

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

	Year to Date July 1, 2021 to March 31, 2022	Budget	Percent of Budget
Revenues			
Benefit assessment	\$ 738,123	\$ 1,429,793	51.62%
Consolidated capital assessment	-	980,000	0.00%
Interest	58,458	77,267	75.66%
O & M agreements	-	231,801	0.00%
Miscellaneous	20,420	-	Not budgeted
Total Revenues	817,001	2,718,861	30.05%
M & O Expenses			
Salaries and wages	682,338	890,792	76.60%
Payroll tax expense	50,359	71,263	70.67%
Pension expense	158,714	203,100	78.15%
Compensation insurance	13,684	44,540	30.72%
Medical/dental/vision	224,542	273,642	82.06%
Fuel/oil reimbursement	29,402	35,000	84.01%
Equipment rental	30,531	15,000	203.54%
Equipment repairs/parts	65,325	65,000	100.50%
Equipment purchases (< \$5,000)	1,164	15,000	7.76%
Shop supplies	14,620	27,500	53.16%
Levee maint. (supp. & material)	18,909	20,000	94.55%
Levee maint. chemicals	27,002	35,000	77.15%
Levee maint. services	62,698	80,000	78.37%
Rodent abatement (supplies & materials)	12,793	10,000	127.93%
Employee uniforms	5,614	7,500	74.85%
Staff training	2,989	2,500	119.56%
Regulation Compliance (OSHA)	19,956	20,000	99.78%
Miscellaneous	1,540	2,000	77.00%
Small tools & equipment	5,412	7,500	72.16%
Emergency preparedness program	19,593	35,000	55.98%
Engineering services	18,795	20,000	93.98%
Encroachment remediation	-	15,000	0.00%
Urban camp cleanup	10,959	30,000	36.53%
Total M & O Expenses	1,476,939	1,925,337	76.71%
Administration Expenses			
Board of trustees compensation	4,463	7,600	58.72%
Trustee expenses	63	2,400	2.63%
Trustee training	-	5,000	0.00%
Accounting services	1,100	15,000	7.33%
Legal services (general)	21,894	50,000	43.79%
Utilities	32,402	40,000	81.01%
Telephone	11,927	25,000	47.71%
Retiree benefits	110,059	157,231	70.00%
Office/shop/yard lease	5,508	7,344	75.00%
Office equipment/furniture	-	5,000	0.00%
Auto allowance	5,315	6,600	80.53%
Parking reimbursement	-	500	0.00%
General office expense	9,240	15,000	61.60%
Technology and software	20,682	10,000	206.82%
Dues and associations	24,437	25,000	97.75%
Property and liability insurance	32,145	42,000	76.54%
Public relations/information	18,420	30,000	61.40%
Miscellaneous	3,034	5,000	60.68%
Employee morale/wellness	-	2,000	0.00%
Investment fees	8,944	20,000	44.72%
Community services	-	1,500	0.00%
Bookkeeping services	7,050	14,000	50.36%
Property taxes	1,735	3,000	57.83%
Building maintenance	19,279	10,000	192.79%
County Dtech fees for DLMS	22,238	55,000	40.43%
Interest expense	357	-	Not budgeted
Total Administration Expenses	360,292	554,175	65.01%
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	15,407	215,000	7.17%
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	73,281.98	67,102.02	37,162.85	0.00	0.00	715,495.90
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	2,913.56	0.00	0.00	53,857.04
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	3,794.21	0.00	0.00	169,588.09
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	0.00	0.00	0.00	205,105.34
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	0.00	0.00	0.00	36,799.39
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	0.00	0.00	0.00	31,275.14
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	0.00	0.00	0.00	68,474.23
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	0.00	0.00	0.00	15,663.71
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	0.00	0.00	0.00	13,012.97
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	0.00	0.00	0.00	52,507.22
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	1,250.86	0.00	0.00	0.00	5,411.54
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	0.00	0.00	0.00	27,002.41
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	0.00	0.00	0.00	12,567.32
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	0.00	0.00	0.00	28,218.47
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	142,773.28	139,062.11	43,870.62	0.00	0.00	1,486,615.19

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	0.00	0.00	0.00	14,027.14
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	0.00	0.00	0.00	35,426.93
507 - Office/Shop Lease	0.00	1,224.00	612.00	612.00	612.00	612.00	612.00	612.00	612.00	0.00	0.00	0.00	5,508.00
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	275.00	0.00	0.00	5,225.00
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	0.00	0.00	0.00	99,145.76
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	0.00	0.00	0.00	11,486.50
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	0.00	0.00	0.00	4,723.49
600 - Board of Trustees Compensa	475.00	475.00	380.00	475.00	475.00	475.00	475.00	475.00	380.00	0.00	0.00	0.00	4,085.00
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	4,266.00	4,070.42	0.00	0.00	0.00	27,268.92
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	6,851.97	0.00	0.00	0.00	52,619.48
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	141.50	0.00	0.00	3,662.95
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	0.00	0.00	17,841.00
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	0.00	0.00	0.00	7,612.50
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

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	4,478.00	0.00	0.00	0.00	0.00	17,841.00
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	416.50	0.00	0.00	364,386.76

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	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	123.91	120.56	0.00	0.00	0.00	110,099.33
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	0.00	0.00	0.00	2,158,872.98

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	0.00	0.00
Income	1,439,121.17	185.08	146.61	161.96	87.92	18,649.23	1,050,276.54	123.91	120.56	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	194,685.89	173,162.18	44,287.12	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	992,301.45	819,259.83	774,972.71	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	920,000.00	920,000.00	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	920,000.00	920,000.00	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	3,552,014.00	3,552,014.00	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	3,552,014.00	3,552,014.00	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	1,500,000.00	1,500,000.00	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	1,500,000.00	1,500,000.00	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	1,500,000.00	1,500,000.00	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	1,500,000.00	1,500,000.00	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	8,464,315.45	8,291,273.83	8,246,986.71	0.00	0.00
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