

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

	Year to Date July 1, 2020 to October 31, 2020	Budget	Percent of Budget
<b>Revenues</b>			
Benefit assessment	\$ -	\$ 1,429,793	0.00%
Consolidated capital assessment	-	980,000	0.00%
Interest	37,340	77,267	48.33%
O & M agreements	-	231,801	0.00%
Miscellaneous	-	-	Not budgeted
<b>Total Revenues</b>	<u>37,340</u>	<u>2,718,861</u>	1.37%
<b>M &amp; O Expenses</b>			
Salaries and wages	303,779	833,238	36.46%
Payroll tax expense	22,075	66,659	33.12%
Pension expense	66,379	189,428	35.04%
Compensation insurance	-	41,662	0.00%
Medical/dental/vision	97,782	216,125	45.24%
Fuel/oil reimbursement	7,984	35,000	22.81%
Equipment rental	5,960	20,000	29.80%
Equipment repairs/parts	21,953	50,000	43.91%
Equipment purchases (< \$5,000)	-	15,000	0.00%
Shop supplies	18,026	20,000	90.13%
Levee maint. (supp. & material)	8,837	20,000	44.19%
Levee maint. chemicals	14,872	27,500	54.08%
Levee maint. services	61,134	80,000	76.42%
Rodent abatement (supplies & materials)	5,010	10,000	50.10%
Employee uniforms	5,399	7,500	71.99%
Staff training	2,789	7,500	37.19%
Regulation Compliance (OSHA)	-	6,000	0.00%
Miscellaneous	-	2,000	0.00%
Small tools & equipment	1,155	7,500	15.40%
Emergency preparedness program	4,200	35,000	12.00%
Engineering services	3,294	20,000	16.47%
Environmental services/studies	-	5,000	0.00%
Encroachment remediation	-	15,000	0.00%
Urban camp cleanup	6,454	50,000	12.91%
<b>Total M &amp; O Expenses</b>	<u>657,082</u>	<u>1,780,112</u>	36.91%
<b>Administration Expenses</b>			
Board of trustees compensation	2,078	7,600	27.34%
Trustee expenses	-	2,400	0.00%
Trustee training	-	5,000	0.00%
Accounting services	2,875	15,000	19.17%
Legal services (general)	8,081	50,000	16.16%
Utilities	12,155	40,000	30.39%
Telephone	4,753	25,000	19.01%
Retiree benefits	57,713	143,000	40.36%
Office/shop/yard lease	1,800	7,200	25.00%
Office equipment/furniture	479	7,500	6.39%
Office supplies	-	-	Not budgeted
Auto allowance	2,360	6,600	35.76%
Parking reimbursement	-	500	0.00%
General office expense	3,212	15,000	21.41%
Technology and software	6,159	10,000	61.59%
Legislative services	-	-	Not budgeted
Dues and associations	19,497	25,000	77.99%
Property and liability insurance	28,476	42,000	67.80%
Conference/workshop/seminar	-	-	Not budgeted
Public relations/information	-	30,000	0.00%
Miscellaneous	1,087	5,000	21.74%
Election expense	-	99,723	0.00%
Employee morale/wellness	-	2,000	0.00%
Investment fees	-	20,000	0.00%
Community services	-	1,500	0.00%
Bookkeeping services	2,550	14,000	18.21%
Property taxes	1,710	3,000	57.00%
Building maintenance	1,317	10,000	13.17%
County Dtech fees for DLMS	31,669	55,000	57.58%
Interest expense	182	-	Not budgeted
<b>Total Administration Expenses</b>	<u>188,153</u>	<u>642,023</u>	29.31%
<b>Special Projects Expenses</b>			
Engineering studies/survey studies	-	170,000	0.00%
Levee standards compliance	-	25,000	0.00%
Encroachment remediation	-	-	Not budgeted
Vegetation management	-	-	Not budgeted
Small capital projects	-	50,000	0.00%
<b>Total Special Project Expenses</b>	<u>-</u>	<u>245,000</u>	0.00%
<b>Capital Outlay</b>			
Bank protection	-	-	Not budgeted
Magpie Creek	-	-	Not budgeted
Property acquisition	-	-	Not budgeted
Miscellaneous	-	-	Not budgeted
Equipment purchases (over \$5,000)	5,000	100,000	5.00%
<b>Total Capital Outlay</b>	<u>5,000</u>	<u>100,000</u>	
<b>Capital Outlay: District Headquarters Build-Out</b>			
Building improvements/maintenance	194,012	700,000	27.72%
La Riviera improvements/maintenance	-	2,000	0.00%
	<u>194,012</u>	<u>702,000</u>	

Note: Amounts above are not audited

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

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

Cash Flow Report													
Maintenance and Operations Expens	20-Jul	20-Aug	20-Sep	20-Oct	20-Nov	20-Dec	21-Jan	21-Feb	21-Mar	21-Apr	21-May	21-Jun	TOTAL
500 - Salary/Wages	84,955.85	72,305.42	71,963.98	74,588.44	66,019.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	369,833.67
501 - Payroll Taxes	6,551.57	5,583.83	5,557.69	5,247.26	4,111.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,052.01
502 - Pension	17,202.17	15,822.01	21,318.10	16,226.03	4,366.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	74,934.97
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	(311.31)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83,451.29
508 - Fuel/Oil	2,345.10	4,356.39	2,664.57	2,714.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,080.75
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,281.29
512 - Shop Supplies	4,256.28	8,016.10	4,875.31	4,929.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,077.47
514 - Levee Maint(Supplies&Materi	100.38	5,826.24	187.69	2,822.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,936.95
515 - Levee Maintenance Services	2,200.00	25,393.37	26,643.08	9,097.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	63,334.29
516 - Employee Uniforms	0.00	0.00	5,768.62	280.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,048.99
518 - Staff Training	1,529.00	0.00	525.00	1,614.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,668.36
519 - Miscellaneous O&M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
521 - Small Tools & Equip	0.00	0.00	273.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	273.52
523 - Levee Maint. (Chemicals)	0.00	13,414.68	1,344.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,759.42
525 - Emergency Preparedness Pr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
530 - Encroachment Remediation I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
532 - Rodent Abatement	0.00	225.24	766.80	4,130.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,122.11
533 - Urban Camp Cleanup	1,380.45	2,421.74	3,622.43	409.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,834.12
605 - Engineering Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
615 - Survey Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
616 - Environmental Services/Studi	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total M&amp;O Expense</b>	<b>160,468.61</b>	<b>185,260.42</b>	<b>174,356.79</b>	<b>147,376.65</b>	<b>74,186.99</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>741,649.46</b>
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,478.28
506 - Utility Charges	3,362.49	4,354.93	3,882.24	3,785.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,385.35
507 - Office/Shop Lease	600.00	600.00	600.00	0.00	600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,400.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,750.00
520 - Retiree Benefits	11,542.63	11,542.63	11,542.63	11,542.63	311.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46,481.83
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,142.60
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,450.32
600 - Board of Trustees Compensa	1,380.45	2,421.74	3,622.43	409.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,834.12
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	475.00	475.00	475.00	475.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,900.00
603 - Legal Fees (General)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
604 - Flood Litigation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
606 - Legislative Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
607 - Dues and Assoc. Expenses	0.00	700.00	0.00	2,175.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,875.00
608 - Insurance Premiums	4,832.00	11,702.50	3,733.00	4,347.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,615.00
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	3,591.00	4,090.60	3,294.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,975.60
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	5,862.00	10,144.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,006.00
613 - Community Services	0.00	12,051.47	0.00	23,586.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35,638.40
614 - Miscellaneous Admin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
617 - Investment Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
618 - Property Tax	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	3,579.77	238.25	172.36	166.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,157.32
620 - Bookkeeping Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
621 - County Assessment Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
622 - County DTech Fees for DLMS	0.00	0.00	0.00	1,709.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,709.68

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

623 - Employee Morale/Wellness	0.00	4,391.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,391.00
<b>Total Administrative</b>	<b>33,112.93</b>	<b>57,270.85</b>	<b>42,117.72</b>	<b>62,835.43</b>	<b>1,461.31</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>196,798.24</b>

Special Projects Expenses	20-Jul	20-Aug	20-Sep	20-Oct	20-Nov	20-Dec	21-Jan	21-Feb	21-Mar	21-Apr	21-May	21-Jun	TOTAL
702 - Engineering/Survey Studies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
703 - Encroachment Remediation §	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
704 - Vegetation Management	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
705 - Small Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
707 - Levee Standards Compliance	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
<b>Total Special Projects</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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	31,669.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,669.50
701 - Magpie Creek	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
706 - Property Acquisition	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
709 - Equipment Purchase (> \$500)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Capital Outlay: Flood Control</b>	<b>0.00</b>	<b>0.00</b>	<b>31,669.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>31,669.50</b>

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	0.00	0.00	0.00	0.00	0.00	0.00	30,998.97
122 - SAFCA CAD4	980,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	980,000.00
123 - Interest	2,388.20	616.69	328.85	1,135.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,469.36
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
<b>Total Income</b>	<b>982,388.20</b>	<b>31,615.66</b>	<b>328.85</b>	<b>1,135.62</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,015,468.33</b>

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	2,804,306.38	2,593,390.77	2,377,245.11	2,168,168.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income	1,332,388.20	31,615.66	328.85	1,135.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	193,581.54	242,531.27	216,474.51	210,212.08	75,648.30	0.00	0.00	0.00	0.00	0.00	0.00	72,000.00
Ending Balance	2,804,306.38	2,593,390.77	2,377,245.11	2,168,168.65	2,092,520.35	0.00	0.00	0.00	0.00	0.00	0.00	(72,000.00)

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	350,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	920,000.00	920,000.00	920,000.00	920,000.00	920,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72,000.00
Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	0.00	0.00	0.00	0.00	0.00	0.00	72,000.00

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	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 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	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

<b>Total Balance</b>	<b>10,276,320.38</b>	<b>10,065,404.77</b>	<b>9,849,259.11</b>	<b>9,640,182.65</b>	<b>9,564,534.35</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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