

**American River Flood Control District**  
**Statement of Operations**  
**July 1, 2021 to July 31, 2021 (One Month Ending of Fiscal 2022)**  
**For Internal Use Only**

	Year to Date July 1, 2021 to July 31, 2021	Budget	Percent of Budget
<b>Revenues</b>			
Benefit assessment	\$ -	\$ 1,429,793	0.00%
Consolidated capital assessment	-	980,000	0.00%
Interest	115	77,267	0.15%
O & M agreements	-	231,801	0.00%
Miscellaneous	-	-	Not budgeted
<b>Total Revenues</b>	<b>115</b>	<b>2,718,861</b>	<b>0.00%</b>
<b>M &amp; O Expenses</b>			
Salaries and wages	78,743	890,792	8.84%
Payroll tax expense	5,991	71,263	8.41%
Pension expense	18,078	203,100	8.90%
Compensation insurance	-	44,540	0.00%
Medical/dental/vision	46,671	273,642	17.06%
Fuel/oil reimbursement	-	35,000	0.00%
Equipment rental	-	15,000	0.00%
Equipment repairs/parts	349	65,000	0.54%
Equipment purchases (< \$5,000)	-	15,000	0.00%
Shop supplies	771	27,500	2.80%
Levee maint. (supp. & material)	-	20,000	0.00%
Levee maint. chemicals	-	35,000	0.00%
Levee maint. services	-	80,000	0.00%
Rodent abatement (supplies & materials)	-	10,000	0.00%
Employee uniforms	-	7,500	0.00%
Staff training	1,737	2,500	69.48%
Regulation Compliance (OSHA)	-	20,000	0.00%
Miscellaneous	-	2,000	0.00%
Small tools & equipment	-	7,500	0.00%
Emergency preparedness program	-	35,000	0.00%
Engineering services	-	20,000	0.00%
Encroachment remediation	-	15,000	0.00%
Urban camp cleanup	-	30,000	0.00%
<b>Total M &amp; O Expenses</b>	<b>152,340</b>	<b>1,925,337</b>	<b>7.91%</b>
<b>Administration Expenses</b>			
Board of trustees compensation	519	7,600	6.83%
Trustee expenses	-	2,400	0.00%
Trustee training	-	5,000	0.00%
Accounting services	-	15,000	0.00%
Legal services (general)	-	50,000	0.00%
Utilities	848	40,000	2.12%
Telephone	149	25,000	0.60%
Retiree benefits	-	157,231	0.00%
Office/shop/yard lease	-	7,344	0.00%
Office equipment/furniture	-	5,000	0.00%
Auto allowance	592	6,600	8.97%
Parking reimbursement	-	500	0.00%
General office expense	-	15,000	0.00%
Technology and software	7,224	10,000	72.24%
Dues and associations	8,494	25,000	33.98%
Property and liability insurance	13,097	42,000	31.18%
Public relations/information	-	30,000	0.00%
Miscellaneous	203	5,000	4.06%
Employee morale/wellness	-	2,000	0.00%
Investment fees	-	20,000	0.00%
Community services	-	1,500	0.00%
Bookkeeping services	-	14,000	0.00%
Property taxes	-	3,000	0.00%
Building maintenance	2,323	10,000	23.23%
County Dtech fees for DLMS	-	55,000	0.00%
Interest expense	29	-	Not budgeted
<b>Total Administration Expenses</b>	<b>33,478</b>	<b>554,175</b>	<b>6.04%</b>
<b>Special Projects Expenses</b>			
Engineering studies/survey studies	-	170,000	0.00%
Levee standards compliance	-	25,000	0.00%
Small capital projects	4,748	20,000	23.74%
<b>Total Special Project Expenses</b>	<b>4,748</b>	<b>215,000</b>	<b>2.21%</b>
<b>Capital Outlay</b>			
Equipment purchases (over \$5,000)	-	162,000	0.00%
<b>Total Capital Outlay</b>	<b>-</b>	<b>162,000</b>	
<b>Capital Outlay: District Facilities</b>			
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	160,510.66
501 - Payroll Taxes	5,949.26	6,392.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,341.30
502 - Pension	17,552.66	(2,547.86)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,004.80
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,208.54
508 - Fuel/Oil	3,332.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,332.38
509 - Equipment Rental	479.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	479.75
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	4,141.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,141.11
512 - Shop Supplies	1,621.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,621.30
514 - Levee Maint(Supplies&Materi	1,013.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,013.94
515 - Levee Maintenance Services	3,200.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,200.90
516 - Employee Uniforms	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
518 - Staff Training	1,737.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,737.37
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
523 - Levee Maint. (Chemicals)	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
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
533 - Urban Camp Cleanup	1,623.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,623.83
605 - Engineering Services	2,892.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,892.00
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>145,827.36</b>	<b>87,280.52</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>233,107.88</b>

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,745.21
506 - Utility Charges	3,023.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,023.78
507 - Office/Shop Lease	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
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,100.00
520 - Retiree Benefits	11,701.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,701.56
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	346.66
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	316.90
600 - Board of Trustees Compensa	475.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	475.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603 - Legal Fees (General)	3,360.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,360.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
608 - Insurance Premiums	13,538.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,538.17
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	0.00	0.00	0.00	0.00	0.00	0.00	1,903.12
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	220.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	422.57
617 - Investment Fees	4,442.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,442.00
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	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	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  
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623 - Employee Morale/Wellness	4,442.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,442.00
<b>Total Administrative</b>	<b>46,046.97</b>	<b>770.00</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>46,816.97</b>

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
<b>Total Special Projects</b>	<b>4,748.25</b>	<b>300.00</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>5,048.25</b>

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	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>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>

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	169.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	169.63
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>980,169.63</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>980,169.63</b>

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
<b>Beginning Balance</b>	1,665,499.72	2,799,046.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Income</b>	1,330,169.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Expenses</b>	196,622.58	88,350.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72,000.00
<b>Ending Balance</b>	2,799,046.77	2,710,696.25	0.00	0.00	0.00	0.00	0.00	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
<b>Beginning Balance</b>	1,270,000.00	920,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Income</b>	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>Expenses</b>	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
<b>Ending Balance</b>	920,000.00	920,000.00	0.00	0.00	0.00	0.00	0.00	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
<b>Beginning Balance</b>	3,552,014.00	3,552,014.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Income</b>	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
<b>Expenses</b>	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>Ending Balance</b>	3,552,014.00	3,552,014.00	0.00	0.00	0.00	0.00	0.00	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
<b>Beginning Balance</b>	1,500,000.00	1,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Income</b>	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>Expenses</b>	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>Ending Balance</b>	1,500,000.00	1,500,000.00	0.00	0.00	0.00	0.00	0.00	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
<b>Beginning Balance</b>	1,500,000.00	1,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Income</b>	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>Expenses</b>	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>Ending Balance</b>	1,500,000.00	1,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

  

Total Balance	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22
<b>Total Balance</b>	<b>10,271,060.77</b>	<b>10,182,710.25</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>