

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

	Year to Date July 1, 2020 to December 31, 2020	Budget	Percent of Budget
<b>Revenues</b>			
Benefit assessment	\$ -	\$ 1,429,793	0.00%
Consolidated capital assessment	-	980,000	0.00%
Interest	56,120	77,267	72.63%
O & M agreements	-	231,801	0.00%
Miscellaneous	7,260	-	Not budgeted
<b>Total Revenues</b>	<u>63,380</u>	<u>2,718,861</u>	2.33%
<b>M &amp; O Expenses</b>			
Salaries and wages	439,854	833,238	52.79%
Payroll tax expense	29,567	66,659	44.36%
Pension expense	97,170	189,428	51.30%
Compensation insurance	6,375	41,662	15.30%
Medical/dental/vision	136,013	216,125	62.93%
Fuel/oil reimbursement	11,199	35,000	32.00%
Equipment rental	5,960	20,000	29.80%
Equipment repairs/parts	30,029	50,000	60.06%
Equipment purchases (< \$5,000)	-	15,000	0.00%
Shop supplies	24,907	20,000	124.54%
Levee maint. (supp. & material)	13,878	20,000	69.39%
Levee maint. chemicals	14,872	27,500	54.08%
Levee maint. services	74,497	80,000	93.12%
Rodent abatement (supplies & materials)	6,134	10,000	61.34%
Employee uniforms	5,902	7,500	78.69%
Staff training	2,789	7,500	37.19%
Regulation Compliance (OSHA)	4,287	6,000	71.45%
Miscellaneous	1,125	2,000	56.25%
Small tools & equipment	5,429	7,500	72.39%
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	8,697	50,000	17.39%
<b>Total M &amp; O Expenses</b>	<u>928,851</u>	<u>1,780,112</u>	52.18%
<b>Administration Expenses</b>			
Board of trustees compensation	3,117	7,600	41.01%
Trustee expenses	-	2,400	0.00%
Trustee training	-	5,000	0.00%
Accounting services	2,875	15,000	19.17%
Legal services (general)	12,254	50,000	24.51%
Utilities	18,762	40,000	46.91%
Telephone	8,587	25,000	34.35%
Retiree benefits	12,096	143,000	8.46%
Office/shop/yard lease	3,600	7,200	50.00%
Office equipment/furniture	479	7,500	6.39%
Auto allowance	3,528	6,600	53.45%
Parking reimbursement	-	500	0.00%
General office expense	5,212	15,000	34.75%
Technology and software	10,671	10,000	106.71%
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	2,005	5,000	40.10%
Election expense	-	99,723	0.00%
Employee morale/wellness	-	2,000	0.00%
Investment fees	4,412	20,000	22.06%
Community services	-	1,500	0.00%
Bookkeeping services	4,313	14,000	30.81%
Property taxes	1,710	3,000	57.00%
Building maintenance	5,295	10,000	52.95%
County Dtech fees for DLMS	31,669	55,000	57.58%
Interest expense	259	-	Not budgeted
<b>Total Administration Expenses</b>	<u>182,844</u>	<u>642,023</u>	28.48%
<b>Special Projects Expenses</b>			
Engineering studies/survey studies	1,474	170,000	0.87%
Levee standards compliance	-	25,000	0.00%
Small capital projects	-	50,000	0.00%
<b>Total Special Project Expenses</b>	<u>1,474</u>	<u>245,000</u>	0.60%
<b>Capital Outlay</b>			
Equipment purchases (over \$5,000)	<u>212,405</u>	<u>100,000</u>	212.41%
<b>Total Capital Outlay</b>	<u>212,405</u>	<u>100,000</u>	
<b>Capital Outlay: District Headquarters Build-Out</b>			
Building improvements/maintenance	338,487	700,000	48.36%
La Riviera improvements/maintenance	54	2,000	2.70%
	<u>338,541</u>	<u>702,000</u>	

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	0.00	0.00	0.00	0.00	0.00	509,685.95
501 - Payroll Taxes	6,551.57	5,583.83	5,557.69	5,247.26	4,156.05	6,597.80	3,334.22	0.00	0.00	0.00	0.00	0.00	37,028.42
502 - Pension	17,202.17	15,822.01	21,318.10	16,226.03	9,575.75	19,891.06	(1,134.72)	0.00	0.00	0.00	0.00	0.00	98,900.40
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	0.00	0.00	0.00	0.00	0.00	0.00	122,602.60
508 - Fuel/Oil	2,345.10	4,356.39	2,664.57	2,714.69	0.00	3,215.72	0.00	0.00	0.00	0.00	0.00	0.00	15,296.47
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	0.00	0.00	0.00	0.00	0.00	0.00	44,356.92
512 - Shop Supplies	4,256.28	8,016.10	4,875.31	4,929.78	1,128.15	5,753.11	0.00	0.00	0.00	0.00	0.00	0.00	28,958.73
514 - Levee Maint(Supplies&Materi	100.38	5,826.24	187.69	2,822.64	1,140.03	3,901.62	0.00	0.00	0.00	0.00	0.00	0.00	13,978.60
515 - Levee Maintenance Services	2,200.00	25,393.37	26,643.08	9,097.84	11,407.70	1,955.02	0.00	0.00	0.00	0.00	0.00	0.00	76,697.01
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	0.00	0.00	0.00	0.00	0.00	0.00	3,668.36
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	0.00	0.00	0.00	0.00	0.00	0.00	4,546.62
523 - Levee Maint. (Chemicals)	0.00	13,414.68	1,344.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,759.42
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	0.00	0.00	0.00	0.00	0.00	0.00	9,967.47
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total M&amp;O Expense</b>	<b>160,468.61</b>	<b>185,260.42</b>	<b>174,356.79</b>	<b>147,376.65</b>	<b>116,620.28</b>	<b>180,001.61</b>	<b>37,978.21</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,002,062.57</b>

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	0.00	0.00	0.00	0.00	0.00	0.00	10,311.53
506 - Utility Charges	3,362.49	4,354.93	3,882.24	3,785.69	3,680.19	2,926.48	0.00	0.00	0.00	0.00	0.00	0.00	21,992.02
507 - Office/Shop Lease	600.00	600.00	600.00	0.00	1,200.00	600.00	0.00	0.00	0.00	0.00	0.00	0.00	3,600.00
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	0.00	0.00	0.00	0.00	0.00	3,850.00
520 - Retiree Benefits	11,542.63	11,542.63	11,542.63	11,542.63	11,542.63	12,095.66	0.00	0.00	0.00	0.00	0.00	0.00	69,808.81
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	61.40	0.00	0.00	0.00	0.00	0.00	7,611.39
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	0.00	0.00	0.00	0.00	0.00	0.00	11,961.99
600 - Board of Trustees Compensa	1,380.45	2,421.74	3,622.43	409.50	825.01	1,308.34	0.00	0.00	0.00	0.00	0.00	0.00	9,967.47
601 - Trustee Expenses	0.00	0.00	0.00	0.00	60.17	4,226.84	0.00	0.00	0.00	0.00	0.00	0.00	4,287.01
602 - Accounting Services	475.00	475.00	475.00	475.00	475.00	475.00	0.00	0.00	0.00	0.00	0.00	0.00	2,850.00
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	0.00	0.00	0.00	0.00	0.00	0.00	28,788.50
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	0.00	0.00	0.00	0.00	0.00	0.00	23,659.00
613 - Community Services	0.00	12,051.47	0.00	23,586.93	6,374.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42,012.90
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	239.25	0.00	0.00	0.00	0.00	0.00	5,272.32
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
<b>Total Administrative</b>	<b>33,112.93</b>	<b>57,270.85</b>	<b>42,117.72</b>	<b>60,660.43</b>	<b>44,470.88</b>	<b>33,677.00</b>	<b>575.65</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>271,885.46</b>

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
<b>Total Special Projects</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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
<b>Total Capital Outlay: Flood Control</b>	<b>0.00</b>	<b>0.00</b>	<b>31,669.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>31,669.50</b>

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	0.00	0.00	0.00	0.00	0.00	0.00	30,998.97
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	0.00	0.00	0.00	0.00	0.00	0.00	4,551.21
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	0.00	0.00	0.00	0.00	0.00	0.00	10,837.50
<b>Total Income</b>	<b>982,388.20</b>	<b>31,615.66</b>	<b>328.85</b>	<b>1,135.62</b>	<b>42.90</b>	<b>285,053.15</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,300,564.38</b>

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	0.00	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	0.00	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	38,553.86	0.00	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	2,042,116.07	0.00	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	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	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	0.00	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	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	3,552,014.00	0.00	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	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	1,500,000.00	0.00	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	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	1,500,000.00	0.00	0.00	0.00	0.00	0.00

<b>Total Balance</b>	<b>10,276,320.38</b>	<b>10,065,404.77</b>	<b>9,849,259.11</b>	<b>9,642,357.65</b>	<b>9,481,309.39</b>	<b>9,552,683.93</b>	<b>9,514,130.07</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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