:

a) *Superintendent Ross Kawamura reported on:*

- Crew activities including vehicle maintenance, vegetation management, robotic mower maintenance, mowing, camp cleanup and camp cut repairs.

Item No. 12 Questions and Comments by Trustees: Trustee Shah suggested having funds for Board Member education. GM Kerr informed the Board that the Flood Forum was postponed.

Item No. 13 Adjourn: There being no further business requiring action by the Board, the meeting was adjourned by Trustee Shah at 11:55 a.m.

Attest:

Secretary

President

**American River Flood Control District
Staff Report**

Investment Transactions Summary; February 2020

LAIF:

- There were no transactions in this account during the month of February.

City Pool A

- Accrued Interest Receivable for the month of February was \$15,162.23.
- As of February 29, 2020, the balance of Interest Receivable in this account was \$137,173.26.

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

River City Bank Money Market:

- On February 3, 2020 a transfer was received from River City Bank Checking in the amount of \$700,000.00.
- On February 29, 2020 a monthly interest payment was deposited in the amount of \$938.39.

River City Bank Checking:

- On February 3, 2020 a transfer was sent to River City Bank Money Market in the amount of \$700,000.00.
- Total amount of Accounts Payable cleared during the month of February was \$232,334.77.
- On February 29, 2020 a monthly interest payment was deposited in the amount of \$21.74.

**American River Flood Control District
Investment Transaction Report
February 2020**

Item 2b

Balance and Transactions

Account		LAIF	City Pool A	River City Bank Money Market	River City Bank Checking
Beginning Balance	2/1/20	\$461,211.23	\$8,628,237.09	\$44,507.38	\$987,373.74
Transactions					
River City Bank Transfer	2/3/20			700,000.00	(700,000.00)
City Pool A Interest	2/29/20		15,162.23		
River City Bank Interest	2/29/20			938.39	21.74
Accounts Payable (cleared)					(232,334.77)
Ending Balance:	2/29/20	\$461,211.23	\$8,628,237.09	\$745,445.77	\$55,060.71

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

Interest

Date:	Mar 2019	Apr 2019	May 2019	June 2019
LAIF	2.44	2.45	2.45	2.43
City Pool A	2.5	2.58	2.56	2.56
River City Bank Money Market	2.14	2.19	2.22	2.23
River City Bank Checking	0.10	0.10	0.10	0.10
Date:	Jul 2019	Aug 2019	Sep 2019	Oct 2019
LAIF	2.38	2.34	2.28	2.19
City Pool A	2.56	2.51	2.43	2.41
River City Bank Money Market	2.20	2.18	2.14	2.08
River City Bank Checking	0.10	0.10	0.09	0.10
Date:	Nov 2019	Dec 2019	Jan 2020	Feb 2020
LAIF	2.10	2.04	1.97	1.91
City Pool A	2.41	2.21	2.17	2.18
River City Bank Money Market	1.88	1.78	1.76	1.71
River City Bank Checking	0.08	0.09	0.10	0.10

**American River
Flood Control
District**

AMERICAN RIVER FLOOD CONTROL DISTRICT

MONTHLY REVIEW – FEBRUARY 2020

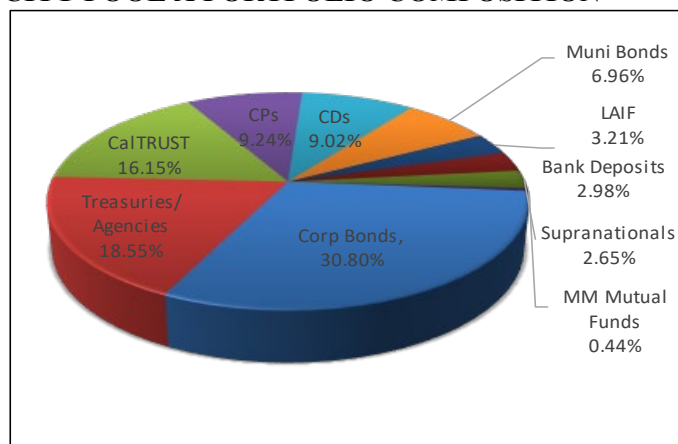
STRATEGY

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	8,750,248
Contributions	-
Withdrawals	-
Interest Earned	15,162
Ending Balance	8,765,410

CITY POOL A PORTFOLIO COMPOSITION



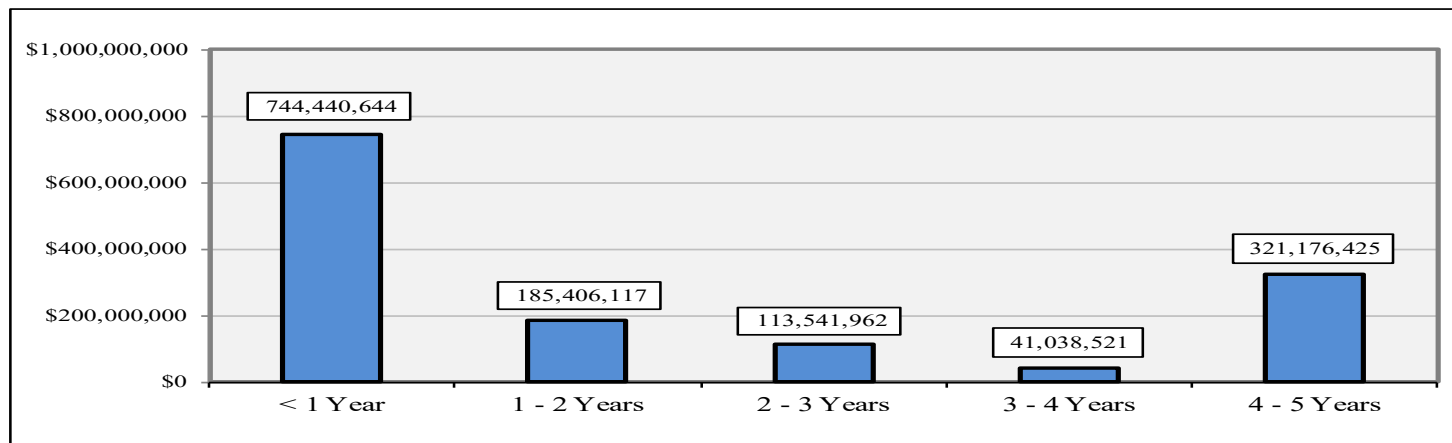
PERFORMANCE COMPARISON

City Pool A	2.18%
LAIF	1.91%
90 Day T-Bill	1.49%
Federal Funds	1.58%

Asset Type	Pct. Assets	YTM
Corp Bonds	30.80%	2.52%
Treasuries/Agencies	18.55%	2.06%
CalTRUST	16.15%	1.79%
CPs	9.24%	1.93%
CDs	9.02%	2.21%
Muni Bonds	6.96%	2.20%
LAIF	3.21%	1.91%
Bank Deposits	2.98%	1.85%
Supranationals	2.65%	2.12%
MM Mutual Funds	0.44%	1.26%

CITY POOL A MATURITY SCHEDULE

Maturity	Market Value	Pct. Holdings
< 1 Year	744,440,644	52.96%
1 - 2 Years	185,406,117	13.19%
2 - 3 Years	113,541,962	8.08%
3 - 4 Years	41,038,521	2.92%
4 - 5 Years	321,176,425	22.85%
Total	1,405,603,669	100.00%



City of Sacramento
CASH LEDGER
American River Flood Control District
 From 02-01-20 To 02-29-20

All Cash Accounts

Trade Date	Settle Date	Tran Code	Quantity	Security	Amount	Cash Balance
Pool A Interest Receivable						
02-01-20				Beginning Balance		122,011.03
02-29-20	02-29-20	in		Pool A Cash	15,162.23	137,173.26
				Feb 2020 estimated Pool A interest		
					15,162.23	
02-29-20				Ending Balance		137,173.26
Pool A Cash						
02-01-20				Beginning Balance		8,628,237.09
02-29-20				Ending Balance		8,628,237.09

California State Treasurer *Fiona Ma, CPA*



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

March 02, 2020

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

AMERICAN RIVER FLOOD CONTROL DISTRICT

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

[Tran Type Definitions](#)

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Account Number: 90-34-002

February 2020 Statement

Account Summary

Total Deposit:	0.00	Beginning Balance:	461,211.23
Total Withdrawal:	0.00	Ending Balance:	461,211.23



River City Bank

WWW.RIVERCITYBANK.COM

PO Box 15247, Sacramento, CA 95851-0247

Return Service Requested

Item 2b



Last statement: January 31, 2020
This statement: February 29, 2020
Total days in statement period: 29

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	\$44,507.38
Low balance	\$744,507.38	Total additions	700,938.39
Average balance	\$696,231.52	Total subtractions	0.00
Avg collected balance	\$696,231	Ending balance	\$745,445.77
Interest paid year to date	\$1,081.63		

CREDITS

Date	Description	Additions
02-03	Cash Mgmt Trsfr Cr REF 0341247L FUNDS TRANSFER FRMDEP XXXXX0736 FROM	700,000.00
02-29	Interest Credit	938.39

DAILY BALANCES

Date	Amount	Date	Amount	Date	Amount
01-31	44,507.38	02-03	744,507.38	02-29	745,445.77

INTEREST INFORMATION

Annual percentage yield earned	1.71%
Interest-bearing days	29
Average balance for APY	\$696,231.52
Interest earned	\$938.39

AMERICAN RIVER FLOOD CONTROL DISTRICT
February 29, 2020

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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: January 31, 2020
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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
(52)

Direct inquiries to:
916-567-2836

Public Fund Interest Checking

Account number	0811090736	Beginning balance	\$987,373.74
Enclosures	52	Total additions	21.74
Low balance	\$55,041.21	Total subtractions	932,334.77
Average balance	\$277,735.93	Ending balance	\$55,060.71
Avg collected balance	\$277,735		

CHECKS

Number	Date	Amount	Number	Date	Amount
7404	02-04	40.00	7427	02-25	272.38
7405	02-03	2,376.00	7428	02-25	833.85
7406	02-05	525.00	7430 *	02-25	31,041.00
7407	02-03	100.00	7431	02-25	2,639.00
7408	02-19	44.32	7432	02-25	300.00
7409	02-25	29,838.63	7433	02-24	294.10
7410	02-28	66.08	7434	02-26	600.00
7411	02-24	65.00	7435	02-26	2,546.05
7412	02-25	621.30	7436	02-27	375.07
7413	02-26	126.99	7437	02-25	30.00
7414	02-25	350.00	7438	02-25	5,904.87
7416 *	02-27	134.63	7439	02-20	1,047.99
7417	02-27	184.00	7440	02-25	9,672.00
7418	02-25	2,369.48	7441	02-28	2,137.50
7419	02-25	3,991.50	7442	02-26	10,286.66
7420	02-25	3,290.32	7446 *	02-25	1,201.42
7421	02-24	885.47	7447	02-27	13,000.00
7422	02-26	4,763.70	7448	02-25	1,455.95
7423	02-26	2,611.85	7449	02-24	1,189.10
7424	02-24	840.69	7450	02-26	823.39
7425	02-25	193.28	7451	02-26	200.00
7426	02-26	3,784.10	7452	02-25	174.34

AMERICAN RIVER FLOOD CONTROL DISTRICT
February 29, 2020

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0811090736

Number	Date	Amount	Number	Date	Amount
7453	02-25	2,166.87	7458	02-25	1,171.33
7454	02-28	183.66	7459	02-28	461.58
7455	02-24	750.00	7460	02-26	75.00
7456	02-27	938.96	* Skip in check sequence		
7457	02-26	3,470.69			

DEBITS

Date	Description	Subtractions
02-03	' Cash Mgmt Trsfr Dr REF 0341247L FUNDS TRANSFER TO DEP XXXXX0952 FROM	700,000.00
02-05	' ACH Withdrawal CALPERS 1900 100000015938927	48.97
02-05	' ACH Withdrawal CALPERS 3100 100000015887930	1,550.89
02-05	' ACH Withdrawal CALPERS 3100 100000015887901	3,311.73
02-05	' ACH Withdrawal CALPERS 1900 100000015938916	5,483.57
02-06	' ACH Withdrawal HEALTH EQUITY INC HealthEqui 200206	150.00
02-06	' ACH Withdrawal CALPERS 1900 100000015940862	2,806.42
02-07	' ACH Withdrawal HEALTH EQUITY INC HealthEqui 200207	2.95
02-14	' ACH Withdrawal INTUIT PAYROLL S QUICKBOOKS 200214 946000047	29,422.07
02-20	' ACH Withdrawal INTUIT PAYROLL S QUICKBOOKS 200220 946000047	535.64
02-24	' ACH Withdrawal CALPERS 3100 100000015914926	1,292.40
02-24	' ACH Withdrawal CALPERS 1900 100000015960992	2,734.52
02-24	' ACH Withdrawal CALPERS 3100 100000015914885	3,077.64
02-25	' ACH Withdrawal HEALTH EQUITY INC HealthEqui 200225	150.00
02-28	' ACH Withdrawal INTUIT PAYROLL S QUICKBOOKS 200228 946000047	29,320.63
02-29	' Service Charge ADDITIONAL DEBITS	2.24

AMERICAN RIVER FLOOD CONTROL DISTRICT
February 29, 2020

CREDITS

Date	Description	Additions
02-29	Interest Credit	21.74

DAILY BALANCES

Date	Amount	Date	Amount	Date	Amount
01-31	987,373.74	02-07	270,978.21	02-25	131,131.75
02-03	284,897.74	02-14	241,556.14	02-26	101,843.32
02-04	284,857.74	02-19	241,511.82	02-27	87,210.66
02-05	273,937.58	02-20	239,928.19	02-28	55,041.21
02-06	270,981.16	02-24	228,799.27	02-29	55,060.71

INTEREST INFORMATION

Annual percentage yield earned	0.10%
Interest-bearing days	29
Average balance for APY	\$277,735.93
Interest earned	\$21.74

OVERDRAFT/RETURN ITEM FEES

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

CERTIFICATION

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

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

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

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

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

- LAIF Account, State Treasurer's Office **Dated February 2020**
- Investment Pool A Account, City of Sacramento **Dated February 2020**
- District Checking Account, River City Bank **Dated February 2020**
- District Repurchase Account, River City Bank **Dated February 2020**

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

American River Flood Control District
Statement of Operations
July 1, 2019 to March 31, 2020 (Nine Months Ending of Fiscal 2020)
For Internal Use Only

	Year to Date July 1, 2019 to March 31, 2020	Budget	Percent of Budget
Revenues			
Benefit assessment	\$ 740,078	\$ 1,429,793	51.76%
Consolidated capital assessment	-	980,000	0.00%
Interest	151,218	77,267	195.71%
O & M agreements	-	231,801	0.00%
Miscellaneous	-	-	Not budgeted
Total Revenues	<u>891,296</u>	<u>2,718,861</u>	32.78%
M & O Expenses			
Salaries and wages	560,651	790,476	70.93%
Payroll tax expense	41,221	63,238	65.18%
Pension expense	122,296	156,542	78.12%
Compensation insurance	4,809	39,524	12.17%
Medical/dental/vision	162,469	213,378	76.14%
Fuel/oil reimbursement	19,685	35,000	56.24%
Equipment rental	17,778	20,000	88.89%
Equipment repairs/parts	51,045	45,000	113.43%
Equipment purchases (< \$5,000)	15,294	15,000	101.96%
Shop supplies	24,249	15,000	161.66%
Levee maint. (supp. & material)	8,676	20,000	43.38%
Levee maint. chemicals	20,839	15,000	138.93%
Levee maint. services	36,259	80,000	45.32%
Rodent abatement (supplies & materials)	2,590	10,000	25.90%
Employee uniforms	5,799	5,000	115.98%
Staff training	2,499	7,500	33.32%
Miscellaneous	1,125	2,000	56.25%
Small tools & equipment	2,330	7,500	31.07%
Emergency preparedness program	35,704	15,000	238.03%
Engineering services	36,222	20,000	181.11%
Environmental services/studies	-	5,000	0.00%
Encroachment remediation	-	15,000	0.00%
Urban camp cleanup	24,093	50,000	48.19%
Total M & O Expenses	<u>1,195,633</u>	<u>1,645,158</u>	72.68%
Administration Expenses			
Board of trustees compensation	4,986	7,600	65.61%
Trustee expenses	1,964	1,750	112.23%
Accounting services	10,372	20,000	51.86%
Legal services (general)	25,587	50,000	51.17%
Utilities	27,563	40,000	68.91%
Telephone	11,089	25,000	44.36%
Retiree benefits	111,983	135,000	82.95%
Office/shop/yard lease	4,800	6,000	80.00%
Office equipment/furniture	1,985	7,500	26.47%
Office supplies	-	2,000	0.00%
Auto allowance	5,314	6,600	80.52%
Parking reimbursement	-	500	0.00%
General office expense	8,748	15,000	58.32%
Technology and software	7,889	10,000	78.89%
Legislative services	-	-	Not budgeted
Dues and associations	22,560	25,000	90.24%
Property and liability insurance	19,184	30,000	63.95%
Conference/workshop/seminar	-	-	Not budgeted
Public relations/information	24,178	30,000	80.59%
Miscellaneous	2,778	5,000	55.56%
Election expense	-	-	Not budgeted
Employee morale/wellness	70	2,000	3.50%
Investment fees	8,675	20,000	43.38%
Community services	1,000	1,500	66.67%
Bookkeeping services	7,350	14,000	52.50%
Property taxes	1,752	3,000	58.40%
Building maintenance	9,646	10,000	96.46%
County Dtech fees for DLMS	52,586	50,000	105.17%
County assessment fees (non cash)	16,949	-	Not budgeted
Interest expense	237	-	Not budgeted
Total Administration Expenses	<u>389,245</u>	<u>517,450</u>	75.22%
Special Projects Expenses			
Engineering studies/survey studies	40,610	150,000	27.07%
Levee standards compliance	23,000	25,000	92.00%
Encroachment remediation	-	-	Not budgeted
Vegetation management	-	-	Not budgeted
Small capital projects	-	50,000	0.00%
Total Special Project Expenses	<u>63,610</u>	<u>225,000</u>	28.27%
Capital Outlay			
Bank protection	-	-	Not budgeted
Magpie Creek	-	-	Not budgeted
Property acquisition	-	-	Not budgeted
Miscellaneous	-	-	Not budgeted
Equipment purchases (> \$5,000)	51,958	100,000	51.96%
Total Capital Outlay	<u>51,958</u>	<u>100,000</u>	51.96%
Capital Outlay: District Headquarters Build-Out			
Building improvements/maintenance	61,546	225,000	27.35%
La Riviera improvements/maintenance	68	2,000	3.40%
Total District Headquarters Build-Out	<u>61,614</u>	<u>227,000</u>	27.14%

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 2019 through June 2020

Cash Flow Report

Maintenance and Operations Expens	Jul 19	Aug 19	Sept 19	Oct 19	Nov 19	Dec 19	Jan 20	Feb 20	Mar 20	Apr 20	May 20	Jun 20	TOTAL
500 - Salary/Wages	58,116.53	59,270.60	61,453.64	61,066.28	65,950.92	94,194.78	32,029.14	64,058.28	60,273.00	33,705.78	0.00	0.00	590,118.95
501 - Payroll Taxes	4,470.68	4,558.96	4,726.01	4,286.42	4,282.16	5,884.39	3,024.09	5,588.26	4,729.95	2,584.68	0.00	0.00	44,135.60
502 - Pension	9,373.16	18,128.96	9,467.15	18,267.44	8,762.09	12,343.18	14,348.25	13,474.71	17,892.04	(723.54)	0.00	0.00	121,333.44
503 - Compensation Insurance	0.00	0.00	0.00	0.00	0.00	0.00	11,546.19	0.00	0.00	0.00	0.00	0.00	11,546.19
504 - Medical/Dental/Vision	15,684.32	15,856.32	14,028.06	14,806.69	17,042.54	19,830.44	19,032.98	18,371.00	16,814.84	0.00	0.00	0.00	151,467.19
508 - Fuel/Oil	2,188.69	5,121.50	1,669.65	2,200.13	2,975.27	3,914.87	756.90	3,517.54	967.62	0.00	0.00	0.00	23,312.17
509 - Equipment Rental	3,129.50	3,129.50	3,129.50	6,950.51	3,129.50	379.21	0.00	1,059.81	0.00	0.00	0.00	0.00	20,907.53
510 - Equipment Purchase(< \$5000	297.26	0.00	0.00	3,172.05	0.00	0.00	0.00	3,470.69	0.00	0.00	0.00	0.00	6,940.00
511 - Equipment Repair/Parts	5,655.89	8,224.85	9,097.22	3,665.05	2,066.12	4,416.39	10,760.46	3,763.77	9,327.87	320.31	0.00	0.00	57,297.93
512 - Shop Supplies	1,231.54	3,512.76	1,161.26	1,365.55	2,103.64	2,322.41	1,467.59	3,873.01	8,412.51	0.00	0.00	0.00	25,450.27
514 - Levee Maint(Supplies&Materi	134.09	1,109.89	182.69	2,028.65	1,409.36	1,497.64	142.45	1,435.26	869.87	0.00	0.00	0.00	8,809.90
515 - Levee Maintenance Services	4,645.16	1,635.71	5,152.78	15,593.86	287.74	3,598.78	4,888.32	1,455.95	153.70	0.00	0.00	0.00	37,412.00
516 - Employee Uniforms	492.64	4,782.23	0.00	0.00	367.03	650.00	0.00	0.00	0.00	0.00	0.00	0.00	6,291.90
518 - Staff Training	1,500.00	805.00	0.00	0.00	115.90	779.61	0.00	380.00	195.00	0.00	0.00	0.00	3,775.51
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	1,185.23	0.00	0.00	3,030.92	847.91	2,109.21	0.00	0.00	0.00	0.00	0.00	7,173.27
523 - Levee Maint. (Chemicals)	0.00	1,360.38	0.00	0.00	142.72	9,008.16	4,773.83	4,712.92	756.86	0.00	0.00	0.00	20,754.87
525 - Emergency Preparedness Pr	0.00	0.00	15,942.92	0.00	26,416.43	(7,154.24)	499.38	0.00	0.00	0.00	0.00	0.00	35,704.49
530 - Encroachment Remediation I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532 - Rodent Abatement	0.00	0.00	0.00	2,447.13	227.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,674.36
533 - Urban Camp Cleanup	0.00	0.00	0.00	937.40	312.12	8,334.84	3,030.71	3,926.14	7,444.79	0.00	0.00	0.00	23,986.00
605 - Engineering 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
615 - Survey Services	164.97	1,122.65	180.29	163.05	179.50	147.63	399.96	201.44	326.68	0.00	0.00	0.00	2,886.17
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	107,084.43	129,804.54	126,191.17	136,950.21	139,926.19	160,996.00	108,809.46	129,288.78	128,164.73	35,887.23	0.00	0.00	1,203,102.74

Administrative Expenses	Jul 19	Aug 19	Sept 19	Oct 19	Nov 19	Dec 19	Jan 20	Feb 20	Mar 20	Apr 20	May 20	Jun 20	TOTAL
505 - Telephone	1,131.79	1,382.67	1,338.16	1,517.39	1,577.88	1,239.42	1,210.42	1,973.98	1,242.55	0.00	0.00	0.00	12,614.26
506 - Utility Charges	2,905.15	3,315.25	3,336.87	3,291.29	3,170.62	3,313.19	3,214.78	3,675.49	3,976.76	0.00	0.00	0.00	30,199.40
507 - Office/Shop Lease	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	0.00	0.00	0.00	0.00	4,800.00
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	275.00	0.00	0.00	5,225.00
520 - Retiree Benefits	10,968.74	10,968.74	10,968.74	10,968.74	10,968.74	11,542.63	11,542.63	11,542.63	11,542.63	0.00	0.00	0.00	101,014.22
522 - Office Equipment/Furniture	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,984.69	0.00	0.00	0.00	1,984.69
526 - Mileage/Parking Reimburse	0.00	0.00	0.00	0.00	223.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	223.88
527 - General Office Expense	1,050.23	1,079.19	1,115.46	1,054.92	2,655.54	1,236.94	665.28	1,406.08	927.95	0.00	0.00	0.00	11,191.59
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	341.55	259.99	259.99	1,002.04	1,399.53	275.56	3,313.05	388.47	3,160.14	0.00	0.00	0.00	10,400.32
600 - Board of Trustees Compensa	0.00	0.00	0.00	937.40	312.12	8,334.84	3,030.71	3,926.14	7,444.79	0.00	0.00	0.00	23,986.00
601 - Trustee Expenses	380.00	380.00	380.00	475.00	760.00	475.00	285.00	475.00	950.00	0.00	0.00	0.00	4,560.00
602 - Accounting Services	53.92	798.12	61.94	181.90	106.63	206.15	294.29	181.90	199.98	0.00	0.00	0.00	2,084.83
603 - Legal Fees (General)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,672.00	0.00	0.00	0.00	0.00	9,672.00
604 - Flood Litigation	3,810.00	8,944.00	1,180.41	2,352.00	4,452.00	3,528.00	7,267.50	3,991.50	2,816.00	0.00	0.00	0.00	38,341.41
606 - Legislative Services	0.00	(8,323.69)	2,755.50	3,294.10	7,182.75	11,750.40	0.00	6,423.10	778.00	0.00	0.00	0.00	23,860.16
607 - Dues and Assoc. Expens	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
608 - Insurance Premiums	0.00	60.00	5,747.00	9,820.00	7,197.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,824.00
609 - Conference /Workshops/Sem	14,314.08	0.00	0.00	21,574.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35,888.08
610 - Public Relations Information	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
611 - Election Expenses	0.00	0.00	0.00	0.00	0.00	4,294.35	9,597.10	10,286.66	0.00	0.00	0.00	0.00	24,178.11
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00
617 - Investment Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
618 - Property Tax	0.00	4,083.00	0.00	0.00	0.00	0.00	4,334.00	4,341.00	0.00	0.00	0.00	0.00	12,758.00
619 - Building Maintenance	0.00	0.00	0.00	0.00	1,684.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,684.42
620 - Bookkeeping Services	0.00	0.00	0.00	0.00	0.00	0.00	250.00	0.00	0.00	0.00	0.00	0.00	250.00
621 - County Assessment Fees	675.00	1,387.50	0.00	712.50	0.00	2,887.50	0.00	2,137.50	975.00	0.00	0.00	0.00	8,775.00
622 - County DTech Fees for DLMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	70.00	0.00	0.00	0.00	70.00

AMERICAN RIVER FLOOD CONTROL DISTRICT
Cash Flow Report
July 2019 through June 2020

623 - Employee Morale/Wellness	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Administrative	36,780.46	25,484.77	28,294.07	58,331.28	42,841.11	50,508.98	45,879.76	61,571.45	37,618.49	275.00	0.00	0.00	0.00	387,585.37

Special Projects Expenses	Jul 19	Aug 19	Sept 19	Oct 19	Nov 19	Dec 19	Jan 20	Feb 20	Mar 20	Apr 20	May 20	Jun 20	TOTAL
702 - Engineering/Survey Studies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
703 - Encroachment Remediation §	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
704 - Vegetation Management	0.00	0.00	0.00	9,450.00	14,630.00	25,980.00	0.00	0.00	0.00	0.00	0.00	0.00	50,060.00
705 - Small Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
707 - Levee Standards Compliance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Special Projects	0.00	0.00	0.00	9,450.00	14,630.00	25,980.00	0.00	0.00	0.00	0.00	0.00	0.00	50,060.00

Capital Outlay: Flood Control	Jul 19	Aug 19	Sept 19	Oct 19	Nov 19	Dec 19	Jan 20	Feb 20	Mar 20	Apr 20	May 20	Jun 20	TOTAL
700 - Bank Protection	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
701 - Magpie Creek	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
706 - Property Acquisition	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
709 - Equipment Purchase (> \$500)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital Outlay: Flood Control	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Income	Jul 19	Aug 19	Sept 19	Oct 19	Nov 19	Dec 19	Jan 20	Feb 20	Mar 20	Apr 20	May 20	Jun 20	TOTAL
120 - Benefit Assessment	0.00	38,024.99	0.00	0.00	0.00	28,726.23	722,016.80	0.00	0.00	0.00	0.00	0.00	788,768.02
122 - SAFCA CAD4	980,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	980,000.00
123 - Interest	3,819.31	1,892.89	1,552.62	3,972.63	717.78	444.05	2,794.26	960.13	732.79	0.00	0.00	0.00	16,886.46
124 - O&M Agreements	0.00	0.00	0.00	0.00	0.00	0.00	224,359.20	0.00	0.00	0.00	0.00	0.00	224,359.20
126 - Miscellaneous Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,474.54	0.00	0.00	0.00	13,474.54
Total Income	983,819.31	39,917.88	1,552.62	3,972.63	717.78	29,170.28	949,170.26	960.13	14,207.33	0.00	0.00	0.00	2,023,488.22

Fund Balance

District Operations Fund	Jul 19	Aug 19	Sept 19	Oct 19	Nov 19	Dec 19	Jan 20	Feb 20	Mar 20	Apr 20	May 20	Jun 20
Beginning Balance	1,204,681.07	2,044,635.49	1,929,264.06	1,776,331.44	1,575,572.58	1,378,893.06	1,170,578.36	1,965,059.40	1,775,159.30	1,623,583.41	0.00	0.00
Income	983,819.31	39,917.88	1,552.62	3,972.63	717.78	29,170.28	949,170.26	960.13	14,207.33	0.00	0.00	0.00
Expenses	143,864.89	155,289.31	154,485.24	204,731.49	197,397.30	237,484.98	154,689.22	190,860.23	165,783.22	36,162.23	0.00	0.00
Ending Balance	2,044,635.49	1,929,264.06	1,776,331.44	1,575,572.58	1,378,893.06	1,170,578.36	1,965,059.40	1,775,159.30	1,623,583.41	1,587,421.18	0.00	0.00

Capital Outlay Reserve Fund

Beginning Balance	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	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	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	0.00	0.00

Retiree Health Benefit Reserve Fund

Beginning Balance	3,480,014.00	3,480,014.00	3,480,014.00	3,480,014.00	3,480,014.00	3,480,014.00	3,480,014.00	3,480,014.00	3,480,014.00	3,480,014.00	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	0.00
Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	3,480,014.00	3,480,014.00	3,480,014.00	3,480,014.00	3,480,014.00	3,480,014.00	3,480,014.00	3,480,014.00	3,480,014.00	3,480,014.00	0.00	0.00

Flood Emergency Response Reserve Fund

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

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	9,794,649.49	9,679,278.06	9,526,345.44	9,325,586.58	9,128,907.06	8,920,592.36	9,715,073.40	9,525,173.30	9,373,597.41	9,337,435.18	0.00	0.00
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Invoices Paid

	DATE	AMOUNT	CHECK #
Quickbooks (Trustees)	3/12/20	\$16.25	EFT
Quickbooks (Employee)	3/13/20	\$32.50	EFT
Quickbooks (Trustees)	3/19/20	\$16.25	EFT
Petty Cash	3/20/20	\$200.00	7510
HSA (Employee)	3/20/20	\$150.00	EFT
Gutierrez, Gilberto (Medical/Dental/Vison)	3/26/20	\$80.00	7511
Quiring, Erich (General Office Supplies)	3/30/20	\$84.59	7512
Quickbooks (Employee)	3/31/20	\$111.50	EFT
HSA (Employee)	3/31/20	\$150.00	EFT
Monderen, Rachelle (Equipment Repair/Parts)	4/2/20	\$320.31	7513
	Total	\$1,161.40	

Trustee Compensation

	DATE	GROSS	NET	CHK#
3/13/2020 Board Meeting				
Holloway, Brian F	3/20/20	\$95.00	\$86.79	Direct Dep
Johns, Steven T	3/20/20	\$95.00	\$86.78	Direct Dep
L'Ecluse, Tamika AS	3/20/20	\$95.00	\$86.78	Direct Dep
Shah, Cyril A	3/20/20	\$95.00	\$86.78	Direct Dep
Vander Werf, Rachelanne	3/20/20	\$95.00	\$86.79	Direct Dep
3/3/2020 Special Board Meeting				
Holloway, Brian F	3/13/20	\$95.00	\$86.78	Direct Dep
Johns, Steven T	3/13/20	\$95.00	\$86.79	Direct Dep
L'Ecluse, Tamika AS	3/13/20	\$95.00	\$86.79	Direct Dep
Shah, Cyril A	3/13/20	\$95.00	\$86.79	Direct Dep
Vander Werf, Rachelanne	3/13/20	\$95.00	\$86.78	Direct Dep
	Total	\$475.00	\$433.92	

Trustee Taxes

	DATE	AMOUNT	CHK#
3/13/2020 Board Meeting			
Federal Tax Payment	3/19/20	\$72.66	EFT
CA Withholding & SDI	3/19/20	\$4.75	EFT
CA UI & ETT	3/19/20	\$8.07	EFT
3/3/2020 Special Board Meeting			
Federal Tax Payment	3/12/20	\$72.64	EFT
CA Withholding & SDI	3/12/20	\$4.75	EFT
CA UI & ETT	3/12/20	\$8.08	EFT
	Total	\$170.95	

Payroll Summary

	DATE	GROSS	NET	CHK#
PP ending 3/15/2020				
Malane Chapman	3/16/20	2970.40	1906.99	Direct Dep
Elvin Diaz	3/16/20	2160.00	1635.72	Direct Dep
David Diaz	3/16/20	2240.00	1286.52	Direct Dep
Gilberto Gutierrez	3/16/20	2396.80	1505.42	Direct Dep
Ross Kawamura	3/16/20	4132.93	2129.12	Direct Dep
Lucas Kelley	3/16/20	1802.40	1230.79	Direct Dep
Tim Kerr	3/16/20	7077.17	5190.58	Direct Dep
Erich Quiring	3/16/20	2240.00	1510.11	Direct Dep
Jose Ramirez	3/16/20	2396.80	1763.90	Direct Dep
Scott Webb	3/16/20	2720.00	2131.19	Direct Dep
PP ending 3/31/2020				
Malane Chapman	4/1/20	3564.48	2287.44	Direct Dep
Elvin Diaz	4/1/20	2376.00	1779.81	Direct Dep
David Diaz	4/1/20	2688.00	1613.20	Direct Dep
Gilberto Gutierrez	4/1/20	2876.16	1781.39	Direct Dep
Ross Kawamura	4/1/20	4132.93	2129.13	Direct Dep
Lucas Kelley	4/1/20	2162.88	1465.24	Direct Dep
Tim Kerr	4/1/20	7077.17	5190.57	Direct Dep
Erich Quiring	4/1/20	2688.00	1764.49	Direct Dep
Jose Ramirez	4/1/20	2876.16	2100.76	Direct Dep
Scott Webb	4/1/20	3264.00	2507.50	Direct Dep
	Total	\$63,842.28	\$42,909.87	

Employee & Relief GM Taxes

	DATE	AMOUNT	CHK#
PP ending 3/15/2020			
Federal Tax Payment	3/15/20	\$7,500.24	EFT
CA Withholding & SDI	3/15/20	\$1,400.68	EFT
CA UI & ETT	3/15/20	\$0.00	EFT
PP ending 3/31/2020			
Federal Tax Payment	3/31/20	\$8,510.36	EFT
CA Withholding & SDI	3/31/20	\$1,711.22	EFT
CA UI & ETT	3/31/20	\$0.00	EFT
	Total	\$19,122.50	

Employee Pension

	DATE	AMOUNT	CHK#
PP endin 3/15/2020			
PERS Retirement Contribution (Unfunded Liability)	3/2/20	\$5,532.54	EFT
PERS Retirement Contribution	3/21/20	\$4,370.03	EFT
457 Deferred Comp (Employee Paid)	3/21/20	\$2,654.52	EFT
457 District Contribution	3/21/20	\$80.00	EFT
PP ending 3/31/2020			
PERS Retirement Contribution	3/31/20	\$4,825.42	EFT
457 Deferred Comp (Employee Paid)	3/31/20	\$2,726.42	EFT
457 District Contribution	3/31/20	\$80.00	EFT
	Total	\$20,268.93	

Total of Invoices Paid and Payroll \$84,067.57

General Manager's Meeting Summary

March 2020

3/3: American River Flood Control District Board of Trustees Special meeting. The Board met in special session. The agenda items a Task Order for Mead & Hunt engineers to develop 100% designs and bid documents for the pipe removal and the consideration of permitted encroachments within the pipe removal project footprint.

3/5: DWR Local Maintaining Agency Coordination meeting. Superintendent Kawamura, Field Supervisor Webb, and I attended this meeting to discuss the status of DWR inspections, USACE projects, and State grant programs.

3/13: American River Flood Control District Board of Trustees meeting. The Board met in regular session. The agenda items included the draft FY 2018-19 Audit, a delegation of authority to approve the 100% designs for the levee pipe removal and direction to advertise the project, and a resolution declaring an election for 2020.

3/18: Central Valley Flood Control Association Annual Members meeting. I attended this meeting via teleconference to perform the annual election of officers and to welcome new members. The group also discussed modified operations during the COVID-19 health crisis.

3/26: DWR DMP Pipe Removal meeting. I met with Jeff Kashiwada, Steve Sullivan, and Nancy Moritz from Mead and Hunt, and Tim Williams and Beck Money from Kleinfelder Associates via teleconference to review the 90% designs for the removal of a levee pipe near Interstate 5.