

Twin Lakes Rathdrum Creek Flood Control District No. 17
Minutes of the Meeting December 3, 2020

Public Agency: Flood Control 17, Kootenai County, Idaho
Governing Body: Board of Commissioners, Flood Control District

Meeting Date, Time and Location:

December 3, 2020 6:00 pm

Twinlow Camp and Retreat Center Office

22787 North Twinlow Road, Rathdrum Idaho 83858

The meeting was **called to order** at 6:03 pm by Chairman Todd Howe.

Present: Chairman Division 1, Todd Howe
Commissioner Division 2, Adam Kremin, via telephone
Vice Chairman Division 3, Gordon Sylte
Commissioner Division 4, Janet Armstrong
Secretary/Treasurer, Renee Miller

A quorum was established.

Others Attending: Laurin Scarcello, FCD Dam Tender and Doug Jones, Idaho Department of Water Resources

Agenda Changes: None.

Gordon Sylte moved to approve the Minutes of November 5, 2020 Meeting. The motion was seconded by Todd Howe and passed unanimously.

Lake Level Report: Laurin Scarcello reported the lake level at 7.88 feet at the staff gauge with a gate opening of 2 inches. He reported snow has been cleared and the grates cleared of debris.

Payment Authorization and Ratification:

The Commissioners were with a list that included the following: **for ratification** the payment of Avista bill, \$29.41 for through direct charge to checking account on December 8, 2020, and other bills, Twinlow Camp, \$100, for meeting space rent; Renee Miller, \$14.00, reimbursement for QuickBooks monthly payroll service, charged to her credit card; State Insurance Fund, \$310.00, annual workers' compensation insurance; normal payroll net of \$1,298.18, gross \$1,880.00; (associated payroll taxes are paid quarterly); Rathdrum Chamber dues, \$100; and bond \$323.07, (although invoice still not received). The documentation of the above was passed around to the commissioners present at the meeting. **Todd Howe made motion to ratify payments and approve the future payments as listed.** The motion was seconded by Gordon Sylte and passed unanimously. The Avista bill will be a direct deduction from the bank account each month in the future.

Renee Miller reported finding an error on an employee W-2. Withholding for federal income tax purposes was done in 2019 and the tax withheld paid to the US Treasury with payroll quarterly returns, but the W-2 did not reflect the withholding. Because of this error, the employee did not get the benefit of the amount withheld applied to the 2019 personal income tax return. Renee reported that she can correct the W-2 using the Social Security Business Services Online web site with the permission of the Board. **Todd How moved Renee Miller be given permission to correct the W-2 using the Social Security Business Services Online system.** The motion was seconded by Janet Armstrong and passed unanimously.

Review of Bank Statements and Financial Records:

The Commissioners were presented a folder with bank statements and reconciliation statements, bringing both accounts up-to-date. Renee reported she has adjusted the Quickbooks records for the year ended September 30,

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2020, for cash basis purposes, but has not yet adjusted the fixed asset accounts and depreciation. In government fund accounting, fixed assets and operating expenses are tracked in different funds. Quickbooks is not set up to record the records this way. The annual report to the Idaho Legislative Office is a report of expenditures and should not include depreciation or accruals. She will continue to work on adjusting the records for assets and depreciation that have not been done. Accruals would be needed should the District be required to have an audited financial statement, but since accruals are made and reversed, she recommends these only be done when a formal financial statement is required. A copy of the property tax remittance was provided with a \$716.09 deposit made in November.

Correspondence Review:

The District received statements from State Farm showing insurance coverage of our vendor Bigfoot Technical Services; a request from Kootenai County Auditor to verify that we have no bonds and to provide information about the current commissioners; a thank you message from Mike Sullivan; several emails from the Rathdrum Chamber of Commerce including a COVID quarantine message forwarded from Panhandle Health, information about December events and a notice of Chamber Board Election. There were several emails in threads among the commissioners regarding creek flushing and Steve Neff turning over control of the dam to the Flood District.

Old Business:

The Commissioners were provided a statement of coverage from ICMP that is currently in place. Todd Howe took the statement and a copy of the depreciation schedule from the Sandpoint CPA's that shows capital assets through September 30, 2018, and a Quickbooks report of capital additions recently recorded. He will review them and meet with Steve Neff to see if the District's insurance coverage should be adjusted.

Todd Howe reported he visited Washington Trust Bank, presented them with the resolutions to bring the account information up-to-date and obtained a password. He brought additional paperwork for Commissioners to sign. No change in the account numbers were required. He said Renee Miller's permissions will be limited to viewing the account and downloading statements, per her Internal Control request.

Renee Miller reported she has changed many of the passwords including banking, Quickbooks and Gmail. It was discovered the Commissioners have not had the password to look at Gmail. Renee will provide them with a password list at the next meeting.

New Business:

The Commissioners were provided a folder with a copy of the report that was made to the Idaho Legislative Office, Local Government Entity Registration, filed by Renee Miller on November 30, 2020, (due on December 1, 2020). A copy of the filing does not occur, so a screen shot of the filing was provided and a print out of the Excel spreadsheets that were uploaded. The two files were a comparative presentation of the Budget and Actual for the year ended September 30, 2020, and the Budget for the year ending September 30, 2021. **Gordon Sylte moved the Board ratify the filing.** The motion was seconded by Adam Kremin and passed unanimously.

Idaho Code Section 42-3111 states in paragraph two that annually of the anniversary of the initial organization of the entity, a chairman and vice chairman be elected and secretary and treasurer be elected or appointed.

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Todd moved to appoint Renee Miller Secretary/Treasurer for the year beginning in December 2020, in accordance with Idaho Code Section 42-311, paragraph 2. The motion was seconded by Janet Armstrong and passed unanimously.

Janet Armstrong nominated Todd Howe to be Chairman of the Flood District for the year beginning in December 2020. The motion was seconded by Gordon Sylte and passed unanimously.

Todd Howe nominated Adam Kremin to be Vice Chairman of the Flood District for the year beginning in December 2020. The motion was seconded by Janet Armstrong and passed unanimously.

Janet Armstrong asked for clarification of the emails and who is in control of the dam. Todd Howe explained the Steve Neff opened the dam for a short period to get water to the Sylte Ranch; that creek flushing was done to try new equipment; and that Laurin is in control, marking the beginning of the flood control season. Todd Howe reported that the District wants to continue to follow the fill curve that has long been established.

Todd Howe moved to adjourn at 6:48 pm. The motion was seconded by Janet Armstrong and passed unanimously.

Respectfully submitted,
Renee Miller, Secretary/Treasurer