

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

	Year to Date July 1, 2020 to September 30, 2020	Budget	Percent of Budget
<b>Revenues</b>			
Benefit assessment	\$ -	\$ 1,429,793	0.00%
Consolidated capital assessment	-	980,000	0.00%
Interest	24,781	77,267	32.07%
O & M agreements	-	231,801	0.00%
Miscellaneous	-	-	Not budgeted
<b>Total Revenues</b>	<u>24,781</u>	<u>2,718,861</u>	0.91%
<b>M &amp; O Expenses</b>			
Salaries and wages	231,382	833,238	27.77%
Payroll tax expense	17,509	66,659	26.27%
Pension expense	50,157	189,428	26.48%
Compensation insurance	-	41,662	0.00%
Medical/dental/vision	78,296	216,125	36.23%
Fuel/oil reimbursement	5,269	35,000	15.05%
Equipment rental	5,960	20,000	29.80%
Equipment repairs/parts	16,736	50,000	33.47%
Equipment purchases (< \$5,000)	-	15,000	0.00%
Shop supplies	13,978	20,000	69.89%
Levee maint. (supp. & material)	6,014	20,000	30.07%
Levee maint. chemicals	14,872	27,500	54.08%
Levee maint. services	52,036	80,000	65.05%
Rodent abatement (supplies & materials)	880	10,000	8.80%
Employee uniforms	5,119	7,500	68.25%
Staff training	1,175	7,500	15.67%
Regulation Compliance (OSHA)	-	6,000	0.00%
Miscellaneous	-	2,000	0.00%
Small tools & equipment	274	7,500	3.65%
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	6,044	50,000	12.09%
<b>Total M &amp; O Expenses</b>	<u>513,195</u>	<u>1,780,112</u>	28.83%
<b>Administration Expenses</b>			
Board of trustees compensation	1,558	7,600	20.50%
Trustee expenses	-	2,400	0.00%
Trustee training	-	5,000	0.00%
Accounting services	700	15,000	4.67%
Legal services (general)	3,733	50,000	7.47%
Utilities	8,369	40,000	20.92%
Telephone	2,970	25,000	11.88%
Retiree benefits	46,171	143,000	32.29%
Office/shop/yard lease	1,800	7,200	25.00%
Office equipment/furniture	479	7,500	6.39%
Office supplies	-	-	Not budgeted
Auto allowance	1,775	6,600	26.89%
Parking reimbursement	-	500	0.00%
General office expense	1,740	15,000	11.60%
Technology and software	5,724	10,000	57.24%
Legislative services	-	-	Not budgeted
Dues and associations	14,221	25,000	56.88%
Property and liability insurance	10,786	42,000	25.68%
Conference/workshop/seminar	-	-	Not budgeted
Public relations/information	-	30,000	0.00%
Miscellaneous	881	5,000	17.62%
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	2,213	14,000	15.81%
Property taxes	-	3,000	0.00%
Building maintenance	156	10,000	1.56%
County Dtech fees for DLMS	31,669	55,000	57.58%
Interest expense	138	-	Not budgeted
<b>Total Administration Expenses</b>	<u>135,083</u>	<u>642,023</u>	21.04%
<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)	-	100,000	0.00%
<b>Total Capital Outlay</b>	<u>-</u>	<u>100,000</u>	
<b>Capital Outlay: District Headquarters Build-Out</b>			
Building improvements/maintenance	1,575	700,000	0.23%
La Riviera improvements/maintenance	-	2,000	0.00%
	<u>1,575</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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	303,813.69
501 - Payroll Taxes	6,551.57	5,583.83	5,557.69	5,202.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,895.90
502 - Pension	17,202.17	15,822.01	21,318.10	10,707.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	65,049.67
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	63,971.36
508 - Fuel/Oil	2,345.10	4,356.39	2,664.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,366.06
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,756.86
512 - Shop Supplies	4,256.28	8,016.10	4,875.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,147.69
514 - Levee Maint(Supplies&Materi	100.38	5,826.24	187.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,114.31
515 - Levee Maintenance Services	2,200.00	25,393.37	26,643.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	54,236.45
516 - Employee Uniforms	0.00	0.00	5,768.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,768.62
518 - Staff Training	1,529.00	0.00	525.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,054.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	992.04
533 - Urban Camp Cleanup	1,380.45	2,421.74	3,622.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,424.62
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>90,498.64</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>610,584.46</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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,694.45
506 - Utility Charges	3,362.49	4,354.93	3,882.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,599.66
507 - Office/Shop Lease	600.00	600.00	600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,800.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,200.00
520 - Retiree Benefits	11,542.63	11,542.63	11,542.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,627.89
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,419.25
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,014.94
600 - Board of Trustees Compensa	1,380.45	2,421.74	3,622.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,424.62
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,425.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	700.00
608 - Insurance Premiums	4,832.00	11,702.50	3,733.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,267.50
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,862.00
613 - Community Services	0.00	12,051.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,051.47
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	34.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,024.38
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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>584.00</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>133,085.50</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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,333.74
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>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>1,014,332.71</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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income	1,332,388.20	31,615.66	328.85	0.00	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	91,082.64	0.00	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	2,286,162.47	0.00	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	0.00	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	0.00	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	0.00	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	0.00	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	0.00	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	0.00	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	0.00	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	0.00	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>9,758,176.47</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>
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