August 14, 2026
Sacramento, California

The Board of Trustees of the American River Flood Control District met in regular session at 11:00 a.m. on Friday, August 14, 2026. In attendance were Trustee Crush, Trustee Holloway, Trustee Johns, Trustee Maviglio and Trustee Vander Werf. Trustee Vander Werf presided. Also present from the District were General Manager (GM)Tim Kerr, Legal Counsel Rebecca Smith, Superintendent Brian Morris, and Office Manager Malane Chapman. Three members of the public were present.

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

Item No. 2 Approval of Consent Agenda: On a motion by Trustee Maviglio seconded by Trustee Crush, the Board unanimously approved items 2a) Minutes of Regular Meeting on July 10, 2026, 2b) Approval of Report of Investment Transactions June 2026 (City Pool, LAIF, River City) and Treasurer's Certification, 2c) District Financial Reports: Statement of Operations (July 2026) and Cash Flow Report, 2d) Conflict of Interest Code – Biennial Review, and 2e) Correspondence: None.

Item No. 3 Accounts Payable and General Fund Expenses (July 2026): Trustee Johns inquired on payments to Columbia Bank. Trustee Vander Werf inquired about payments to Kent Arborist Services and MBK Engineers. Following explanation by staff and on a motion by Trustee Vander Werf seconded by Trustee Johns, the Board unanimously approved payments on the Schedule of Accounts Payable (July 2026) of $101,965.48 and General Fund Expenses of $147,049.28 (total aggregate sum $249,014.76)

Item No. 4 Committee Updates: 4a) Encampment Committee, 4b) Finance Committee, 4c) Personnel and Benefits Committee, 4d) Policy/Government Affairs Committee, and 4e) Public Outreach Committee; The committees did not meet this month and no action necessary.

Item No. 5 Administrative Staff Reports:

a) *General Manager Tim Kerr reported on the following:*
   - General Manager's July Meeting Summary: Meeting with Mark Berry, SARA and American River Bridge Bike Trail Access meeting were discussed;
   - American River Bridge Bike Access;
   - Hydrologic Conditions: Folsom Lake at 56% of capacity with an outflow of 5,458 cfs. The gauge at I Street Bridge shows a water surface elevation of 10.3 feet above sea level;
   - Next Board Meeting is scheduled for September 11, 2026.

b) *Legal Counsel Rebecca Smith:* Legal Counsel Smith reminded the Trustees of the upcoming required trainings; AB 1234: Public Agency Ethics, AB 1825: Supervisor Sexual Harassment Prevention Training, and Financial Knowledge.

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

Item No. 6 Operations and Maintenance Staff Reports:
Superintendent Brian Morris:

- Crew activities included slope repair, tree removal, lower toe road maintenance along Arcade Creek.

Item No. 7 Questions and Comments by Trustees: Trustee Maviglio suggested that the meeting photos be added to social media.

Item No. 8 Adjourn: There being no further business requiring action by the Board, the meeting was adjourned by Trustee Vander Werf at 11:26 a.m.

Attest:

__________________________ __________________________
Secretary President

American River Flood Control District
Staff Report

Investment Transactions Summary; July 2026

<u>LAIF:</u>

- On July 15, 2026 a quarterly deposit was received in the amount of $753.91.

<u>City Pool A</u>

- Statement not available.

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

<u>River City Bank Money Market:</u>

- On July 29, 2026, a transfer was received from River City Bank Checking in the amount of $872,194.00.
- On July 31, 2026, a monthly interest payment was received in the amount of $1,261.03.

<u>River City Bank Checking:</u>

- On July 7, 2026, a miscellaneous deposit was made in the amount of $329.41.
- On July 22, 2026, a deposit was received from Sacramento County Teeter in the amount of $980,000.00.
- On July 31, 2026, a monthly interest payment was deposited in the amount of $47.46.
- Total amount of Accounts Payable cleared during the month of July was $300,136.90.

American River Flood Control District
Investment Transaction Report
July 2026

Balance and Transactions

Account		LAIF	City Pool A	River City Bank Money Market	River City Bank Checking
Beginning Balance	7/1/26	$77,230.73	$9,741,180.31	$574,950.59	$644,458.42
Transactions					
Miscellaneous Deposit	7/7/26				$329.41
Sacramento County Teeter Payment	7/22/26				$980,000.00
Interest	7/15/26	$753.91			
River City Transfer	7/29/26			$872,194.00	($872,194.00)
Interest	7/31/26		$0.00	$1,261.03	$47.46
Accounts Payable (cleared)					($300,136.90)
Ending Balance:	**7/31/26**	**$77,984.64**	**$9,741,180.31**	**$1,448,405.62**	**$452,504.39**

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

Interest

Date:	Aug 2025	Sep 2025	Oct 2025	Nov 2025
LAIF	4.25	4.21	4.15	4.10
City Pool A	2.99	3.11	3.11	3.31
River City Bank Money Market	2.28	2.28	2.28	2.28
River City Bank Checking	0.08	0.08	0.08	0.08
Date:	Dec 2025	Jan 2026	Feb 2026	Mar 2026
LAIF	4.03	3.93	3.87	3.83
City Pool A	3.25	3.32	3.79	3.89
River City Bank Money Market	2.28	2.28	2.28	2.28
River City Bank Checking	0.08	0.07	0.08	0.08
Date:	Apr 2026	May 2026	June 2026	**July 2026**
LAIF	3.81	3.81	3.82	**3.84**
City Pool A	3.80	3.80	4.03	**3.92**
River City Bank Money Market	2.28	2.28	2.28	**2.28**
River City Bank Checking	0.08	0.08	0.08	**0.08**

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

August 03, 2026

LAIF Home
PMIA Average Monthly Yields

AMERICAN RIVER FLOOD CONTROL DISTRICT

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

Tran Type Definitions

Account Number: 90-34-002

July 2026 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Web Confirm Number	Authorized Caller	Amount
7/15/2026	7/14/2026	QRD	1803850	N/A	SYSTEM	753.91

Account Summary

Total Deposit:	753.91	Beginning Balance:	77,230.73
Total Withdrawal:	0.00	Ending Balance:	77,984.64

River City Bank

P.O. Box 15247 | Sacramento, CA 95851-0247

Item 2b

MEMBER FDIC

RETURN SERVICE REQUESTED

Last statement: June 30, 2026
This statement: July 31, 2026
Total days in statement period: 31

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

Page 1
0811100952
(0)

Direct inquiries to:
916-567-2660

Public Fund Money Market

Account number	0811100952	Beginning balance	$574,950.59
Low balance	$574,950.59	Total additions	873,455.03
Average balance	$659,356.46	Total subtractions	0.00
Avg collected balance	$659,356	Ending balance	$1,448,405.62
Interest paid year to date	$9,929.81		

CREDITS

Date	Description	Additions
07-29	' Cash Mgmt Trsfr Cr REF 2101853L FUNDS TRANSFER FRMDEP XXXXX0736 FROM	872,194.00
07-31	' Interest Credit	1,261.03

DAILY BALANCES

Date	Amount	Date	Amount	Date	Amount
06-30	574,950.59	07-29	1,447,144.59	07-31	1,448,405.62

INTEREST INFORMATION

Annual percentage yield earned	2.28%
Interest-bearing days	31
Average balance for APY	$659,356.46
Interest earned	$1,261.03

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

RiverCityBank

P.O. Box 15247 | Sacramento, CA 95851-0247

MEMBER FDIC

RETURN SERVICE REQUESTED

Last statement: June 30, 2026
This statement: July 31, 2026
Total days in statement period: 31

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

Page 1
0811090736
(48)

Direct inquiries to:
916-567-2660

Public Fund Interest Checking

Account number	0811090736	Beginning balance	$644,458.42
Enclosures	48	Total additions	980,376.87
Low balance	$452,458.53	Total subtractions	1,172,330.98
Average balance	$730,125.70	Ending balance	$452,504.31
Avg collected balance	$698,502		

CHECKS

Number	Date	Amount	Number	Date	Amount
11122	07-01	12,006.18	11144	07-20	17,855.75
11123	07-22	30,824.49	11145	07-21	963.55
11124	07-23	748.28	11146	07-22	497.92
11125	07-23	341.26	11147	07-27	51.83
11126	07-23	351.33	11148	07-23	4,778.39
11127	07-29	566.55	11149	07-29	240.00
11128	07-21	958.38	11150	07-27	1,565.46
11129	07-22	182.80	11151	07-28	187.50
11130	07-21	450.00	11152	07-27	708.58
11131	07-20	1,322.50	11153	07-29	1,078.48
11132	07-23	7,067.00	11154	07-21	1,410.36
11133	07-21	143.00	11155	07-21	541.99
11134	07-22	178.35	11156	07-22	9,836.09
11135	07-22	367.50	11157	07-23	747.50
11136	07-29	124.00	11158	07-27	754.41
11137	07-21	1,408.72	11159	07-29	4,993.00
11138	07-22	945.00	11160	07-23	620.13
11139	07-23	286.50	11161	07-20	634.44
11140	07-23	1,532.34	11162	07-24	650.00
11141	07-20	7,091.10	11163	07-20	650.00
11142	07-27	167.13	11165 *	07-21	650.00
11143	07-24	592.66	11166	07-23	628.19

Number	Date	Amount	Number	Date	Amount
11167	07-20	650.00	* Skip in check sequence		
11168	07-28	100.00			

DEBITS

Date		Description	Subtractions
07-01	'	ACH Withdrawal INTUIT PAYROLL S QUICKBOOKS 260701 946000047	3,454.79
07-01	'	ACH Withdrawal INTUIT PAYROLL S QUICKBOOKS 260701 946000047	42,665.17
07-02	'	ACH Withdrawal HEALTHEQUITY INC HealthEqui 260702	250.00
07-02	'	ACH Withdrawal INTUIT PAYROLL S QUICKBOOKS 260702 946000047	8,069.74
07-03	'	ACH Withdrawal CALPERS 1900 100000018339269	1,689.34
07-03	'	ACH Withdrawal CALPERS 3100 100000018300010	4,417.14
07-03	'	ACH Withdrawal CALPERS 3100 100000018300046	5,025.56
07-16	'	ACH Withdrawal HEALTHEQUITY INC HealthEqui 260716	252.95
07-16	'	ACH Withdrawal INTUIT PAYROLL S QUICKBOOKS 260716 946000047	44,447.56
07-17	'	ACH Withdrawal INTUIT PAYROLL S QUICKBOOKS 260717 946000047	149.45
07-17	'	ACH Withdrawal INTUIT PAYROLL S QUICKBOOKS 260717 946000047	329.70
07-17	'	ACH Withdrawal CALPERS 1900 100000018360342	1,636.14
07-17	'	ACH Withdrawal CALPERS 3100 100000018328625	3,936.83
07-17	'	ACH Withdrawal CALPERS 1900 100000018343057	14,049.75
07-17	'	ACH Withdrawal CALPERS 3100 100000018328590	3,770.81
07-29	'	Cash Mgmt Trsfr Dr REF 2101853L FUNDS TRANSFER TO DEP XXXXX0952 FROM	872,194.00
07-31	'	ACH Withdrawal INTUIT PAYROLL S QUICKBOOKS 260731 946000047	47,541.73

Date	Description	Subtractions
07-31	' Service Charge ADDITIONAL DEBITS	1.68

CREDITS

Date	Description	Additions
07-07	Deposit	329.41
07-22	Deposit	980,000.00
07-31	' Interest Credit	47.46

DAILY BALANCES

Date	Amount	Date	Amount	Date	Amount
06-30	644,458.42	07-17	498,636.72	07-27	1,379,483.79
07-01	586,332.28	07-20	470,432.93	07-28	1,379,196.29
07-02	578,012.54	07-21	463,906.93	07-29	500,000.26
07-03	566,880.50	07-22	1,401,074.78	07-31	452,504.31
07-07	567,209.91	07-23	1,383,973.86		
07-16	522,509.40	07-24	1,382,731.20		

INTEREST INFORMATION

Annual percentage yield earned	0.08%
Interest-bearing days	31
Average balance for APY	$698,502.19
Interest earned	$47.46

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[__**X**__] 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 [__**X**__is] [____is not] expected to be able to meet its expenditure requirements for the next six months.

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

____

____

____

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

LAIF Account, State Treasurer's Office	**Dated July 2026**
Investment Pool A Account, City of Sacramento	**Dated July 2026**
District Checking Account, River City Bank	**Dated July 2026**
District Repurchase Account, River City Bank	**Dated July 2026**

Certified by:____ Date: ________________

Tim Crush, District Treasurer

American River Flood Control District
Statement of Operations
July 1, 2026 to August 31, 2026 (Two Months Ending of Fiscal 2027)
For Internal Use Only

	Year to Date July 1, 2026 to August 31, 2026	Budget	Percent of Budget
Revenues			
Benefit assessment	$ -	$ 1,429,792	0.00%
Consolidated capital assessment	-	980,000	0.00%
Interest	4,105	250,000	1.64%
O & M agreements	-	300,000	0.00%
Miscellaneous	-	-	Not budgeted
Total Revenues	4,105	2,959,792	0.14%
M & O Expenses			
Salaries and wages	178,161	1,098,789	16.21%
Payroll tax expense	13,590	87,903	15.46%
Pension expense	49,923	252,450	19.78%
Compensation insurance	-	54,939	0.00%
Medical/dental/vision	61,345	268,207	22.87%
Fuel/oil reimbursement	6,143	75,000	8.19%
Equipment rental	651	25,000	2.60%
Equipment repairs/parts	4,080	75,000	5.44%
Equipment purchases (< $5,000)	-	7,500	0.00%
Shop supplies	-	10,000	0.00%
Levee maint. (supp. & material)	9,277	25,000	37.11%
Levee maint. chemicals	-	27,500	0.00%
Levee maint. services	49,000	40,000	122.50%
Rodent abatement (supplies & materials)	-	20,000	0.00%
Employee uniforms	4,798	5,200	92.27%
Staff training	-	6,500	0.00%
Regulation Compliance (OSHA)	642	20,000	3.21%
Miscellaneous	-	1,500	0.00%
Small tools & equipment	-	10,000	0.00%
Emergency preparedness program	-	25,000	0.00%
Engineering services	-	15,000	0.00%
Encroachment remediation	-	5,000	0.00%
Urban camp cleanup	1,880	40,000	4.70%
Total M & O Expenses	379,490	2,195,488	17.28%
Administration Expenses			
Board of trustees compensation	865	7,600	11.38%
Trustee expenses	184	2,400	7.67%
Trustee training	-	5,000	0.00%
Accounting services	-	16,500	0.00%
Legal services (general)	-	50,000	0.00%
Utilities	5,554	55,000	10.10%
Telephone	992	25,000	3.97%
Retiree benefits	29,229	137,381	21.28%
Office/shop/yard lease	-	-	Not budgeted
Office equipment/furniture	-	2,500	0.00%
Auto allowance	1,184	6,600	17.94%
Parking reimbursement	-	400	0.00%
General office expense	2,057	15,000	13.71%
Technology and software	2,036	10,000	20.36%
Dues and associations	19,819	31,000	63.93%
Property and liability insurance	35,064	75,000	46.75%
Public relations/information	-	30,000	0.00%
Miscellaneous	413	5,000	8.26%
Conference/Workshop/Seminar	-	-	Not budgeted
Election expenses	-	153,729	0.00%
Employee morale/wellness	-	2,000	0.00%
Investment fees	-	15,000	0.00%
Community services	-	1,500	0.00%
Bookkeeping services	1,725	14,000	12.32%
Property taxes	-	2,000	0.00%
Building maintenance	1,108	20,000	5.54%
County Dtech fees for DLMS	2,469	30,000	8.23%
Interest expense	-	-	Not budgeted
Total Administration Expenses	102,699	712,610	14.41%
Special Projects Expenses			
Engineering studies/survey studies	-	-	Not budgeted
Levee standards compliance	-	15,000	0.00%
Small capital projects	-	-	Not budgeted
Total Special Project Expenses	-	15,000	0.00%
Capital Outlay			
Property acquisition	-	-	Not budgeted
Equipment purchases (over $5,000)	-	150,000	0.00%
Total Capital Outlay	-	150,000	
Capital Outlay: District Facilities			
District headquarters facilities	-	-	Not budgeted
	-	-	

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 2026 through June 2027

Cash Flow Report

Maintenance and Operations Expens	Jul 26	Aug 26	Sep 26	Oct 26	Nov 26	Dec 26	Jan 27	Feb 27	Mar 27	Apr 27	May 27	Jun 27	TOTAL
500 · Salary/Wages	145,904.60	41,419.50	44,637.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	231,961.15
501 · Payroll Taxes	11,235.99	3,245.47	3,425.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,907.28
502 · Pension	32,491.16	19,067.84	19,460.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	71,019.26
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	21,077.76	19,757.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40,835.62
508 · Fuel/Oil	7,091.10	6,143.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,234.12
509 · Equipment Rental	52.27	650.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	703.04
510 · Equipment Purchase(< $5000	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
511 · Equipment Repair/Parts	9,291.95	2,105.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,396.96
512 · Shop Supplies	1,744.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,744.81
514 · Levee Maint(Supplies&Materi	566.55	9,096.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,663.45
515 · Levee Maintenance 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
516 · Employee Uniforms	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
518 · Staff Training	349.36	49,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	49,349.36
519 · Miscellaneous O&M	4,512.63	285.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,797.77
521 · Small Tools & Equip	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
523 · Levee Maint. (Chemicals)	9,703.82	10,729.78	(270.41)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,163.19
525 · Emergency Preparedness Pr	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
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
533 · Urban Camp Cleanup	792.96	1,439.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,232.55
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	9,836.09	2,796.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,632.74
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	254,651.05	165,737.53	67,252.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	487,641.30

Administrative Expenses	Jul 26	Aug 26	Sep 26	Oct 26	Nov 26	Dec 26	Jan 27	Feb 27	Mar 27	Apr 27	May 27	Jun 27	TOTAL
505 · Telephone	1,709.67	991.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,701.50
506 · Utility Charges	4,346.93	4,728.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,075.72
507 · Office/Shop Lease	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
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	349.36	49,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	49,349.36
520 · Retiree Benefits	825.00	275.00	275.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,375.00
522 · Office Equipment/Furniture	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
526 · Mileage/Parking Reimbursem	329.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	329.52
527 · General Office Expense	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
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	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
600 · Board of Trustees Compensa	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
601 · Trustee Expenses	243.30	1,668.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,911.68
602 · Accounting Services	440.85	642.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,083.17
603 · Legal Fees (General)	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
604 · Flood Litigation	285.00	475.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	760.00
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. Expenes	137.50	184.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	321.72
608 · Insurance Premiums	137.50	184.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	321.72
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	2,267.50	3,564.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,832.00
611 · Election 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
612 · District Annexations	17,855.75	6,739.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,594.75
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	7,377.00	838.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,215.40
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	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
621 · County Assessment Fees	397.63	211.70	162.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	771.83
622 · County DTech Fees for DLMS	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

AMERICAN RIVER FLOOD CONTROL DISTRICT
Cash Flow Report
July 2026 through June 2027

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
Total Administrative	36,702.51	69,503.36	437.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	106,643.37

Special Projects Expenses	Jul 26	Aug 26	Sep 26	Oct 26	Nov 26	Dec 26	Jan 27	Feb 27	Mar 27	Apr 27	May 27	Jun 27	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 S	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
704 · Vegetation Management	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
705 · Small Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
707 · Levee Standards Compliance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Special Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Capital Outlay: Flood Control	Jul 26	Aug 26	Sep 26	Oct 26	Nov 26	Dec 26	Jan 27	Feb 27	Mar 27	Apr 27	May 27	Jun 27	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	2,468.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,468.70
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	2,468.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,468.70

Income													
120 · Benefit Assessment	0.00	29,629.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,629.86
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	2,062.40	2,796.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,859.05
124 · O&M Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
126 · Miscellaneous Income	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 Income	982,062.40	32,426.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,014,488.91

Fund Balance

District Operations Fund	Jul 26	Aug 26	Sep 26	Oct 26	Nov 26	Dec 26	Jan 27	Feb 27	Mar 27	Apr 27	May 27	Jun 27
Beginning Balance	1,099.12	691,807.96	488,993.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income	982,062.40	32,426.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	291,353.56	235,240.89	67,690.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	691,807.96	488,993.58	421,303.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Capital Outlay Reserve Fund												
Beginning Balance	1,270,000.00	1,270,000.00	1,270,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,270,000.00
Income	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	
Ending Balance	1,270,000.00	1,270,000.00	1,270,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,270,000.00

Retiree Health Benefit Reserve Fund												
Beginning Balance	3,552,014.00	3,552,014.00	3,552,014.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,552,014.00
Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	3,552,014.00	3,552,014.00	3,552,014.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,552,014.00

Flood Emergency Response Reserve Fund												
Beginning Balance	1,500,000.00	1,500,000.00	1,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,500,000.00
Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	1,500,000.00	1,500,000.00	1,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,500,000.00

Emergency Repair Reserve Fund												
Beginning Balance	1,500,000.00	1,500,000.00	1,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,500,000.00
Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	1,500,000.00	1,500,000.00	1,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,500,000.00

Total Balance	8,513,821.96	8,311,007.58	8,243,317.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,822,014.00

American River Flood Control District
Schedule of Accounts Payable

	Acct. #	Paid To	Memo	Amount	Chk. #	
		ARFCD General Fund	August Expenses	$ 144,373.32		
1	504	ACWA Employee Benefits	Medical/Dental/Vision	$ 19,762.82		$ 30,822.01
2	520	ACWA Employee Benefits	Retiree Benefits	$ 11,059.19		
3	505	AT&T	Telephone	$ 750.53		
4	505	AT&T Fax	Telephone	$ 688.76		
5	514	Bell Marine Co.	Levee Maint(Supplies&Materials)	$ 179.98		
6	527	Blue Ribbon Maintenance	General Office Expense	$ 450.00		
7	511	Caietti's Truck Repair, Inc	Equipment Repair/Parts	$ 371.08		
8	511	Capitol Clutch & Brake	Equipment Repair/Parts	$ (155.51)		
9	534	Cintas	Reg Compliance (OSHA & CARB)	$ 233.50		
10	531	CivicPlus LLC	Technology & Software	$ 367.50		
11	527	Clark Pest Control	General Office Expense	$ 124.00		
12	527	Columbia Bank	General Office Expense	$ 146.22		$ 461.88
13	531	Columbia Bank	Technology & Software	$ 216.85		
14	601	Columbia Bank	Trustee Expenses	$ 98.81		
15	511	Dobbs Peterbilt - West Sacramento, CA	Equipment Repair/Parts	$ 791.68		
16	603	Downey Brand	Legal Fees (General)	$ 1,031.00		
17	619	Firecode	Building Maintenance	$ 301.41		
18	508	Hunt & Sons	Fuel/Oil	$ 6,954.13		
19	527	KBA Document Solutions	General Office Expense	$ 167.13		
20	533	L and D Landfill	Urban Camp Cleanup	$ 1,184.20		$ 1,194.20
21	614	L and D Landfill	Miscellaneous Admin	$ 10.00		
22	511	Lehr Auto Electric & Emergency Equipmen	Equipment Repair/Parts	$ 1,339.65		
23	605	MBK Engineers	Engineering Services	$ 1,172.00		
24	508	Pape Machinery	Fuel/Oil	$ 400.83		
25	509	Pioneer Machinery	Equipment Rental	$ 21,735.75		
26	527	Primo Brands	General Office Expense	$ 90.67		
27	620	Robert Merritt, CPA	Bookkeeping Services	$ 345.00		
28	506	Sacramento Utilities	Utilitiy Charges	$ 1,710.98		
29	506	SMUD	Utilitiy Charges	$ 1,238.51		
30	506	Sonitrol	Utilitiy Charges	$ 1,099.00		
31	505	Verizon Connect	Telephone	$ 241.30		
32	505	Verizon Wireless	Telephone	$ 592.17		
33	506	Waste Management of Sacramento	Utilitiy Charges	$ 797.87		
			Accounts Payable Subtotal	$ 75,497.01		
			General Fund and Accounts Payable	$ 219,870.33		

Invoices Paid

	DATE	AMOUNT	CHECK #
HSA (Employee)	8/7/26	$250.00	EFT
HSA (Miscellaneous Admin)	8/7/26	$2.95	EFT
Malane Chapman (Trustee Expenses)	8/10/26	$50.06	11170
Gilberto Gutierrez (Dues and Assoc. Expenses)	8/11/26	$270.00	11171
Quickbooks (Employees)	8/14/26	$162.50	EFT
HSA (Employee)	8/17/26	$250.00	EFT
Quickbooks (Trustees)	8/21/26	$21.25	EFT
Kent Arborist Services	8/21/26	$25,000.00	11208
Quickbooks (Employees)	9/1/26	$162.50	EFT
Social Security Administration 218, Annual Fee	9/3/26	$70.00	EFT
HSA (Employee)	9/3/26	$250.00	EFT
	Total	**$26,489.26**	

Trustee Compensation

	DATE	GROSS	NET	CHK#
8/14/26 Board Meeting				
Crush, Timothy R	8/21/26	$95.00	$86.50	Direct Dep
Holloway, Brian F	8/21/26	$95.00	$86.50	Direct Dep
Johns, Steven T	8/21/26	$95.00	$86.50	Direct Dep
Maviglio, Steven	8/21/26	$95.00	$86.50	Direct Dep
Vander Werf, Rae Ellen	8/21/26	$95.00	$86.50	Direct Dep
	Total	**$475.00**	**$432.50**	

	DATE	GROSS	NET	CHK#

Trustee Taxes

		DATE	AMOUNT	CHK#
8/14/26 Board Meeting				
Federal Tax Payment		8/21/26	$72.70	EFT
CA Withholding & SDI		8/21/26	$6.15	EFT
CA UI & ETT		8/21/26	$29.45	EFT
		Total	**$108.30**	

Payroll Summary

	DATE	GROSS	NET	CHK#
PP ending 8/15/26				
Malane Chapman	8/14/26	$4,456.80	$3,013.06	Direct Dep
Elvin Diaz	8/14/26	$3,296.80	$2,624.03	Direct Dep
Elijah Gallaher	8/14/26	$3,050.40	$2,190.18	Direct Dep
David Diaz	8/14/26	$3,932.00	$3,236.21	Direct Dep
Gilberto Gutierrez	8/14/26	$3,579.20	$1,750.56	Direct Dep
Ross Kawamura	8/14/26	$2,121.90	$1,403.80	Direct Dep
Tim Kerr	8/14/26	$9,244.00	$6,618.61	Direct Dep
Brian Morris	8/14/26	$5,571.20	$3,538.59	Direct Dep
Mark Munts	8/14/26	$2,968.00	$2,134.23	Direct Dep
Victor Palacios	8/14/26	$2,719.32	$2,513.97	Direct Dep
PP ending 8/31/26				
Malane Chapman	9/1/26	$4,902.48	$3,292.24	Direct Dep
Elvin Diaz	9/1/26	$3,626.48	$2,864.75	Direct Dep
Elijah Gallaher	9/1/26	$3,355.44	$2,357.51	Direct Dep
David Diaz	9/1/26	$4,325.20	$3,523.44	Direct Dep
Gilberto Gutierrez	9/1/26	$3,937.12	$1,909.90	Direct Dep
Ross Kawamura	9/1/26	$2,334.09	$1,561.99	Direct Dep
Tim Kerr	9/1/26	$9,244.00	$6,618.62	Direct Dep
Brian Morris	9/1/26	$6,128.32	$3,827.12	Direct Dep
Mark Munts	9/1/26	$3,264.80	$2,300.36	Direct Dep
Victor Palacios	9/1/26	$3,519.12	$2,689.51	Direct Dep
	Total	**$85,576.67**	**$59,968.68**	

Employee Taxes

		DATE	AMOUNT	CHK#
PP ending 8/15/26				
Federal Tax Payment		8/14/26	$10,187.32	EFT
CA Withholding & SDI		8/14/26	$2,235.91	EFT
CA UI & ETT		8/14/26	$0.00	EFT
PP ending 8/3126				
Federal Tax Payment		9/1/26	$11,169.64	EFT
CA Withholding & SDI		9/1/26	$2,510.84	EFT
CA UI & ETT		9/1/26	$0.00	EFT
		Total	**$26,103.71**	
Employee Pension				
PP ending 8/15/26		**DATE**	**AMOUNT**	**CHK#**
PERS Retirement Contribution (Unfunded Liability)		8/14/26	$14,049.75	EFT
PERS Retirement Contribution		8/14/26	$6,758.96	EFT
457 Deferred Comp (Employee Paid)		8/14/26	$1,358.76	EFT
457 Deferred Comp ROTH (Employee Paid)		8/14/26	$50.00	EFT
457 District Contribution		8/14/26	$120.00	EFT
PP ending 8/31/26				
PERS Retirement Contribution		9/1/26	$7,297.26	EFT
457 Deferred Comp (Employee Paid)		9/1/26	$1,466.14	EFT
457 Deferred Comp ROTH (Employee Paid)		9/1/26	$50.00	EFT
457 District Contribution		9/1/26	$120.00	EFT
		Total	**$31,270.87**	
Total of Invoices Paid and Payroll			**$144,373.32**	

American River Flood Control District

Designation of Surplus Equipment

1991 GMC Top Kick Dump Truck

Staff Report

Discussion:

District staff seeks to designate as surplus the 1991 GMC Top Kick Dump Truck. The Top Kick has reached the end of its serviceable life and needs to be replaced. In 2025, the Top Kick required extensive mechanical repairs and it still continues to have mechanical breakdowns. The vehicle is no longer reliable for on-road use and should be declared as surplus and removed from inventory.

The District budgeted for the replacement of the Top Kick in the 2026-2027 Fiscal Year Budget. Superintendent Morris is in discussions with Sourcewell for the acquisition of a new Roll-off Truck to replace the Top Kick.

Recommendation:

The General Manager recommends that the Board of Trustees designate the 1991 GMC Top Kick Dump Truck as surplus and direct staff to dispose of it per the guidelines in the Surplus Equipment Policy.

General Manager's Meeting Summary
August 2026

8/5: City of Sacramento Highwater Jamboree Planning meeting. I attended this meeting to discuss the annual Highwater Jamboree to be held at the Garcia Bend Park. This year's event will be on October 17th.

8/10: CalTrans American River Bridge Bike Trail Access meeting. Trustee Johns and I met with program administrators from CalTrans and the City of Sacramento Mayor's Office to discuss bike access from the new American River Bridge bike trail to the North Levee of the American River.

8/14: American River Flood Control District Board of Trustees meeting. The Board met in regular session. The agenda consisted of routine District financial reports and staff reports.

8/20: Annual Steelhead Creek Clean-up Planning meeting. The Central Valley Water Quality Control Board hosted this planning meeting for the annual encampment debris clean-up of Steelhead Creek. The clean-up is scheduled to begin on October 5th.