

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

	Year to Date July 1, 2020 to March 31, 2021	Budget	Percent of Budget
Revenues			
Benefit assessment	\$ 751,485	\$ 1,429,793	52.56%
Consolidated capital assessment	-	980,000	0.00%
Interest	80,638	77,267	104.36%
O & M agreements	-	231,801	0.00%
Miscellaneous	26,732	-	Not budgeted
Total Revenues	858,855	2,718,861	31.59%
M & O Expenses			
Salaries and wages	651,019	833,238	78.13%
Payroll tax expense	46,895	66,659	70.35%
Pension expense	143,020	189,428	75.50%
Compensation insurance	13,562	41,662	32.55%
Medical/dental/vision	195,591	216,125	90.50%
Fuel/oil reimbursement	20,681	35,000	59.09%
Equipment rental	7,320	20,000	36.60%
Equipment repairs/parts	49,666	50,000	99.33%
Equipment purchases (< \$5,000)	1,037	15,000	6.91%
Shop supplies	31,324	20,000	156.62%
Levee maint. (supp. & material)	16,878	20,000	84.39%
Levee maint. chemicals	24,346	27,500	88.53%
Levee maint. services	104,636	80,000	130.80%
Rodent abatement (supplies & materials)	6,380	10,000	63.80%
Employee uniforms	6,227	7,500	83.03%
Staff training	3,342	7,500	44.56%
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	17,139	20,000	85.70%
Environmental services/studies	-	5,000	0.00%
Encroachment remediation	-	15,000	0.00%
Urban camp cleanup	15,134	50,000	30.27%
Total M & O Expenses	1,377,878	1,780,112	77.40%
Administration Expenses			
Board of trustees compensation	4,499	7,600	59.20%
Trustee expenses	-	2,400	0.00%
Trustee training	-	5,000	0.00%
Accounting services	12,175	15,000	81.17%
Legal services (general)	18,181	50,000	36.36%
Utilities	33,852	40,000	84.63%
Telephone	12,707	25,000	50.83%
Retiree benefits	117,638	143,000	82.26%
Office/shop/yard lease	5,400	7,200	75.00%
Office equipment/furniture	479	7,500	6.39%
Auto allowance	5,314	6,600	80.52%
Parking reimbursement	-	500	0.00%
General office expense	9,796	15,000	65.31%
Technology and software	13,127	10,000	131.27%
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	2,902	5,000	58.04%
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	7,538	14,000	53.84%
Property taxes	1,710	3,000	57.00%
Building maintenance	12,025	10,000	120.25%
County Dtech fees for DLMS	23,920	55,000	43.49%
County assessment fees	19,178	-	Not budgeted
Interest expense	414	-	Not budgeted
Total Administration Expenses	503,460	642,023	78.42%
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	361,071	700,000	51.58%
La Riviera improvements/maintenance	54	2,000	2.70%
	361,125	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	38,148.15	0.00	0.00	685,072.62
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	5,175.24	2,918.34	0.00	0.00	51,203.29
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	14,888.06	11,132.56	0.00	0.00	152,066.98
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	20,214.56	0.00	0.00	0.00	183,292.28
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	4,548.34	0.00	0.00	0.00	24,778.15
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	5,765.98	0.00	0.00	0.00	63,909.07
512 - Shop Supplies	4,256.28	8,016.10	4,875.31	4,929.78	1,128.15	5,753.11	2,078.35	2,290.45	3,084.23	0.00	0.00	0.00	36,411.76
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	390.85	0.00	0.00	0.00	16,978.40
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	7,411.45	0.00	0.00	0.00	108,280.45
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)	80.00	0.00	0.00	4,221.08
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	3,507.30	0.00	0.00	0.00	24,233.95
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	3,750.78	0.00	0.00	0.00	16,404.21
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	136,199.33	52,279.05	0.00	0.00	1,540,267.89

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	1,229.40	0.00	0.00	0.00	14,431.46
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	7,313.94	0.00	0.00	0.00	37,082.62
507 - Office/Shop Lease	600.00	600.00	600.00	0.00	1,200.00	600.00	600.00	600.00	600.00	0.00	0.00	0.00	5,400.00
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	11,542.63	11,542.63	11,542.63	11,542.63	11,542.63	12,095.66	12,095.66	12,095.66	12,095.66	0.00	0.00	0.00	106,095.79
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	1,328.51	0.00	0.00	0.00	12,752.80
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	747.64	0.00	0.00	0.00	14,390.66
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	3,750.78	0.00	0.00	0.00	16,404.21
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	475.00	0.00	0.00	0.00	4,180.00
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	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	987.50	0.00	0.00	0.00	34,715.50
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	7,274.50	5,628.80	0.00	0.00	0.00	24,820.40
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	235.68	144.75	0.00	0.00	6,031.02
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	34,942.91	419.75	0.00	0.00	0.00	388,470.81

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 - SAFA 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	92.21	0.00	0.00	0.00	5,319.34
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	92.21	0.00	0.00	0.00	2,082,747.75

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	2,222,207.57	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	92.21	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	171,142.24	52,698.80	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	2,222,207.57	2,169,508.77	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	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	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	920,000.00	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	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 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	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 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	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	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	9,694,221.57	9,641,522.77	0.00	0.00
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