

American River Flood Control District
Statement of Operations
July 1, 2021 to October 31, 2021 (Four Months Ending of Fiscal 2022)
For Internal Use Only

	Year to Date July 1, 2021 to October 31, 2021	Budget	Percent of Budget
Revenues			
Benefit assessment	\$ -	\$ 1,429,793	0.00%
Consolidated capital assessment	-	980,000	0.00%
Interest	24,953	77,267	32.29%
O & M agreements	-	231,801	0.00%
Miscellaneous	-	-	Not budgeted
Total Revenues	24,953	2,718,861	0.92%
M & O Expenses			
Salaries and wages	313,327	890,792	35.17%
Payroll tax expense	22,899	71,263	32.13%
Pension expense	71,797	203,100	35.35%
Compensation insurance	6,832	44,540	15.34%
Medical/dental/vision	114,849	273,642	41.97%
Fuel/oil reimbursement	14,232	35,000	40.66%
Equipment rental	22,737	15,000	151.58%
Equipment repairs/parts	16,079	65,000	24.74%
Equipment purchases (< \$5,000)	-	15,000	0.00%
Shop supplies	5,171	27,500	18.80%
Levee maint. (supp. & material)	1,036	20,000	5.18%
Levee maint. chemicals	1,039	35,000	2.97%
Levee maint. services	64,429	80,000	80.54%
Rodent abatement (supplies & materials)	12,084	10,000	120.84%
Employee uniforms	5,614	7,500	74.85%
Staff training	2,036	2,500	81.44%
Regulation Compliance (OSHA)	4,133	20,000	20.67%
Miscellaneous	8	2,000	0.40%
Small tools & equipment	3,109	7,500	41.45%
Emergency preparedness program	8,400	35,000	24.00%
Engineering services	10,245	20,000	51.23%
Encroachment remediation	-	15,000	0.00%
Urban camp cleanup	3,585	30,000	11.95%
Total M & O Expenses	703,641	1,925,337	36.55%
Administration Expenses			
Board of trustees compensation	1,972	7,600	25.95%
Trustee expenses	-	2,400	0.00%
Trustee training	-	5,000	0.00%
Accounting services	700	15,000	4.67%
Legal services (general)	2,766	50,000	5.53%
Utilities	12,523	40,000	31.31%
Telephone	3,604	25,000	14.42%
Retiree benefits	57,720	157,231	36.71%
Office/shop/yard lease	2,448	7,344	33.33%
Office equipment/furniture	-	5,000	0.00%
Auto allowance	2,360	6,600	35.76%
Parking reimbursement	-	500	0.00%
General office expense	3,165	15,000	21.10%
Technology and software	18,380	10,000	183.80%
Dues and associations	20,334	25,000	81.34%
Property and liability insurance	13,097	42,000	31.18%
Public relations/information	-	30,000	0.00%
Miscellaneous	672	5,000	13.44%
Employee morale/wellness	-	2,000	0.00%
Investment fees	-	20,000	0.00%
Community services	-	1,500	0.00%
Bookkeeping services	2,775	14,000	19.82%
Property taxes	1,735	3,000	57.83%
Building maintenance	12,497	10,000	124.97%
County Dtech fees for DLMS	11,488	55,000	20.89%
Interest expense	84	-	Not budgeted
Total Administration Expenses	168,320	554,175	30.37%
Special Projects Expenses			
Engineering studies/survey studies	-	170,000	0.00%
Levee standards compliance	-	25,000	0.00%
Small capital projects	5,048	20,000	25.24%
Total Special Project Expenses	5,048	215,000	2.35%
Capital Outlay			
Equipment purchases (over \$5,000)	76,232	162,000	47.06%
Total Capital Outlay	76,232	162,000	
Capital Outlay: District Facilities			
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	77,558.58	75,899.43	35,312.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	349,281.28
501 - Payroll Taxes	5,949.26	6,435.99	5,977.50	5,394.53	2,224.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,981.62
502 - Pension	17,552.66	19,416.94	17,785.49	17,064.56	(1,213.27)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	70,606.38
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	23,270.36	23,096.36	23,096.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	94,671.62
508 - Fuel/Oil	3,332.38	5,517.94	7,986.06	4,793.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,629.50
509 - Equipment Rental	479.75	7,842.83	7,578.93	7,578.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,480.44
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	11,302.28	1,561.57	2,957.74	16.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,978.95
512 - Shop Supplies	1,621.30	2,140.46	434.96	1,991.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,188.68
514 - Levee Maint(Supplies&Materi	1,013.94	187.69	73.34	774.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,049.86
515 - Levee Maintenance Services	3,200.90	27,597.20	32,606.16	4,225.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	67,629.42
516 - Employee Uniforms	0.00	0.00	5,296.49	317.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,614.20
518 - Staff Training	1,737.37	295.00	299.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,331.37
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	689.56	0.00	2,419.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,109.06
523 - Levee Maint. (Chemicals)	0.00	1,038.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,038.56
525 - Emergency Preparedness Pr	0.00	0.00	0.00	16,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,800.00
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	793.11	0.00	11,291.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,084.20
533 - Urban Camp Cleanup	1,623.83	1,237.89	1,501.50	830.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,193.47
605 - Engineering Services	2,892.00	6,531.20	9,036.81	1,207.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,667.76
615 - Survey Services	0.00	185.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	185.08
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	145,827.36	197,918.43	190,792.75	176,642.98	36,339.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	747,521.45

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	1,349.82	1,295.50	1,313.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,704.03
506 - Utility Charges	3,023.78	4,738.36	3,848.28	3,936.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,547.18
507 - Office/Shop Lease	0.00	1,224.00	612.00	612.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,448.00
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	275.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,475.00
520 - Retiree Benefits	11,701.56	11,701.56	11,701.56	11,701.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46,806.24
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	807.54	2,322.16	860.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,337.17
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	9,750.77	860.49	545.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,473.22
600 - Board of Trustees Compensa	475.00	475.00	380.00	475.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,805.00
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	2,015.00	1,024.50	1,741.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,141.00
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	6,097.00	11,313.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,410.00
608 - Insurance Premiums	13,538.17	0.00	0.00	6,832.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,370.34
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	272.46	232.87	209.33	144.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,061.98
617 - Investment Fees	4,442.00	0.00	4,455.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,897.00
618 - Property Tax	0.00	(22,382.36)	0.00	1,735.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(20,647.02)
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	1,050.00	1,650.00	637.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,337.50
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	11,488.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,488.48

AMERICAN RIVER FLOOD CONTROL DISTRICT
Cash Flow Report
July 2021 through June 2022

623 - Employee Morale/Wellness	4,442.00	0.00	4,455.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,897.00
Total Administrative	46,046.97	11,552.15	50,972.84	42,463.53	419.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	151,455.24

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
Total Special 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

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	8,303.14	0.00	67,928.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	76,231.66
Total Capital Outlay: Flood Control	0.00	8,303.14	0.00	67,928.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	76,231.66

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	109,121.17	185.08	146.61	161.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	109,614.82
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	1,089,121.17	185.08	146.61	161.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,089,614.82

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
Beginning Balance	132,508.93	1,375,007.52	1,165,422.02	923,803.04	704,858.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income	1,439,121.17	185.08	146.61	161.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	196,622.58	209,770.58	241,765.59	219,106.51	36,759.68	0.00	0.00	0.00	0.00	0.00	0.00	72,000.00
Ending Balance	1,375,007.52	1,165,422.02	923,803.04	704,858.49	668,098.81	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
Beginning 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
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	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 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22
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 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22
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 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22
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

Total Balance	8,847,021.52	8,637,436.02	8,395,817.04	8,176,872.49	8,140,112.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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