

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

	Year to Date July 1, 2021 to January 31, 2022	Budget	Percent of Budget
Revenues			
Benefit assessment	\$ 738,123	\$ 1,429,793	51.62%
Consolidated capital assessment	-	980,000	0.00%
Interest	45,612	77,267	59.03%
O & M agreements	-	231,801	0.00%
Miscellaneous	-	-	Not budgeted
Total Revenues	783,735	2,718,861	28.83%
M & O Expenses			
Salaries and wages	539,777	890,792	60.60%
Payroll tax expense	39,247	71,263	55.07%
Pension expense	116,456	203,100	57.34%
Compensation insurance	6,832	44,540	15.34%
Medical/dental/vision	183,234	273,642	66.96%
Fuel/oil reimbursement	23,707	35,000	67.73%
Equipment rental	26,612	15,000	177.41%
Equipment repairs/parts	49,322	65,000	75.88%
Equipment purchases (< \$5,000)	-	15,000	0.00%
Shop supplies	13,255	27,500	48.20%
Levee maint. (supp. & material)	6,560	20,000	32.80%
Levee maint. chemicals	20,525	35,000	58.64%
Levee maint. services	66,772	80,000	83.47%
Rodent abatement (supplies & materials)	12,518	10,000	125.18%
Employee uniforms	5,614	7,500	74.85%
Staff training	2,989	2,500	119.56%
Regulation Compliance (OSHA)	19,054	20,000	95.27%
Miscellaneous	1,341	2,000	67.05%
Small tools & equipment	4,161	7,500	55.48%
Emergency preparedness program	19,593	35,000	55.98%
Engineering services	15,355	20,000	76.78%
Encroachment remediation	-	15,000	0.00%
Urban camp cleanup	8,164	30,000	27.21%
Total M & O Expenses	1,181,088	1,925,337	61.34%
Administration Expenses			
Board of trustees compensation	3,529	7,600	46.43%
Trustee expenses	63	2,400	2.63%
Trustee training	-	5,000	0.00%
Accounting services	1,100	15,000	7.33%
Legal services (general)	13,557	50,000	27.11%
Utilities	23,384	40,000	58.46%
Telephone	8,254	25,000	33.02%
Retiree benefits	90,858	157,231	57.79%
Office/shop/yard lease	4,284	7,344	58.33%
Office equipment/furniture	-	5,000	0.00%
Auto allowance	4,130	6,600	62.58%
Parking reimbursement	-	500	0.00%
General office expense	6,770	15,000	45.13%
Technology and software	19,645	10,000	196.45%
Dues and associations	24,437	25,000	97.75%
Property and liability insurance	32,145	42,000	76.54%
Public relations/information	10,459	30,000	34.86%
Miscellaneous	1,725	5,000	34.50%
Employee morale/wellness	-	2,000	0.00%
Investment fees	4,466	20,000	22.33%
Community services	-	1,500	0.00%
Bookkeeping services	6,075	14,000	43.39%
Property taxes	1,735	3,000	57.83%
Building maintenance	15,902	10,000	159.02%
County Dtech fees for DLMS	11,488	55,000	20.89%
Interest expense	219	-	Not budgeted
Total Administration Expenses	284,225	554,175	51.29%
Special Projects Expenses			
Engineering studies/survey studies	1,881	170,000	1.11%
Levee standards compliance	-	25,000	0.00%
Small capital projects	5,048	20,000	25.24%
Total Special Project Expenses	6,929	215,000	3.22%
Capital Outlay			
Equipment purchases (over \$5,000)	118,220	162,000	72.98%
Total Capital Outlay	118,220	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	72,936.34	115,565.03	35,479.01	74,034.99	0.00	0.00	0.00	0.00	611,984.04
501 - Payroll Taxes	5,949.26	6,435.99	5,977.50	5,394.53	4,670.94	7,458.11	3,336.04	6,339.98	0.00	0.00	0.00	0.00	45,562.35
502 - Pension	17,552.66	19,416.94	17,785.49	17,064.56	20,124.76	15,753.07	(1,224.50)	30,864.25	0.00	0.00	0.00	0.00	137,337.23
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	0.00	0.00	0.00	0.00	0.00	163,797.78
508 - Fuel/Oil	3,332.38	5,517.94	7,986.06	4,793.12	3,444.96	2,944.44	3,085.80	0.00	0.00	0.00	0.00	0.00	31,104.70
509 - Equipment Rental	479.75	7,842.83	7,578.93	7,578.93	0.00	1,382.00	2,492.99	0.00	0.00	0.00	0.00	0.00	27,355.43
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	0.00	0.00	0.00	0.00	0.00	52,509.32
512 - Shop Supplies	1,621.30	2,140.46	434.96	1,991.96	2,367.01	2,365.55	3,377.20	0.00	0.00	0.00	0.00	0.00	14,298.44
514 - Levee Maint(Supplies&Materi	1,013.94	187.69	73.34	774.89	1,480.84	74.52	3,990.98	0.00	0.00	0.00	0.00	0.00	7,596.20
515 - Levee Maintenance Services	3,200.90	27,597.20	32,606.16	4,225.16	1,859.96	483.30	0.00	0.00	0.00	0.00	0.00	0.00	69,972.68
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	0.00	0.00	0.00	3,283.78
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	0.00	0.00	0.00	0.00	4,160.68
523 - Levee Maint. (Chemicals)	0.00	1,038.56	0.00	0.00	1,141.88	18,344.82	0.00	0.00	0.00	0.00	0.00	0.00	20,525.26
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	0.00	0.00	0.00	0.00	0.00	12,518.12
533 - Urban Camp Cleanup	1,623.83	1,237.89	1,501.50	830.25	2,764.10	1,110.80	735.61	0.00	0.00	0.00	0.00	0.00	9,803.98
605 - Engineering Services	2,892.00	6,531.20	9,036.81	1,207.75	3,306.01	1,591.20	213.50	0.00	0.00	0.00	0.00	0.00	24,778.47
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	111,239.22	0.00	0.00	0.00	0.00	1,272,148.40

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	0.00	0.00	0.00	0.00	0.00	10,354.01
506 - Utility Charges	3,023.78	4,738.36	3,848.28	3,936.76	3,975.12	3,552.25	3,333.98	0.00	0.00	0.00	0.00	0.00	26,408.53
507 - Office/Shop Lease	0.00	1,224.00	612.00	612.00	612.00	612.00	612.00	0.00	0.00	0.00	0.00	0.00	4,284.00
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	0.00	0.00	0.00	0.00	4,400.00
520 - Retiree Benefits	11,701.56	11,701.56	11,701.56	11,701.56	11,701.56	10,718.54	10,718.54	0.00	0.00	0.00	0.00	0.00	79,944.88
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	748.23	1,436.06	1,919.22	0.00	0.00	0.00	0.00	0.00	8,440.68
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	345.06	346.20	573.70	559.30	0.00	0.00	0.00	0.00	0.00	12,752.42
600 - Board of Trustees Compensa	475.00	475.00	380.00	475.00	475.00	475.00	475.00	0.00	0.00	0.00	0.00	0.00	3,230.00
601 - Trustee Expenses	0.00	0.00	0.00	0.00	0.00	62.84	0.00	0.00	0.00	0.00	0.00	0.00	62.84
602 - Accounting Services	0.00	0.00	0.00	0.00	0.00	400.00	0.00	0.00	0.00	0.00	0.00	0.00	400.00
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	0.00	0.00	0.00	0.00	0.00	18,932.50
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	7,615.00	0.00	295.00	0.00	0.00	0.00	0.00	0.00	25,320.00
608 - Insurance Premiums	13,538.17	0.00	0.00	6,832.17	25,397.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45,767.51
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	144.75	0.00	0.00	0.00	0.00	2,305.05
617 - Investment Fees	4,442.00	0.00	4,455.00	0.00	4,466.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,363.00
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	487.50	1,275.00	1,537.50	0.00	0.00	0.00	0.00	0.00	6,637.50
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	4,466.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,363.00
Total Administrative	46,046.97	11,552.15	50,972.84	42,263.53	64,538.98	24,632.64	46,428.47	694.75	0.00	0.00	0.00	0.00	0.00	287,130.33

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	0.00	0.00	0.00	0.00	0.00	1,881.00
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	1,881.00	0.00	0.00	0.00	0.00	0.00	6,929.25

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	0.00	0.00	756,716.45
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	0.00	0.00	0.00	0.00	0.00	109,854.86
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	0.00	0.00	0.00	0.00	0.00	2,158,628.51

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	0.00	0.00	0.00	0.00
Income	1,439,121.17	185.08	146.61	161.96	87.92	18,649.23	1,050,276.54	0.00	0.00	0.00	0.00	0.00
Expenses	196,622.58	209,770.58	241,765.59	218,906.51	229,022.30	224,607.73	133,578.72	111,933.97	0.00	0.00	0.00	72,000.00
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	1,074,929.46	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	920,000.00	920,000.00	920,000.00	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	920,000.00	920,000.00	920,000.00	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	3,552,014.00	3,552,014.00	3,552,014.00	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	3,552,014.00	3,552,014.00	3,552,014.00	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	1,500,000.00	1,500,000.00	1,500,000.00	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	1,500,000.00	1,500,000.00	1,500,000.00	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	1,500,000.00	1,500,000.00	1,500,000.00	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	1,500,000.00	1,500,000.00	1,500,000.00	0.00	0.00	0.00	0.00

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	8,546,943.46	0.00	0.00	0.00	0.00
----------------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------	-------------	-------------	-------------	-------------