

American River Flood Control District
Statement of Operations
July 1, 2020 to April 30, 2021 (Ten Months Ending of Fiscal 2021)
For Internal Use Only

	Year to Date July 1, 2020 to April 30, 2021	Budget	Percent of Budget
Revenues			
Benefit assessment	\$ 751,485	\$ 1,429,793	52.56%
Consolidated capital assessment	-	980,000	0.00%
Interest	90,541	77,267	117.18%
FMAP Grant	211,594	-	Not budgeted
O & M agreements	-	231,801	0.00%
Miscellaneous	26,882	-	Not budgeted
Total Revenues	<u>1,080,502</u>	<u>2,718,861</u>	39.74%
M & O Expenses			
Salaries and wages	722,929	833,238	86.76%
Payroll tax expense	52,362	66,659	78.55%
Pension expense	158,540	189,428	83.69%
Compensation insurance	4,836	41,662	11.61%
Medical/dental/vision	219,638	216,125	101.63%
Fuel/oil reimbursement	22,467	35,000	64.19%
Equipment rental	7,320	20,000	36.60%
Equipment repairs/parts	53,007	50,000	106.01%
Equipment purchases (< \$5,000)	1,037	15,000	6.91%
Shop supplies	32,450	20,000	162.25%
Levee maint. (supp. & material)	18,621	20,000	93.11%
Levee maint. chemicals	29,326	27,500	106.64%
Levee maint. services	104,888	80,000	131.11%
Rodent abatement (supplies & materials)	6,380	10,000	63.80%
Employee uniforms	6,227	7,500	83.03%
Staff training	3,422	7,500	45.63%
Regulation Compliance (OSHA)	10,878	6,000	181.30%
Miscellaneous	1,125	2,000	56.25%
Small tools & equipment	6,118	7,500	81.57%
Emergency preparedness program	5,932	35,000	16.95%
Engineering services	24,889	20,000	124.45%
Environmental services/studies	-	5,000	0.00%
Encroachment remediation	-	15,000	0.00%
Urban camp cleanup	16,949	50,000	33.90%
Total M & O Expenses	<u>1,509,341</u>	<u>1,780,112</u>	84.79%
Administration Expenses			
Board of trustees compensation	5,018	7,600	66.03%
Trustee expenses	-	2,400	0.00%
Trustee training	-	5,000	0.00%
Accounting services	15,275	15,000	101.83%
Legal services (general)	19,287	50,000	38.57%
Utilities	36,817	40,000	92.04%
Telephone	14,324	25,000	57.30%
Retiree benefits	129,734	143,000	90.72%
Office/shop/yard lease	5,400	7,200	75.00%
Office equipment/furniture	479	7,500	6.39%
Auto allowance	5,905	6,600	89.47%
Parking reimbursement	-	500	0.00%
General office expense	10,420	15,000	69.47%
Technology and software	14,015	10,000	140.15%
Dues and associations	23,724	25,000	94.90%
Property and liability insurance	14,652	42,000	34.89%
Public relations/information	-	30,000	0.00%
Miscellaneous	3,329	5,000	66.58%
Election expense	145,993	99,723	146.40%
Employee morale/wellness	-	2,000	0.00%
Investment fees	8,841	20,000	44.21%
Community services	-	1,500	0.00%
Bookkeeping services	7,538	14,000	53.84%
Property taxes	1,710	3,000	57.00%
Building maintenance	12,497	10,000	124.97%
County Dtech fees for DLMS	23,920	55,000	43.49%
County assessment fees	19,178	-	Not budgeted
Interest expense	455	-	Not budgeted
Total Administration Expenses	<u>518,511</u>	<u>642,023</u>	80.76%
Special Projects Expenses			
Engineering studies/survey studies	8,291	170,000	4.88%
Levee standards compliance	-	25,000	0.00%
Small capital projects	-	50,000	0.00%
Total Special Project Expenses	<u>8,291</u>	<u>245,000</u>	3.38%
Capital Outlay			
Equipment purchases (over \$5,000)	212,405	100,000	212.41%
Total Capital Outlay	<u>212,405</u>	<u>100,000</u>	
Capital Outlay: District Headquarters Build-Out			
Building improvements/maintenance	361,071	700,000	51.58%
La Riviera improvements/maintenance	54	2,000	2.70%
	<u>361,125</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.

AMERICAN RIVER FLOOD CONTROL DISTRICT
Cash Flow Report
July 2020 through June 2021

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	71,963.98	74,588.44	66,019.98	104,073.57	35,778.71	69,715.98	67,522.54	74,102.86	69,715.98	0.00	790,743.31
501 - Payroll Taxes	6,551.57	5,583.83	5,557.69	5,247.26	4,156.05	6,597.80	3,378.64	6,036.87	5,175.24	5,715.84	5,342.42	0.00	59,343.21
502 - Pension	17,202.17	15,822.01	21,318.10	16,226.03	9,575.75	19,891.06	10,916.85	15,094.39	14,888.06	9,997.84	8,628.06	0.00	159,560.32
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	19,791.24	19,837.24	19,791.24	18,145.44	20,694.56	20,260.56	20,214.56	20,214.56	24,418.02	0.00	0.00	207,710.30
508 - Fuel/Oil	2,345.10	4,356.39	2,664.57	2,714.69	0.00	3,215.72	1,797.58	3,135.76	4,548.34	1,785.58	0.00	0.00	26,563.73
509 - Equipment Rental	0.00	5,960.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,960.25
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	6,143.91	9,008.02	5,524.43	1,973.22	6,102.41	9,813.15	3,973.02	5,765.98	3,340.84	0.00	0.00	67,249.91
512 - Shop Supplies	4,256.28	8,016.10	4,875.31	4,929.78	1,128.15	5,753.11	2,078.35	2,290.45	3,084.23	1,126.14	0.00	0.00	37,537.90
514 - Levee Maint(Supplies&Materi	100.38	5,826.24	187.69	2,822.64	1,140.03	3,901.62	2,183.43	425.52	390.85	1,742.72	0.00	0.00	18,721.12
515 - Levee Maintenance Services	2,200.00	25,393.37	26,643.08	9,097.84	11,407.70	1,955.02	9,552.09	14,619.90	7,411.45	(24,747.40)	0.00	0.00	83,533.05
516 - Employee Uniforms	0.00	0.00	5,768.62	280.37	0.00	503.36	0.00	325.00	0.00	0.00	0.00	0.00	6,877.35
518 - Staff Training	1,529.00	0.00	525.00	1,614.36	0.00	0.00	532.72	0.00	(60.00)	80.00	0.00	0.00	4,221.08
519 - Miscellaneous O&M	0.00	0.00	0.00	0.00	1,125.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,125.00
521 - Small Tools & Equip	0.00	0.00	273.52	0.00	0.00	4,273.10	688.99	0.00	0.00	0.00	0.00	0.00	5,235.61
523 - Levee Maint. (Chemicals)	0.00	13,414.68	1,344.74	0.00	0.00	0.00	5,009.22	958.01	3,507.30	4,979.51	0.00	0.00	29,213.46
525 - Emergency Preparedness Pr	0.00	0.00	0.00	0.00	0.00	1,731.94	0.00	0.00	0.00	0.00	0.00	0.00	1,731.94
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	225.24	766.80	4,130.07	1,123.95	0.00	0.00	246.43	0.00	0.00	0.00	0.00	6,492.49
533 - Urban Camp Cleanup	1,380.45	2,421.74	3,622.43	409.50	825.01	1,308.34	513.50	2,172.46	3,750.78	1,814.88	0.00	0.00	18,219.09
605 - Engineering Services	3,591.00	4,090.60	3,294.00	0.00	0.00	941.50	0.00	7,274.50	5,628.80	7,530.18	0.00	0.00	32,350.58
615 - Survey Services	0.00	616.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	616.69
616 - Environmental Services/Studi	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total M&O Expense	164,059.61	189,967.71	177,650.79	147,376.65	116,620.28	180,943.11	102,503.79	146,482.85	141,828.13	111,887.01	83,686.46	0.00	1,563,006.39

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	1,626.92	1,545.83	1,783.83	1,827.13	2,006.12	1,814.41	1,076.12	1,229.40	1,617.04	0.00	0.00	16,048.50
506 - Utility Charges	3,362.49	4,354.93	3,882.24	3,785.69	3,680.19	2,926.48	3,681.49	4,095.17	7,313.94	2,964.56	0.00	0.00	40,047.18
507 - Office/Shop Lease	600.00	600.00	600.00	0.00	1,200.00	600.00	600.00	600.00	600.00	0.00	0.00	0.00	5,400.00
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	550.00	550.00	550.00	550.00	0.00	6,050.00
520 - Retiree Benefits	11,542.63	11,542.63	11,542.63	11,542.63	11,542.63	12,095.66	12,095.66	12,095.66	12,095.66	12,095.66	0.00	0.00	118,191.45
522 - Office Equipment/Furniture	129.24	0.00	478.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	607.74
526 - Mileage/Parking Reimburse	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	1,386.08	951.91	1,723.35	1,309.66	1,097.73	3,406.69	467.61	1,328.51	1,011.77	0.00	0.00	13,764.57
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	1,139.73	5,407.82	435.38	4,108.69	402.98	683.96	997.07	747.64	887.88	0.00	0.00	15,278.54
600 - Board of Trustees Compensa	475.00	475.00	475.00	475.00	475.00	475.00	475.00	380.00	475.00	475.00	0.00	0.00	4,655.00
601 - Trustee Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
602 - Accounting Services	0.00	700.00	0.00	0.00	0.00	2,175.00	0.00	0.00	0.00	3,100.00	0.00	0.00	5,975.00
603 - Legal Fees (General)	4,832.00	11,702.50	3,733.00	4,347.50	373.50	3,800.00	2,750.00	2,189.50	987.50	1,106.00	0.00	0.00	35,821.50
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	5,862.00	10,144.00	7,653.00	0.00	12.26	267.74	0.00	0.00	0.00	0.00	23,939.00
608 - Insurance Premiums	0.00	12,051.47	0.00	23,586.93	6,374.50	0.00	7,187.68	0.00	0.00	5,098.04	0.00	0.00	54,298.62
609 - Conference /Workshops/Sem	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
610 - Public Relations Information	0.00	0.00	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	145,993.01	0.00	0.00	0.00	0.00	0.00	145,993.01
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	3,579.77	238.25	172.36	166.94	79.40	796.35	420.94	199.53	235.68	(1,037.79)	153.90	0.00	5,005.33
617 - Investment Fees	0.00	4,391.00	0.00	0.00	4,412.00	0.00	0.00	0.00	0.00	4,429.00	0.00	0.00	13,232.00
618 - Property Tax	0.00	0.00	0.00	1,709.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,709.68
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	712.50	1,500.00	1,537.50	337.50	637.50	1,125.00	712.50	1,800.00	712.50	0.00	0.00	0.00	9,075.00
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	31,669.50	0.00	0.00	0.00	0.00	0.00	(7,750.00)	0.00	0.00	0.00	23,919.50

AMERICAN RIVER FLOOD CONTROL DISTRICT
Cash Flow Report
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623 - Employee Morale/Wellness	0.00	4,391.00	0.00	0.00	4,412.00	0.00	0.00	0.00	0.00	4,429.00	0.00	0.00	13,232.00
Total Administrative	28,853.98	56,649.51	68,408.29	60,588.43	48,635.20	28,325.32	180,108.60	24,718.40	18,525.83	36,726.16	703.90	0.00	552,243.62

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	2,537.50	2,085.00	0.00	1,473.75	0.00	0.00	0.00	2,489.14	0.00	4,328.32	0.00	0.00	12,913.71
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	(23,425.36)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(23,425.36)
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	2,537.50	2,085.00	0.00	(21,951.61)	0.00	0.00	0.00	2,489.14	0.00	4,328.32	0.00	0.00	(10,511.65)

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)	5,000.00	0.00	0.00	0.00	207,404.74	0.00	0.00	0.00	0.00	(184,936.11)	0.00	0.00	27,468.63
Total Capital Outlay: Flood Control	5,000.00	0.00	0.00	0.00	207,404.74	0.00	0.00	0.00	0.00	(184,936.11)	0.00	0.00	27,468.63

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	30,998.97	0.00	0.00	0.00	0.00	761,943.10	0.00	0.00	0.00	0.00	0.00	792,942.07
122 - SAFA 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	616.69	328.85	1,135.62	42.90	38.95	580.39	95.53	92.21	143.77	0.00	0.00	5,463.11
124 - O&M Agreements	0.00	0.00	0.00	0.00	0.00	274,176.70	0.00	0.00	0.00	0.00	0.00	0.00	274,176.70
126 - Miscellaneous Income	0.00	0.00	0.00	0.00	0.00	10,837.50	19,472.14	0.00	0.00	27,647.73	0.00	0.00	57,957.37
Total Income	982,388.20	31,615.66	328.85	1,135.62	42.90	285,053.15	781,995.63	95.53	92.21	27,791.50	0.00	0.00	2,110,539.25

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	2,802,436.83	2,585,350.27	2,339,620.04	2,154,742.19	1,989,529.61	2,065,314.33	2,564,697.57	2,391,102.71	2,230,840.96	2,105,690.97	2,021,300.61
Income	1,332,388.20	31,615.66	328.85	1,135.62	42.90	285,053.15	781,995.63	95.53	92.21	27,791.50	0.00	0.00
Expenses	195,451.09	248,702.22	246,059.08	186,013.47	165,255.48	209,268.43	282,612.39	173,690.39	160,353.96	152,941.49	84,390.36	72,000.00
Ending Balance	2,802,436.83	2,585,350.27	2,339,620.04	2,154,742.19	1,989,529.61	2,065,314.33	2,564,697.57	2,391,102.71	2,230,840.96	2,105,690.97	2,021,300.61	1,949,300.61

Capital Outlay Reserve 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	1,270,000.00	920,000.00	920,000.00	920,000.00	920,000.00	920,000.00	920,000.00	920,000.00	920,000.00	920,000.00	920,000.00	920,000.00
Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	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	920,000.00	920,000.00	920,000.00	920,000.00	920,000.00	920,000.00	920,000.00	920,000.00	920,000.00	920,000.00

Retiree Health Benefit Reserve 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	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00
Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,624,014.00

Flood Emergency Response Reserve 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	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00

Emergency Repair Reserve Fund	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	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00

Total Balance	10,274,450.83	10,057,364.27	9,811,634.04	9,626,756.19	9,461,543.61	9,537,328.33	10,036,711.57	9,863,116.71	9,702,854.96	9,577,704.97	9,493,314.61	9,493,314.61
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