

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

	Year to Date July 1, 2020 to November 30, 2020	Budget	Percent of Budget
Revenues			
Benefit assessment	\$ -	\$ 1,429,793	0.00%
Consolidated capital assessment	-	980,000	0.00%
Interest	47,095	77,267	60.95%
O & M agreements	-	231,801	0.00%
Miscellaneous	-	-	Not budgeted
Total Revenues	<u>47,095</u>	<u>2,718,861</u>	1.73%
M & O Expenses			
Salaries and wages	369,799	833,238	44.38%
Payroll tax expense	26,153	66,659	39.23%
Pension expense	81,543	189,428	43.05%
Compensation insurance	6,375	41,662	15.30%
Medical/dental/vision	115,623	216,125	53.50%
Fuel/oil reimbursement	7,984	35,000	22.81%
Equipment rental	5,960	20,000	29.80%
Equipment repairs/parts	23,926	50,000	47.85%
Equipment purchases (< \$5,000)	-	15,000	0.00%
Shop supplies	19,154	20,000	95.77%
Levee maint. (supp. & material)	9,977	20,000	49.89%
Levee maint. chemicals	14,872	27,500	54.08%
Levee maint. services	72,542	80,000	90.68%
Rodent abatement (supplies & materials)	6,134	10,000	61.34%
Employee uniforms	5,399	7,500	71.99%
Staff training	2,789	7,500	37.19%
Regulation Compliance (OSHA)	60	6,000	1.00%
Miscellaneous	1,125	2,000	56.25%
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	7,389	50,000	14.78%
Total M & O Expenses	<u>785,453</u>	<u>1,780,112</u>	44.12%
Administration Expenses			
Board of trustees compensation	2,598	7,600	34.18%
Trustee expenses	-	2,400	0.00%
Trustee training	-	5,000	0.00%
Accounting services	2,875	15,000	19.17%
Legal services (general)	8,454	50,000	16.91%
Utilities	15,835	40,000	39.59%
Telephone	6,581	25,000	26.32%
Retiree benefits	69,256	143,000	48.43%
Office/shop/yard lease	3,000	7,200	41.67%
Office equipment/furniture	479	7,500	6.39%
Auto allowance	2,944	6,600	44.61%
Parking reimbursement	-	500	0.00%
General office expense	4,318	15,000	28.79%
Technology and software	10,268	10,000	102.68%
Dues and associations	23,524	25,000	94.10%
Property and liability insurance	28,476	42,000	67.80%
Public relations/information	-	30,000	0.00%
Miscellaneous	1,278	5,000	25.56%
Election expense	-	99,723	0.00%
Employee morale/wellness	-	2,000	0.00%
Investment fees	4,412	20,000	22.06%
Community services	-	1,500	0.00%
Bookkeeping services	3,188	14,000	22.77%
Property taxes	1,710	3,000	57.00%
Building maintenance	5,217	10,000	52.17%
County Dtech fees for DLMS	31,669	55,000	57.58%
Interest expense	216	-	Not budgeted
Total Administration Expenses	<u>226,298</u>	<u>642,023</u>	35.25%
Special Projects Expenses			
Engineering studies/survey studies	-	170,000	0.00%
Levee standards compliance	-	25,000	0.00%
Small capital projects	-	50,000	0.00%
Total Special Project Expenses	<u>-</u>	<u>245,000</u>	0.00%
Capital Outlay			
Equipment purchases (over \$5,000)	<u>212,405</u>	<u>100,000</u>	212.41%
Total Capital Outlay	<u>212,405</u>	<u>100,000</u>	
Capital Outlay: District Headquarters Build-Out			
Building improvements/maintenance	335,355	700,000	47.91%
La Riviera improvements/maintenance	-	2,000	0.00%
	<u>335,355</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	34,018.71	0.00	0.00	0.00	0.00	0.00	0.00	403,852.38
501 - Payroll Taxes	6,551.57	5,583.83	5,557.69	5,247.26	4,156.05	2,133.03	0.00	0.00	0.00	0.00	0.00	0.00	29,229.43
502 - Pension	17,202.17	15,822.01	21,318.10	16,226.03	9,575.75	(1,134.72)	0.00	0.00	0.00	0.00	0.00	0.00	79,009.34
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	101,908.04
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	1,973.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,254.51
512 - Shop Supplies	4,256.28	8,016.10	4,875.31	4,929.78	1,128.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,205.62
514 - Levee Maint(Supplies&Materi	100.38	5,826.24	187.69	2,822.64	1,140.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,076.98
515 - Levee Maintenance Services	2,200.00	25,393.37	26,643.08	9,097.84	11,407.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	74,741.99
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	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	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	1,123.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,246.06
533 - Urban Camp Cleanup	1,380.45	2,421.74	3,622.43	409.50	825.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,659.13
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
Total M&O Expense	160,468.61	185,260.42	174,356.79	147,376.65	116,620.28	35,017.02	0.00	0.00	0.00	0.00	0.00	0.00	819,099.77

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,305.41
506 - Utility Charges	3,362.49	4,354.93	3,882.24	3,785.69	3,480.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,865.54
507 - Office/Shop Lease	600.00	600.00	600.00	0.00	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00
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	275.00	0.00	0.00	0.00	0.00	0.00	0.00	3,025.00
520 - Retiree Benefits	11,542.63	11,542.63	11,542.63	11,542.63	11,542.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57,713.15
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	(61.70)	0.00	0.00	0.00	0.00	0.00	0.00	6,390.56
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,559.01
600 - Board of Trustees Compensa	1,380.45	2,421.74	3,622.43	409.50	825.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,659.13
601 - Trustee Expenses	0.00	0.00	0.00	0.00	60.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	60.17
602 - Accounting Services	475.00	475.00	475.00	475.00	475.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,375.00
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. Expenes	0.00	700.00	0.00	0.00	0.00	2,175.00	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	373.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,988.50
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	7,653.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,659.00
613 - Community Services	0.00	12,051.47	0.00	23,586.93	6,374.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42,012.90
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	79.40	621.50	0.00	0.00	0.00	0.00	0.00	0.00	4,858.22
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	4,412.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,803.00
Total Administrative	33,112.93	57,270.85	42,117.72	60,660.43	44,270.88	3,009.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	240,442.61

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
Total Special 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

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
Total Capital Outlay: Flood Control	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

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	42.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,512.26
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	982,388.20	31,615.66	328.85	1,135.62	42.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,015,511.23

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	2,170,343.65	2,009,495.39	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	42.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	193,581.54	242,531.27	216,474.51	208,037.08	160,891.16	38,026.82	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	2,170,343.65	2,009,495.39	1,971,468.57	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	920,000.00	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	920,000.00	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	3,552,014.00	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	3,552,014.00	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	1,500,000.00	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	1,500,000.00	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	1,500,000.00	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	1,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00

Total Balance	10,276,320.38	10,065,404.77	9,849,259.11	9,642,357.65	9,481,509.39	9,443,482.57	0.00	0.00	0.00	0.00	0.00	0.00
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