

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

	Year to Date July 1, 2021 to August 31, 2021	Budget	Percent of Budget
Revenues			
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
Total Revenues	115	2,718,861	0.00%
M & O Expenses			
Salaries and wages	164,491	890,792	18.47%
Payroll tax expense	12,518	71,263	17.57%
Pension expense	29,132	203,100	14.34%
Compensation insurance	-	44,540	0.00%
Medical/dental/vision	69,397	273,642	25.36%
Fuel/oil reimbursement	3,894	35,000	11.13%
Equipment rental	7,579	15,000	50.53%
Equipment repairs/parts	11,543	65,000	17.76%
Equipment purchases (< \$5,000)	-	15,000	0.00%
Shop supplies	2,828	27,500	10.28%
Levee maint. (supp. & material)	188	20,000	0.94%
Levee maint. chemicals	1,039	35,000	2.97%
Levee maint. services	27,597	80,000	34.50%
Rodent abatement (supplies & materials)	793	10,000	7.93%
Employee uniforms	-	7,500	0.00%
Staff training	1,737	2,500	69.48%
Regulation Compliance (OSHA)	682	20,000	3.41%
Miscellaneous	-	2,000	0.00%
Small tools & equipment	690	7,500	9.20%
Emergency preparedness program	-	35,000	0.00%
Engineering services	-	20,000	0.00%
Encroachment remediation	-	15,000	0.00%
Urban camp cleanup	1,253	30,000	4.18%
Total M & O Expenses	335,361	1,925,337	17.42%
Administration Expenses			
Board of trustees compensation	1,038	7,600	13.66%
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	4,738	40,000	11.85%
Telephone	995	25,000	3.98%
Retiree benefits	34,316	157,231	21.83%
Office/shop/yard lease	1,224	7,344	16.67%
Office equipment/furniture	-	5,000	0.00%
Auto allowance	1,184	6,600	17.94%
Parking reimbursement	-	500	0.00%
General office expense	340	15,000	2.27%
Technology and software	16,974	10,000	169.74%
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	439	5,000	8.78%
Employee morale/wellness	-	2,000	0.00%
Investment fees	-	20,000	0.00%
Community services	-	1,500	0.00%
Bookkeeping services	487	14,000	3.48%
Property taxes	-	3,000	0.00%
Building maintenance	8,022	10,000	80.22%
County Dtech fees for DLMS	-	55,000	0.00%
Interest expense	37	-	Not budgeted
Total Administration Expenses	91,385	554,175	16.49%
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)	8,303	162,000	5.13%
Total Capital Outlay	8,303	162,000	
Capital Outlay: District Facilities			
La Riviera improvements/maintenance	-	2,000	0.00%
	-	2,000	

Note: Amounts above are not audited

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	39,934.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200,445.51
501 - Payroll Taxes	5,949.26	6,435.99	3,059.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,444.82
502 - Pension	17,552.66	7,683.02	(1,455.91)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,779.77
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	48,478.90
508 - Fuel/Oil	3,332.38	5,517.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,850.32
509 - Equipment Rental	479.75	7,842.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,322.58
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,443.39
512 - Shop Supplies	1,621.30	2,140.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,761.76
514 - Levee Maint(Supplies&Materi	1,013.94	187.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,201.63
515 - Levee Maintenance Services	3,200.90	27,597.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,798.10
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	295.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,032.37
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	689.56
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	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	793.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	793.11
533 - Urban Camp Cleanup	1,623.83	1,237.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,861.72
605 - Engineering Services	2,892.00	6,531.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,423.20
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	145,827.36	185,999.43	41,538.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	373,365.30

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,095.03
506 - Utility Charges	3,023.78	4,738.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,762.14
507 - Office/Shop Lease	0.00	1,224.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,224.00
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	275.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,375.00
520 - Retiree Benefits	11,701.56	11,701.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,403.12
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,154.20
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,067.67
600 - Board of Trustees Compensa	475.00	475.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	950.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,375.00
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	256.20	144.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	603.52
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	1,050.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,050.00
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 2021 through June 2022

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
Total Administrative	46,046.97	33,918.25	419.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	80,384.97

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,303.14
Total Capital Outlay: Flood Control	0.00	8,303.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,303.14

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
Total Income	980,169.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	980,169.63

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	1,266,055.98	1,045,838.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income	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
Expenses	196,622.58	220,217.68	41,958.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72,000.00
Ending Balance	1,266,055.98	1,045,838.30	1,003,880.04	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
Beginning Balance	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	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	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
Beginning Balance	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	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	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
Beginning Balance	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	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	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
Beginning Balance	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	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	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
Total Balance	8,738,069.98	8,517,852.30	8,475,894.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00