

May 12, 2023
Sacramento, California

The Board of Trustees of the American River Flood Control District met in regular session at 11:00 a.m. on Friday, May 12, 2023. In attendance were Trustee Johns, Trustee Holloway and Trustee Vander Werf. Trustee Johns presided. Trustee L'Ecluse and Trustee Shah arrived during item three. Also present from the District were General Manager (GM) Tim Kerr, Superintendent Scott Webb, Field Supervisor David Diaz and Office Manager Malane Chapman. No members of the public were present.

Item No. 1 Public Comments on Non-Agenda Items: There were no comments on non-agenda items from members of the public.

Item No. 2 Approval of Consent Agenda: On a motion by Trustee Holloway seconded by Trustee Vander Werf, the Board unanimously approved item 2a) Minutes of Regular Meeting on April 14, 2023, 2b) Approval of Report of Investment Transactions March 2023 (City Pool, LAIF, River City) and Treasurer's Certification, 2c) District Financial Reports: Statement of Operations (April 2023) and Cash Flow Report, 2d) Finance Committee Recommendations: Annual Review of Credit Card Policy, Reserve Fund Policy, and Investment Policy and 2e) Correspondence: None.

Roll Call Vote:

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

Item No. 3 Accounts Payable and General Fund Expenses (April 2023): Trustee Vander Werf inquired on payments made to MBK Engineers and Sacramento County MSA. Following explanation by staff and on a motion by Trustee Vander Werf seconded by Trustee Holloway, the Board unanimously approved payments on the Schedule of Accounts Payable (April 2023) of \$57,396.75 and General Fund Expenses of \$80,474.77 (total aggregate sum \$137,871.52).

Roll Call Vote:

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

Item No. 4 Resolution 2023-05: District Pay Ranges: GM Kerr briefed the Board on the salary survey conducted by Grace Consulting and the recommended pay scale for 2023-2024. The personnel committee recommends approving the new pay scale for 2023-2024 and seeks the Board approval. On a motion by Trustee Shah seconded by Trustee L'Ecluse, the Board unanimously approved the recommended pay scale.

Roll Call Vote:

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

Item No. 5 Final Fiscal Year 2021-2022 Audit: GM Kerr briefed the Board on the Fiscal Year 2021-2022 audit conducted by Richardson & Company. On a motion by Trustee Holloway seconded by Trustee Vander Werf, the Board unanimously approved the final fiscal year 2021-2022 audit.

Roll Call Vote:

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

Item No. 6 Finance Committee Recommendations: a) District Budget Fiscal Year 2023-2024 and b) District 5-year Budget Projection: GM Kerr discussed the proposed budget and 5-year projections to the Board. Following recommendation by the finance committee and on a motion by Trustee L'Ecluse seconded by Trustee Holloway, the Board approved the Fiscal Year 2023-2024 budget and the 5-year budget projections.

Roll Call Vote:

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

Item No. 7 Resolution 2023-06: Levying a Benefit Assessment, Establishing the Rate Thereof and Requesting Collection of Benefit Assessment: On a motion by Trustee Shah seconded by Trustee Holloway, the Board unanimously approved resolution 2023-06.

Roll Call Vote:

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

Item No. 8 Administrative Staff Reports:

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

- General Manager's April Meeting Summary: CalTrans North Levee Bike Connection meeting was discussed;
- By-District Elections Update;
- Hydrologic Conditions: Folsom Lake is 85% of total capacity with an outflow of 8,400 cfs. The gauge at I street shows a water surface elevation of 14 feet above sea level;
- Next Board Meeting is scheduled for June 9, 2023

b) *Legal Counsel Rebecca Smith:* Legal Counsel Smith discussed meeting with Redistricting Insights and informed the Board of the intended timeline to finish by year end.

c) *Office Manager Malane Chapman:*

- *By-Laws Updates:* Office Manger Chapman asked if the By-Laws needed to be updated due to all the Brown Act Changes. Per Legal Counsel Smith the By-Laws were satisfactory.

Item No. 9 Operations and Maintenance Staff Reports:

a) Superintendent Scott Webb

- *Rodent Abatement Program:* Superintendent Webb described the process that the crew utilizes throughout the year. The District utilizes gas cartridges, grouting, baiting and maintenance practices.
- *Crew Activities* including mowing, heat illness prevention training, equipment maintenance, downed trees and State spring inspection.

Item No. 10 Questions and Comments by Trustees: Trustee Shah noted that he will be absent from the June meeting.

Item No. 11 Adjourn: There being no further business requiring action by the Board, the meeting was adjourned by Trustee Johns at 12:06 p.m.

Attest:

Secretary

President

**American River Flood Control District
Staff Report**

Investment Transactions Summary; April 2023

LAIF:

- On April 14, 2023 a quarterly deposit was received in the amount of \$456.29.

City Pool A

- Accrued Interest Receivable for the month of April was \$17,905.17.
- As of April 30, 2023, the balance of Interest Receivable in this account was \$141,503.97.

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

River City Bank Money Market:

- On April 30, 2023, a monthly interest payment was received in the amount of \$1,031.58.

River City Bank Checking:

- On April 18, 2023, a miscellaneous deposit was made in the amount of \$30.82.
- On April 26, 2023, a miscellaneous deposit was made in the amount of \$578.26.
- On April 30, 2023, a monthly interest payment was deposited in the amount of \$36.86.
- Total amount of Accounts Payable cleared during the month of April was \$117,674.96.

**American River Flood Control District
Investment Transaction Report
April 2023**

Item 2b

Balance and Transactions

Account		LAIF	City Pool A	River City Bank Money Market	River City Bank Checking
Beginning Balance	4/1/23	\$67,700.62	\$9,019,598.41	\$1,003,569.04	\$612,182.45
Transactions					
LAIF Interest	4/13/23	\$456.29			
River City Bank Miscellaneous Deposit	4/18/23				\$30.82
River City Bank Miscellaneous Deposit	4/26/23				\$578.26
City Pool A Interest	4/30/23		\$17,905.17		
River City Bank Interest	4/30/23			\$1,031.58	\$36.86
Accounts Payable (cleared)					(\$117,674.96)
Ending Balance:	4/30/23	\$68,156.91	\$9,019,598.41	\$1,004,600.62	\$495,153.43

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

Interest

Date:	May 2022	June 2022	July 2022	Aug 2022
LAIF	0.68	0.86	1.09	1.28
City Pool A	1.04	1.15	1.33	1.48
River City Bank Money Market	0.15	0.28	0.35	0.35
River City Bank Checking	0.08	0.08	0.08	0.08
Date:	Sep 2022	Oct 2022	Nov 2022	Dec 2022
LAIF	1.51	1.77	2.01	2.17
City Pool A	1.59	1.64	1.78	1.84
River City Bank Money Market	0.48	0.50	0.57	0.86
River City Bank Checking	0.08	0.08	0.08	0.07
Date:	Jan 2023	Feb 2023	Mar 2023	Apr 2023
LAIF	2.43	2.62	2.83	2.87
City Pool A	2.03	2.35	2.33	2.38
River City Bank Money Market	1.00	1.11	1.26	1.26
River City Bank Checking	0.08	0.08	0.08	0.08

**American River
Flood Control
District**

AMERICAN RIVER FLOOD CONTROL DISTRICT

MONTHLY REVIEW – APRIL 2023

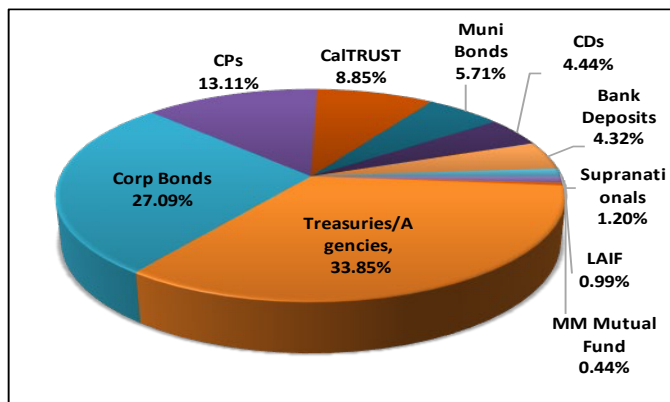
STRATEGY

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	9,143,197
Contributions	0
Withdrawals	0
Interest Earned	17,905
Ending Balance	9,161,102

CITY POOL A PORTFOLIO COMPOSITION



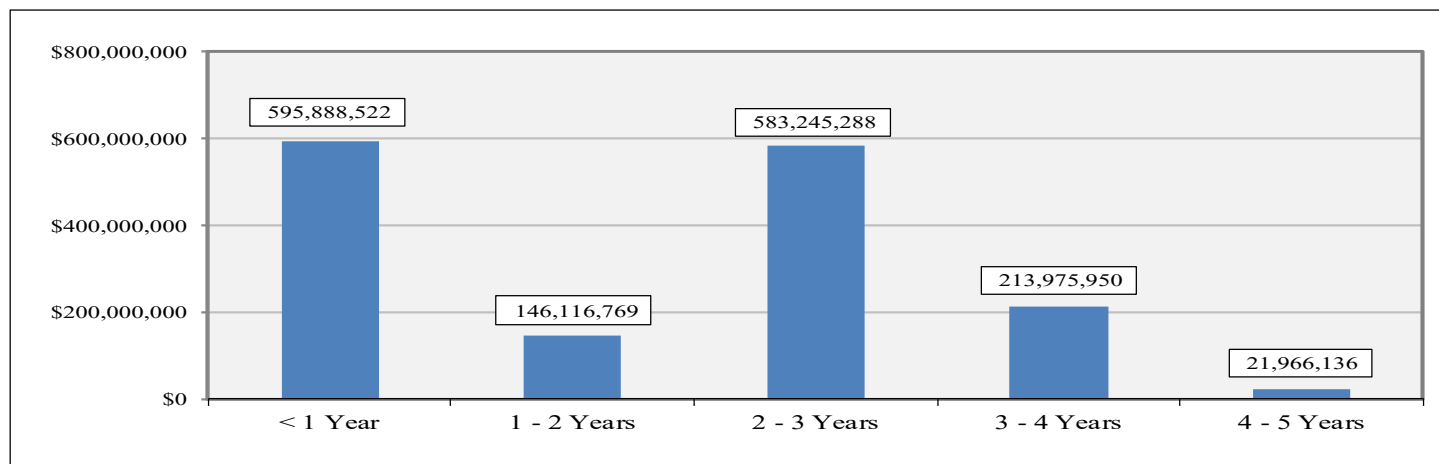
PERFORMANCE COMPARISON

City Pool A	2.38%
LAIF	2.87%
90 Day T-Bill	4.94%
Federal Funds	4.83%

Asset Type	Pct. Assets	YTM
Treasuries/Agencies	33.85%	1.53%
Corp Bonds	27.09%	1.91%
CPs	13.11%	4.92%
CalTRUST	8.85%	4.03%
Muni Bonds	5.71%	2.07%
CDs	4.44%	1.81%
Bank Deposits	4.32%	2.79%
Supranationals	1.20%	1.66%
LAIF	0.99%	2.87%
MM Mutual Fund	0.44%	4.23%

CITY POOL A MATURITY SCHEDULE

Maturity	Market Value	Pct. Holdings
< 1 Year	595,888,522	38.16%
1 - 2 Years	146,116,769	9.36%
2 - 3 Years	583,245,288	37.36%
3 - 4 Years	213,975,950	13.71%
4 - 5 Years	21,966,136	1.41%
Total	1,561,192,665	100.00%



City of Sacramento
 CASH LEDGER
American River Flood Control District
 From 04-01-23 To 04-30-23

All Cash Accounts

Trade Date	Settle Date	Tran Code	Quantity	Security	Amount	Cash Balance
Pool A Interest Receivable						
04-01-23				Beginning Balance		123,598.80
04-30-23	04-30-23	in		Pool A Cash	17,905.17	141,503.97
				Apr 2023 estimated Pool A interest		
					17,905.17	
04-30-23				Ending Balance		141,503.97
Pool A Cash						
04-01-23				Beginning Balance		9,019,598.41
04-30-23				Ending Balance		9,019,598.41

California State Treasurer
Fiona Ma, CPA



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

May 04, 2023

[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 2023 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Web Confirm Number	Authorized Caller	Amount
4/14/2023	4/13/2023	QRD	1727575	N/A	SYSTEM	456.29

Account Summary

Total Deposit:	456.29	Beginning Balance:	67,700.62
Total Withdrawal:	0.00	Ending Balance:	68,156.91



River City Bank

WWW.RIVERCITYBANK.COM

PO Box 15247, Sacramento, CA 95851-0247

Return Service Requested

Item 2b



Last statement: March 31, 2023
This statement: April 30, 2023
Total days in statement period: 30

ROBERT MERRITT CPA
4000 MAGNOLIA HILLS DRIVE
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	\$1,003,569.04
Low balance	\$1,003,569.04	Total additions	1,031.58
Average balance	\$1,003,569.04	Total subtractions	0.00
Avg collected balance	\$1,003,569	Ending balance	\$1,004,600.62
Interest paid year to date	\$3,797.84		

CREDITS

Date	Description	Additions
04-30	Interest Credit	1,031.58

DAILY BALANCES

Date	Amount	Date	Amount	Date	Amount
03-31	1,003,569.04	04-30	1,004,600.62		

INTEREST INFORMATION

Annual percentage yield earned	1.26%
Interest-bearing days	30
Average balance for APY	\$1,003,569.04
Interest earned	\$1,031.58

ROBERT MERRITT CPA
April 30, 2023

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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, 2023
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ROBERT MERRITT CPA
4000 MAGNOLIA HILLS DRIVE
EL DORADO HILLS CA 95762-6561

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0811090736
(0)

Direct inquiries to:
916-567-2836

Public Fund Interest Checking

Account number	0811090736	Beginning balance	\$612,182.45
Low balance	\$495,116.71	Total additions	645.94
Average balance	\$560,588.08	Total subtractions	117,674.96
Avg collected balance	\$560,567	Ending balance	\$495,153.43

CHECKS

Number	Date	Amount	Number	Date	Amount
9298	04-05	49.35	9319	04-25	525.16
9299	04-06	127.40	9320	04-21	2,205.50
9300	04-21	28,312.60	9321	04-24	443.86
9301	04-21	6,172.84	9322	04-28	624.24
9302	04-26	.99	9323	04-21	42.00
9303	04-25	711.27	9324	04-24	1,728.59
9304	04-25	537.20	9326 *	04-24	855.00
9305	04-24	633.39	9327	04-26	1,639.39
9306	04-24	859.01	9328	04-25	681.02
9307	04-21	1,577.53	9329	04-28	1,036.92
9308	04-24	450.00	9330	04-21	933.78
9309	04-24	92.29	9331	04-25	66.15
9310	04-25	1,268.13	9332	04-25	200.00
9311	04-28	107.00	9333	04-24	1,999.43
9312	04-21	2,963.53	9334	04-21	1,087.05
9313	04-21	1,676.00	9335	04-25	241.30
9315 *	04-24	268.00	9336	04-26	401.10
9316	04-27	172.06	9337	04-25	239.94
9317	04-24	3,583.78			
9318	04-25	107.34			

* Skip in check sequence

ROBERT MERRITT CPA
April 30, 2023

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DEBITS

Date	Description	Subtractions
04-04	' ACH Withdrawal CALPERS 1900 100000017125968	2,136.72
04-04	' ACH Withdrawal INTUIT PAYROLL S QUICKBOOKS 230404 946000047	1,305.42
04-04	' ACH Withdrawal CALPERS 3100 100000017084999	1,611.17
04-04	' ACH Withdrawal CALPERS 3100 100000017085023	3,315.52
04-05	' ACH Withdrawal HEALTHEQUITY INC HealthEqui 230405	250.00
04-05	' ACH Withdrawal CALPERS 1900 100000017128088	195.08
04-05	' ACH Withdrawal CALPERS 1900 100000017128078	9,033.50
04-14	' ACH Withdrawal INTUIT PAYROLL S QUICKBOOKS 230414 946000047	27,598.66
04-26	' ACH Withdrawal INTUIT PAYROLL S QUICKBOOKS 230426 946000047	428.16
04-26	' ACH Withdrawal CALPERS 3100 100000017104260	1,579.19
04-26	' ACH Withdrawal CALPERS 3100 100000017104304	2,867.43
04-27	' ACH Withdrawal HEALTHEQUITY INC HealthEqui 230427	252.95
04-27	' ACH Withdrawal CALPERS 1900 100000017152167	2,480.88
04-30	' Service Charge ADDITIONAL DEBITS	0.14

CREDITS

Date	Description	Additions
04-18	Deposit	30.82
04-26	Deposit	578.26
04-30	' Interest Credit	36.86

DAILY BALANCES

Date	Amount	Date	Amount	Date	Amount
03-31	612,182.45	04-06	594,158.29	04-21	521,619.62
04-04	603,813.62	04-14	566,559.63	04-24	510,706.27
04-05	594,285.69	04-18	566,590.45	04-25	506,128.76

ROBERT MERRITT CPA
 April 30, 2023

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 0811090736

<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>
04-26	499,790.76	04-28	495,116.71		
04-27	496,884.87	04-30	495,153.43		

INTEREST INFORMATION

Annual percentage yield earned	0.08%
Interest-bearing days	30
Average balance for APY	\$560,567.78
Interest earned	\$36.86

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 April 2023**
- Investment Pool A Account, City of Sacramento **Dated April 2023**
- District Checking Account, River City Bank **Dated April 2023**
- District Repurchase Account, River City Bank **Dated April 2023**

Certified by: _____ Date: _____
Cyril Shah, District Treasurer

American River Flood Control District
Statement of Operations
July 1, 2022 to May 31, 2023 (Eleven Months Ending of Fiscal 2023)
For Internal Use Only

	Year to Date July 1, 2022 to May 31, 2023	Budget	Percent of Budget
Revenues			
Benefit assessment	\$ 1,258,533	\$ 1,429,793	88.02%
Consolidated capital assessment	-	980,000	0.00%
Interest	133,389	77,267	172.63%
O & M agreements	-	312,057	0.00%
Miscellaneous	807	-	Not budgeted
Total Revenues	1,392,729	2,799,117	49.76%
M & O Expenses			
Salaries and wages	755,774	804,858	93.90%
Payroll tax expense	56,086	64,389	87.10%
Pension expense	180,734	230,196	78.51%
Compensation insurance	17,846	40,243	44.35%
Medical/dental/vision	208,355	231,542	89.99%
Fuel/oil reimbursement	31,234	55,000	56.79%
Equipment rental	-	15,000	0.00%
Equipment repairs/parts	58,704	65,000	90.31%
Equipment purchases (< \$5,000)	1,581	15,000	10.54%
Shop supplies	3,480	27,500	12.65%
Levee maint. (supp. & material)	11,057	20,000	55.29%
Levee maint. chemicals	11,489	40,000	28.72%
Levee maint. services	14,862	80,000	18.58%
Rodent abatement (supplies & materials)	12,270	10,000	122.70%
Employee uniforms	4,669	6,000	77.82%
Staff training	2,149	5,000	42.98%
Regulation Compliance (OSHA)	26,971	25,000	107.88%
Miscellaneous	1,188	1,500	79.20%
Small tools & equipment	1,631	7,500	21.75%
Emergency preparedness program	71,375	25,000	285.50%
Engineering services	15,847	20,000	79.24%
Encroachment remediation	1,600	15,000	10.67%
Urban camp cleanup	16,530	30,000	55.10%
Total M & O Expenses	1,505,432	1,833,728	82.10%
Administration Expenses			
Board of trustees compensation	4,878	7,600	64.18%
Trustee expenses	428	2,400	17.83%
Trustee training	-	5,000	0.00%
Accounting services	13,555	15,000	90.37%
Legal services (general)	26,539	50,000	53.08%
Utilities	45,128	40,000	112.82%
Telephone	20,496	25,000	81.98%
Retiree benefits	138,965	148,109	93.83%
Office/shop/yard lease	7,479	7,491	99.84%
Office equipment/furniture	-	2,500	0.00%
Auto allowance	6,497	6,600	98.44%
Parking reimbursement	-	500	0.00%
General office expense	12,497	15,000	83.31%
Technology and software	6,866	10,000	68.66%
Dues and associations	27,174	25,000	108.70%
Property and liability insurance	36,669	42,000	87.31%
Public relations/information	-	30,000	0.00%
Miscellaneous	6,691	5,000	133.82%
Conference/Workshop/Seminar	-	2,500	0.00%
Election expenses	1,887	200,000	0.94%
Employee morale/wellness	469	2,000	23.45%
Investment fees	13,582	20,000	67.91%
Community services	-	1,500	0.00%
Bookkeeping services	10,195	14,000	72.82%
Property taxes	1,761	3,000	58.70%
Building maintenance	19,938	10,000	199.38%
County Dtech fees for DLMS	31,858	55,000	57.92%
Interest expense	94	-	Not budgeted
Total Administration Expenses	433,646	745,200	58.19%
Special Projects Expenses			
Engineering studies/survey studies	-	20,000	0.00%
Levee standards compliance	-	25,000	0.00%
Small capital projects	212,503	170,000	125.00%
Total Special Project Expenses	212,503	215,000	98.84%
Capital Outlay			
Equipment purchases (over \$5,000)	51,355	200,000	25.68%
Total Capital Outlay	51,355	200,000	
Capital Outlay: District Facilities			
District headquarters facilities	7,809	350,000	2.23%
	7,809	350,000	

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 2022 through June 2023

Cash Flow Report

Maintenance and Operations Expens	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	TOTAL
500 - Salary/Wages	60,084.44	59,218.28	105,737.48	31,760.84	70,077.52	103,460.28	46,925.14	67,990.32	100,666.60	30,150.50	62,919.27	35,079.56	774,070.23
501 - Payroll Taxes	5,110.55	4,762.17	8,426.43	2,346.68	4,420.00	6,485.69	4,369.22	5,520.05	7,764.81	2,351.20	4,876.41	2,693.16	59,126.37
502 - Pension	15,995.97	17,356.29	15,036.31	17,370.32	16,203.30	19,058.22	12,558.05	16,376.95	14,500.05	17,240.77	16,095.45	13,063.12	190,854.80
503 - Compensation Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(578.26)	0.00	0.00	(578.26)
504 - Medical/Dental/Vision	16,058.52	15,852.52	15,802.52	18,076.92	21,088.65	19,188.16	15,374.18	17,022.17	18,329.71	17,741.44	18,273.67	0.00	192,808.46
508 - Fuel/Oil	5,502.74	5,607.64	105.25	0.00	4,703.51	1,602.88	3,872.17	3,609.43	4,449.54	4,256.48	3,132.55	0.00	36,842.19
509 - Equipment Rental	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
510 - Equipment Purchase(< \$5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,580.68	0.00	0.00	0.00	0.00	1,580.68
511 - Equipment Repair/Parts	806.43	4,060.72	2,257.45	18,552.70	5,998.75	3,933.39	14,128.18	1,957.34	1,815.93	3,099.48	1,965.20	0.00	58,575.57
512 - Shop Supplies	501.78	174.46	168.36	0.00	302.50	919.64	1,183.69	0.00	(405.15)	781.70	52.55	0.00	3,679.53
514 - Levee Maint(Supplies&Materi	0.00	326.12	0.00	825.37	0.00	797.49	3,810.22	0.00	742.93	4,577.28	0.00	0.00	11,079.41
515 - Levee Maintenance Services	0.00	1,185.12	10,500.00	0.00	0.00	1,065.75	380.41	0.00	0.00	1,446.12	284.28	0.00	14,861.68
516 - Employee Uniforms	0.00	3,897.96	683.32	0.00	87.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,669.23
518 - Staff Training	0.00	0.00	0.00	153.66	0.00	734.98	0.00	1,260.12	0.00	0.00	0.00	0.00	2,148.76
519 - Miscellaneous O&M	0.00	0.00	0.00	0.00	1,188.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,188.00
521 - Small Tools & Equip	1,483.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,134.96	329.70	166.66	0.00	3,114.45
523 - Levee Maint. (Chemicals)	778.66	0.00	0.00	0.00	0.00	4,735.53	4,875.27	0.00	1,857.13	0.00	21.19	0.00	12,267.78
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	591.06	1,008.25	854.14	1,815.61	804.14	998.67	1,466.76	1,702.93	1,032.37	758.05	1,422.55	0.00	12,454.53
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,600.00	0.00	0.00	0.00	0.00	1,600.00
605 - Engineering Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,375.00	10,480.00	0.00	0.00	0.00	12,855.00
615 - Survey Services	0.00	285.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	285.69
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	106,913.28	113,735.22	159,571.26	90,902.10	124,874.32	162,980.68	108,943.29	120,994.99	162,368.88	82,154.46	109,209.78	50,835.84	1,393,484.10

Administrative Expenses	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	TOTAL
505 - Telephone	1,514.91	1,553.69	1,630.16	1,990.44	1,504.83	3,426.88	2,112.27	2,313.21	1,524.90	1,890.87	2,036.33	0.00	21,498.49
506 - Utility Charges	3,804.54	5,071.89	4,398.61	6,314.86	3,160.92	3,990.71	4,813.09	4,651.62	4,271.34	4,381.48	4,099.58	0.00	48,958.64
507 - Office/Shop Lease	0.00	1,848.24	624.24	624.24	624.24	624.24	624.24	624.24	1,248.48	624.24	624.24	0.00	8,090.64
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	825.00	275.00	550.00	825.00	275.00	550.00	825.00	275.00	550.00	275.00	6,325.00
520 - Retiree Benefits	11,592.25	11,597.01	11,597.01	11,597.01	11,597.01	11,981.87	11,981.87	11,981.87	11,981.87	10,661.66	11,541.80	0.00	128,111.23
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 Reimburs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57,869.07	4,256.08	0.00	0.00	0.00	62,125.15
527 - General Office Expense	0.00	0.00	0.00	8,400.00	0.00	0.00	849.89	0.00	0.00	0.00	0.00	0.00	9,249.89
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	5,979.25	0.00	0.00	6,136.91	153.67	0.00	0.00	0.00	0.00	0.00	0.00	12,269.83
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603 - Legal Fees (General)	0.00	117.45	0.00	53.88	0.00	0.00	0.00	24.76	42.94	149.11	94.10	0.00	482.24
604 - Flood Litigation	0.00	117.45	0.00	53.88	0.00	0.00	0.00	24.76	42.94	149.11	94.10	0.00	482.24
606 - Legislative Services	6,552.00	7,543.00	4,740.50	2,975.00	2,599.00	4,286.50	4,317.50	1,407.00	992.50	1,676.00	3,544.50	0.00	40,633.50
607 - Dues and Assoc. Expenes	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	(5,147.50)	9,046.71	2,842.85	3,041.50	1,365.75	0.00	714.50	1,044.00	0.00	2,205.50	4,633.25	0.00	19,746.56
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	6,528.00	0.00	13,690.00	8,306.00	60.00	0.00	0.00	150.00	0.00	0.00	28,734.00
611 - Election Expenses	15,069.93	0.00	1,600.80	5,661.53	27,413.00	0.00	6,011.46	0.00	0.00	6,172.84	0.00	0.00	61,929.56
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	585.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	585.07
614 - Miscellaneous Admin	0.00	0.00	0.00	0.00	0.00	1,887.00	0.00	0.00	0.00	0.00	0.00	0.00	1,887.00
617 - Investment Fees	215.26	353.50	318.75	163.87	192.43	306.78	325.00	314.77	4,086.74	1,168.59	216.82	138.25	7,800.76
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	4,498.00	0.00	4,510.00	0.00	0.00	4,526.00	0.00	0.00	4,546.00	0.00	18,080.00
621 - County Assessment Fees	0.00	0.00	0.00	1,761.36	0.00	0.00	0.00	0.00	0.00	0.00	(38.16)	0.00	1,723.20
622 - County DTech Fees for DLMS	810.00	405.00	855.00	855.00	1,215.00	675.00	1,080.00	2,205.00	900.00	880.24	1,125.00	0.00	11,005.24

AMERICAN RIVER FLOOD CONTROL DISTRICT
Cash Flow Report
July 2022 through June 2023

623 - Employee Morale/Wellness	215.26	353.50	318.75	163.87	192.43	306.78	325.00	314.77	4,086.74	1,168.59	216.82	0.00	7,662.51
Total Administrative	35,761.72	44,536.69	40,777.67	43,931.44	74,751.52	36,770.43	33,489.82	87,851.07	34,259.53	31,553.23	33,284.38	413.25	497,380.75
Special Projects Expenses	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	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	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 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	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	2,059.64	143,039.49	33,099.12	29,124.38	5,501.46	0.00	0.00	1,789.00	0.00	0.00	0.00	0.00	214,613.09
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	2,059.64	143,039.49	33,099.12	29,124.38	5,501.46	0.00	0.00	1,789.00	0.00	0.00	0.00	0.00	214,613.09
Income													
120 - Benefit Assessment	0.00	29,121.78	0.00	0.00	0.00	18,608.02	734,145.78	0.00	0.00	0.00	527,734.50	0.00	1,309,610.08
122 - SAFCA CAD4	0.00	0.00	980,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	980,000.00
123 - Interest	418.24	285.69	456.17	871.41	624.79	810.82	1,224.76	909.05	1,113.16	1,524.73	1,117.99	0.00	9,356.81
124 - O&M Agreements	0.00	0.00	0.00	0.00	0.00	0.00	305,633.85	0.00	0.00	0.00	0.00	0.00	305,633.85
126 - Miscellaneous Income	13,501.75	0.00	0.00	0.00	150.00	(300.00)	290.48	0.00	0.00	0.00	0.00	0.00	13,642.23
Total Income	13,919.99	29,407.47	980,456.17	871.41	774.79	19,118.84	1,041,294.87	909.05	1,113.16	1,524.73	528,852.49	0.00	2,618,242.97
Fund Balance													
District Operations Fund	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	
Beginning Balance	132,508.93	(346,246.08)	(475,110.52)	304,996.72	171,034.59	(27,816.46)	(208,448.73)	690,413.03	482,476.02	286,960.77	174,777.81	561,136.14	
Income	13,919.99	29,407.47	980,456.17	871.41	774.79	19,118.84	1,041,294.87	909.05	1,113.16	1,524.73	528,852.49	0.00	
Expenses	492,675.00	158,271.91	200,348.93	134,833.54	199,625.84	199,751.11	142,433.11	208,846.06	196,628.41	113,707.69	142,494.16	123,249.09	
Ending Balance	(346,246.08)	(475,110.52)	304,996.72	171,034.59	(27,816.46)	(208,448.73)	690,413.03	482,476.02	286,960.77	174,777.81	561,136.14	437,887.05	
Capital Outlay Reserve Fund													
Beginning Balance	920,000.00	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	1,270,000.00	1,270,000.00	
Income	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	
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	1,270,000.00	1,270,000.00	
Retiree Health Benefit Reserve Fund													
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	3,552,014.00	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	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	
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	1,500,000.00	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	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	
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	1,500,000.00	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	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	
Total Balance	7,475,767.92	7,346,903.48	8,127,010.72	7,993,048.59	7,794,197.54	7,613,565.27	8,512,427.03	8,304,490.02	8,108,974.77	7,996,791.81	8,383,150.14	8,259,901.05	

General Manager's Meeting Summary May 2023

5/3: ARFCD Finance Committee meeting. I met with members of the Finance Committee to review the proposed FY 23-24 budget package.

5/4: ARFCD Personnel Committee meeting. The Personnel Committee met to discuss the 2023 Salary Survey and adoption of new District pay scales.

5/4: CBS News 13 Interview. I met with a reporter from CBS News 13 in Sacramento to discuss the District's sale of the Lathrop Way parcel. The arrival of the reporter at the District office was unplanned but the interview seemed to go well.

5/5: Staff By-District Elections meeting. Legal Counsel Smith, Office Manager Chapman and I met with Fabian Valdez from Redistricting Insights to discuss the plan for District election zone mapping. Items of discussion included the timeline for the effort and various ways the public can submit draft map proposals.

5/12: American River Flood Control District Board of Trustees meeting. The Board met in regular session. The agenda items consisted of adoption of new District pay ranges, the Fiscal Year 2021-22 Audit, the FY 23-24 Budget and 5-Year Plan, and a resolution levying the annual benefit assessment.

5/16: District 2023 Salary Survey meeting. Office Manager Chapman and I met with consultant Kathleen Grace to review the pay scale tool and learn how to make annual updates to the pay scales.

5/22: ARFCD Personnel Committee meeting. The Personnel Committee met to discuss the FY 23/24 Staff Salary and Benefits Adjustments.