

American River Flood Control District
Statement of Operations
July 1, 2020 to February 28, 2021 (Eight Months Ending of Fiscal 2021)
For Internal Use Only

	Year to Date July 1, 2020 to February 28, 2021	Budget	Percent of Budget
Revenues			
Benefit assessment	\$ 751,485	\$ 1,429,793	52.56%
Consolidated capital assessment	-	980,000	0.00%
Interest	73,092	77,267	94.60%
O & M agreements	-	231,801	0.00%
Miscellaneous	26,732	-	Not budgeted
Total Revenues	851,309	2,718,861	31.31%
M & O Expenses			
Salaries and wages	576,917	833,238	69.24%
Payroll tax expense	41,268	66,659	61.91%
Pension expense	127,393	189,428	67.25%
Compensation insurance	13,562	41,662	32.55%
Medical/dental/vision	175,747	216,125	81.32%
Fuel/oil reimbursement	16,133	35,000	46.09%
Equipment rental	7,320	20,000	36.60%
Equipment repairs/parts	43,900	50,000	87.80%
Equipment purchases (< \$5,000)	1,037	15,000	6.91%
Shop supplies	28,240	20,000	141.20%
Levee maint. (supp. & material)	16,487	20,000	82.44%
Levee maint. chemicals	20,839	27,500	75.78%
Levee maint. services	97,224	80,000	121.53%
Rodent abatement (supplies & materials)	6,380	10,000	63.80%
Employee uniforms	6,227	7,500	83.03%
Staff training	3,402	7,500	45.36%
Regulation Compliance (OSHA)	10,506	6,000	175.10%
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	11,510	20,000	57.55%
Environmental services/studies	-	5,000	0.00%
Encroachment remediation	-	15,000	0.00%
Urban camp cleanup	11,383	50,000	22.77%
Total M & O Expenses	1,228,650	1,780,112	69.02%
Administration Expenses			
Board of trustees compensation	4,051	7,600	53.30%
Trustee expenses	-	2,400	0.00%
Trustee training	-	5,000	0.00%
Accounting services	12,175	15,000	81.17%
Legal services (general)	17,194	50,000	34.39%
Utilities	26,538	40,000	66.35%
Telephone	11,477	25,000	45.91%
Retiree benefits	105,543	143,000	73.81%
Office/shop/yard lease	4,800	7,200	66.67%
Office equipment/furniture	479	7,500	6.39%
Auto allowance	4,722	6,600	71.55%
Parking reimbursement	-	500	0.00%
General office expense	8,651	15,000	57.67%
Technology and software	12,380	10,000	123.80%
Dues and associations	23,724	25,000	94.90%
Property and liability insurance	28,476	42,000	67.80%
Public relations/information	-	30,000	0.00%
Miscellaneous	2,669	5,000	53.38%
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	6,825	14,000	48.75%
Property taxes	1,710	3,000	57.00%
Building maintenance	11,077	10,000	110.77%
County Dtech fees for DLMS	31,669	55,000	57.58%
County assessment fees	19,178	-	Not budgeted
Interest expense	402	-	Not budgeted
Total Administration Expenses	484,145	642,023	75.41%
Special Projects Expenses			
Engineering studies/survey studies	3,963	170,000	2.33%
Levee standards compliance	-	25,000	0.00%
Small capital projects	-	50,000	0.00%
Total Special Project Expenses	3,963	245,000	1.62%
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	358,711	700,000	51.24%
La Riviera improvements/maintenance	54	2,000	2.70%
	358,765	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	67,522.54	0.00	0.00	0.00	646,924.47
501 - Payroll Taxes	6,551.57	5,583.83	5,557.69	5,247.26	4,156.05	6,597.80	3,378.64	6,036.87	5,209.15	0.00	0.00	0.00	48,318.86
502 - Pension	17,202.17	15,822.01	21,318.10	16,226.03	9,575.75	19,891.06	10,916.85	15,094.39	9,369.39	0.00	0.00	0.00	135,415.75
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	20,214.56	0.00	0.00	0.00	0.00	163,077.72
508 - Fuel/Oil	2,345.10	4,356.39	2,664.57	2,714.69	0.00	3,215.72	1,797.58	3,135.76	0.00	0.00	0.00	0.00	20,229.81
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	3,973.02	0.00	0.00	0.00	0.00	58,143.09
512 - Shop Supplies	4,256.28	8,016.10	4,875.31	4,929.78	1,128.15	5,753.11	2,078.35	2,290.45	0.00	0.00	0.00	0.00	33,327.53
514 - Levee Maint(Supplies&Materi	100.38	5,826.24	187.69	2,822.64	1,140.03	3,901.62	2,183.43	425.52	0.00	0.00	0.00	0.00	16,587.55
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	14,619.90	0.00	0.00	0.00	0.00	100,869.00
516 - Employee Uniforms	0.00	0.00	5,768.62	280.37	0.00	503.36	0.00	325.00	0.00	0.00	0.00	0.00	6,877.35
518 - Staff Training	1,529.00	0.00	525.00	1,614.36	0.00	0.00	532.72	0.00	(60.00)	0.00	0.00	0.00	4,141.08
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	958.01	0.00	0.00	0.00	0.00	20,726.65
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	246.43	0.00	0.00	0.00	0.00	6,492.49
533 - Urban Camp Cleanup	1,380.45	2,421.74	3,622.43	409.50	825.01	1,308.34	513.50	2,172.46	0.00	0.00	0.00	0.00	12,653.43
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	139,208.35	82,041.08	0.00	0.00	0.00	1,433,830.59

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	1,076.12	0.00	0.00	0.00	0.00	13,202.06
506 - Utility Charges	3,362.49	4,354.93	3,882.24	3,785.69	3,680.19	2,926.48	3,681.49	4,095.17	0.00	0.00	0.00	0.00	29,768.68
507 - Office/Shop Lease	600.00	600.00	600.00	0.00	1,200.00	600.00	600.00	600.00	0.00	0.00	0.00	0.00	4,800.00
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	0.00	0.00	0.00	4,950.00
520 - Retiree Benefits	11,542.63	11,542.63	11,542.63	11,542.63	11,542.63	12,095.66	12,095.66	12,095.66	0.00	0.00	0.00	0.00	94,000.13
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	467.61	0.00	0.00	0.00	0.00	11,424.29
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	997.07	0.00	0.00	0.00	0.00	13,643.02
600 - Board of Trustees Compensa	1,380.45	2,421.74	3,622.43	409.50	825.01	1,308.34	513.50	2,172.46	0.00	0.00	0.00	0.00	12,653.43
601 - Trustee Expenses	0.00	0.00	0.00	0.00	60.17	4,226.84	5,987.92	231.42	0.00	0.00	0.00	0.00	10,506.35
602 - Accounting Services	475.00	475.00	475.00	475.00	475.00	475.00	475.00	380.00	0.00	0.00	0.00	0.00	3,705.00
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. Expenses	0.00	700.00	0.00	0.00	0.00	2,175.00	0.00	9,300.00	0.00	0.00	0.00	0.00	12,175.00
608 - Insurance Premiums	4,832.00	11,702.50	3,733.00	4,347.50	373.50	3,800.00	2,750.00	2,189.50	0.00	0.00	0.00	0.00	33,728.00
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	7,274.50	0.00	0.00	0.00	0.00	19,191.60
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	267.74	0.00	0.00	0.00	0.00	23,939.00
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	420.94	196.58	141.75	0.00	0.00	0.00	5,792.34
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	39,904.51	41,893.83	691.75	0.00	0.00	0.00	0.00	353,799.90

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	(7,750.00)	0.00	0.00	0.00	23,919.50
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	(7,750.00)	0.00	0.00	0.00	23,919.50

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	95.53	0.00	0.00	0.00	0.00	5,227.13
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	19,472.14	0.00	0.00	0.00	0.00	0.00	30,309.64
Total Income	982,388.20	31,615.66	328.85	1,135.62	42.90	285,053.15	781,995.63	95.53	0.00	0.00	0.00	0.00	2,082,655.54

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	2,393,257.60	0.00	0.00	0.00
Income	1,332,388.20	31,615.66	328.85	1,135.62	42.90	285,053.15	781,995.63	95.53	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	288,401.31	181,102.18	82,732.83	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	2,393,257.60	2,310,524.77	0.00	0.00	(72,000.00)

Capital Outlay Reserve Fund

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	920,000.00	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	920,000.00	0.00	0.00	0.00

Retiree Health Benefit Reserve Fund

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	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	3,552,014.00	0.00	0.00	72,000.00

Flood Emergency Response Reserve Fund

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	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	1,500,000.00	0.00	0.00	0.00

Emergency Repair Reserve Fund

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	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	1,500,000.00	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	9,865,271.60	9,782,538.77	0.00	0.00	0.00
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