

American River Flood Control District
Statement of Operations
July 1, 2021 to December 31, 2021 (Six Months Ending of Fiscal 2022)
For Internal Use Only

	Year to Date July 1, 2021 to December 31, 2021	Budget	Percent of Budget
Revenues			
Benefit assessment	\$ -	\$ 1,429,793	0.00%
Consolidated capital assessment	-	980,000	0.00%
Interest	38,469	77,267	49.79%
O & M agreements	-	231,801	0.00%
Miscellaneous	-	-	Not budgeted
Total Revenues	<u>38,469</u>	<u>2,718,861</u>	1.41%
M & O Expenses			
Salaries and wages	466,515	890,792	52.37%
Payroll tax expense	32,646	71,263	45.81%
Pension expense	107,032	203,100	52.70%
Compensation insurance	6,832	44,540	15.34%
Medical/dental/vision	160,428	273,642	58.63%
Fuel/oil reimbursement	20,622	35,000	58.92%
Equipment rental	24,119	15,000	160.79%
Equipment repairs/parts	39,692	65,000	61.06%
Equipment purchases (< \$5,000)	-	15,000	0.00%
Shop supplies	9,933	27,500	36.12%
Levee maint. (supp. & material)	2,591	20,000	12.96%
Levee maint. chemicals	20,525	35,000	58.64%
Levee maint. services	66,772	80,000	83.47%
Rodent abatement (supplies & materials)	12,518	10,000	125.18%
Employee uniforms	5,614	7,500	74.85%
Staff training	2,989	2,500	119.56%
Regulation Compliance (OSHA)	17,057	20,000	85.29%
Miscellaneous	1,196	2,000	59.80%
Small tools & equipment	3,109	7,500	41.45%
Emergency preparedness program	19,180	35,000	54.80%
Engineering services	15,142	20,000	75.71%
Encroachment remediation	-	15,000	0.00%
Urban camp cleanup	7,460	30,000	24.87%
Total M & O Expenses	<u>1,041,972</u>	<u>1,925,337</u>	54.12%
Administration Expenses			
Board of trustees compensation	3,010	7,600	39.61%
Trustee expenses	63	2,400	2.63%
Trustee training	-	5,000	0.00%
Accounting services	1,100	15,000	7.33%
Legal services (general)	7,430	50,000	14.86%
Utilities	20,050	40,000	50.13%
Telephone	6,427	25,000	25.71%
Retiree benefits	80,140	157,231	50.97%
Office/shop/yard lease	3,672	7,344	50.00%
Office equipment/furniture	-	5,000	0.00%
Auto allowance	3,530	6,600	53.48%
Parking reimbursement	-	500	0.00%
General office expense	4,922	15,000	32.81%
Technology and software	19,100	10,000	191.00%
Dues and associations	24,141	25,000	96.56%
Property and liability insurance	32,145	42,000	76.54%
Public relations/information	-	30,000	0.00%
Miscellaneous	1,575	5,000	31.50%
Employee morale/wellness	-	2,000	0.00%
Investment fees	4,466	20,000	22.33%
Community services	-	1,500	0.00%
Bookkeeping services	4,538	14,000	32.41%
Property taxes	1,735	3,000	57.83%
Building maintenance	15,622	10,000	156.22%
County Dtech fees for DLMS	11,488	55,000	20.89%
Interest expense	178	-	Not budgeted
Total Administration Expenses	<u>245,332</u>	<u>554,175</u>	44.27%
Special Projects Expenses			
Engineering studies/survey studies	-	170,000	0.00%
Levee standards compliance	-	25,000	0.00%
Small capital projects	5,048	20,000	25.24%
Total Special Project Expenses	<u>5,048</u>	<u>215,000</u>	2.35%
Capital Outlay			
Equipment purchases (over \$5,000)	118,220	162,000	72.98%
Total Capital Outlay	<u>118,220</u>	<u>162,000</u>	
Capital Outlay: District Facilities			
La Riviera improvements/maintenance	-	2,000	0.00%
	-	2,000	

Note: Amounts above are not audited

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

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

AMERICAN RIVER FLOOD CONTROL DISTRICT
Cash Flow Report
July 2021 through June 2022

Cash Flow Report

Maintenance and Operations Expens	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	TOTAL
500 - Salary/Wages	77,074.32	83,436.34	77,558.58	75,899.43	72,936.34	115,565.03	35,479.01	0.00	0.00	0.00	0.00	0.00	537,949.05
501 - Payroll Taxes	5,949.26	6,435.99	5,977.50	5,394.53	4,670.94	7,458.11	3,292.12	0.00	0.00	0.00	0.00	0.00	39,178.45
502 - Pension	17,552.66	19,416.94	17,785.49	17,064.56	20,124.76	15,753.07	(1,224.50)	0.00	0.00	0.00	0.00	0.00	106,472.98
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	25,208.54	23,270.36	23,096.36	23,096.36	23,312.36	23,007.86	0.00	0.00	0.00	0.00	0.00	0.00	140,991.84
508 - Fuel/Oil	3,332.38	5,517.94	7,986.06	4,793.12	3,444.96	2,944.44	0.00	0.00	0.00	0.00	0.00	0.00	28,018.90
509 - Equipment Rental	479.75	7,842.83	7,578.93	7,578.93	0.00	1,382.00	0.00	0.00	0.00	0.00	0.00	0.00	24,862.44
510 - Equipment Purchase(< \$5000	0.00	0.00	0.00	0.00	0.00	579.38	0.00	0.00	0.00	0.00	0.00	0.00	579.38
511 - Equipment Repair/Parts	4,141.11	11,302.28	1,561.57	2,957.74	15,224.90	7,824.51	973.04	0.00	0.00	0.00	0.00	0.00	43,985.15
512 - Shop Supplies	1,621.30	2,140.46	434.96	1,991.96	2,367.01	2,395.51	0.00	0.00	0.00	0.00	0.00	0.00	10,951.20
514 - Levee Maint(Supplies&Materi	1,013.94	187.69	73.34	774.89	1,480.84	74.52	0.00	0.00	0.00	0.00	0.00	0.00	3,605.22
515 - Levee Maintenance Services	3,200.90	27,597.20	32,606.16	4,225.16	1,859.96	483.30	0.00	0.00	0.00	0.00	0.00	0.00	69,972.68
516 - Employee Uniforms	0.00	0.00	5,296.49	317.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,614.20
518 - Staff Training	1,737.37	295.00	299.00	0.00	723.34	229.07	0.00	0.00	0.00	0.00	0.00	0.00	3,283.78
519 - Miscellaneous O&M	0.00	0.00	0.00	0.00	1,188.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,188.00
521 - Small Tools & Equip	0.00	689.56	0.00	2,419.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,109.06
523 - Levee Maint. (Chemicals)	0.00	1,038.56	0.00	0.00	1,141.88	18,344.82	0.00	0.00	0.00	0.00	0.00	0.00	20,525.26
525 - Emergency Preparedness Pr	0.00	0.00	0.00	16,800.00	9,504.00	1,275.81	0.00	0.00	0.00	0.00	0.00	0.00	27,579.81
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	793.11	0.00	11,291.09	433.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,518.12
533 - Urban Camp Cleanup	1,623.83	1,237.89	1,501.50	830.25	2,764.10	1,110.80	0.00	0.00	0.00	0.00	0.00	0.00	9,068.37
605 - Engineering Services	2,892.00	6,531.20	9,036.81	1,207.75	3,306.01	1,591.20	0.00	0.00	0.00	0.00	0.00	0.00	24,564.97
615 - Survey Services	0.00	185.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	185.08
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	145,827.36	197,918.43	190,792.75	176,642.98	164,483.32	200,019.43	38,519.67	0.00	0.00	0.00	0.00	0.00	1,114,203.94

Administrative Expenses	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	TOTAL
505 - Telephone	1,745.21	1,349.82	1,295.50	1,313.50	1,639.41	1,183.95	0.00	0.00	0.00	0.00	0.00	0.00	8,527.39
506 - Utility Charges	3,023.78	4,738.36	3,848.28	3,936.76	3,975.12	3,552.25	0.00	0.00	0.00	0.00	0.00	0.00	23,074.55
507 - Office/Shop Lease	0.00	1,224.00	612.00	612.00	612.00	612.00	0.00	0.00	0.00	0.00	0.00	0.00	3,672.00
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	550.00	550.00	550.00	825.00	275.00	0.00	0.00	0.00	0.00	0.00	3,850.00
520 - Retiree Benefits	11,701.56	11,701.56	11,701.56	11,701.56	11,701.56	10,718.54	0.00	0.00	0.00	0.00	0.00	0.00	69,226.34
522 - Office Equipment/Furniture	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
526 - Mileage/Parking Reimburs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
527 - General Office Expense	346.66	807.54	2,322.16	860.81	748.23	1,436.06	0.00	0.00	0.00	0.00	0.00	0.00	6,521.46
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	316.90	9,750.77	860.49	345.06	346.20	573.70	0.00	0.00	0.00	0.00	0.00	0.00	12,193.12
600 - Board of Trustees Compensa	475.00	475.00	380.00	475.00	475.00	475.00	0.00	0.00	0.00	0.00	0.00	0.00	2,755.00
601 - Trustee Expenses	0.00	0.00	0.00	0.00	0.00	62.84	0.00	0.00	0.00	0.00	0.00	0.00	62.84
602 - Accounting Services	0.00	0.00	0.00	0.00	0.00	400.00	0.00	0.00	0.00	0.00	0.00	0.00	400.00
603 - Legal Fees (General)	3,360.00	2,015.00	1,024.50	1,741.50	1,444.50	3,219.00	0.00	0.00	0.00	0.00	0.00	0.00	12,804.50
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	0.00	0.00	6,097.00	11,313.00	7,615.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,025.00
608 - Insurance Premiums	13,538.17	0.00	0.00	6,832.17	25,397.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45,767.51
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	1,903.12	0.00	0.00	0.00	0.00	0.00	10,459.33	0.00	0.00	0.00	0.00	0.00	12,362.45
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	202.57	272.46	232.87	209.33	615.29	299.30	144.75	0.00	0.00	0.00	0.00	0.00	1,976.57
617 - Investment Fees	4,442.00	0.00	4,455.00	0.00	4,466.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,363.00
618 - Property Tax	0.00	(22,382.36)	0.00	1,735.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(20,647.02)
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	1,050.00	1,650.00	637.50	487.50	1,275.00	0.00	0.00	0.00	0.00	0.00	0.00	5,100.00
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	11,488.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,488.48

AMERICAN RIVER FLOOD CONTROL DISTRICT
Cash Flow Report
July 2021 through June 2022

623 - Employee Morale/Wellness	4,442.00	0.00	4,455.00	0.00	4,466.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,363.00
Total Administrative	46,046.97	11,552.15	50,972.84	42,263.53	64,538.98	24,632.64	10,879.08	0.00	0.00	0.00	0.00	0.00	0.00	250,886.19

Special Projects Expenses	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	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	4,748.25	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,048.25
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	4,748.25	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,048.25

Capital Outlay: Flood Control	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	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	8,303.14	0.00	67,928.52	49,638.82	(7,650.84)	0.00	0.00	0.00	0.00	0.00	0.00	118,219.64
Total Capital Outlay: Flood Control	0.00	8,303.14	0.00	67,928.52	49,638.82	(7,650.84)	0.00	0.00	0.00	0.00	0.00	0.00	118,219.64

Income	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	TOTAL
120 - Benefit Assessment	0.00	0.00	0.00	0.00	0.00	18,594.20	0.00	0.00	0.00	0.00	0.00	0.00	18,594.20
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	109,121.17	185.08	146.61	161.96	87.92	55.03	0.00	0.00	0.00	0.00	0.00	0.00	109,757.77
124 - O&M Agreements	0.00	0.00	0.00	0.00	0.00	0.00	312,057.20	0.00	0.00	0.00	0.00	0.00	312,057.20
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	1,089,121.17	185.08	146.61	161.96	87.92	18,649.23	312,057.20	0.00	0.00	0.00	0.00	0.00	1,420,409.17

Fund Balance

District Operations Fund	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22
Beginning Balance	132,508.93	1,375,007.52	1,165,422.02	923,803.04	705,058.49	476,124.11	270,121.27	0.00	0.00	0.00	0.00	0.00
Income	1,439,121.17	185.08	146.61	161.96	87.92	18,649.23	312,057.20	0.00	0.00	0.00	0.00	0.00
Expenses	196,622.58	209,770.58	241,765.59	218,906.51	229,022.30	224,652.07	49,398.75	0.00	0.00	0.00	0.00	72,000.00
Ending Balance	1,375,007.52	1,165,422.02	923,803.04	705,058.49	476,124.11	270,121.27	532,779.72	0.00	0.00	0.00	0.00	(72,000.00)

Capital Outlay Reserve Fund	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22
Beginning Balance	920,000.00	920,000.00	920,000.00	920,000.00	920,000.00	920,000.00	920,000.00	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	920,000.00	920,000.00	920,000.00	920,000.00	920,000.00	920,000.00	920,000.00	0.00	0.00	0.00	0.00	0.00

Retiree Health Benefit Reserve Fund	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22
Beginning Balance	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	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	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	72,000.00

Flood Emergency Response Reserve Fund	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22
Beginning Balance	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	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	1,500,000.00	1,500,000.00	0.00	0.00	0.00	0.00	0.00

Emergency Repair Reserve Fund	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22
Beginning Balance	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	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	1,500,000.00	1,500,000.00	0.00	0.00	0.00	0.00	0.00

Total Balance	8,847,021.52	8,637,436.02	8,395,817.04	8,177,072.49	7,948,138.11	7,742,135.27	8,004,793.72	0.00	0.00	0.00	0.00	0.00
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