

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	72,936.34	115,565.03	35,479.01	73,281.98	67,102.02	71,296.50	72,304.57	49,322.42	871,256.54
501 - Payroll Taxes	5,949.26	6,435.99	5,977.50	5,394.53	4,670.94	7,458.11	3,336.04	6,512.11	5,209.00	5,698.96	5,614.29	3,791.89	66,048.62
502 - Pension	17,552.66	19,416.94	17,785.49	17,064.56	20,124.76	15,753.07	(1,224.50)	30,770.71	28,550.19	8,953.52	20,622.18	(1,195.61)	194,173.97
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	23,312.36	23,007.86	22,805.94	20,589.28	20,718.28	20,674.32	15,759.06	0.00	241,538.72
508 - Fuel/Oil	3,332.38	5,517.94	7,986.06	4,793.12	3,444.96	2,944.44	3,085.80	3,857.28	1,837.41	6,536.54	6,154.27	0.00	49,490.20
509 - Equipment Rental	479.75	7,842.83	7,578.93	7,578.93	0.00	1,382.00	2,492.99	2,536.84	1,382.87	2,358.17	0.00	0.00	33,633.31
510 - Equipment Purchase(< \$5000	0.00	0.00	0.00	0.00	0.00	579.38	0.00	0.00	0.00	0.00	0.00	0.00	579.38
511 - Equipment Repair/Parts	4,141.11	11,302.28	1,561.57	2,957.74	15,224.90	7,810.13	9,511.59	10,344.97	5,619.94	5,262.47	653.67	0.00	74,390.37
512 - Shop Supplies	1,621.30	2,140.46	434.96	1,991.96	2,367.01	2,365.55	3,377.20	1,204.23	161.04	488.73	755.82	0.00	16,908.26
514 - Levee Maint(Supplies&Materi	1,013.94	187.69	73.34	774.89	1,480.84	74.52	3,990.98	5,388.33	28.44	1,190.01	3,225.41	0.00	17,428.39
515 - Levee Maintenance Services	3,200.90	27,597.20	32,606.16	4,225.16	1,859.96	483.30	0.00	(17,465.46)	0.00	854.24	13,000.00	0.00	66,361.46
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	723.34	229.07	0.00	0.00	0.00	251.10	0.00	0.00	3,534.88
519 - Miscellaneous O&M	0.00	0.00	0.00	0.00	1,188.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,188.00
521 - Small Tools & Equip	0.00	689.56	0.00	2,419.50	0.00	0.00	1,051.62	0.00	1,250.86	853.36	0.00	0.00	6,264.90
523 - Levee Maint. (Chemicals)	0.00	1,038.56	0.00	0.00	1,141.88	18,344.82	0.00	4,302.15	2,175.00	2,778.57	0.00	0.00	29,780.98
525 - Emergency Preparedness Pr	0.00	0.00	0.00	16,800.00	9,504.00	1,275.81	413.47	0.00	0.00	0.00	0.00	0.00	27,993.28
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	433.92	0.00	0.00	274.58	0.00	0.00	0.00	0.00	12,792.70
533 - Urban Camp Cleanup	1,623.83	1,237.89	1,501.50	830.25	2,764.10	1,110.80	735.61	899.78	1,863.56	1,834.38	1,543.05	0.00	15,944.75
605 - Engineering Services	2,892.00	6,531.20	9,036.81	1,207.75	3,306.01	1,591.20	213.50	276.50	3,163.50	1,099.00	5,544.50	0.00	34,861.97
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	164,483.32	199,975.09	85,269.25	142,773.28	139,062.11	130,129.87	145,176.82	51,918.70	1,769,969.96

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	1,639.41	1,183.95	1,826.62	2,087.79	1,585.34	1,252.87	1,309.11	0.00	16,589.12
506 - Utility Charges	3,023.78	4,738.36	3,848.28	3,936.76	3,975.12	3,552.25	3,333.98	4,857.22	4,161.18	4,663.01	3,729.59	0.00	43,819.53
507 - Office/Shop Lease	0.00	1,224.00	612.00	612.00	612.00	612.00	612.00	612.00	612.00	612.00	612.00	0.00	6,120.00
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	825.00	275.00	550.00	550.00	550.00	550.00	275.00	6,325.00
520 - Retiree Benefits	11,701.56	11,701.56	11,701.56	11,701.56	11,701.56	10,718.54	10,718.54	9,227.74	9,973.14	9,973.14	9,973.14	0.00	119,092.04
522 - Office Equipment/Furniture	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,163.76	0.00	0.00	0.00	1,163.76
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	748.23	1,436.06	1,919.22	1,585.26	1,460.56	1,765.08	3,563.18	0.00	16,814.76
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	698.69	860.49	345.06	346.20	573.70	559.30	386.96	636.19	1,735.66	438.69	0.00	6,897.84
600 - Board of Trustees Compensa	475.00	475.00	380.00	475.00	475.00	475.00	475.00	475.00	380.00	380.00	475.00	0.00	4,940.00
601 - Trustee Expenses	0.00	0.00	0.00	0.00	0.00	62.84	0.00	0.00	0.00	1,350.00	0.00	0.00	1,412.84
602 - Accounting Services	0.00	0.00	0.00	0.00	0.00	400.00	0.00	0.00	0.00	0.00	12,700.00	0.00	13,100.00
603 - Legal Fees (General)	3,360.00	2,015.00	1,024.50	1,741.50	1,444.50	3,219.00	6,128.00	4,266.00	4,070.42	4,738.50	3,456.00	0.00	35,463.42
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. Expens	0.00	0.00	6,097.00	11,313.00	7,615.00	0.00	295.00	0.00	0.00	200.00	0.00	0.00	25,520.00
608 - Insurance Premiums	13,538.17	0.00	0.00	6,832.17	25,397.17	0.00	0.00	0.00	6,851.97	3,120.82	0.00	0.00	55,740.30
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	18,419.83	0.00	0.00	0.00	0.00	0.00	20,322.95
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	615.29	299.30	328.48	1,022.14	339.01	599.33	309.19	138.25	4,568.22
617 - Investment Fees	4,442.00	0.00	4,455.00	0.00	4,466.00	0.00	0.00	4,478.00	0.00	0.00	4,488.00	0.00	22,329.00
618 - Property Tax	0.00	0.00	0.00	1,735.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,735.34
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	487.50	1,275.00	1,537.50	562.50	412.50	1,275.00	720.00	0.00	9,607.50
621 - County Assessment Fees	0.00	(22,382.36)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(22,382.36)
622 - County DTech Fees for DLMS	0.00	9,052.08	11,488.48	0.00	0.00	0.00	0.00	10,750.00	0.00	0.00	0.00	0.00	31,290.56

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623 - Employee Morale/Wellness	4,442.00	0.00	4,455.00	0.00	4,466.00	0.00	0.00	4,478.00	0.00	0.00	4,488.00	0.00	22,329.00
Total Administrative	46,046.97	11,552.15	50,972.84	42,263.53	64,538.98	24,632.64	46,428.47	45,338.61	32,196.07	32,215.41	46,199.90	413.25	442,798.82

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	1,881.00	6,574.00	1,404.00	0.00	0.00	0.00	9,859.00
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	500.00	0.00	0.00	0.00	5,548.25
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	1,881.00	6,574.00	1,904.00	0.00	0.00	0.00	15,407.25

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	49,638.82	(7,650.84)	0.00	0.00	0.00	0.00	0.00	0.00	118,219.64
Total Capital Outlay: Flood Control	0.00	8,303.14	0.00	67,928.52	49,638.82	(7,650.84)	0.00	0.00	0.00	0.00	0.00	0.00	118,219.64

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	18,594.20	738,122.25	0.00	0.00	0.00	516,227.44	0.00	1,272,943.89
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	87.92	55.03	97.09	123.91	120.56	145.92	96.90	0.00	110,342.15
124 - O&M Agreements	0.00	0.00	0.00	0.00	0.00	0.00	312,057.20	0.00	0.00	0.00	0.00	0.00	312,057.20
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	87.92	18,649.23	1,050,276.54	123.91	120.56	145.92	516,324.34	0.00	2,675,343.24

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	705,058.49	476,124.11	270,165.61	1,186,863.43	992,301.45	819,259.83	657,060.47	982,008.09
Income	1,439,121.17	185.08	146.61	161.96	87.92	18,649.23	1,050,276.54	123.91	120.56	145.92	516,324.34	0.00
Expenses	196,622.58	209,770.58	241,765.59	218,906.51	229,022.30	224,607.73	133,578.72	194,685.89	173,162.18	162,345.28	191,376.72	124,331.95
Ending Balance	1,375,007.52	1,165,422.02	923,803.04	705,058.49	476,124.11	270,165.61	1,186,863.43	992,301.45	819,259.83	657,060.47	982,008.09	857,676.14

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	920,000.00	920,000.00	920,000.00	920,000.00	920,000.00	920,000.00	920,000.00
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	920,000.00	920,000.00	920,000.00	920,000.00	920,000.00	920,000.00	920,000.00

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	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00
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	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,624,014.00

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	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
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	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00

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	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
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	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00

Total Balance	8,847,021.52	8,637,436.02	8,395,817.04	8,177,072.49	7,948,138.11	7,742,179.61	8,658,877.43	8,464,315.45	8,291,273.83	8,129,074.47	8,454,022.09	8,401,690.14
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American River Flood Control District
Statement of Operations
July 1, 2021 to May 31, 2022 (Eleven Month Ending of Fiscal 2022)
For Internal Use Only

	Year to Date July 1, 2021 to May 31, 2022	Budget	Percent of Budget
Revenues			
Benefit assessment	\$ 1,253,530	\$ 1,429,793	87.67%
Consolidated capital assessment	-	980,000	0.00%
Interest	72,756	77,267	94.16%
O & M agreements	-	231,801	0.00%
Miscellaneous	20,420	-	Not budgeted
Total Revenues	<u>1,346,706</u>	<u>2,718,861</u>	49.53%
M & O Expenses			
Salaries and wages	839,651	890,792	94.26%
Payroll tax expense	62,387	71,263	87.54%
Pension expense	191,681	203,100	94.38%
Compensation insurance	18,471	44,540	41.47%
Medical/dental/vision	260,975	273,642	95.37%
Fuel/oil reimbursement	42,093	35,000	120.27%
Equipment rental	32,890	15,000	219.27%
Equipment repairs/parts	71,204	65,000	109.54%
Equipment purchases (< \$5,000)	1,164	15,000	7.76%
Shop supplies	15,867	27,500	57.70%
Levee maint. (supp. & material)	23,324	20,000	116.62%
Levee maint. chemicals	29,781	35,000	85.09%
Levee maint. services	76,553	80,000	95.69%
Rodent abatement (supplies & materials)	12,793	10,000	127.93%
Employee uniforms	5,614	7,500	74.85%
Staff training	3,240	2,500	129.60%
Regulation Compliance (OSHA)	21,922	20,000	109.61%
Miscellaneous	1,540	2,000	77.00%
Small tools & equipment	6,262	7,500	83.49%
Emergency preparedness program	19,593	35,000	55.98%
Engineering services	25,439	20,000	127.20%
Encroachment remediation	-	15,000	0.00%
Urban camp cleanup	14,334	30,000	47.78%
Total M & O Expenses	<u>1,776,778</u>	<u>1,925,337</u>	92.28%
Administration Expenses			
Board of trustees compensation	5,397	7,600	71.01%
Trustee expenses	63	2,400	2.63%
Trustee training	-	5,000	0.00%
Accounting services	13,800	15,000	92.00%
Legal services (general)	30,088	50,000	60.18%
Utilities	43,154	40,000	107.89%
Telephone	14,489	25,000	57.96%
Retiree benefits	130,005	157,231	82.68%
Office/shop/yard lease	6,120	7,344	83.33%
Office equipment/furniture	-	5,000	0.00%
Auto allowance	6,499	6,600	98.47%
Parking reimbursement	-	500	0.00%
General office expense	11,802	15,000	78.68%
Technology and software	22,857	10,000	228.57%
Dues and associations	25,987	25,000	103.95%
Property and liability insurance	30,479	42,000	72.57%
Public relations/information	18,420	30,000	61.40%
Miscellaneous	4,177	5,000	83.54%
Employee morale/wellness	-	2,000	0.00%
Investment fees	13,432	20,000	67.16%
Community services	-	1,500	0.00%
Bookkeeping services	9,045	14,000	64.61%
Property taxes	1,735	3,000	57.83%
Building maintenance	22,008	10,000	220.08%
County Dtech fees for DLMS	22,238	55,000	40.43%
Interest expense	401	-	Not budgeted
Total Administration Expenses	<u>432,196</u>	<u>554,175</u>	77.99%
Special Projects Expenses			
Engineering studies/survey studies	9,859	170,000	5.80%
Levee standards compliance	-	25,000	0.00%
Small capital projects	5,548	20,000	27.74%
Total Special Project Expenses	<u>15,407</u>	<u>215,000</u>	7.17%
Capital Outlay			
Equipment purchases (over \$5,000)	<u>118,220</u>	<u>162,000</u>	72.98%
Total Capital Outlay	<u>118,220</u>	<u>162,000</u>	
Capital Outlay: District Facilities			
La Riviera improvements/maintenance	<u>-</u>	<u>2,000</u>	0.00%
	<u>-</u>	<u>2,000</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.