

October 10, 2025
 Sacramento, California

The Board of Trustees of the American River Flood Control District met in regular session at 11:00 a.m. on Friday, October 10, 2025. In attendance were Trustee Crush, Trustee Holloway, Trustee Johns, and Trustee Vander Werf. Trustee Maviglio attended remotely. Trustee Vander Werf presided. Also present from the District were General Manager (GM) Tim Kerr, Legal Counsel Austin Cho, Superintendent Brian Morris, and Office Manager Malane Chapman. No members of the public were present.

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

Item No. 2 Approval of Consent Agenda: On a motion by Trustee Johns seconded by Trustee Crush, the Board unanimously approved items 2a) Minutes of Regular Meeting on September 12, 2025, 2b) Approval of Report of Investment Transactions August 2025 (City Pool, LAIF, River City) and Treasurer’s Certification, and 2c) District Financial Reports: Statement of Operations (September 2025) and Cash Flow Report, and 2d) Correspondence: None.

Roll Call Vote:

Trustee Crush	AYE	Trustee Maviglio	AYE
Trustee Holloway	AYE	Trustee Vander Werf	AYE
Trustee Johns	AYE		

Item No. 3 Accounts Payable and General Fund Expenses (September 2025): Trustee Vander Werf inquired on payments made to Cintas, Kent Arborist Services, Pioneer Machinery, Radial Tire Center, Inc., and White Cap. Office Manager Chapman informed the Board that the accounting code used for White Cap should be 532-Rodent Abatement. Following explanation by staff and on a motion by Trustee Vander Werf seconded Trustee Holloway, the Board unanimously approved payments on the Schedule of Accounts Payable (September 2025) of \$133,317.03 and General Fund Expenses of \$143,255.49 (total aggregate sum \$276,572.52).

Roll Call Vote:

Trustee Crush	AYE	Trustee Maviglio	AYE
Trustee Holloway	AYE	Trustee Vander Werf	AYE
Trustee Johns	AYE		

Item No. 4 Committee Updates: There were no Committee Updates for the month of September.

Item No. 5 Administrative Staff Reports:

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

- General Manager’s September Meeting Summary: City of Sacramento Highwater Jamboree Planning meeting was discussed;
- Former Field Supervisor: GM Kerr reported that Ronald Sundberg, retiree of the District who served 34 years, passed away;
- Encampment Activities;
- 2025 Highwater Jamboree;

- Hydrologic Conditions: Folsom Lake is 45% of total capacity, with an outflow of 1,247 cfs. The gauge at I Street Bridge shows a water surface elevation of 8-feet above sea level;
- Next Board Meeting is scheduled for November 14, 2025

b) *Legal Counsel Austin Cho*: Legal Counsel Cho had nothing further to report.

c) *Office Manager Malane Chapman*:

- *Trustees Biographies for Website*: Office Manager Chapman informed the Board that to date only two Trustees have submitted their biography.

Item No. 6 Operations and Maintenance Staff Reports:

Superintendent Brian Morris:

- Crew activities included tree removal, grouting, Annual Steelhead Clean-up with Reclamation District 1000 and the City of Sacramento, Arcade Creek clean-up along both the north and south side levees, and encampment cuts.

Item No. 8 Questions and Comments by Trustees: Trustee Vander Werf encouraged the other Trustees to attend the Highwater Jamboree.

Item No. 9 Adjourn: There being no further business requiring action by the Board, the meeting was adjourned in memory of Ronald Sundberg by Trustee Vander Werf at 11:34a.m.

Attest:

Secretary

President

**American River Flood Control District
Staff Report**

Investment Transactions Summary; September 2025

LAIF:

- There were no transactions in the month of September.

City Pool A

- Accrued Interest Receivable for the month of September was \$25,049.03.
- As of September 30, 2025, the balance of Interest Receivable in this account was \$75,217.53.

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

River City Bank Money Market:

- On September 30, 2025, a monthly interest payment was received in the amount of \$1,606.15.

River City Bank Checking:

- On September 30, 2025, a monthly interest payment was deposited in the amount of \$55.11.
- Total amount of Accounts Payable cleared during the month of September was \$175,951.07.

**American River Flood Control District
Investment Transaction Report
September 2025**

Item 2b

Balance and Transactions

Account		LAIF	City Pool A	River City Bank Money Market	River City Bank Checking
Beginning Balance	9/1/25	\$74,863.24	\$9,741,180.31	\$867,733.95	\$914,979.53
Transactions					
Interest	9/30/25		\$25,049.03	\$1,606.15	\$55.11
Accounts Payable (cleared)					(\$175,951.07)
Ending Balance:	9/30/25	\$74,863.24	\$9,741,180.31	\$869,340.10	\$739,083.57

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

Interest

Date:	Oct 2024	Nov 2024	Dec 2024	Jan 2025
LAIF	4.52	4.48	4.43	4.43
City Pool A	2.85	2.84	2.73	2.74
River City Bank Money Market	2.28	2.28	2.28	2.28
River City Bank Checking	0.08	0.08	0.08	0.08
Date:	Feb 2025	Mar 2025	Apr 2025	May 2025
LAIF	4.33	4.31	4.28	4.27
City Pool A	2.99	2.86	2.91	2.92
River City Bank Money Market	2.28	2.28	2.28	2.28
River City Bank Checking	0.08	0.08	0.08	0.08
Date:	June 2025	July 2025	Aug 2025	Sep 2025
LAIF	4.27	4.26	4.25	4.21
City Pool A	3.11	3.07	2.99	3.11
River City Bank Money Market	2.28	2.28	2.28	2.28
River City Bank Checking	0.08	0.08	0.08	0.08

**American River
Flood Control
District**

AMERICAN RIVER FLOOD CONTROL DISTRICT

MONTHLY REVIEW – SEPTEMBER 2025

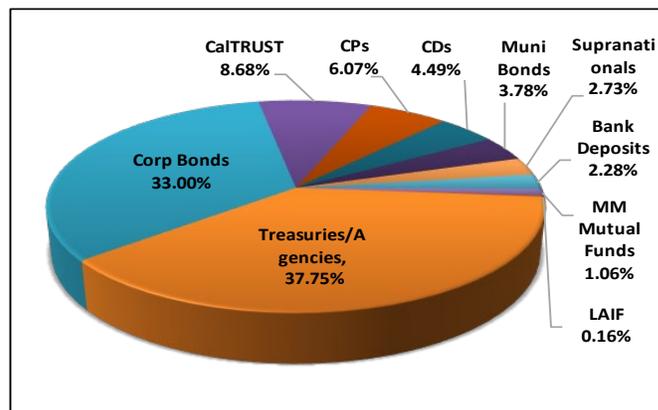
STRATEGY

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

PORTFOLIO STATISTICS

Beginning Balance	9,791,349
Contributions	0
Withdrawals	0
Interest Earned	25,049
Ending Balance	9,816,398

CITY POOL A PORTFOLIO COMPOSITION



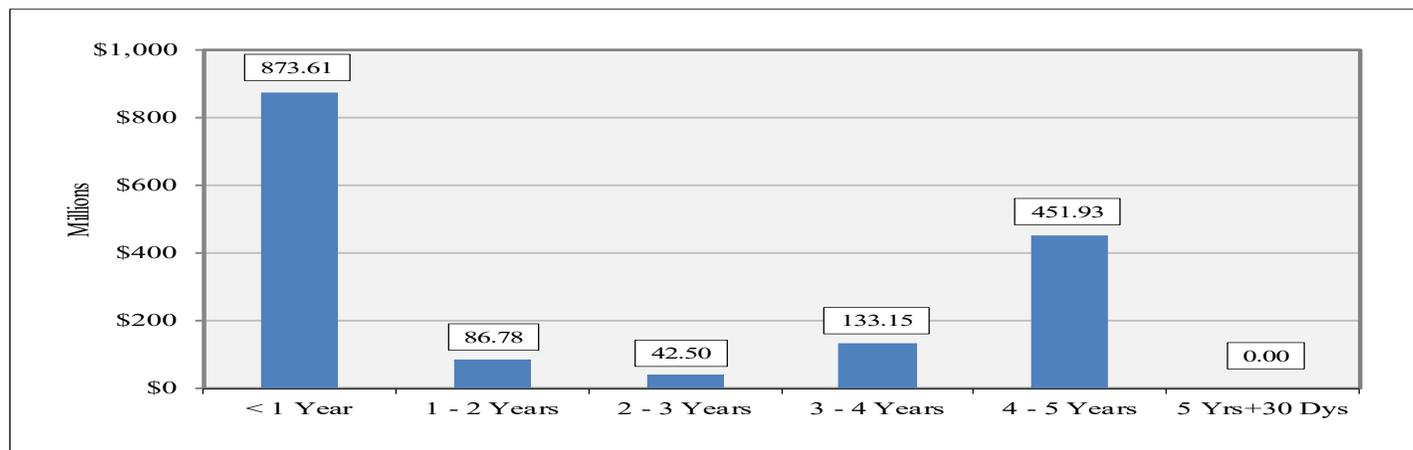
PERFORMANCE COMPARISON

City Pool A	3.11%
LAIF	4.21%
90 Day T-Bill	4.01%
Federal Funds	4.39%

CITY POOL A MATURITY SCHEDULE

Maturity	Market Value	Pct. Holdings
< 1 Year	873,609,215	55.02%
1 - 2 Years	86,777,701	5.46%
2 - 3 Years	42,496,648	2.68%
3 - 4 Years	133,146,421	8.38%
4 - 5 Years	451,925,982	28.46%
5 Yrs+30 Dys	-	0.00%
Total	1,587,955,967	100.00%

Asset Type	Pct. Assets	YTM
Treasuries/Agencies	37.75%	2.49%
Corp Bonds	33.00%	3.12%
CalTRUST	8.68%	4.11%
CPs	6.07%	4.34%
CDs	4.49%	3.23%
Muni Bonds	3.78%	3.33%
Supranationals	2.73%	3.60%
Bank Deposits	2.28%	4.24%
MM Mutual Funds	1.06%	4.05%
LAIF	0.16%	4.21%



City of Sacramento
 CASH LEDGER
 American River Flood Control District
 From 09-01-25 To 09-30-25

Item 2b

All Cash Accounts

<u>Trade Date</u>	<u>Settle Date</u>	<u>Tran Code</u>	<u>Quantity</u>	<u>Security</u>	<u>Amount</u>	<u>Cash Balance</u>
Pool A Interest Receivable						
09-01-25				Beginning Balance		50,168.50
09-30-25	09-30-25	in		Pool A Cash	25,049.03	75,217.53
				Sep 2025 estimated Pool A interest		
					25,049.03	
09-30-25				Ending Balance		75,217.53
Pool A Cash						
09-01-25				Beginning Balance		9,741,180.31
09-30-25				Ending Balance		9,741,180.31

California State Treasurer *Fiona Ma, CPA*



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

October 06, 2025

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

AMERICAN RIVER FLOOD CONTROL DISTRICT

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

[Tran Type Definitions](#)

Account Number: 90-34-002

September 2025 Statement

Account Summary

Total Deposit:	0.00	Beginning Balance:	74,863.24
Total Withdrawal:	0.00	Ending Balance:	74,863.24

RETURN SERVICE REQUESTED

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

Last statement: August 31, 2025
This statement: September 30, 2025
Total days in statement period: 30

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0811100952
(0)

Direct inquiries to:
916-567-2660

Public Fund Money Market

Account number	0811100952	Beginning balance	\$867,733.95
Low balance	\$867,733.95	Total additions	1,606.15
Average balance	\$867,733.95	Total subtractions	0.00
Avg collected balance	\$867,733	Ending balance	\$869,340.10
Interest paid year to date	\$13,104.91		

CREDITS

Date	Description	Additions
09-30	Interest Credit	1,606.15

DAILY BALANCES

Date	Amount	Date	Amount	Date	Amount
08-31	867,733.95	09-30	869,340.10		

INTEREST INFORMATION

Annual percentage yield earned	2.28%
Interest-bearing days	30
Average balance for APY	\$867,733.95
Interest earned	\$1,606.15

AMERICAN RIVER FLOOD CONTROL DISTRICT
September 30, 2025

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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

RETURN SERVICE REQUESTED

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

Last statement: August 31, 2025
 This statement: September 30, 2025
 Total days in statement period: 30

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 0811090736
 (39)

Direct inquiries to:
 916-567-2660

Public Fund Interest Checking

Account number	0811090736	Beginning balance	\$914,979.53
Enclosures	39	Total additions	55.11
Low balance	\$739,029.02	Total subtractions	175,951.07
Average balance	\$838,196.54	Ending balance	\$739,083.57
Avg collected balance	\$838,196		

CHECKS

Number	Date	Amount	Number	Date	Amount
10695	09-02	7,782.63	10719	09-19	690.54
10698 *	09-08	1,000.00	10720	09-18	52.64
10699	09-23	31,802.07	10721	09-22	947.86
10700	09-22	742.76	10722	09-22	9,277.50
10701	09-19	335.81	10723	09-19	87.99
10702	09-19	414.08	10724	09-22	83.93
10703	09-23	1,312.27	10725	09-22	219.15
10704	09-22	900.00	10726	09-23	920.00
10705	09-17	55.50	10727	09-23	100.00
10706	09-22	148.00	10728	09-24	1,656.73
10707	09-19	2,345.48	10729	09-23	11,330.00
10708	09-19	182.96	10730	09-22	1,128.00
10709	09-24	4,310.40	10731	09-30	919.65
10711 *	09-18	2,376.00	10732	09-18	1,038.31
10713 *	09-19	636.68	10733	09-22	350.00
10714	09-22	770.61	10734	09-19	585.22
10715	09-18	5,499.55	10735	09-19	241.30
10716	09-22	1,504.91	10736	09-22	582.28
10717	09-24	4,375.18	10737	09-22	700.38
10718	09-22	337.63			

* Skip in check sequence

AMERICAN RIVER FLOOD CONTROL DISTRICT
September 30, 2025

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0811090736

DEBITS

Date	Description	Subtractions
09-02	' ACH Withdrawal HEALTHEQUITY INC HealthEqui 250902	250.00
09-02	' ACH Withdrawal CALPERS 1900 100000018035080	350.00
09-02	' ACH Withdrawal INTUIT PAYROLL S QUICKBOOKS 250902 946000047	414.59
09-02	' ACH Withdrawal CALPERS 1900 100000018039520	1,588.04
09-02	' ACH Withdrawal CALPERS 3100 100000017980475	3,078.67
09-02	' ACH Withdrawal CALPERS 3100 100000017980510	3,450.41
09-16	' ACH Withdrawal INTUIT PAYROLL S QUICKBOOKS 250916 946000047	45,912.98
09-17	' ACH Withdrawal CALPERS 1900 100000018044337	1,200.00
09-17	' ACH Withdrawal CALPERS 1900 100000018041049	12,283.00
09-17	' ACH Withdrawal CALPERS 1900 100000018041062	281.92
09-17	' ACH Withdrawal CALPERS 3100 100000018021028	3,212.19
09-17	' ACH Withdrawal CALPERS 3100 100000018021069	3,795.45
09-18	' ACH Withdrawal HEALTHEQUITY INC HealthEqui 250918	252.95
09-18	' ACH Withdrawal CALPERS 1900 100000018063099	1,689.34
09-19	' ACH Withdrawal INTUIT PAYROLL S QUICKBOOKS 250919 946000047	446.97
09-30	' Service Charge ADDITIONAL DEBITS	0.56

CREDITS

Date	Description	Additions
09-30	' Interest Credit	55.11

DAILY BALANCES

Date	Amount	Date	Amount	Date	Amount
08-31	914,979.53	09-02	898,065.19	09-08	897,065.19

AMERICAN RIVER FLOOD CONTROL DISTRICT
September 30, 2025

Date	Amount	Date	Amount	Date	Amount
09-16	851,152.21	09-19	813,448.33	09-24	739,948.67
09-17	830,324.15	09-22	795,755.32	09-30	739,083.57
09-18	819,415.36	09-23	750,290.98		

INTEREST INFORMATION

Annual percentage yield earned	0.08%
Interest-bearing days	30
Average balance for APY	\$838,196.54
Interest earned	\$55.11

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 September 2025**
- Investment Pool A Account, City of Sacramento **Dated September 2025**
- District Checking Account, River City Bank **Dated September 2025**
- District Repurchase Account, River City Bank **Dated September 2025**

Certified by: _____ Date: _____
Tim Crush, District Treasurer

American River Flood Control District
Statement of Operations
July 1, 2025 to October 31, 2025 (Four Months Ending of Fiscal 2026)
For Internal Use Only

	Year to Date July 1, 2025 to October 31, 2025	Budget	Percent of Budget
Revenues			
Benefit assessment	\$ -	\$ 1,429,792	0.00%
Consolidated capital assessment	-	980,000	0.00%
Interest	82,789	77,267	107.15%
O & M agreements	-	312,057	0.00%
Miscellaneous	-	-	Not budgeted
Total Revenues	82,789	2,799,116	2.96%
M & O Expenses			
Salaries and wages	380,829	1,178,081	32.33%
Payroll tax expense	29,019	94,246	30.79%
Pension expense	94,621	246,044	38.46%
Compensation insurance	-	58,904	0.00%
Medical/dental/vision	96,617	290,977	33.20%
Fuel/oil reimbursement	15,822	60,000	26.37%
Equipment rental	18,710	25,000	74.84%
Equipment repairs/parts	19,547	75,000	26.06%
Equipment purchases (< \$5,000)	-	7,500	0.00%
Shop supplies	575	10,000	5.75%
Levee maint. (supp. & material)	8,788	25,000	35.15%
Levee maint. chemicals	-	25,000	0.00%
Levee maint. services	28,000	40,000	70.00%
Rodent abatement (supplies & materials)	16,012	18,750	85.40%
Employee uniforms	5,251	6,500	80.78%
Staff training	90	6,500	1.38%
Regulation Compliance (OSHA)	12,168	20,000	60.84%
Miscellaneous	1,251	1,500	83.40%
Small tools & equipment	-	10,000	0.00%
Emergency preparedness program	1,400	25,000	5.60%
Engineering services	-	15,000	0.00%
Encroachment remediation	-	5,000	0.00%
Urban camp cleanup	15,016	35,000	42.90%
Total M & O Expenses	743,716	2,279,002	32.63%
Administration Expenses			
Board of trustees compensation	1,827	7,600	24.04%
Trustee expenses	481	2,400	20.04%
Trustee training	-	5,000	0.00%
Accounting services	350	16,500	2.12%
Legal services (general)	5,501	50,000	11.00%
Utilities	14,920	55,000	27.13%
Telephone	7,348	25,000	29.39%
Retiree benefits	55,128	148,109	37.22%
Office/shop/yard lease	-	-	Not budgeted
Office equipment/furniture	3,377	2,500	135.08%
Auto allowance	2,368	6,600	35.88%
Parking reimbursement	10	400	2.50%
General office expense	3,991	15,000	26.61%
Technology and software	5,078	10,000	50.78%
Dues and associations	26,305	25,000	105.22%
Property and liability insurance	33,405	65,000	51.39%
Public relations/information	-	30,000	0.00%
Miscellaneous	5,029	5,000	100.58%
Conference/Workshop/Seminar	825	2,500	33.00%
Election expenses	-	-	Not budgeted
Employee morale/wellness	-	2,000	0.00%
Investment fees	4,871	20,000	24.36%
Community services	1,000	1,500	66.67%
Bookkeeping services	2,818	14,000	20.13%
Property taxes	1,855	2,000	92.75%
Building maintenance	2,535	20,000	12.68%
County Dtech fees for DLMS	13,748	30,000	45.83%
Interest expense	-	-	Not budgeted
Total Administration Expenses	192,770	561,109	34.36%
Special Projects Expenses			
Engineering studies/survey studies	-	-	Not budgeted
Levee standards compliance	-	25,000	0.00%
Small capital projects	-	-	Not budgeted
Total Special Project Expenses	-	25,000	0.00%
Capital Outlay			
Equipment purchases (over \$5,000)	-	150,000	0.00%

Note: Amounts above are not audited

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

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

AMERICAN RIVER FLOOD CONTROL DISTRICT
Cash Flow Report
July 2025 through June 2026

Cash Flow Report													
Maintenance and Operations Expens	Jul 25	Aug 25	Sep 25	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	TOTAL
500 · Salary/Wages	97,308.07	138,055.47	46,012.20	140,358.15	42,302.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	464,036.51
501 · Payroll Taxes	7,683.85	10,869.54	3,582.50	10,465.27	2,689.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35,290.69
502 · Pension	24,539.69	20,834.56	17,700.20	20,792.90	18,361.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	102,228.88
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	19,105.00	26,679.35	20,662.36	19,822.68	173.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	86,442.96
508 · Fuel/Oil	4,782.25	5,976.22	5,759.00	4,086.37	1,684.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,288.46
509 · Equipment Rental	5,536.50	4,140.00	9,277.50	5,292.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,246.00
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	2,379.61	2,453.17	6,644.69	10,394.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,871.82
512 · Shop Supplies	35.16	0.00	538.67	86.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	660.64
514 · Levee Maint(Supplies&Materi	835.79	15,572.23	952.08	46.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,406.55
515 · Levee Maintenance Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
516 · Employee Uniforms	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
518 · Staff Training	1,102.27	0.00	0.00	28,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,102.27
519 · Miscellaneous O&M	4,762.05	1,222.51	0.00	488.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,473.45
521 · Small Tools & Equip	0.00	90.00	0.00	90.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	180.00
523 · Levee Maint. (Chemicals)	11,139.71	11,139.71	11,139.71	10,569.14	(173.57)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43,814.70
525 · Emergency Preparedness Pr	0.00	3,377.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,377.25
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	6.00	0.00	4.00	0.00	143.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	153.08
533 · Urban Camp Cleanup	1,256.38	480.71	1,214.70	1,592.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,544.65
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	7,378.80	1,719.95	0.00	14,580.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,679.55
616 · Environmental Services/Studi	0.00	825.00	0.00	0.00	537.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,362.44
Total M&O Expense	187,851.13	243,435.67	123,487.61	266,666.67	65,718.82	0.00	887,159.90						

Administrative Expenses	Jul 25	Aug 25	Sep 25	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	TOTAL
505 · Telephone	2,408.50	1,893.93	2,078.79	3,234.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,615.47
506 · Utility Charges	4,178.33	2,925.27	4,315.07	6,587.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,005.86
507 · Office/Shop Lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
513 · Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
517 · Auto Allowance	1,102.27	0.00	0.00	28,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,102.27
520 · Retiree Benefits	550.00	825.00	275.00	825.00	275.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,750.00
522 · Office Equipment/Furniture	0.00	0.00	0.00	1,251.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,251.00
526 · Mileage/Parking Reimburs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
527 · General Office Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
529 · Pre-funding Retiree Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531 · Technology & Software	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600 · Board of Trustees Compensa	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
601 · Trustee Expenses	5,377.61	3,127.76	5,499.51	6,242.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,247.08
602 · Accounting Services	1,637.84	674.45	4,439.81	5,858.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,610.64
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	380.00	380.00	380.00	475.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,615.00
606 · Legislative Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
607 · Dues and Assoc. Expens	117.76	130.00	141.26	187.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	576.48
608 · Insurance Premiums	117.76	130.00	141.26	187.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	576.48
609 · Conference /Workshops/Sem	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
610 · Public Relations Information	1,297.50	4,209.00	2,431.50	3,069.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,007.00
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	21,986.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,986.00
617 · Investment Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
618 · Property Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
619 · Building Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
620 · Bookkeeping Services	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00
621 · County Assessment Fees	269.22	1,115.62	1,500.01	1,688.35	163.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,736.45
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 2025 through June 2026

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	17,436.79	16,411.03	21,202.21	79,591.45	438.25	0.00	135,079.73							

Special Projects Expenses	Jul 25	Aug 25	Sep 25	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	TOTAL
702 · Engineering/Survey Studies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
703 · Encroachment Remediation §	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
704 · Vegetation Management	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
705 · Small Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
707 · Levee Standards Compliance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Special Projects	0.00												

Capital Outlay: Flood Control	Jul 25	Aug 25	Sep 25	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	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	2,417.77	0.00	11,330.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,747.77
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	2,417.77	0.00	11,330.00	0.00	13,747.77								

Income	Jul 25	Aug 25	Sep 25	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	TOTAL
120 · Benefit Assessment	0.00	29,791.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,791.38
122 · SAFCA CAD4	0.00	980,000.00	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	2,480.84	1,719.95	1,661.26	2,520.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,382.88
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	2,480.84	1,011,511.33	1,661.26	2,520.83	0.00	1,018,174.26							

Fund Balance

District Operations Fund	Jul 25	Aug 25	Sep 25	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26
Beginning Balance	0.00	(202,807.08)	548,857.55	405,828.99	62,091.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income	2,480.84	1,011,511.33	1,661.26	2,520.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	205,287.92	259,846.70	144,689.82	346,258.12	66,157.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	(202,807.08)	548,857.55	405,828.99	62,091.70	(4,065.37)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Capital Outlay Reserve Fund	Jul 25	Aug 25	Sep 25	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26
Beginning Balance	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Retiree Health Benefit Reserve Fund	Jul 25	Aug 25	Sep 25	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26
Beginning Balance	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Flood Emergency Response Reserve Fund	Jul 25	Aug 25	Sep 25	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26
Beginning Balance	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Emergency Repair Reserve Fund	Jul 25	Aug 25	Sep 25	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26
Beginning Balance	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Total Balance	7,619,206.92	8,370,871.55	8,227,842.99	7,884,105.70	7,817,948.63	0.00						
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Invoices Paid			
	DATE	AMOUNT	CHECK #
Allied Trailer Supply (Repair/Parts)	10/14/25	\$589.68	10771
Drug & Alcohol Testing (Medical/Dental/Vision)	10/14/25	\$149.50	10772
Robert Merritt, CPA (Bookkeeping Services)	10/14/25	\$862.50	10773
City of Sacramento (Investment Fees)	10/14/25	\$4,871.00	10774
City of Sacramento (Utility Expense)	10/14/25	\$141.95	10775
Sequoia Technology Group (Technology & Software)	10/14/25	\$150.00	10776
Sonitrol (Utility Expense)	10/14/25	\$1,034.35	10777
Turf Star, Inc (Repair/Parts)	10/14/25	\$1,054.79	10778
Waste Management of Sacramento (Utility Expense)	10/14/25	\$701.52	10779
County of Sacramento (Miscellaneous O&M)	10/14/25	\$1,251.00	10780
Quickbooks (Employees)	10/16/25	\$59.25	EFT
Quickbooks (Trustees)	10/17/25	\$8.75	EFT
Kawamura, Ross (Staff Training)	10/23/25	\$90.00	10781
Kombat Ink (Employee Uniforms)	10/23/25	\$488.89	10782
HSA (Employee)	10/23/25	\$250.00	EFT
HSA (Miscellaneous Admin)	10/23/25	\$2.95	EFT
Quickbooks (Employees)	10/31/25	\$46.75	EFT
Chapman, Malane (Parking and Mileage, Conference/Workshop)	11/3/25	\$680.52	10783
Hunt & Sons (Fuel & Oil)	11/3/25	\$1,684.62	10784
HSA (Employee)	11/5/25	\$250.00	EFT
	Total	\$14,368.02	

Trustee Compensation				
	DATE	GROSS	NET	CHK#
10/10/25 Board Meeting				
Crush, Timothy R	10/17/25	\$95.00	\$86.59	Direct Dep
Holloway, Brian F	10/17/25	\$95.00	\$86.59	Direct Dep
Johns, Steven T	10/17/25	\$95.00	\$86.59	Direct Dep
Maviglio, Steven	10/17/25	\$95.00	\$86.59	Direct Dep
Vander Werf, Rae Ellen	10/17/25	\$95.00	\$86.59	Direct Dep
	Total	\$380.00	\$432.95	

	DATE	GROSS	NET	CHK#
Trustee Taxes				
10/10/25 Board Meeting				
Federal Tax Payment	10/17/25		\$72.70	EFT
CA Withholding & SDI	10/17/25		\$5.70	EFT
CA UI & ETT	10/17/25		\$26.14	EFT
	Total		\$104.54	

Payroll Summary				
	DATE	GROSS	NET	CHK#
PP ending 10/15/25				
Malane Chapman	10/16/25	\$4,625.28	\$3,105.66	Direct Dep
Elijah Gallaher	10/16/25	\$3,421.44	\$2,705.61	Direct Dep
Elvin Diaz	10/16/25	\$3,165.36	\$2,233.48	Direct Dep
David Diaz	10/16/25	\$4,080.56	\$3,332.53	Direct Dep
Gilberto Gutierrez	10/16/25	\$3,714.48	\$1,801.90	Direct Dep
Ross Kawamura	10/16/25	\$2,121.90	\$1,394.31	Direct Dep
Tim Kerr	10/16/25	\$8,975.00	\$6,420.06	Direct Dep
Brian Morris	10/16/25	\$5,781.60	\$3,626.33	Direct Dep
Mark Munts	10/16/25	\$2,992.00	\$2,291.62	Direct Dep
Victor Palacios	10/16/25	\$3,320.24	\$2,560.28	Direct Dep
Erich Quiring	10/16/25	\$3,552.56	\$2,290.37	Direct Dep
PP ending 10/31/25				
Malane Chapman	10/31/25	\$5,045.76	\$3,370.67	Direct Dep
Elijah Gallaher	10/31/25	\$3,732.48	\$2,928.60	Direct Dep
Elvin Diaz	10/31/25	\$3,453.12	\$2,391.94	Direct Dep
David Diaz	10/31/25	\$4,451.52	\$3,602.18	Direct Dep
Gilberto Gutierrez	10/31/25	\$4,052.16	\$1,948.93	Direct Dep
Ross Kawamura	10/31/25	\$2,546.28	\$1,704.14	Direct Dep
Tim Kerr	10/31/25	\$8,975.00	\$6,792.53	Direct Dep
Brian Morris	10/31/25	\$6,307.20	\$3,899.07	Direct Dep
Mark Munts	10/31/25	\$3,264.00	\$2,454.32	Direct Dep
Victor Palacios	10/31/25	\$3,622.08	\$2,723.82	Direct Dep
Erich Quiring	10/31/25	\$3,875.52	\$2,463.24	Direct Dep
	Total	\$95,075.54	\$66,041.59	

Employee Taxes				
	DATE	AMOUNT	CHK#	
PP ending 10/15/25				
Federal Tax Payment	10/16/25	\$11,599.10	EFT	
CA Withholding & SDI	10/16/25	\$2,505.02	EFT	
CA UI & ETT	10/16/25	\$0.00	EFT	
PP ending 10/31/25				
Federal Tax Payment	10/31/25	\$11,967.00	EFT	
CA Withholding & SDI	10/31/25	\$2,823.95	EFT	
CA UI & ETT	10/31/25	\$0.00	EFT	
	Total	\$28,895.07		
Employee Pension				
PP ending 10/15/25				
PERS Retirement Contribution (Unfunded Liability)	10/16/25	\$12,564.92	EFT	
PERS Retirement Contribution	10/16/25	\$7,007.66	EFT	
457 Deferred Comp (Employee Paid)	10/16/25	\$0.02	EFT	
457 Deferred Comp ROTH (Employee Paid)	10/16/25	\$7,007.68	EFT	
457 District Contribution	10/16/25	\$0.02	EFT	
PP ending 10/31/25				
PERS Retirement Contribution	10/31/25	\$7,486.24	EFT	
457 Deferred Comp (Employee Paid)	10/31/25	\$1,600.65	EFT	
457 Deferred Comp ROTH (Employee Paid)	10/31/25	\$50.00	EFT	
457 District Contribution	10/31/25	\$140.00	EFT	
	Total	\$35,857.19		
Total of Invoices Paid and Payroll			\$145,699.36	

American River Flood Control District
Schedule of Accounts Payable

	Acct. #	Paid to	Memo	Amount	Chk. #
		ARFCD General Fund	September Expenses	\$ 145,699.36	
1	504	ACWA Employee Benefits	Medical/Dental/Vision	\$ 17,338.88	\$ 26,766.88
2	520	ACWA Employee Benefits	Retiree Benefits	\$ 9,428.00	
3	608	ACWA Insurance	Insurance Premiums	\$ 82,914.97	
4	505	AT&T	Telephone	\$ 745.35	
5	505	AT&T Fax	Telephone	\$ 339.41	
6	527	Blue Ribbon Maintenance	General Office Expense	\$ 450.00	
7	511	Cal-line Equipment	Equipment Repair/Parts	\$ 119.12	
8	607	CSDA	Dues and Assoc. Expenses	\$ 8,637.00	
9	511	Capitol Clutch & Brake	Equipment Repair/Parts	\$ (510.95)	
10	534	Cintas	Regulation Compliance (OSHA)	\$ 173.76	
11	527	Clark Pest Control	General Office Expense	\$ 119.00	
12	511	Del Paso Pipe & Steel	Equipment Repair/Parts	\$ 365.40	
13	614	DMV	Miscellaneous Admin	\$ 64.00	
14	603	Downey Brand	Legal Fees (General)	\$ 1,485.00	
15	505	Gaynor Telesystems, Inc	Telephone	\$ 1,634.20	
16	511	Home Depot	Equipment Repair/Parts	\$ 171.73	\$ 248.90
17	619	Home Depot	Building Maintenance	\$ 77.17	
18	508	Hunt & Sons	Fuel/Oil	\$ 3,664.53	
19	511	Import Repair Center, Ltd	Equipment Repair/Parts	\$ 1,770.47	
20	527	KBA Document Solutions	General Office Expense	\$ 226.36	
21	533	L and D Landfill	Urban Camp Cleanup	\$ 1,801.23	
22	511	Napa Auto Parts	Equipment Repair/Parts	\$ 177.40	
23	527	Pacific Records Management	General Office Expense	\$ 40.00	
24	514	Paco Ventures LLC	General Office Expense	\$ 387.90	
25	511	Pape Machinery	Equipment Repair/Parts	\$ (297.32)	
26	527	Primo Brands	General Office Expense	\$ 112.91	
27	620	Robert Merritt, CPA	Bookkeeping Services	\$ 230.00	
28	506	Sacramento Police Department	Utility Charges	\$ 100.00	
29	506	Sacramento Utilities	Utility Charges	\$ 1,618.39	
30	531	Sequoia Technology Group	Technology & Software	\$ 643.50	
31	533	Signs Now	Urban Camp Cleanup	\$ 988.61	
32	506	SMUD	Utility Charges	\$ 878.56	
33	506	Sonitrol	Utility Charges	\$ 15.00	
34	531	Streamline	Technology & Software	\$ 350.00	
35	527	Umpqua Bank	General Office Expense (Pitney Bowes, Office Depot)	\$ 554.15	\$ 3,608.30
36	531	Umpqua Bank	Technology & Software (MSFT, Adobe, Zoom, Intuit)	\$ 2,348.14	
37	609	Umpqua Bank	Conference/Workshops/Seminar (Hyatt)	\$ 182.12	
38	610	Umpqua Bank	Public Relations Information (Costco)	\$ 23.89	
39	619	Umpqua Bank	Building Maintenance (Dicks Rancho Glass)	\$ 500.00	
40	505	Verizon Connect	Telephone	\$ 241.30	
41	505	Verizon Wireless	Telephone	\$ 523.58	
42	532	White Cap	Rodent Abatement	\$ 3,166.72	
39					
			Accounts Payable Subtotal	\$ 143,799.48	
			General Fund and Accounts Payable aggregate total:	\$ 289,498.84	

American River Flood Control District
Schedule of Accounts Payable

	Acct. #	Paid to	Memo	Amount	Chk. #
		ARFCD General Fund	September Expenses	\$ 145,699.36	
1	504	ACWA Employee Benefits	Medical/Dental/Vision	\$ 17,338.88	\$ 26,766.88
2	520	ACWA Employee Benefits	Retiree Benefits	\$ 9,428.00	
3	608	ACWA Insurance	Insurance Premiums	\$ 82,914.97	
4	505	AT&T	Telephone	\$ 745.35	
5	505	AT&T Fax	Telephone	\$ 339.41	
6	527	Blue Ribbon Maintenance	General Office Expense	\$ 450.00	
7	511	Cal-line Equipment	Equipment Repair/Parts	\$ 119.12	
8	607	CSDA	Dues and Assoc. Expenses	\$ 8,637.00	
9	511	Capitol Clutch & Brake	Equipment Repair/Parts	\$ (510.95)	
10	534	Cintas	Regulation Compliance (OSHA)	\$ 173.76	
11	527	Clark Pest Control	General Office Expense	\$ 119.00	
12	511	Del Paso Pipe & Steel	Equipment Repair/Parts	\$ 365.40	
13	614	DMV	Miscellaneous Admin	\$ 64.00	
14	603	Downey Brand	Legal Fees (General)	\$ 1,485.00	
15	505	Gaynor Telesystems, Inc	Telephone	\$ 1,634.20	
16	511	Home Depot	Equipment Repair/Parts	\$ 171.73	\$ 248.90
17	619	Home Depot	Building Maintenance	\$ 77.17	
18	508	Hunt & Sons	Fuel/Oil	\$ 3,664.53	
19	511	Import Repair Center, Ltd	Equipment Repair/Parts	\$ 1,770.47	
20	527	KBA Document Solutions	General Office Expense	\$ 226.36	
21	533	L and D Landfill	Urban Camp Cleanup	\$ 1,801.23	
22	511	Napa Auto Parts	Equipment Repair/Parts	\$ 177.40	
23	527	Pacific Records Management	General Office Expense	\$ 40.00	
24	514	Paco Ventures LLC	Levee Maint(Supplies&Materials)	\$ 387.90	
25	511	Pape Machinery	Equipment Repair/Parts	\$ (297.32)	
26	527	Primo Brands	General Office Expense	\$ 112.91	
27	620	Robert Merritt, CPA	Bookkeeping Services	\$ 230.00	
28	506	Sacramento Police Department	Utility Charges	\$ 100.00	
29	506	Sacramento Utilities	Utility Charges	\$ 1,760.34	
30	531	Sequoia Technology Group	Technology & Software	\$ 643.50	
31	533	Signs Now	Urban Camp Cleanup	\$ 988.61	
32	506	SMUD	Utility Charges	\$ 878.56	
33	506	Sonitrol	Utility Charges	\$ 15.00	
34	531	Streamline	Technology & Software	\$ 350.00	
35	527	Umpqua Bank	General Office Expense (Pitney Bowes, Office Depot)	\$ 554.15	\$ 3,608.30
36	531	Umpqua Bank	Technology & Software (MSFT, Adobe, Zoom, Intuit)	\$ 2,348.14	
37	609	Umpqua Bank	Conference/Workshops/Seminar (Hyatt)	\$ 182.12	
38	610	Umpqua Bank	Public Relations Information (Costco)	\$ 23.89	
39	619	Umpqua Bank	Building Maintenance (Dicks Rancho Glass)	\$ 500.00	
40	505	Verizon Connect	Telephone	\$ 241.30	
41	505	Verizon Wireless	Telephone	\$ 1,031.24	
42	506	Waste Management of Sacramento	Utility Charges	\$ 702.56	
43	532	White Cap	Rodent Abatement	\$ 3,166.72	
			Accounts Payable Subtotal	\$ 145,151.65	
			General Fund and Accounts Payable aggregate total:	\$ 290,851.01	

AMERICAN RIVER FLOOD CONTROL DISTRICT Policies & Procedures

POLICY TITLE: **Brown Act Compliance & Meeting Types**
POLICY NUMBER:

Compliance with Brown Act.

All meetings of the Board of Trustees of American River Flood Control District shall comply with the Brown Act (Government Code section 54950, et seq.). The Brown Act is broadly construed, and compliance is constitutionally mandated. Consistent with the Brown Act's requirements:

- Meetings, which occur whenever a majority of the Board of Trustees meet to discuss District business, will be properly noticed.
- The Board will not conduct "serial meetings" through the use of intermediaries, serial communications, or emails to develop a consensus or discuss District issues with a majority of Board members outside a noticed meeting.
- Board meetings shall be open and freely accessible to the public, including those with disabilities.

Meeting Types.

Regular meetings of the Board shall be held on the second Friday of each calendar month at 11 am in the District Boardroom. The date, time, and place of regular Board meetings may be changed by a resolution of the Board of Trustees. The agenda for regular meetings shall be posted at least 72 hours before the meeting.

Special meetings of the Board are held at a date, time, and/or location that is different than the regular meeting. The Board President or a majority of the Board may call special meetings of the Board. All Directors shall be notified of the special Board meeting and of the purpose or purposes for which it is called. An agenda shall be prepared and posted at least 24 hours before the meeting.

Emergency Meetings may be held without complying with the 24-hour notice requirement in the event of an emergency situation involving matters upon which prompt action is necessary. An emergency situation means, as determined by a majority of the Board, either: (1) a work stoppage, crippling activity, or other activity that severely impairs public health or safety; or (2) a crippling disaster, mass destruction, terrorist act, or threatened terrorist activity that poses immediate and significant peril (a dire emergency). Actions taken during an emergency meeting shall be by roll call vote. Following an emergency meeting, the minutes of the meeting, a list of persons notified or attempted to be notified of the meeting, and actions taken must be posted for 10 days in the District office.

Meeting Agendas. All Board agendas shall include an unambiguous description of each item on the agenda to be discussed, including closed session items. The General Manager shall ensure that the description gives notice to the public of the essential nature of business to be considered. No action or discussion shall be undertaken on any item not appearing on the posted agenda, except that Trustees may briefly respond to statements made or questions posed in public comment, request staff to report back to the body at a subsequent meeting concerning any matter, or take action to direct staff to place a matter of business on a future agenda.

Items may be added to an agenda after posting subject to limited exceptions in the Brown Act, including in emergency circumstances declared pursuant to Government Code Section 54956.5 or upon a determination by a 2/3 majority of the Board that there is an immediate need to take action, and that the need for action came to the attention of the local agency subsequent to the agenda being posted.

**AMERICAN RIVER FLOOD CONTROL DISTRICT
Policies & Procedures**

POLICY TITLE: Conflict of Interest
POLICY NUMBER:

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 (“FPPC”) has adopted a regulation (2 Cal. Code of Regs. §18730) which contains the terms of a standard conflict of interest code. It can be incorporated by reference and may be amended by the FPPC after public notice and hearings to conform to amendments in the Political Reform Act.

The Board approved and adopted the FPPC’s standard conflict of interest on [insert meeting date or year]. Therefore, the terms of 2 Cal. Code of Regs. §18730 and any amendments to it duly adopted by the FPPC are hereby incorporated by reference and, along with the attached Appendix , in which members of the Board of Trustees and employees are designated, and in which disclosure categories are set forth, constitute the conflict of interest code of the American River Flood Control District

Board members are responsible for ensuring their compliance with all relevant conflict of interest and reporting requirements. Board members with questions regarding a perceived or actual conflict of interest shall promptly raise the issue with the General Manager, Board Chair, and/or General Counsel to receive an appropriate resolution.

**AMERICAN RIVER FLOOD CONTROL DISTRICT
Policies & Procedures**

POLICY TITLE: Receipt of Gifts

POLICY NUMBER:

A Trustee or the Trustee's immediate family may not accept from, or provide to, individuals or companies doing or seeking to do business with the District, gifts, entertainment, and/or other services or benefits unless the transaction meets all of the following guidelines:

- Is customary and gives no appearance of impropriety and does not have more than a nominal value;
- Does not impose any sense of obligation on either the giver or the receiver;
- Does not result in any kind of special or favored treatment;
- Cannot be viewed as extravagant, excessive, or too frequent considering all the circumstances including the ability of the recipient to reciprocate at District expense.
- Is given and received with no effort to conceal the full facts by either the giver or receiver.

AMERICAN RIVER FLOOD CONTROL DISTRICT Policies & Procedures

POLICY TITLE: **Procedures for Public Comment**
POLICY NUMBER:

American River Flood Control District welcomes comments from the public on issues and matters within the Board's jurisdiction. Comments and submittals at the meeting should be concise and directed to specifics of the item of interest.

Members of the public wishing to address the Board on any topic under discussion must first be recognized by the Chair to speak to the Board. Whether they are offered during the general public comment section, or on a particular agenda item, comments will be limited in time to three minutes per commenter for the applicable agenda item or general comment period. A timer may be used and speakers are expected to honor the time limits. Where speakers can be grouped by affiliation or interest, such groups will be expected to select a spokesperson and not be repetitive. The Board Chair may grant additional time as appropriate.

Comment on Non-Agenda Items (General Public Comment)

Each Board meeting will offer an opportunity for members of the public to comment on items not on the agenda, but within the subject matter jurisdiction of the agency. Commenters are advised that the Board will not take action on items brought during this period, but may provide follow-up direction to staff.

Comment on Informational Items

Information items are items presented to the Board for discussion only and for which no Board action or vote is taken beyond occasional staff direction. For informational items, the Board usually will hear a presentation by staff, and then the Chair will open the item for public comment.

Comment on Action Items

Action items are items presented to the Board and for which Board action or vote is taken. The Board usually will hear a presentation by staff, and then then the Chair will open the item for public comment. After the public has commented on the action item, the Chair shall close public comment at which time no speakers will be accommodated.

Best Practices for Public Comment

Commenters should be aware of the following expectations and best practices for engagement during public comment:

1. Comments should be direct, as concise as possible, and relevant to the agenda item at hand.
2. Written comments will not generally be read into the record, but will be included with all other materials provided at the meeting. Persons who want to submit written materials should provide those written documents to the Board office in advance of the meeting, in order to allow those materials to be distributed to Board members and available to members of the public upon request.
3. Question from the public to staff or counsel shall be directed to the Chair. The Chair shall determine if appropriate for staff or counsel to answer questions presented by the public.
4. Members of the public do not have the privilege of the floor at any time. Members of the public are limited to their time on each action item. If the Chair determines more questions or comments from anyone in the public are necessary, than the Chair may give that person time to speak.

AMERICAN RIVER FLOOD CONTROL DISTRICT Policies and Procedures

POLICY TITLE: Board Member Duties

POLICY NUMBER:

The Board of Trustees is the legislative body through which the American River Flood Control District conducts business. Power is centralized in the elected Board collectively and not in an individual Trustee. Individual Board members are expected to work as a team, in cooperation with other public officials, to serve the best interests of the District and its constituents.

The Board shall hold an annual organizational meeting at its regular meeting in January. At this meeting the Board will elect a President, Vice President, and Treasurer; and will identify committee assignments for Board members.

General Responsibilities of Board Members: The Board strives to promote the best interest of the public by establishing policies that support the mission, vision and core values of the organization and by ensuring the implementation of those policies. It is responsible for fiscal stewardship of the District, and it provides policy direction to the General Manager, who will in turn manage the day-to-day operations of the organization. Trustees have no individual authority unless authorized by the Board and may not commit (nor represent that they can commit) the Agency to any policy, act, or expenditure.

Trustees agree to hold themselves to high standards of conduct in connection with their service as public officials. These include, for example: regular attendance at and participation in Board meetings; adhering to laws relating to financial disclosures and conflicts of interest, and conducting themselves with professionalism and courtesy in their dealings with each other, members of the public, and staff.

Presiding Officer: The President of the Board of Trustees shall serve as the presiding officer at all Board meetings. In the absence of the President, the Vice President of the Board shall serve as the presiding officer over all meetings of the Board. If the President and Vice President of the Board are both absent, the remaining members present shall select one of themselves to act as temporary presiding officer of the meeting.

The presiding officer shall have the same rights as the other members of the Board in voting, introducing motions, resolutions and ordinances, and any discussion of questions that follow said actions. The presiding officer may move, second, debate, and vote from the chair.

Conduct of Meetings: The President shall preside over and conduct all meetings of the Board of Trustees, shall carry out the resolution and orders of the Board of Trustees, and shall exercise such other powers and perform such other duties as the Board of Trustees shall prescribe including, but not limited to, the following:

- Call the meeting to order at the appointed time;
- Announce the business to come before the Board in its proper order;
- Enforce the Board's policies in relation to the order of business and the conduct of meetings;
- Recognize persons who desire to speak, and protect the speaker who has the floor from disturbance or interference;
- Explain what the effect of a motion would be if it is not clear to every member;
- Restrict discussion to the question when a motion is before the Board;
- Rule on parliamentary procedure;

AMERICAN RIVER FLOOD CONTROL DISTRICT Policies and Procedures

- Put motions to a vote, and state clearly the results of the vote; and
- Preserve order and decorum.

Responsibilities of Board President: Responsibilities of the President include, but are not limited to, the following:

- Sign all instruments, act, and carry out stated requirements and the will of the Board;
- Sign the minutes of the Board meeting following their approval;
- Appoint and disband all committees, subject to Board ratification;
- Call such meetings of the Board as he/she may deem necessary, giving notice as prescribed by law;
- Coordinate the preparation of meeting agendas with the General Manager;
- Confer with the General Manager or designee on crucial matters which may occur between Board of Trustees meetings;
- Be responsible for the orderly conduct of all Board meetings
- Perform other duties as authorized by the Board.

In the absence or disability of the President, the alternate presiding officer may temporarily carry out these responsibilities until such time as the President is able to resume his or her responsibilities.

AMERICAN RIVER FLOOD CONTROL DISTRICT Policies and Procedures

POLICY TITLE: Board/Staff Interactions

POLICY NUMBER:

The District's effective governance relies on the cooperative efforts of the agency's elected Board of Trustees, who sets policy and priorities, and the District's staff members, who analyze problems and issues to make appropriate recommendations and implement and administer Board policies. It is the responsibility of District staff to ensure Board members have access to information and to ensure such information is communicated completely and with candor. However, Board members should avoid intrusion into those areas that are the District staff's responsibility.

Role of the Board: As the agency's legislative body, the Board is responsible for approving the District's budget, setting policy goals and objectives, and adopting strategic plans. The Board is the decision-making body for the District, and oversees the work of the General Manager (who reports directly to the Board).

Role of Staff: The District staff members' primary functions are to execute Board policy and other Board actions, and to carry out the day-to-day business of the District. Trustees shall not attempt to coerce or influence staff, included in the making of recommendations, the awarding of contracts, the selection of consultants, the processing of any projects or applications, or the granting of permits. Trustees shall not attempt to change or interfere with the operating policies and practices of any District department through interaction with staff. Individual Trustees may discuss these items with the General Manager to get clarification or to raise concerns.

Principles of Communication: At Board meetings and other public meetings, respectful communication is expected. Staff is encouraged to give their professional recommendations, and the Board should recognize that staff may make recommendations that could be viewed as unpopular with the public and with individual Trustees. Trustees may request clarification and ask questions of staff at public meetings, and Trustees are encouraged to participate in healthy discussions amongst each other regarding items under discussion on the Agenda. However, at Board meetings, Trustees should refrain from debate with staff about staff recommendations or other items being discussed. Staff must recognize that the Board, as the decision maker, is free to reject or modify a staff recommendation and that staff will implement the Board's wishes even if when contrary to a staff recommendation.

AMERICAN RIVER FLOOD CONTROL DISTRICT Policies & Procedures

POLICY TITLE: **Role of Committees**
POLICY NUMBER:

Committees play an important role in the function and governance of the District. The Board may choose to delegate work to a committee of the Board, which may return with recommendations for Board action. Recommendations of committees are non-binding, and a committee may not take a final action or position on behalf of the agency.

Temporary Advisory Committees: The Board President shall appoint any such temporary advisory committees as may be deemed necessary or advisable by the President or the Board. The purpose of a temporary advisory committee and the time allowed to accomplish that purpose shall be outlined at the time of appointment. A temporary advisory committee shall be considered dissolved when its purpose has been accomplished or when the timeframe for its existence has expired, whichever occurs first.

A temporary advisory committee shall be comprised solely of members of the Board, and shall consist of less than a majority of Board Members. A temporary advisory committee shall meet on an as needed basis and shall not have a meeting schedule fixed by charter, ordinance, resolution, or formal action of the Board.

Standing Committees: The following shall be standing committees of the Board: Policy Committee; Personnel and Benefits Committee; Finance Committee; and Public Outreach Committee. The Board President shall appoint and publicly announce the members of the standing committees for the ensuing year no later than the Board's regular meeting in March. Standing committees may be assigned to review District functions, activities, and operations pertaining to their designated concerns, as specified below. All meetings of standing committees are subject to the requirements of all applicable open meeting laws, including but not limited to the Brown Act. The responsibilities of the committees shall be as follows:

- The Policy Committee shall be concerned with proposed ordinances, resolutions, and District policies, except those pertaining specifically to personnel.
- The Personnel Committee shall be concerned with the functions, activities, operations, compensation, and welfare of District staff.
- The Finance Committee shall be concerned with the financial management of the District, including the preparation of an annual budget and major expenditures.
- The Public Relations Committee shall be concerned with assuring that information regarding the affairs of the District is adequately and appropriately communicated to its constituents and the public at large.

AMERICAN RIVER FLOOD CONTROL DISTRICT Policies and Procedures

POLICY TITLE: Conferences and Education

POLICY NUMBER:

Members of the Board of Trustees are encouraged to attend educational conferences, seminars, trainings, and professional meetings when the purpose of any such activity is to improve District operation. Trustees shall not attend conference or training event when it is apparent that there is no significant benefit to the District.

Authorization to Attend: Attendance by Trustees at seminars, workshops, courses, professional organization meetings, and conferences shall be approved by the Board of Trustees prior to the District incurring any reimbursable costs.

Reimbursement of Expenses: It is the policy of the District to encourage Board development and excellence of performance by reimbursing actual expenses incurred for tuition, travel, lodging and meals as a result of training, educational courses, participation with professional organizations, and attendance at local, state and national conferences associated with the interests of the District. Cash advances or use of District credit cards for these purposes is not permitted. All expenses for which reimbursement is requested by Trustees, or which are billed to the District by Trustees, shall be submitted with validated receipts. All reimbursements shall be made in accordance with applicable State and federal law, including but not limited to Internal Revenue Service Guidelines.

Expenses to the District for Board of Trustees' training, education, and conferences should be kept to a minimum by utilizing recommendations for transportation and housing accommodations recommended by the staff, and by:

- Utilizing hotel(s) recommended by the event sponsor in order to obtain discounted rates.
- Trustees traveling together whenever feasible and economically beneficial.
- Requesting reservations sufficiently in advance, when possible, to obtain discounted air fares and hotel rates.

Reports Following Conferences: Upon returning from educational conferences, seminars, trainings, and professional meetings where expenses are reimbursed by the District, Trustees will either prepare a written or verbal report for presentation at the next regular meeting of the Board. Said report shall detail what was learned at the session(s) that will be of benefit to the District. Materials from the session(s) may be delivered to the District office to be included in the District library for the future use of other Trustees and staff.

General Manager's Meeting Summary

October 2025

10/6: Interview with Capital Public Radio. I met with Ruth Finch to provide an interview on District efforts to remove encampments debris along the levees and in the waterways. Specific questions regarded our partnering with the River City Waterway Alliance.

10/7: Newsletter Meeting with Steve Walker. Office Manager Chapman and I met with Steve Walker from Hareline Graphics to go over the list of articles for the 2025 Newsletter.

10/10: American River Flood Control District Board of Trustees meeting. The Board met in regular session. The agenda items consisted of routine financial reports and staff reports.

10/18: City of Sacramento Highwater Jamboree. I attended the annual Highwater Jamboree held at the North Natomas Community Park. Also in attendance was Board President Rae Vander Werf. We talked with multitudes of public visitors about our role in protecting the community from flooding.

10/23: Meeting with the Central Valley Regional Water Quality Control Board. I met with Deputy Director Adam Laputz to answer his questions about debris and possible contaminants in Arcade Creek. I explained our role in operating and maintaining the levees with some limited creek clean-ups and partnering with other entities.

Copier Cost Analysis

	1000 Black Page - overage	1,500 Tier 1 Color- overage	800 Tier 2 Color - overage	250 Tier 3 Color - overage	Monthly Costs
Current – Service Only	0.159 per page	.0227 per page	.0906 per page	.1591 per page	\$123.68
60 Month Lease	.0102 per page	.0206 per page	.0400 per page	.0546 per page	\$86.70
Purchase	.0102 per page	.0206 per page	.0400 per page	.0546 per page	\$86.70

Lease Breakdown	Monthly Costs	Term	Total Cost
With Service Bundle	\$372.02	60	\$22,321.20
Service Bundle Removed for comparison	\$285.32	60	\$17,119.20

Purchase Breakdown	Monthly Service	Term (no term- using 60 for comparison)	Total Cost
Service Cost Only	\$86.70	60	\$5,202
Purchase Price			\$14,491.30
Purchase Price with Service			\$19,693.30

If Purchased, the District would save \$2,627.90 over leasing the copier for 60 months.