

American River Flood Control District
Statement of Operations
July 1, 2020 to January 31, 2021 (Seven Months Ending of Fiscal 2021)
For Internal Use Only

	Year to Date July 1, 2020 to January 31, 2021	Budget	Percent of Budget
Revenues			
Benefit assessment	\$ 751,485	\$ 1,429,793	52.56%
Consolidated capital assessment	-	980,000	0.00%
Interest	64,830	77,267	83.90%
O & M agreements	-	231,801	0.00%
Miscellaneous	26,695	-	Not budgeted
Total Revenues	843,010	2,718,861	31.01%
M & O Expenses			
Salaries and wages	509,394	833,238	61.13%
Payroll tax expense	35,849	66,659	53.78%
Pension expense	112,384	189,428	59.33%
Compensation insurance	13,562	41,662	32.55%
Medical/dental/vision	155,903	216,125	72.14%
Fuel/oil reimbursement	12,997	35,000	37.13%
Equipment rental	7,320	20,000	36.60%
Equipment repairs/parts	39,925	50,000	79.85%
Equipment purchases (< \$5,000)	-	15,000	0.00%
Shop supplies	26,986	20,000	134.93%
Levee maint. (supp. & material)	16,062	20,000	80.31%
Levee maint. chemicals	19,881	27,500	72.29%
Levee maint. services	82,604	80,000	103.26%
Rodent abatement (supplies & materials)	6,134	10,000	61.34%
Employee uniforms	5,902	7,500	78.69%
Staff training	3,322	7,500	44.29%
Regulation Compliance (OSHA)	10,275	6,000	171.25%
Miscellaneous	1,125	2,000	56.25%
Small tools & equipment	6,118	7,500	81.57%
Emergency preparedness program	5,932	35,000	16.95%
Engineering services	4,235	20,000	21.18%
Environmental services/studies	-	5,000	0.00%
Encroachment remediation	-	15,000	0.00%
Urban camp cleanup	9,211	50,000	18.42%
Total M & O Expenses	1,085,121	1,780,112	60.96%
Administration Expenses			
Board of trustees compensation	3,636	7,600	47.84%
Trustee expenses	-	2,400	0.00%
Trustee training	-	5,000	0.00%
Accounting services	2,875	15,000	19.17%
Legal services (general)	15,004	50,000	30.01%
Utilities	22,443	40,000	56.11%
Telephone	10,401	25,000	41.60%
Retiree benefits	93,447	143,000	65.35%
Office/shop/yard lease	4,200	7,200	58.33%
Office equipment/furniture	479	7,500	6.39%
Auto allowance	4,128	6,600	62.55%
Parking reimbursement	-	500	0.00%
General office expense	8,411	15,000	56.07%
Technology and software	11,337	10,000	113.37%
Dues and associations	23,524	25,000	94.10%
Property and liability insurance	28,476	42,000	67.80%
Public relations/information	-	30,000	0.00%
Miscellaneous	2,419	5,000	48.38%
Election expense	145,993	99,723	146.40%
Employee morale/wellness	-	2,000	0.00%
Investment fees	4,412	20,000	22.06%
Community services	-	1,500	0.00%
Bookkeeping services	5,025	14,000	35.89%
Property taxes	1,710	3,000	57.00%
Building maintenance	9,867	10,000	98.67%
County Dtech fees for DLMS	31,669	55,000	57.58%
County assessment fees	19,178	-	Not budgeted
Interest expense	370	-	Not budgeted
Total Administration Expenses	449,004	642,023	69.94%
Special Projects Expenses			
Engineering studies/survey studies	1,474	170,000	0.87%
Levee standards compliance	-	25,000	0.00%
Small capital projects	-	50,000	0.00%
Total Special Project Expenses	1,474	245,000	0.60%
Capital Outlay			
Equipment purchases (over \$5,000)	212,405	100,000	212.41%
Total Capital Outlay	212,405	100,000	
Capital Outlay: District Headquarters Build-Out			
Building improvements/maintenance	342,552	700,000	48.94%
La Riviera improvements/maintenance	54	2,000	2.70%
	342,606	702,000	

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 2020 through June 2021

Cash Flow Report													
Maintenance and Operations Expens	20-Jul	20-Aug	20-Sep	20-Oct	20-Nov	20-Dec	21-Jan	21-Feb	21-Mar	21-Apr	21-May	21-Jun	TOTAL
500 - Salary/Wages	84,955.85	72,305.42	71,963.98	74,588.44	66,019.98	104,073.57	35,778.71	69,715.98	0.00	0.00	0.00	0.00	579,401.93
501 - Payroll Taxes	6,551.57	5,583.83	5,557.69	5,247.26	4,156.05	6,597.80	3,378.64	6,001.34	0.00	0.00	0.00	0.00	43,074.18
502 - Pension	17,202.17	15,822.01	21,318.10	16,226.03	9,575.75	19,891.06	10,916.85	3,042.82	0.00	0.00	0.00	0.00	113,994.79
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	24,342.88	19,791.24	19,837.24	19,791.24	18,145.44	20,694.56	20,260.56	0.00	0.00	0.00	0.00	0.00	142,863.16
508 - Fuel/Oil	2,345.10	4,356.39	2,664.57	2,714.69	0.00	3,215.72	1,797.58	0.00	0.00	0.00	0.00	0.00	17,094.05
509 - Equipment Rental	0.00	5,960.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,960.25
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	15,604.93	6,143.91	9,008.02	5,524.43	1,973.22	6,102.41	9,813.15	0.00	0.00	0.00	0.00	0.00	54,170.07
512 - Shop Supplies	4,256.28	8,016.10	4,875.31	4,929.78	1,128.15	5,753.11	2,078.35	1,036.66	0.00	0.00	0.00	0.00	32,073.74
514 - Levee Maint(Supplies&Materi	100.38	5,826.24	187.69	2,822.64	1,140.03	3,901.62	2,183.43	0.00	0.00	0.00	0.00	0.00	16,162.03
515 - Levee Maintenance Services	2,200.00	25,393.37	26,643.08	9,097.84	11,407.70	1,955.02	9,552.09	0.00	0.00	0.00	0.00	0.00	86,249.10
516 - Employee Uniforms	0.00	0.00	5,768.62	280.37	0.00	503.36	0.00	0.00	0.00	0.00	0.00	0.00	6,552.35
518 - Staff Training	1,529.00	0.00	525.00	1,614.36	0.00	0.00	532.72	0.00	0.00	0.00	0.00	0.00	4,201.08
519 - Miscellaneous O&M	0.00	0.00	0.00	0.00	1,125.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,125.00
521 - Small Tools & Equip	0.00	0.00	273.52	0.00	0.00	4,273.10	688.99	0.00	0.00	0.00	0.00	0.00	5,235.61
523 - Levee Maint. (Chemicals)	0.00	13,414.68	1,344.74	0.00	0.00	0.00	5,009.22	0.00	0.00	0.00	0.00	0.00	19,768.64
525 - Emergency Preparedness Pr	0.00	0.00	0.00	0.00	0.00	1,731.94	0.00	0.00	0.00	0.00	0.00	0.00	1,731.94
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	225.24	766.80	4,130.07	1,123.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,246.06
533 - Urban Camp Cleanup	1,380.45	2,421.74	3,622.43	409.50	825.01	1,308.34	513.50	0.00	0.00	0.00	0.00	0.00	10,480.97
605 - Engineering 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
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	145,993.01	0.00	0.00	0.00	0.00	0.00	145,993.01
Total M&O Expense	160,468.61	185,260.42	174,356.79	147,376.65	116,620.28	180,001.61	248,496.80	79,796.80	0.00	0.00	0.00	0.00	1,292,377.96

Administrative Expenses	20-Jul	20-Aug	20-Sep	20-Oct	20-Nov	20-Dec	21-Jan	21-Feb	21-Mar	21-Apr	21-May	21-Jun	TOTAL
505 - Telephone	1,521.70	1,626.92	1,545.83	1,783.83	1,827.13	2,006.12	1,814.41	0.00	0.00	0.00	0.00	0.00	12,125.94
506 - Utility Charges	3,362.49	4,354.93	3,882.24	3,785.69	3,680.19	2,926.48	3,681.49	0.00	0.00	0.00	0.00	0.00	25,673.51
507 - Office/Shop Lease	600.00	600.00	600.00	0.00	1,200.00	600.00	600.00	0.00	0.00	0.00	0.00	0.00	4,200.00
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	11,542.63	11,542.63	11,542.63	11,542.63	11,542.63	12,095.66	12,095.66	0.00	0.00	0.00	0.00	0.00	81,904.47
522 - Office Equipment/Furniture	129.24	0.00	478.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	607.74
526 - Mileage/Parking Reimburse	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	1,081.26	1,386.08	951.91	1,723.35	1,309.66	1,097.73	3,406.69	0.00	0.00	0.00	0.00	0.00	10,956.68
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	467.39	1,139.73	5,407.82	435.38	4,108.69	402.98	683.96	0.00	0.00	0.00	0.00	0.00	12,645.95
600 - Board of Trustees Compensa	1,380.45	2,421.74	3,622.43	409.50	825.01	1,308.34	513.50	0.00	0.00	0.00	0.00	0.00	10,480.97
601 - Trustee Expenses	0.00	0.00	0.00	0.00	60.17	4,226.84	5,987.92	0.00	0.00	0.00	0.00	0.00	10,274.93
602 - Accounting Services	475.00	475.00	475.00	475.00	475.00	475.00	475.00	0.00	0.00	0.00	0.00	0.00	3,325.00
603 - Legal Fees (General)	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
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	700.00	0.00	0.00	0.00	2,175.00	0.00	0.00	0.00	0.00	0.00	0.00	2,875.00
608 - Insurance Premiums	4,832.00	11,702.50	3,733.00	4,347.50	373.50	3,800.00	2,750.00	0.00	0.00	0.00	0.00	0.00	31,538.50
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	3,591.00	4,090.60	3,294.00	0.00	0.00	941.50	0.00	0.00	0.00	0.00	0.00	0.00	11,917.10
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	5,862.00	10,144.00	7,653.00	0.00	12.26	0.00	0.00	0.00	0.00	0.00	23,671.26
613 - Community Services	0.00	12,051.47	0.00	23,586.93	6,374.50	0.00	7,187.68	0.00	0.00	0.00	0.00	0.00	49,200.58
614 - Miscellaneous Admin	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
617 - Investment 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
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	3,579.77	238.25	172.36	166.94	79.40	796.35	383.80	114.75	0.00	0.00	0.00	0.00	5,531.62
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	1,709.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,709.68

AMERICAN RIVER FLOOD CONTROL DISTRICT
Cash Flow Report
July 2020 through June 2021

623 - Employee Morale/Wellness	0.00	4,391.00	0.00	0.00	4,412.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,803.00
Total Administrative	33,112.93	57,270.85	42,117.72	60,660.43	44,470.88	33,677.00	39,867.37	664.75	0.00	0.00	0.00	0.00	0.00	311,841.93

Special Projects Expenses	20-Jul	20-Aug	20-Sep	20-Oct	20-Nov	20-Dec	21-Jan	21-Feb	21-Mar	21-Apr	21-May	21-Jun	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	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
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	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

Capital Outlay: Flood Control	20-Jul	20-Aug	20-Sep	20-Oct	20-Nov	20-Dec	21-Jan	21-Feb	21-Mar	21-Apr	21-May	21-Jun	TOTAL
700 - Bank Protection	0.00	0.00	31,669.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,669.50
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
Total Capital Outlay: Flood Control	0.00	0.00	31,669.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,669.50

Income	20-Jul	20-Aug	20-Sep	20-Oct	20-Nov	20-Dec	21-Jan	21-Feb	21-Mar	21-Apr	21-May	21-Jun	TOTAL
120 - Benefit Assessment	0.00	30,998.97	0.00	0.00	0.00	0.00	761,943.10	0.00	0.00	0.00	0.00	0.00	792,942.07
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	2,388.20	616.69	328.85	1,135.62	42.90	38.95	580.39	0.00	0.00	0.00	0.00	0.00	5,131.60
124 - O&M Agreements	0.00	0.00	0.00	0.00	0.00	274,176.70	0.00	0.00	0.00	0.00	0.00	0.00	274,176.70
126 - Miscellaneous Income	0.00	0.00	0.00	0.00	0.00	10,837.50	19,435.00	0.00	0.00	0.00	0.00	0.00	30,272.50
Total Income	982,388.20	31,615.66	328.85	1,135.62	42.90	285,053.15	781,958.49	0.00	0.00	0.00	0.00	0.00	2,082,522.87

Fund Balance

District Operations Fund	Jul 20	Aug 20	Sept 20	Oct 20	Nov 20	Dec 20	Jan 21	Feb 21	Mar 21	Apr 21	May 21	Jun 21
Beginning Balance	1,665,499.72	2,804,306.38	2,593,390.77	2,377,245.11	2,170,343.65	2,009,295.39	2,080,669.93	2,574,264.25	0.00	0.00	0.00	0.00
Income	1,332,388.20	31,615.66	328.85	1,135.62	42.90	285,053.15	781,958.49	0.00	0.00	0.00	0.00	0.00
Expenses	193,581.54	242,531.27	216,474.51	208,037.08	161,091.16	213,678.61	288,364.17	80,461.55	0.00	0.00	0.00	72,000.00
Ending Balance	2,804,306.38	2,593,390.77	2,377,245.11	2,170,343.65	2,009,295.39	2,080,669.93	2,574,264.25	2,493,802.70	0.00	0.00	0.00	(72,000.00)

Capital Outlay Reserve Fund	Jul 20	Aug 20	Sept 20	Oct 20	Nov 20	Dec 20	Jan 21	Feb 21	Mar 21	Apr 21	May 21	Jun 21
Beginning Balance	1,270,000.00	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	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
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 20	Aug 20	Sept 20	Oct 20	Nov 20	Dec 20	Jan 21	Feb 21	Mar 21	Apr 21	May 21	Jun 21
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 20	Aug 20	Sept 20	Oct 20	Nov 20	Dec 20	Jan 21	Feb 21	Mar 21	Apr 21	May 21	Jun 21
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 20	Aug 20	Sept 20	Oct 20	Nov 20	Dec 20	Jan 21	Feb 21	Mar 21	Apr 21	May 21	Jun 21
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	10,276,320.38	10,065,404.77	9,849,259.11	9,642,357.65	9,481,309.39	9,552,683.93	10,046,278.25	9,965,816.70	0.00	0.00	0.00	0.00
----------------------	----------------------	----------------------	---------------------	---------------------	---------------------	---------------------	----------------------	---------------------	-------------	-------------	-------------	-------------