

July 10, 2020
Sacramento, California

In Compliance with CA Executive Orders N-25-20 and N-29-20 the Board of Trustees of the American River Flood Control District met in regular session at 11:00 a.m. on Friday, July 10, 2020 by teleconference. 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, Field Supervisor Scott Webb, Legal Counsel David Aladjem, Legal Counsel Julia Jenness and Office Manager Malane Chapman. Two members of the public were present.

The meeting was called to order at 11:00 a.m. Roll call was taken and a quorum 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 June 12, 2020, 2b) Approval of Report of Investment Transactions May 2020 (City Pool, LAIF, River City) and Treasurer's Certification, 2c) District Financial Reports: Statement of Operations (June 2020) and Cash Flow Report and 2d) Correspondence: None.

Roll Call Vote:

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

Item No. 3 Accounts Payable and General Fund Expenses (June 2020): Trustee L'Ecluse explained reimbursement of shop supply expenses. Trustee Holloway asked for clarification on payments made to Municipal Maintenance Equipment, Inc and Powerland Equipment, Inc. Following explanation by staff and on a motion by Trustee Johns seconded by Trustee Vander Werf, the Board unanimously approved payments on the Schedule of Accounts Payable (June 2020) of \$98,803.31 and General Fund Expenses of \$113,317.41 (total aggregate sum \$212,120.72).

Roll Call Vote:

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

Item No. 4 Award of Bid for American River Flood Control District, District Roof Repair/Replacement

- *KalerDobler Construction, Inc.*
- *RSM – Rua & Son Mechanical*

GM Kerr reported to the Board that Lionakis has reviewed each bid and all bids are responsive and responsible. The lowest responsive and responsible bid was submitted by RSM-Rua & Son Mechanical. GM Kerr recommended that the Board award a contract for the District roof repair/replacement to RSM – Rua & Son Mechanical. On a motion by Trustee Holloway seconded by Trustee L'Ecluse, the Board unanimously approved the recommendation and awarded the bid to RSM – Rua & Son Mechanical.

At 11:23 a.m. the Trustees met in closed session with District Counsel Jenness and District Counsel Aladjem.

Item No. 5 Closed Session: Conference with Legal Counsel – Personnel: Government Code 54957 – FY 2020-21 Salary and Benefit Adjustments for District Staff: No reportable action was taken. This item was heard out of order.

Item No. 6 Closed Session: Conference with Legal Counsel – Personnel: Government Code 54957 – General Manager's Annual Performance Evaluation:

The Trustees returned to open session at 12:18 p.m. On a motion by Trustee Johns seconded by Trustee L'Ecluse, the Board unanimously approved a 2.5% cost-of-living adjustment (COLA) for District Staff (exclusive of the General Manager), 3% merit increase for all employees, additional increase for specific employees for outstanding performance and/or to bring compensation in line with the most recent compensation/salary survey, continuation of 457 contributions and longevity bonuses as described in the employee handbook, approve revised longevity bonus language for the employee handbook, approve the qualified applicators certificate bonus of \$1000 and adopt pay rate schedule that include the longevity compensation and qualified applicators certificate bonus.

Roll Call Vote:

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

On an addition motion by Trustee Shah, seconded by Trustee Holloway, the Board expressed their appreciation for GM Kerr for his exceptional service during very difficult circumstances, noting in particular dealing with a lot of non-flood related issues such as homeless encampments, encroachments, mandated repairs and pandemic. The Board expresses their gratitude to GM Kerr for his hard work and dedication to the District and

rate payers and unanimously approved a 5.5% merit increase and a one time bonus of \$5,000 in light of his outstanding service. This item was heard out of order.

Roll Call Vote:

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

Item No. 7 Resolution 2020-05: Transfer of Funds from Capital Outlay to District Operations Fund: Following explanation by GM Kerr and on a motion by Trustee Vander Werf seconded by Trustee L'Ecluse the Board approved the transfer of \$350,000 into the District Operations Fund from Capital Outlay Reserve Fund to cover the cost of the District roof repair/replacement.

Roll Call Vote:

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

Item No. 8 Resolution 2020-06: CSDA Commercial Card from Umpqua Bank: Following explanation by staff and on a motion by Trustee Holloway seconded by Trustee Vander Werf, the Board unanimously approved obtaining a new District credit card through Umpqua Bank.

Roll Call Vote:

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

Item No. 9a Sourcewell Contract 2021 Peterbilt 348 Dump Truck: Trustee Vander Werf inquired on disposal of old equipment. Following explanation by staff and of a motion by Trustee Holloway seconded by Trustee Johns. The Board unanimously approved the purchase of the Peterbilt Dump truck.

Roll Call Vote:

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

Item No. 9b Sourcewell Contract Model 200XP Brush Bandit Chipper: Following explanation by staff and on a motion by Trustee L'Ecluse seconded by Trustee Vander Werf. The Board unanimously approved the purchase of the Brush Bandit chipper.

Roll Call Vote:

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

Item No. 9c Sourcewell Contract John Deere 5075E Utility Tractor: Following explanation by staff and on a motion by Trustee Johns seconded by Trustee L'Ecluse. The Board unanimously approved the purchase of the John Deere 5075E Utility Tractor.

Roll Call Vote:

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

Item No. 10 Administrative Staff Reports:

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

- General Manager's June Meeting Summary: ARFCD Safety Committee meeting was discussed;
- SWIF Update;
- Public Outreach Committee – Flyer Development;
- Hydrologic Conditions: Folsom Lake 68% of capacity with an outflow 4,709 cfs. The gauge at the I Street Bridge shows a water surface elevation of 6.8 feet above sea level;
- Next Board Meeting is scheduled for August 14, 2020.

b) *Legal Counsel David Aladjem had nothing further to report.*

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 rodent abatement, mowing, trimming, fence replacement, mechanical work and safety training.

Item No. 12 Questions and Comments by Trustees: Trustee L'Ecluse asked if the District had looked into alternatives to the Sheriff Work Release Program. Trustee Johns thanked the crew for driving slow on the levees, other agencies need to follow the District's example.

Item No. 13 Adjourn: There being no further business requiring action by the Board, the meeting was adjourned by Trustee Shah at 12:53 p.m.

Attest:

Secretary

President

DRAFT

**American River Flood Control District
Staff Report**

Investment Transactions Summary; June 2020

LAIF:

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

City Pool A

- Accrued Interest Receivable for the month of June was \$12849.98.
- As of June 30, 2020, the balance of Interest Receivable in this account was \$194,331.09.

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

River City Bank Money Market:

- On June 30, 2020 a monthly interest payment was deposited in the amount of \$40.62.

River City Bank Checking:

- On June 25, 2020, a deposit was received from Department of Water Resources for the Deferred Maintenance Project in the amount of \$56,865.45.
- On June 30, 2020, a deposit was received from Department of Water Resources for the Deferred Maintenance Project in the amount of \$220,282.01.
- On June 30, 2020 a monthly interest payment was deposited in the amount of \$39.41.
- Total amount of Accounts Payable cleared during the month of June was \$197,542.79.

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

Item 2b

Balance and Transactions

Account		LAIF	City Pool A	River City Bank Money Market	River City Bank Checking
Beginning Balance	6/1/20	\$463,532.41	\$8,628,237.09	\$55,040.82	\$546,807.57
Transactions					
River City Bank Deposit	6/25/20				\$56,865.45
River City Bank Deposit	6/30/20				\$220,282.01
City Pool A Interest	6/30/20		\$12,849.98		
River City Bank Interest	6/30/20			\$40.62	\$39.41
Accounts Payable (cleared)					(\$197,542.79)
Ending Balance:	6/30/20	\$463,532.41	\$8,628,237.09	\$55,081.44	\$626,451.65

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

Interest

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
Date:	Mar 2020	Apr 2020	May 2020	June 2020
LAIF	1.79	1.65	1.36	1.22
City Pool A	2.22	1.97	1.81	1.77
River City Bank Money Market	1.57	1.26	1.13	0.90
River City Bank Checking	0.10	0.10	0.10	0.10

**American River
Flood Control
District**

AMERICAN RIVER FLOOD CONTROL DISTRICT

MONTHLY REVIEW – JUNE 2020

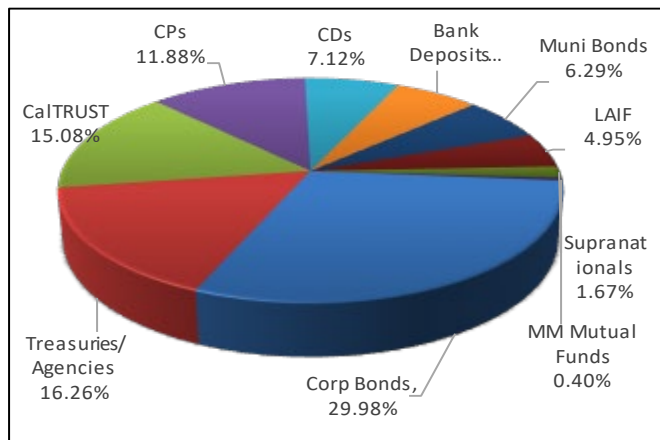
STRATEGY

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	8,809,718
Contributions	-
Withdrawals	-
Interest Earned	12,850
Ending Balance	8,822,568

CITY POOL A PORTFOLIO COMPOSITION



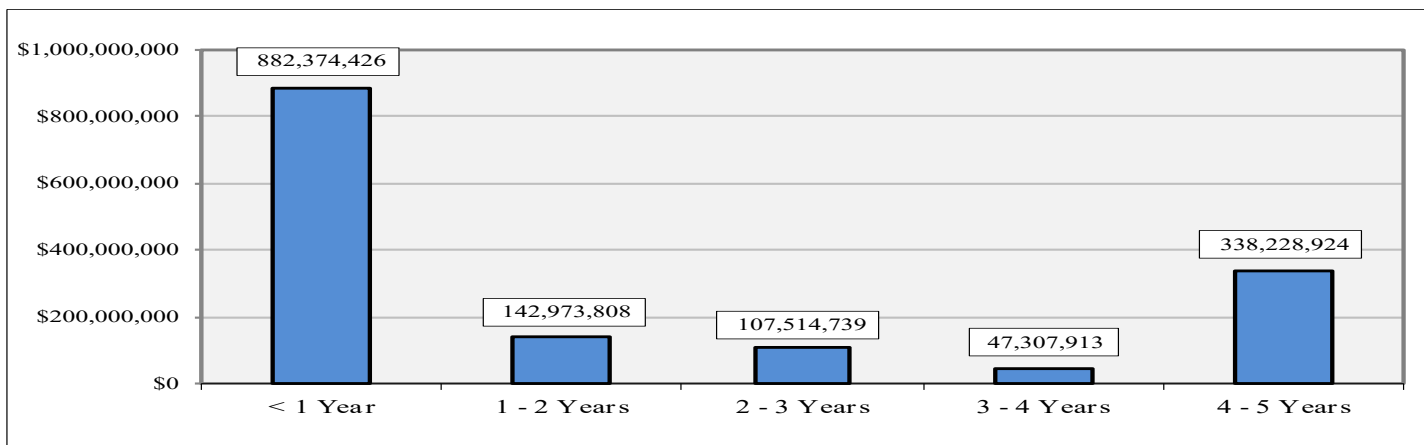
PERFORMANCE COMPARISON

City Pool A	1.77%
LAIF	1.22%
90 Day T-Bill	0.14%
Federal Funds	0.08%

Asset Type	Pct. Assets	YTM
Corp Bonds	29.98%	2.19%
Treasuries/Agencies	16.26%	1.64%
CalTRUST	15.08%	0.97%
CPs	11.88%	1.63%
CDs	7.12%	1.53%
Bank Deposits	6.37%	1.44%
Muni Bonds	6.29%	2.23%
LAIF	4.95%	1.22%
Supranationals	1.67%	2.08%
MM Mutual Funds	0.40%	0.06%

CITY POOL A MATURITY SCHEDULE

Maturity	Market Value	Pct. Holdings
< 1 Year	882,374,426	58.10%
1 - 2 Years	142,973,808	9.42%
2 - 3 Years	107,514,739	7.08%
3 - 4 Years	47,307,913	3.12%
4 - 5 Years	338,228,924	22.28%
Total	1,518,399,810	100.00%



City of Sacramento
CASH LEDGER
American River Flood Control District
From 06-01-20 To 06-30-20

All Cash Accounts

Trade Date	Settle Date	Tran Code	Quantity	Security	Amount	Cash Balance
Pool A Interest Receivable						
06-01-20				Beginning Balance		181,481.11
06-30-20	06-30-20	in		Pool A Cash	12,849.98	194,331.09
				Jun 2020 estimated Pool A interest		
					12,849.98	
06-30-20				Ending Balance		194,331.09
Pool A Cash						
06-01-20				Beginning Balance		8,628,237.09
06-30-20				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

July 01, 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

June 2020 Statement

Account Summary

Total Deposit:	0.00	Beginning Balance:	463,532.41
Total Withdrawal:	0.00	Ending Balance:	463,532.41



River City Bank

WWW.RIVERCITYBANK.COM

PO Box 15247, Sacramento, CA 95851-0247

Return Service Requested

Item 2b



Last statement: May 31, 2020
This statement: June 30, 2020
Total days in statement period: 30

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

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0811100952
(0)

Direct inquiries to:
916-567-2836

Public Fund Money Market

Account number	0811100952	Beginning balance	\$55,040.82
Low balance	\$55,040.82	Total additions	40.62
Average balance	\$55,040.82	Total subtractions	0.00
Avg collected balance	\$55,040	Ending balance	\$55,081.44
Interest paid year to date	\$2,377.88		

CREDITS

Date	Description	Additions
06-30	Interest Credit	40.62

DAILY BALANCES

Date	Amount	Date	Amount	Date	Amount
05-31	55,040.82	06-30	55,081.44		

INTEREST INFORMATION

Annual percentage yield earned	0.90%
Interest-bearing days	30
Average balance for APY	\$55,040.82
Interest earned	\$40.62

AMERICAN RIVER FLOOD CONTROL DISTRICT
June 30, 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



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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
(51)

Direct inquiries to:
916-567-2836

Public Fund Interest Checking

Account number	0811090736	Beginning balance	\$546,807.57
Enclosures	51	Total additions	277,186.87
Low balance	\$413,277.48	Total subtractions	197,542.79
Average balance	\$490,010.54	Ending balance	\$626,451.65
Avg collected balance	\$480,772		

CHECKS

Number	Date	Amount	Number	Date	Amount
7617	06-09	2,116.78	7639	06-24	273.32
7618	06-09	16,410.82	7640	06-23	4,046.20
7619	06-09	25,564.70	7641	06-23	171.46
7620	06-25	29,058.05	7642	06-23	1,091.91
7621	06-26	189.93	7643	06-22	777.75
7622	06-24	685.30	7644	06-22	1,010.26
7623	06-24	501.85	7645	06-29	32.50
7624	06-23	323.19	7646	06-22	1,110.64
7625	06-26	107.41	7647	06-23	600.00
7626	06-24	2,585.44	7648	06-29	321.00
7627	06-22	350.00	7649	06-23	374.91
7628	06-23	376.54	7650	06-22	142.14
7629	06-23	3,502.00	7651	06-23	637.50
7630	06-29	53.61	7652	06-23	1,423.00
7631	06-22	121.80	7653	06-29	30.00
7632	06-24	647.12	7654	06-24	1,397.46
7633	06-24	92.00	7655	06-23	2,828.90
7634	06-22	108.00	7656	06-23	919.21
7635	06-23	3,868.00	7657	06-24	823.39
7636	06-30	44.00	7658	06-23	200.00
7637	06-23	501.74	7659	06-24	3,991.99
7638	06-23	656.34	7660	06-30	183.66

AMERICAN RIVER FLOOD CONTROL DISTRICT
June 30, 2020

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0811090736

Number	Date	Amount	Number	Date	Amount
7661	06-24	701.69	7664	06-25	1,041.87
7662	06-24	4,534.09	7665	06-15	256.81
7663	06-24	500.53			

DEBITS

Date	Description	Subtractions
06-01	' ACH Withdrawal HEALTHEQUITY INC HealthEqui 200601	150.00
06-15	' ACH Withdrawal CALPERS 1900 100000016055436	48.97
06-15	' ACH Withdrawal CALPERS 3100 100000016032090	1,811.77
06-15	' ACH Withdrawal CALPERS 3100 100000016032063	3,194.69
06-15	' ACH Withdrawal CALPERS 1900 100000016055427	5,483.57
06-15	' ACH Withdrawal INTUIT PAYROLL S QUICKBOOKS 200615 946000047	32,870.30
06-16	' ACH Withdrawal CALPERS 1900 100000016062912	3,024.47
06-17	' ACH Withdrawal CALPERS 3100 100000016032090	32.92
06-18	' ACH Withdrawal INTUIT PAYROLL S QUICKBOOKS 200618 946000047	535.67
06-22	' ACH Withdrawal HEALTHEQUITY INC HealthEqui 200622	152.95
06-30	' ACH Withdrawal INTUIT PAYROLL S QUICKBOOKS 200630 946000047	32,949.27
06-30	' Service Charge ADDITIONAL DEBITS	1.40

CREDITS

Date	Description	Additions
06-25	Deposit	56,865.45
06-30	Deposit	220,282.01
06-30	' Interest Credit	39.41

DAILY BALANCES

Date	Amount	Date	Amount	Date	Amount
05-31	546,807.57	06-15	458,899.16	06-18	455,306.10
06-01	546,657.57	06-16	455,874.69	06-22	451,532.56
06-09	502,565.27	06-17	455,841.77	06-23	430,011.66

AMERICAN RIVER FLOOD CONTROL DISTRICT
June 30, 2020

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Date	Amount	Date	Amount	Date	Amount
06-24	413,277.48	06-26	439,745.67	06-30	626,451.65
06-25	440,043.01	06-29	439,308.56		

INTEREST INFORMATION

Annual percentage yield earned	0.10%
Interest-bearing days	30
Average balance for APY	\$480,772.30
Interest earned	\$39.41

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 June 2020**
- Investment Pool A Account, City of Sacramento **Dated June 2020**
- District Checking Account, River City Bank **Dated June 2020**
- District Repurchase Account, River City Bank **Dated June 2020**

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

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

	Year to Date July 1, 2020 to July 31, 2020	Budget	Percent of Budget
Revenues			
Benefit assessment	\$ -	\$ 1,429,793	0.00%
Consolidated capital assessment	-	980,000	0.00%
Interest	697	77,267	0.90%
O & M agreements	-	231,801	0.00%
Miscellaneous	-	-	Not budgeted
Total Revenues	<u>697</u>	<u>2,718,861</u>	0.03%
M & O Expenses			
Salaries and wages	89,267	833,238	10.71%
Payroll tax expense	6,795	66,659	10.19%
Pension expense	18,563	189,428	9.80%
Compensation insurance	-	41,662	0.00%
Medical/dental/vision	39,277	216,125	18.17%
Fuel/oil reimbursement	-	35,000	0.00%
Equipment rental	-	20,000	0.00%
Equipment repairs/parts	1,584	50,000	3.17%
Equipment purchases (< \$5,000)	-	15,000	0.00%
Shop supplies	1,571	20,000	7.86%
Levee maint. (supp. & material)	-	20,000	0.00%
Levee maint. chemicals	-	27,500	0.00%
Levee maint. services	-	80,000	0.00%
Rodent abatement (supplies & materials)	-	10,000	0.00%
Employee uniforms	-	7,500	0.00%
Staff training	-	7,500	0.00%
Regulation Compliance (OSHA)	-	6,000	0.00%
Miscellaneous	-	2,000	0.00%
Small tools & equipment	-	7,500	0.00%
Emergency preparedness program	700	35,000	2.00%
Engineering services	-	20,000	0.00%
Environmental services/studies	-	5,000	0.00%
Encroachment remediation	-	15,000	0.00%
Urban camp cleanup	-	50,000	0.00%
Total M & O Expenses	<u>157,757</u>	<u>1,780,112</u>	8.86%
Administration Expenses			
Board of trustees compensation	519	7,600	6.83%
Trustee expenses	-	2,400	0.00%
Trustee training	-	5,000	0.00%
Accounting services	-	15,000	0.00%
Legal services (general)	-	50,000	0.00%
Utilities	1,345	40,000	3.36%
Telephone	365	25,000	1.46%
Retiree benefits	23,085	143,000	16.14%
Office/shop/yard lease	600	7,200	8.33%
Office equipment/furniture	-	7,500	0.00%
Office supplies	-	-	Not budgeted
Auto allowance	592	6,600	8.97%
Parking reimbursement	-	500	0.00%
General office expense	350	15,000	2.33%
Technology and software	-	10,000	0.00%
Legislative services	-	-	Not budgeted
Dues and associations	1,393	25,000	5.57%
Property and liability insurance	1,798	42,000	4.28%
Conference/workshop/seminar	-	-	Not budgeted
Public relations/information	-	30,000	0.00%
Miscellaneous	447	5,000	8.94%
Election expense	-	99,723	0.00%
Employee morale/wellness	-	2,000	0.00%
Investment fees	-	20,000	0.00%
Community services	-	1,500	0.00%
Bookkeeping services	-	14,000	0.00%
Property taxes	-	3,000	0.00%
Building maintenance	-	10,000	0.00%
County Dtech fees for DLMS	-	55,000	0.00%
Interest expense	37	-	Not budgeted
Total Administration Expenses	<u>30,531</u>	<u>642,023</u>	4.76%
Special Projects Expenses			
Engineering studies/survey studies	-	170,000	0.00%
Levee standards compliance	-	25,000	0.00%
Encroachment remediation	-	-	Not budgeted
Vegetation management	-	-	Not budgeted
Small capital projects	-	50,000	0.00%
Total Special Project Expenses	<u>-</u>	<u>245,000</u>	0.00%
Capital Outlay			
Bank protection	-	-	Not budgeted
Magpie Creek	-	-	Not budgeted
Property acquisition	-	-	Not budgeted
Miscellaneous	-	-	Not budgeted
Equipment purchases (over \$5,000)	-	100,000	0.00%
Total Capital Outlay	<u>-</u>	<u>100,000</u>	
Capital Outlay: District Headquarters Build-Out			
Building improvements/maintenance	-	700,000	0.00%
La Riviera improvements/maintenance	-	2,000	0.00%
	<u>-</u>	<u>702,000</u>	

Note: Amounts above are not audited

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

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

Cash Flow Report													
Maintenance and Operations Expens	20-Jul	20-Aug	20-Sep	20-Oct	20-Nov	20-Dec	21-Jan	21-Feb	21-Mar	21-Apr	21-May	21-Jun	TOTAL
500 - Salary/Wages	84,955.85	72,305.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	157,261.27
501 - Payroll Taxes	6,551.57	5,539.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,090.98
502 - Pension	17,202.17	10,524.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,726.80
503 - Compensation Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
504 - Medical/Dental/Vision	24,342.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,342.88
508 - Fuel/Oil	2,345.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,345.10
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	0.00	0.00	0.00	0.00	0.00	0.00
511 - Equipment Repair/Parts	15,604.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,604.93
512 - Shop Supplies	4,256.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,256.28
514 - Levee Maint(Supplies&Materi	100.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.38
515 - Levee Maintenance Services	2,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,200.00
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	1,529.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,529.00
519 - Miscellaneous O&M	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
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)	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
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	1,380.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,380.45
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	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
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	160,468.61	88,369.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	248,838.07
Administrative Expenses	20-Jul	20-Aug	20-Sep	20-Oct	20-Nov	20-Dec	21-Jan	21-Feb	21-Mar	21-Apr	21-May	21-Jun	TOTAL
505 - Telephone	1,521.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,521.70
506 - Utility Charges	3,362.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,362.49
507 - Office/Shop Lease	600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	600.00
513 - Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
517 - Auto Allowance	550.00	550.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,100.00
520 - Retiree Benefits	11,542.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,542.63
522 - Office Equipment/Furniture	129.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	129.24
526 - Mileage/Parking Reimbusem	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
527 - General Office Expense	1,081.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,081.26
529 - Pre-funding Retiree Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531 - Technology & Software	467.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	467.39
600 - Board of Trustees Compensa	1,380.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,380.45
601 - Trustee Expenses	475.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	475.00
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	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
606 - Legislative Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
607 - Dues and Assoc. Expenes	4,832.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,832.00
608 - Insurance Premiums	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
609 - Conference /Workshops/Sem	3,591.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,591.00
610 - Public Relations Information	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	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	0.00	0.00	0.00	0.00	0.00
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	3,579.77	35.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,615.52
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	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
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 2020 through June 2021

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	33,112.93	585.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,698.68

Special Projects Expenses	20-Jul	20-Aug	20-Sep	20-Oct	20-Nov	20-Dec	21-Jan	21-Feb	21-Mar	21-Apr	21-May	21-Jun	TOTAL
702 - Engineering/Survey Studies	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	2,537.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,537.50
Total Special Projects	2,537.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,537.50

Capital Outlay: Flood Control	20-Jul	20-Aug	20-Sep	20-Oct	20-Nov	20-Dec	21-Jan	21-Feb	21-Mar	21-Apr	21-May	21-Jun	TOTAL
700 - Bank Protection	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
701 - Magpie Creek	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
706 - Property Acquisition	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
709 - Equipment Purchase (> \$500)	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	20-Jul	20-Aug	20-Sep	20-Oct	20-Nov	20-Dec	21-Jan	21-Feb	21-Mar	21-Apr	21-May	21-Jun	TOTAL
120 - Benefit Assessment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	2,388.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,388.20
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	982,388.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	982,388.20

Fund Balance

District Operations Fund	Jul 20	Aug 20	Sept 20	Oct 20	Nov 20	Dec 20	Jan 21	Feb 21	Mar 21	Apr 21	May 21	Jun 21
Beginning Balance	1,665,499.72	2,801,768.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income	1,332,388.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	196,119.04	88,955.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72,000.00
Ending Balance	2,801,768.88	2,712,813.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(72,000.00)
Capital Outlay Reserve Fund												
Beginning Balance	1,270,000.00	920,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	350,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	920,000.00	920,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Retiree Health Benefit Reserve Fund												
Beginning Balance	3,552,014.00	3,552,014.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72,000.00
Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	3,552,014.00	3,552,014.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72,000.00
Flood Emergency Response Reserve Fund												
Beginning Balance	1,500,000.00	1,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Emergency Repair Reserve Fund												
Beginning Balance	1,500,000.00	1,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Balance	10,273,782.88	10,184,827.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**CONFLICT OF INTEREST CODE
FOR
AMERICAN RIVER FLOOD CONTROL DISTRICT**

The Political Reform Act, Government Code § 81000 et seq., requires state and local government agencies to adopt and promulgate conflict of interest codes. The Fair Political Practices Commission has adopted a regulation, Ca. Code Regs. tit. 2, § 18730, which contains the terms of a standard conflict of interest code, which can be incorporated by reference, and which may be amended by the Fair Political Practices Commission to conform to amendments to the Political Reform Act after public notice and hearings. Therefore, the terms of Ca. Code Regs tit. 2, § 18730 and any amendments to it duly adopted by the Fair Political Practices Commission, along with the attached Appendix in which officials and employees are designated and disclosure categories are set forth, are hereby incorporated by reference and constitute the Conflict of Interest Code of American River Flood Control District.

Designated employees shall file their statements of economic interests with American River Flood Control District, which will make the statements available for public inspection and reproduction (Government Code § 81008.)

APPENDIX OF DESIGNATED POSITIONS

<u>DESIGNATED POSITIONS</u>	<u>ASSIGNED DISCLOSURE CATEGORIES</u>
Officials Who Manage Public Investments And Candidates for any such office ¹ .	
1. Office Manager	2
2. Consultants*	1
3. Superintendent	1

*Consultants shall be included in the list of designated employees and shall disclose pursuant to the broadest disclosure category in the Code subject to the following limitation:

The manager of the district may determine in writing that a particular consultant, although a "designated position," is hired to perform a range of duties that is limited in scope and thus is not required to fully comply with the disclosure requirements in this section. Such written determination shall include a description of the consultant's duties and, based upon that description, a statement of the extent of disclosure requirements. The manager's determination is a public record and shall be retained for public inspection in the same manner and location as this conflict of interest code.

¹ It has been determined that the positions listed below and those who are candidates for these office manage public investments and will file a statement of economic interests pursuant Government Code § 87200:
Manager/Trustees, Flood Emergency Manager/Relief Manager

APPENDIX OF DISCLOSURE CATEGORIES

Category 1

All interests in real property² as well as investments and business positions in business entities and income from agricultural or farming entities, real estate developers, contractors, agents or brokers, as well as sources which provide facilities, services, supplies, or equipment of the type utilized by the district, including but not limited to:

- Pipe, valves, fittings, etc.
- Pumps, motors, etc.
- Meters
- Construction and building materials
- Engineering services
- Construction contractors
- Safety equipment and facilities
- Hardware tools and supplies
- Freight and hauling
- Motor vehicles, heavy equipment,
Special vehicles and parts and services thereto
- Petroleum products
- Photographic services, supplies and equipment
- Janitorial services
- Water quality testing
- Chemicals, insecticides, weed killers
- Communications equipment and services
- Travel agencies
- Well drilling
- Electrical equipment
- Computer hardware and software
- Architectural services
- Water treatment equipment, supplies and services
- Custom farming services such as weed abatement, etc.
- Telemetry equipment
- Appraisal services
- Printing, reproduction, record keeping, etc.
- Office equipment
- Accounting services
- Real estate agent/brokers and investment firms
- Title companies
- Public utilities

² Pursuant to Government Code § 82035, designated officials and employees in this disclosure category need only disclose real property any part of which is located either (a) within or not more than two miles from the geographical boundaries of the District or (b) within or not more than two miles from land used or owned by the District outside the geographical boundaries of the District.

Category 1 Cont'd

Banks and savings and loan institutions
Financial audit services
Consulting services, such as legal, energy and power, engineering, data processing, computers, labor relations, public relations, planning, economics, environmental, and appraisal
Agricultural production

Category 2

All interest in real property³ as well as investments and business positions in business entities and income from sources which provide supplies, services, equipment or facilities of the type utilized by the district, including but not limited to:

Printing, reproduction, record keeping equipment, supplies and services
Janitorial services
Office equipment, supplies and services
Travel agencies
Employment agencies
Medical services and supplies
Computer hardware and software
Communications services and equipment
Consulting services
Accounting services
Financial audit services
Banks and savings and loan institutions
Appraisal services

³ Pursuant to Government Code § 82035, designated officials and employees in this disclosure category need only disclose real property any part of which is located either (a) within or not more than two miles from the geographical boundaries of the District or (b) within or not more than two miles from land used or owned by the District outside the geographical boundaries of the District.



550 Howe Avenue, Suite 210
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July 23, 2020

Board of Directors
American River Flood Control District
165 Commerce Circle, Suite D
Sacramento, California 95815

We are pleased to confirm our understanding of the services we are to provide for American River Flood Control District (District) for the year ended June 30, 2020. We will audit the financial statements of the governmental activities and the aggregate remaining fund information, which comprise the District's basic financial statements as of and for the year June 30, 2020. Accounting standard generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Budget and Actual Comparison
3. Schedule of District's Proportionate Share of the Net Pension Liability and Schedule of Contributions to the Pension Plan
4. Schedule of Changes in Net other Postemployment Benefits Liability and Related Ratios
5. Schedule of Contributions – OPEB

We have also been engaged to report on supplementary information other than RSI that accompanies the District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole.

Audit Objectives

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the basic financial statements taken as a whole.

Our audit will be conducted in accordance with U.S. generally accepted auditing standards; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and will include tests of accounting records, and other procedures we consider necessary to enable us to express such opinions. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis of matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audits or are unable to form or have not formed opinions, we may decline to express an opinion or to issue a report as a result of this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The reports on internal control and compliance will include a paragraph that states the purpose of the report is solely to describe the testing of internal control over financial reporting and compliance, and the result of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, and that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Management Responsibilities

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. As part of the audit, we will assist with

preparation of your financial statements and related notes. You are responsible for making all management decisions and performing all management functions relating to the financial statements and related notes and for accepting full responsibility for such decisions. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you are required to designate an individual with suitable skill, knowledge, or experience to oversee any nonaudit services we provide and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including internal controls over compliance, and for evaluating and monitoring ongoing activities; to help ensure that appropriate goals and objectives are met and that there is reasonable assurance that government programs are administered in compliance with compliance requirements. You are also responsible for the selection and application of accounting principles; for the fair presentation in the financial statements of the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the District and the respective changes in financial position and cash flows, where applicable, in conformity with the U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making all financial records and related information available to us, including any significant vendor relationships in which the vendor has the responsibility for program compliance. We understand that you will provide us with such information required for our audit and that you are responsible for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Management's responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud, or illegal acts affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud, or illegal acts affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws and regulations and for taking timely and appropriate steps to remedy any fraud, illegal acts, violations of contracts or grant agreements, or abuse that we may report.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishment and maintenance of a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous audits or other engagements or studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits or other engagements or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, and the timing and format related thereto.

Audit Procedures-General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform you of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the periods covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected funding sources and financial institutions. We will also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will request certain written representations from you about the financial statements and related matters.

Audit Procedures-Internal Control

Our audit will include obtaining an understanding of the design of the entity and its environment, including internal control, sufficient to assess the results of material misstatement of the financial statements and to design the nature, timing and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify reportable conditions. However, we will communicate to management and those charged with governance on internal control related matters that are required to be communicated under professional standards, *Government Auditing Standards*.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with applicable laws and regulations and the provisions of contracts and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Audit Administration and Other

Brian Nash is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign the report.

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We may also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will request certain written representations from management about the financial statements and related matters. Because of the importance of oral and written management representations to an effective audit, the District releases and indemnifies Richardson & Company, LLP and its personnel from any and all claims, liabilities, costs and expenses attributable to any active negligence on the part of the District.

The audit documentation for this engagement is the property of Richardson & Company, LLP and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to the California State Board of Accountancy or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. The firm will also make available its workpapers and respond to all reasonable inquiries of successor auditors and others to review workpapers of the District, upon the District's written request or consent. If requested, access to such audit documentation will be provided under the supervision of Richardson & Company, LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. All professional and administrative services and expenses relating to such access will be charged as an additional expense to the District at the rates listed in the Professional Fees section of this letter. The workpapers for this or any engagement for you will be retained for a minimum of seven years after the date the auditor's report is issued, or longer if required by generally accepted auditing standards.

In the event we are requested or authorized by you or required by government regulation, subpoena, or other legal process to produce our workpapers or our personnel to respond to inquiries or serve as witnesses with respect to this or any engagement for you, you will, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, in responding to such a request. If such a request is made, and unless we are obligated by law or legal process to the contrary, we will inform you prior to providing such access.

If the District intends to publish or otherwise reproduce in any document our report on the District's financial statements, or otherwise make reference to our Firm in a document that contains other information in addition to the audited financial statements (e.g., in a debt offering circular for example), the District agrees that prior to making any such use of our report, or reference to our Firm, management will provide us with a draft of the document to read and obtain our approval for the inclusion or incorporation by reference of our report, or the reference to our Firm, in such document before the document is printed and distributed. The inclusion or incorporation by reference of our report in any such document would constitute the reissuance of our report and any request by the District to reissue our report or to consent to its inclusion or incorporation by reference in an offering or other document will be considered based on the facts and circumstances existing at the time of such request. The estimated fees outlined herein do not include any services that would need to be performed in connection with any such request to make use of our report, or reference to our Firm; fees for such services would be based upon the rates for additional services as described in the Professional Fees section.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, if applicable, you understand that electronic sites are a means to distributed information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Our Firm, as well as all other accounting firms with a significant audit practice, participates in a "peer review" program, covering our audit and accounting practices. This program requires that once every three years we subject our quality assurance practices to an examination by another accounting firm. As part of the process, the other firm will review a sample of our work. It is possible that the work we perform for you may be selected by the other firm for their review. If it is, they are bound by professional standards to keep all information confidential. If you object to having the work we do for you reviewed by our peer reviewer, please notify us.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our current peer review report accompanies this letter.

Professional Fees

Our fee for audit services for the year ended June 30, 2020 will be \$12,400. We will also provide assistance with performing the calculations to allocate the CalPERS pension amounts to the District and prepare the information for the footnote disclosures. We estimate that our fee for this services would not exceed \$900. In addition, we will provide assistance in developing the

journal entry to record the OPEB liability and prepare the footnote disclosure to comply with GASB 75. We estimate the fee for this service would not exceed \$850.

These fees are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit and include out-of-pocket expenses for items including clerical support, computer charges, supplies, telephone charges, printing and travel. There will be no additional charges to the District related to these items. Our fee is all inclusive and represents a not to exceed amount.

These estimates do not take into consideration changes in the scope of the audit due to changes in accounting or auditing pronouncements and standards, laws or regulations, the loss of key accounting personnel, material weaknesses in the internal control environment, or significant changes in the scope of the District’s operations. We will discuss a new fee estimate with the District if such an event occurs.

Additional Services: The fee for additional services provided under this engagement letter or otherwise requested by the District, if any, will be based on a rate per hour by staff classification as follows:

<u>Classification</u>	<u>Rate Per Hour</u>
Partner	\$ 200
Tax Director	220
Senior Manager	180
Managers	160
Supervisors	140
Seniors	120
Semi-Seniors	100
Staff	90
Administrative or clerical	60

If any provision in this letter is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions will nevertheless continue in full force without being impaired or invalidated in any way.

In the event of any dispute between the parties, the parties agree first to submit any such dispute to mediation before a mutually agreeable retired judge or attorney with at least five years of experience as a mediator, with the parties to share equally in the costs of such mediation. If the mediation does not resolve the dispute and the dispute relates to unpaid fees only, then the parties agree to submit such fee dispute to binding arbitration before a mutually agreeable arbitrator of at least five years’ experience and in accordance with the provisions of Code of Civil Procedure 1280 to 1294.2. In all other disputes where mediation fails, either party may file an action in the Sacramento County Superior Court. The prevailing party in any such action will be entitled to its reasonable attorney’s and expert witness fees and litigation costs.

* * * * *

American River Flood Control District
July 23, 2020
Page 9 of 10

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

RICHARDSON & COMPANY, LLP



Ingrid M. Sheipline, CPA
Managing Partner

Response:

This letter correctly sets forth the understanding of the District.

By: _____

Title: _____

Date: _____



CPAs & BUSINESS ADVISORS

Report on the Firm's System of Quality Control

July 17, 2018

To the Partners of Richardson & Company, LLP
and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Richardson & Company, LLP (the firm) in effect for the year ended March 31, 2018. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards). A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Richardson & Company, LLP in effect for the year ended March 31, 2018, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Richardson & Company, LLP has received a peer review rating of *pass*.

Eide Bailly LLP

What inspires you, inspires us. eidebailly.com

Invoices Paid				
	DATE	AMOUNT	CHECK #	
Quickbooks (Employees)	7/15/20	\$43.25	EFT	
Quickbooks (Trustees)	7/16/20	\$8.75	EFT	
Quickbooks (Employees)	7/17/20	\$15.75	EFT	
Quickbooks (Employees)	7/17/20	\$8.75	EFT	
CalPERS (Miscellaneous Admin)	7/20/20	\$250.00	EFT	
HSA (Employee)	7/20/20	\$150.00	EFT	
HSA (Miscellaneous Expense)	7/20/20	\$2.95	EFT	
Quickbooks (Employees)	7/31/20	\$114.75	EFT	
HSA (Employee)	8/3/20	\$150.00	EFT	
	Total	\$744.20		

Trustee Compensation				
	DATE	GROSS	NET	CHK#
7/10/2020 Board Meeting				
Holloway, Brian F	7/17/20	\$95.00	\$86.78	Direct Dep
Johns, Steven T	7/17/20	\$95.00	\$86.78	Direct Dep
L'Ecluse, Tamika AS	7/17/20	\$95.00	\$86.78	Direct Dep
Shah, Cyril A	7/17/20	\$95.00	\$86.78	Direct Dep
Vander Werf, Rachelanne	7/17/20	\$95.00	\$86.78	Direct Dep
	Total	\$475.00	\$433.90	

Trustee Taxes				
	DATE	AMOUNT	CHK#	
7/10/2020 Board Meeting				
Federal Tax Payment	7/16/20	\$72.70	EFT	
CA Withholding & SDI	7/16/20	\$4.75	EFT	
CA UI & ETT	7/16/20	\$8.08	EFT	
	Total	\$85.53		

Payroll Summary				
	DATE	GROSS	NET	CHK#
PP ending 7/15/2020				
Malane Chapman	7/16/20	3446.96	2135.45	Direct Dep
Elvin Diaz	7/16/20	2507.12	1860.05	Direct Dep
David Diaz	7/16/20	2599.52	1548.21	Direct Dep
Gilberto Gutierrez	7/16/20	2834.48	1615.12	Direct Dep
Ross Kawamura	7/16/20	4360.46	2263.68	Direct Dep
Lucas Kelley	7/16/20	2091.76	1322.96	Direct Dep
Tim Kerr	7/16/20	7466.41	5421.33	Direct Dep
Victor Palacios	7/16/20	2042.48	1801.04	Direct Dep
Erich Quiring	7/16/20	2710.40	1666.58	Direct Dep
Jose Ramirez	7/16/20	2781.68	2035.12	Direct Dep
Scott Webb	7/16/20	3311.44	2058.00	Direct Dep
Longevity Bonus				
Malane Chapman	7/17/20	250.00	211.50	Direct Dep
Elvin Diaz	7/17/20	500.00	456.75	Direct Dep
David Diaz	7/17/20	1000.00	860.88	Direct Dep
Gilberto Gutierrez	7/17/20	250.00	211.49	Direct Dep
Ross Kawamura	7/17/20	2000.00	1536.46	Direct Dep
Lucas Kelley	7/17/20	250.00	204.49	Direct Dep
Tim Kerr	7/17/20	1000.00	763.50	Direct Dep
Erich Quiring	7/17/20	250.00	204.49	Direct Dep
Jose Ramirez	7/17/20	250.00	228.38	Direct Dep
One Time Bouns				
Gilberto Gutierrez	7/20/20	1000.00	817.31	Direct Dep
Ross Kawamura	7/20/20	1000.00	812.29	Direct Dep
Tim Kerr	7/20/20	5000.00	3894.17	Direct Dep
Jose Ramirez	7/20/20	1000.00	849.70	Direct Dep
Scott Webb	7/20/20	1000.00	802.86	Direct Dep
PP ending 7/31/2020				
Malane Chapman	8/1/20	3760.32	2335.67	Direct Dep
Elvin Diaz	8/1/20	2735.04	1996.68	Direct Dep
David Diaz	8/1/20	2835.84	1712.42	Direct Dep
Gilberto Gutierrez	8/1/20	3092.16	1891.54	Direct Dep
Ross Kawamura	8/1/20	4360.46	2263.70	Direct Dep
Lucas Kelley	8/1/20	2281.92	1526.53	Direct Dep
Tim Kerr	8/1/20	7466.41	5421.31	Direct Dep
Victor Palacios	8/1/20	2228.16	1956.09	Direct Dep
Erich Quiring	8/1/20	2956.80	1904.74	Direct Dep
Jose Ramirez	8/1/20	3034.56	2210.25	Direct Dep
Scott Webb	8/1/20	3612.48	2274.14	Direct Dep
	Total	\$89,266.86	\$61,074.88	

Employee & Relief GM Taxes				
	DATE	AMOUNT	CHK#	
PP ending 7/15/2020				
Federal Tax Payment	7/16/20	\$8,966.42	EFT	
CA Withholding & SDI	7/16/20	\$1,734.07	EFT	
CA UI & ETT	7/16/20	\$0.00	EFT	
Longevity Bonus				
Federal Tax Payment	7/16/20	\$1,323.76	EFT	
CA Withholding & SDI	7/16/20	\$120.66	EFT	
CA UI & ETT	7/16/20	\$0.00	EFT	
One Time Bonus				
Federal Tax Payment	7/16/20	\$1,780.00	EFT	
CA Withholding & SDI	7/16/20	\$287.17	EFT	
CA UI & ETT	7/16/20	\$0.00	EFT	
PP ending 7/31/2020				
Federal Tax Payment	7/30/20	\$9,711.76	EFT	
CA Withholding & SDI	7/30/20	\$1,971.30	EFT	
CA UI & ETT	7/30/20	\$0.00	EFT	
	Total	\$25,895.14		

Employee Pension				
	DATE	AMOUNT	CHK#	
PP endin 7/15/2020				
PERS Retirement Contribution (Unfunded Liability)	7/16/20	\$6,532.93	EFT	
PERS Retirement Contribution	7/16/20	\$8,169.29	EFT	
457 Deferred Comp (Employee Paid)	7/16/20	\$2,985.74	EFT	
457 District Contribution	7/16/20	\$80.00	EFT	
PP ending 7/31/2020				
PERS Retirement Contribution	7/31/20	\$5,935.02	EFT	
457 Deferred Comp (Employee Paid)	7/31/20	\$3,039.44	EFT	
457 District Contribution	7/31/20	\$80.00	EFT	
	Total	\$26,822.43		

Total of Invoices Paid and Payroll		\$115,056.08		
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American River Flood Control District

Resolution 2020-07

Adopting District Staff and General Manager Salary/Benefit Adjustments 2020-21

WHEREAS, the American River Flood Control District (the “District”) Board of Directors has reviewed the General Manager’s recommendations for Staff Salary/Benefit Adjustments 2020-21 in light of the recent Salary Study (“Study”) conducted by Grace Consulting in June 2020, the Pay Ranges adopted by the Board on June 12, 2020, and in connection with the District’s annual evaluations of the performance of its Staff and General Manager; and

WHEREAS, consistent with the recommendations contained in the Study, the recently adopted Pay Ranges, and the individual performance of the Staff and General Manager, the Board determines that it is in the best interests of the District to enhance the salary and benefits for the Staff and General Manager to be competitive and consistent with market conditions; and

WHEREAS, the Board further determines that such enhancements are also consistent with the District’s Employee Compensation and Benefits Policy (revised June 2020) and the U.S. Department of Labor Consumer Price Index for urban wage earners in Western States for the 12 months ending March 2020.

Therefore, the Board resolves that:

1. The District Staff, exclusive of the General Manager, shall receive a Cost of Living Increase of 2.5%;
2. The District Staff, exclusive of the General Manager, shall receive a merit increase as shown on the attached Recommended Salary Adjustments FY 2020-21 (Exhibit “A”);
3. The Board hereby approves and adopts the attached Longevity Bonus Policy (Exhibit “B”);
4. The Board hereby approves and adopts an annual certification bonus in the amount of \$1000 to reward employees with a Qualified Applicator’s Certificate (or greater) for pesticides;
5. The Board hereby approves and adopts the revised Pay Rate Schedule (attached as Exhibit “C”) to include the Longevity Bonus Formula and the Certification Bonus.
6. The District shall make a \$40 per month contribution to the employees’ CalPERS 457 account, for each employee with five (5) or more years of service with the District;
7. The General Manager shall receive a 5.5% increase in his Base Salary and a one-time bonus in the amount of \$5,000. The Board thanks the General Manager for his exemplary service this year in dealing with many challenging and difficult issues,

including but not limited to preserving the safety and security of the District Staff and the public during the pandemic.

8. These salary and benefits enhancements shall be effective July 1, 2020.

PASSED AND ADOPTED this 14th day of August, 2020.

ATTEST:

President
Board of Trustees

Secretary
Board of Trustees

**ARFCD
Recommended Salary Adjustments
FY 2020-21**

		Hourly Wage	Monthly Salary	COLA %	COLA \$	Increase % / Merit Increase %	Increase \$ / Merit Increase \$	New Hourly Wage	New Monthly Salary	Start Date(Yrs Service)	Longevity Bonus	QAC Bonus
T. Kerr	General Mgr		\$14,154.33			5.5%	\$778.49		\$14,932.82	4/08 (12)	\$1,000.00	
M. Chapman	Office Mgr	\$37.13	\$6,435.87	2.5%	\$160.90	3.0%	\$193.08	\$39.17	\$6,789.84	10/16 (3)	\$250.00	
R. Kawamura	Superintendent	\$47.69	\$8,266.27	2.5%	\$206.66	3.0%	\$247.99	\$50.31	\$8,720.91	5/97 (23)	\$2,000.00	\$1,000.00
S. Webb	Field Supervisor	\$35.00	\$6,066.67	2.5%	\$151.67	5.0%	\$303.33	\$37.63	\$6,521.67	10/19 (0)	\$0.00	\$1,000.00
J. Ramirez	L Maint Rng B	\$29.96	\$5,193.07	2.5%	\$129.83	3.0%	\$155.79	\$31.61	\$5,478.69	3/16 (4)	\$250.00	\$1,000.00
G. Gutierrez	L Maint Rng B	\$29.96	\$5,193.07	2.5%	\$129.83	5.0%	\$259.65	\$32.21	\$5,582.55	4/16 (4)	\$250.00	\$1,000.00
E. Quiring	Vehicle & Equip Maint	\$28.00	\$4,853.33	2.5%	\$121.33	7.5%	\$364.00	\$30.80	\$5,338.67	3/16 (4)	\$250.00	
D. Diaz	L Maint Rng B	\$28.00	\$4,853.33	2.5%	\$121.33	3.0%	\$145.60	\$29.54	\$5,120.27	4/10 (10)	\$1,000.00	
E. Diaz	L Maint Rng B	\$27.00	\$4,680.00	2.5%	\$117.00	3.0%	\$140.40	\$28.49	\$4,937.40	6/12 (8)	\$500.00	
L. Kelley	L Maint Rng A	\$22.53	\$3,905.20	2.5%	\$97.63	3.0%	\$117.16	\$23.77	\$4,119.99	11/18(1)	\$250.00	
V. Palacios	L Maint Rng A	\$22.00	\$3,813.33	2.5%	\$95.33	3.0%	\$114.40	\$23.21	\$4,023.07	4/20 (0)	\$0.00	

EXHIBIT "B"**LONGEVITY BONUS**

The District provides for an annual Longevity Bonus to be paid to employees in accordance with the following schedule:

1 through 4 years of service	\$250
5 through 9 years of service	\$500
10 through 14 years of service	\$1000
15 through 19 years of service	\$1500
20+ years of service	\$2000

Longevity Bonuses shall be paid when the District determines the compensation and benefits package for the subsequent fiscal year. The District reserves the right to withdraw any employee's Longevity Bonus based on his or her performance. The District also reserves the right to modify or terminate this bonus program within its sole discretion.

AMERICAN RIVER FLOOD CONTROL DISTRICT
PAY RATE SCHEDULE

(Adopted 06/12/2020)

(Effective 7/1/2020)

Position	Minimum	Maximum
General Manager	\$11,299/Mo.	\$15,254/Mo.
Superintendent	\$7,579/Mo.	\$10,232/Mo.
Office Manger	\$33.02/Hr.	\$44.58/Hr.
Field Supervisor	\$33.28/Hr.	\$44.93/Hr.
Vehicle and Equipment Maintenance Specialist	\$27.55/Hr.	\$37.19/Hr.
Maintenance Worker Range B	\$27.01/Hr.	\$36.46/Hr.
Maintenance Worker Range A	\$22.33/Hr.	\$30.14/Hr.

Longevity Compensation

The District offers an annual longevity compensation benefit to all eligible employees based on years of service according to the following formula.

1 through 4 years of service	\$250
5 through 9 years of service	\$500
10 through 14 years of service	\$1000
15 through 19 years of service	\$1500
20+ years of service	\$2000

Certification Bonus

The District offers an annual certification bonus to employees that hold an active Qualified Applicators Certificate (or better) of \$1000.

Uniform Allowance

For field employees, the District provides a maximum uniform allowance of \$650 per year.

American River Flood Control District Dude Solutions GIS Workflow Software

Staff Report

Discussion:

The District currently conducts multitudes of different operations and maintenance activities along its 40 miles of levees as well as maintains a fleet of vehicles, a headquarters facility, and two staging areas.

To better track, document, and report all of these various maintenance activities, District staff seeks to implement a GIS based software database. The prospective software will have phone and tablet based applications to input data and workflow status updates and a cloud based data storage component that will be accessible from desktops in the office.

Operations and Maintenance Items to be tracked include:

- Rodent Burrowing Damage
- High Hazard Trees
- Homeless Encampments
- State DWR Inspection Items
- Sheriff's Work Bus Sites
- Special Projects

Fleet and Facilities Maintenance Items to be tracked include:

- Repairs
- Preventative Maintenance
- Replacement/Longevity Tracking

One significant benefit of this software will be to house all of this O&M data on one platform. The data will not only have a GIS location associated with it, but the shared platform will enable all current and future employees to access the data quickly and easily without searching through individual hard drives or paper files.

Staff has met with the software company Dude Solutions to review their program's functions and capabilities. Field Supervisor Scott Webb worked with Dude Solutions at Sac County Regional Parks to track all workflow activities at that organization. Dude Solutions currently works with 14 agencies in Sacramento County including SacDOT, Sac City Zoo, Sacramento Unified School District, Twin Rivers School District, Sac Regional Parks, and many others. Dude Solutions is also a member of Sourcewell and provides least cost estimates to other Sourcewell members.

Dude Solutions' cost estimate to implement their software at the District is \$8235.84 for the first year. This includes system configuration and set up. Subsequent years will cost

approximately \$6000 per year for 5 licenses of the software. Additional licenses could be added at a rate of \$1200 per license.

The GM intends to execute a contract with Dude Solutions to implement the workflow tracking software and database. If the Board of Trustees has no objections, this work will begin in late August and should be up and running at the District in a few months.

Recommendation:

The General Manager recommends that the Board of Trustees receive and file this report.

Asset Essentials™ for Government

The Future of Operations Management



As a government leader, you want the best for your citizens. You also want strategic ways to save time and money so your team can focus where it counts and make smarter decisions for your community. Asset Essentials provides both small and large government organizations with the tools they need to think predictively, plan intelligently and work more productively to serve their people.

More purpose, more control, more knowledge – all at your fingertips.

How does it work?

Asset Essentials is cloud-based and developed for simple and advanced asset and operations management geared toward everything Facilities, Public Works, Public Utilities and Public Service related. With our software, users can initiate, assign and track the progress of maintenance work orders; manage assets and equipment for all properties with advanced mobile and geographic information system (GIS) capabilities; develop advanced workflows with preventive maintenance (PM) scheduling; leverage Internet of Things (IoT) technology for predictive maintenance (PdM); and manage inventory.

In addition, Asset Essentials has functionality for document management, reporting and mobile capabilities. Easy-to-use mobile usage allows users to access, fulfill and include notes on work completed in the field.



Key Benefits



Maximize efficiencies. Manage all work orders, assets and maintenance activity, for all of your properties in one cloud-based system of record, complete with automated workflows and rich mobile capabilities. Leverage your existing GIS investments directly from within our platform.



Optimize capital planning and budgeting. Understand what you're currently spending on asset repair and maintenance, make data-driven capital expenditure and forecasting decisions, and justify your need for more funding.



Improve community and citizen engagement. Engage with your user community in a user-friendly and meaningful way, and harness data and collective insight to drive measurable outcomes.



Ensure continuous improvement and success. Own your operations by adopting our proven five-step process – the Assess, Prioritize, Plan, Execute, Maintain (APPEM) framework – for ongoing optimization.

“Having the numbers gives me an edge when presenting my budget for review. I’ve seen other departments getting their budget cut or staying the same, while my budget has increased.”

– Nathan Nagle, Parks & Recreation Director, Village of Horseheads, NY

Asset Essentials Value of Investment

By streamlining processes with Asset Essentials, a typical maintenance team can save up to 60 minutes per work order, equaling major savings for your institution.

EFFICIENCY SAVINGS *		
COST	Average work orders per year	5,000
SAVINGS	Time savings	15 min./work order saved 15 min. x 5,000 = 1250 hours/year
	Impact (at \$25/hr. rate)	\$31,250/year

*based on 6 technicians



Asset Essentials Value of Investment (cont'd)

Performing regular preventive maintenance (PM) can extend the life of your machines and equipment by as much as 35% by decreasing the number of failures, and can also save you 12%-18% on average over reactive maintenance. Simply increasing the percent of PM from 2-20% could save you thousands.

	REACTIVE STATE OF MAINTENANCE (2% PM)	PROACTIVE STATE OF MAINTENANCE (20% PM)
AVERAGE NUMBER OF WORK ORDERS	5,000	
PREVENTIVE WORK ORDERS	100	1,000
REACTIVE WORK ORDERS	4900	4000
AVERAGE WORK ORDER PRICE	\$150 for Preventive WO / \$300 for Reactive WO	
PREVENTIVE COST	\$15,000	\$150,000
REACTIVE COST	\$1,470,000	\$1,200,000
TOTAL MAINTENANCE COST	\$1,485,000	\$1,350,000
SAVINGS FROM INCREASING 2-20%	\$135,000 per year	

Product Features

Workflow Management

- > Work order request management
- > Intelligent, automated request routing with contextual data capture forms
- > Location/asset-based work orders with GIS integration
- > Calendar/meter reading tied to PM/PdM scheduling
- > Custom fields for organization-specific work order information
- > Job planner for technicians
- > Work order prioritization

Work Tracking & Monitoring

- > Bulk work order update tool
- > Automated email notifications for work assignment based on asset, work type, location and more
- > Automatic work order scheduling based on PdM and historic data
- > Audit trail and log tracking
- > High-level project tracking
- > Certification tracking
- > Supplier/vendor tracking for specialized assets
- > Cost tracking and repair history for total cost of ownership (TCO) decision making

GIS Asset Management

- > Holistic map view that enables you to effectively manage work and assets inside and outside the building
- > Manage work orders, GIS assets and maintenance activity in one place
- > Leverage Esri GIS data to manage and maintain GIS assets
- > View your upcoming workload spatially
- > Prioritize work using insights from your GIS data
- > Web-based portal for citizens to submit work requests with photos and locations
- > Connect work to your GIS assets
- > Mobile CMMS GPS and GIS tools built for today's work



Product Features (cont'd)

Mapping	<ul style="list-style-type: none"> > Base map of your communities geographic area > Map interface leveraging existing GIS investments from within our platform without additional set up > Web-based, Esri-powered location mapping > One-touch location and work type input for optimal routing > View and manage your work orders on a map view > Create work orders and visually pin them to their appropriate location > Switch between street and satellite views > Filter work orders by priority, status, work category and more
Work Order Parts & PO Management	<ul style="list-style-type: none"> > Parts inventory, including physical count and knitting > Just-in-time (JIT) inventory > Purchasing/requisition management
Reporting & Analysis	<ul style="list-style-type: none"> > Predefined dashboard with KPIs, reports and charts > Budget tracking based on historic data and projections > Print/export to Excel, create PDF for reporting > Data analyzer tool
Mobile App	<ul style="list-style-type: none"> > Supported on iOS and Android devices (see version requirements) > Download free from Apple App Store or Google Play > Bar code and QR code capabilities for more efficient work order, asset and parts management
Document Management	<ul style="list-style-type: none"> > Document library supporting 20 GB of uploads > Supported formats include PDF, Microsoft Word, Excel, plain text

Product Packaging

ASSET ESSENTIALS CORE*

Included:

- > One departmental workflow
- > Safety module
- > Inventory module

Add-on Modules:

- > Connector Toolkit
- > Capital Forecasting for Asset Essentials

* An Asset Essentials Core Plus option is also available that includes advanced configuration

ASSET ESSENTIALS PROFESSIONAL*

Included:

- > Up to three departmental workflows
- > Safety module
- > Inventory module

Add-on Modules:

- > Connector Toolkit
- > Capital Forecasting for Asset Essentials

* An Asset Essentials Professional Plus option is also available that includes advanced configuration

ASSET ESSENTIALS ENTERPRISE

Included:

- > Four or more departmental workflows
- > Safety module
- > Inventory module

Add-on Modules:

- > Connector Toolkit
- > Capital Forecasting for Asset Essentials



Technical Requirements

We suggest the latest version of all browsers and mobile operating systems (OS) for the best experience. Please consult with your IT department to ensure that all browsers are up to date and capable of supporting Asset Essentials.

INTERNET BROWSER

Latest versions are recommended

- › Google Chrome
- › Internet Explorer 11 (with Silverlight 5 or higher installed)
- › Microsoft Edge
- › Mozilla Firefox
- › Opera
- › Safari (Mac OS)

MOBILE OS

- › Android 4.1 or higher
- › iOS 9.0 or higher

Implementation Information

All Dude Solutions clients have our support, starting with implementation. A client engagement team member will support you with a call to outline your objectives and guide you through every step of the process. And, our support doesn't stop there. As a client, you'll have our Legendary Support Team on your side to ensure you get the most out of our solutions. From initial installation to your first work order and beyond, we've got you covered through everything.

Legendary Support Team

Cost: Included

- › All Dude Solutions clients have unlimited access to our Legendary Support Team
- › Reach support via phone, email or chat for immediate answers

Implementation support

Cost: Included

- › One-on-one implementation consultation with your client engagement team member
- › Orientation call to establish objectives and answer questions
- › Unlimited interactive instructor led online classes
- › Project collaboration tool for implementation management

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ABOUT DUDE SOLUTIONS

Dude Solutions is a leading software-as-a-service (SaaS) provider of operations management solutions to education, government, healthcare, senior living, manufacturing and membership-based organizations. For nearly two decades, Dude Solutions has inspired clients to create better work and better lives. We combine innovative, user-friendly technology with the world's smartest operations engine, empowering operations leaders to transform the most important places in our lives. Today, more than 12,000 organizations use our award-winning software to manage maintenance, assets, energy, safety, IT, events and more. For more information, visit dudesolutions.com.

July 2020

7/2: ARFCD Roof Repair/Replacement Public Bid Opening. Office Manager Chapman and I facilitated the public meeting to open two sealed bids for the District roof repair/replacement project. Bids were received from Rua & Son and KalerDobler Construction.

7/7: AR South- City of Sacramento- MA 9 SWIF Discussion. I met via teleconference with representatives from the State DWR and the City of Sacramento to discuss the plan for updating our shared System-Wide Improvement Framework. The group's plan is to provide updates on corrective actions done to date and to update our Interim Risk Reduction Measures.

7/9: Lionakis Phone Interview. I participated in an interview from Lionakis' public outreach consultant to answer questions regarding our work experience with Lionakis. I had many very positive things to say about Lionakis' staff and their professionalism.

7/10: American River Flood Control District Board of Trustees meeting. The Board met in regular session. The agenda items included closed sessions for the Annual General Manager's Performance Review and for Staff Salary and Benefits Adjustments, open session items for the award of the bid for the roof repair/replacement contract, approval of 3 equipment purchases through Sourcewell, and a transfer of funds from the Capital Improvement Reserve Fund to the District Operating Expense Fund to cover the cost of the new roof.

7/20: AR South- City of Sacramento- MA 9 SWIF Discussion. I met via teleconference with representatives from the State DWR and the City of Sacramento to discuss the plan for updating our shared System-Wide Improvement Framework. The staff from the State is currently updating the language in the SWIF and individual agencies are updating their current Interim Risk Reduction Measures.

7/22: Web Meeting with Dude Solutions. Field Supervisor Webb and I met with staff from the software company Dude Solutions to discuss their company's workflow tracking software. The software assigns GIS coordinates to work items throughout the District and enables phone app input and tracking of all data. The software could be utilized by the District to track rodent damage, high hazard trees, homeless camps, State inspection items, and Special Projects. Dude Solutions will provide a cost quote to discuss at a future meeting.

7/29: SMUD Infiltration Basin Web meeting. I participated in this meeting with staff from SMUD and the Central Valley Flood Protection Board via teleconference to discuss SMUD's proposed plan for constructing an infiltration basin near the South Levee of the American River at Blue Diamond. The basin will be approximately 48-feet from the levee toe and will have a depth of 5-feet. The shallow depth of excavation satisfied the CVFPB that there will not be a need for an encroachment permit.

7/29: Web Meeting with Dude Solutions. Field Supervisor Webb and I met with staff from the software company Dude Solutions to discuss their company's workflow tracking software. Dude Solutions provided a cost quote to set-up and configure the software with a prorated license for the remainder of 2020.