

American River Flood Control District
Statement of Operations
July 1, 2021 to November 30, 2021 (Five Months Ending of Fiscal 2022)
For Internal Use Only

	Year to Date July 1, 2021 to November 30, 2021	Budget	Percent of Budget
Revenues			
Benefit assessment	\$ -	\$ 1,429,793	0.00%
Consolidated capital assessment	-	980,000	0.00%
Interest	31,989	77,267	41.40%
O & M agreements	-	231,801	0.00%
Miscellaneous	-	-	Not budgeted
Total Revenues	<u>31,989</u>	<u>2,718,861</u>	1.18%
M & O Expenses			
Salaries and wages	388,574	890,792	43.62%
Payroll tax expense	27,670	71,263	38.83%
Pension expense	89,286	203,100	43.96%
Compensation insurance	6,832	44,540	15.34%
Medical/dental/vision	137,791	273,642	50.35%
Fuel/oil reimbursement	17,677	35,000	50.51%
Equipment rental	22,737	15,000	151.58%
Equipment repairs/parts	31,288	65,000	48.14%
Equipment purchases (< \$5,000)	-	15,000	0.00%
Shop supplies	7,538	27,500	27.41%
Levee maint. (supp. & material)	2,517	20,000	12.59%
Levee maint. chemicals	2,180	35,000	6.23%
Levee maint. services	66,288	80,000	82.86%
Rodent abatement (supplies & materials)	12,518	10,000	125.18%
Employee uniforms	5,614	7,500	74.85%
Staff training	2,760	2,500	110.40%
Regulation Compliance (OSHA)	4,905	20,000	24.53%
Miscellaneous	1,196	2,000	59.80%
Small tools & equipment	3,109	7,500	41.45%
Emergency preparedness program	17,904	35,000	51.15%
Engineering services	13,551	20,000	67.76%
Encroachment remediation	-	15,000	0.00%
Urban camp cleanup	6,349	30,000	21.16%
Total M & O Expenses	<u>868,284</u>	<u>1,925,337</u>	45.10%
Administration Expenses			
Board of trustees compensation	2,491	7,600	32.78%
Trustee expenses	-	2,400	0.00%
Trustee training	-	5,000	0.00%
Accounting services	700	15,000	4.67%
Legal services (general)	4,211	50,000	8.42%
Utilities	16,498	40,000	41.25%
Telephone	5,243	25,000	20.97%
Retiree benefits	69,421	157,231	44.15%
Office/shop/yard lease	3,060	7,344	41.67%
Office equipment/furniture	-	5,000	0.00%
Auto allowance	2,945	6,600	44.62%
Parking reimbursement	-	500	0.00%
General office expense	3,689	15,000	24.59%
Technology and software	18,726	10,000	187.26%
Dues and associations	24,141	25,000	96.56%
Property and liability insurance	32,145	42,000	76.54%
Public relations/information	-	30,000	0.00%
Miscellaneous	1,423	5,000	28.46%
Employee morale/wellness	-	2,000	0.00%
Investment fees	4,466	20,000	22.33%
Community services	-	1,500	0.00%
Bookkeeping services	3,263	14,000	23.31%
Property taxes	1,735	3,000	57.83%
Building maintenance	15,622	10,000	156.22%
County Dtech fees for DLMS	11,488	55,000	20.89%
Interest expense	140	-	Not budgeted
Total Administration Expenses	<u>221,407</u>	<u>554,175</u>	39.95%
Special Projects Expenses			
Engineering studies/survey studies	-	170,000	0.00%
Levee standards compliance	-	25,000	0.00%
Small capital projects	5,048	20,000	25.24%
Total Special Project Expenses	<u>5,048</u>	<u>215,000</u>	2.35%
Capital Outlay			
Equipment purchases (over \$5,000)	118,220	162,000	72.98%
Total Capital Outlay	<u>118,220</u>	<u>162,000</u>	
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

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	622.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	215,997.17

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	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	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	0.00	0.00	0.00	0.00	0.00	0.00	5,048.25

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	125,870.48
Total Capital Outlay: Flood Control	0.00	8,303.14	0.00	67,928.52	49,638.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	125,870.48

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	109,702.74
124 - O&M Agreements	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
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,089,702.74

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	0.00	0.00	0.00	0.00	0.00	0.00
Income	1,439,121.17	185.08	146.61	161.96	87.92	0.00	0.00	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	53,183.75	0.00	0.00	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	422,940.36	0.00	0.00	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	0.00	0.00	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	0.00	0.00	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	0.00	0.00	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	0.00	0.00	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	0.00	0.00	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	0.00	0.00	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	0.00	0.00	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	0.00	0.00	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	7,894,954.36	0.00	0.00	0.00	0.00	0.00	0.00
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