

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	37,623.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	275,692.97
501 - Payroll Taxes	5,949.26	6,435.99	5,977.50	2,882.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,245.55
502 - Pension	17,552.66	19,416.94	17,785.49	(1,334.59)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53,420.50
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	71,575.26
508 - Fuel/Oil	3,332.38	5,517.94	7,986.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,836.38
509 - Equipment Rental	479.75	7,842.83	7,578.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,901.51
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	4,141.11	11,302.28	1,561.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,004.96
512 - Shop Supplies	1,621.30	2,140.46	434.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,196.72
514 - Levee Maint(Supplies&Materi	1,013.94	187.69	73.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,274.97
515 - Levee Maintenance Services	3,200.90	27,597.20	32,606.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	63,404.26
516 - Employee Uniforms	0.00	0.00	5,296.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,296.49
518 - Staff Training	1,737.37	295.00	299.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,331.37
519 - Miscellaneous O&M	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
521 - Small Tools & Equip	0.00	689.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	689.56
523 - Levee Maint. (Chemicals)	0.00	1,038.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,038.56
525 - Emergency Preparedness Pr	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
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	793.11
533 - Urban Camp Cleanup	1,623.83	1,237.89	1,501.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,363.22
605 - Engineering Services	2,892.00	6,531.20	9,036.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,460.01
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	39,171.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	573,710.48

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,390.53
506 - Utility Charges	3,023.78	4,738.36	3,848.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,610.42
507 - Office/Shop Lease	0.00	1,224.00	612.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,836.00
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	275.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,925.00
520 - Retiree Benefits	11,701.56	11,701.56	11,701.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35,104.68
522 - Office Equipment/Furniture	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
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,476.36
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	9,750.77	860.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,928.16
600 - Board of Trustees Compensa	475.00	475.00	380.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,330.00
601 - Trustee 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
602 - Accounting 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
603 - Legal Fees (General)	3,360.00	2,015.00	1,024.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,399.50
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,097.00
608 - Insurance Premiums	13,538.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,538.17
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	0.00	0.00	0.00	0.00	0.00	0.00	1,903.12
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	144.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	852.65
617 - Investment Fees	4,442.00	0.00	4,455.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,897.00
618 - Property Tax	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)
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,700.00
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	11,488.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,488.48

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,897.00
Total Administrative	46,046.97	11,552.15	50,972.84	419.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	108,991.71

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,303.14
Total Capital Outlay: Flood Control	0.00	8,303.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,303.14

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	109,452.86
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,089,452.86

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income	1,439,121.17	185.08	146.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	196,622.58	209,770.58	241,765.59	39,591.69	0.00	0.00	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	884,211.35	0.00	0.00	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	0.00	0.00	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	0.00	0.00	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	0.00	0.00	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	0.00	0.00	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	0.00	0.00	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	0.00	0.00	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	0.00	0.00	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	0.00	0.00	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	8,356,225.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
----------------------	---------------------	---------------------	---------------------	---------------------	-------------	-------------	-------------	-------------	-------------	-------------	-------------	-------------

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

	Year to Date July 1, 2021 to September 30, 2021	Budget	Percent of Budget
Revenues			
Benefit assessment	\$ -	\$ 1,429,793	0.00%
Consolidated capital assessment	-	980,000	0.00%
Interest	18,339	77,267	23.73%
O & M agreements	-	231,801	0.00%
Miscellaneous	-	-	Not budgeted
Total Revenues	18,339	2,718,861	0.67%
M & O Expenses			
Salaries and wages	239,738	890,792	26.91%
Payroll tax expense	18,242	71,263	25.60%
Pension expense	54,577	203,100	26.87%
Compensation insurance	-	44,540	0.00%
Medical/dental/vision	92,123	273,642	33.67%
Fuel/oil reimbursement	9,439	35,000	26.97%
Equipment rental	15,158	15,000	101.05%
Equipment repairs/parts	13,105	65,000	20.16%
Equipment purchases (< \$5,000)	-	15,000	0.00%
Shop supplies	3,263	27,500	11.87%
Levee maint. (supp. & material)	261	20,000	1.31%
Levee maint. chemicals	1,039	35,000	2.97%
Levee maint. services	60,203	80,000	75.25%
Rodent abatement (supplies & materials)	793	10,000	7.93%
Employee uniforms	5,296	7,500	70.61%
Staff training	2,036	2,500	81.44%
Regulation Compliance (OSHA)	3,745	20,000	18.73%
Miscellaneous	-	2,000	0.00%
Small tools & equipment	690	7,500	9.20%
Emergency preparedness program	-	35,000	0.00%
Engineering services	9,037	20,000	45.19%
Encroachment remediation	-	15,000	0.00%
Urban camp cleanup	2,755	30,000	9.18%
Total M & O Expenses	531,500	1,925,337	27.61%
Administration Expenses			
Board of trustees compensation	1,453	7,600	19.12%
Trustee expenses	-	2,400	0.00%
Trustee training	-	5,000	0.00%
Accounting services	700	15,000	4.67%
Legal services (general)	1,024	50,000	2.05%
Utilities	8,586	40,000	21.47%
Telephone	2,290	25,000	9.16%
Retiree benefits	46,018	157,231	29.27%
Office/shop/yard lease	1,836	7,344	25.00%
Office equipment/furniture	-	5,000	0.00%
Auto allowance	1,776	6,600	26.91%
Parking reimbursement	-	500	0.00%
General office expense	2,304	15,000	15.36%
Technology and software	17,835	10,000	178.35%
Dues and associations	14,591	25,000	58.36%
Property and liability insurance	13,097	42,000	31.18%
Public relations/information	-	30,000	0.00%
Miscellaneous	667	5,000	13.34%
Employee morale/wellness	-	2,000	0.00%
Investment fees	-	20,000	0.00%
Community services	-	1,500	0.00%
Bookkeeping services	2,137	14,000	15.26%
Property taxes	-	3,000	0.00%
Building maintenance	10,872	10,000	108.72%
County Dtech fees for DLMS	11,488	55,000	20.89%
Interest expense	76	-	Not budgeted
Total Administration Expenses	136,750	554,175	24.68%
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	5,048	215,000	2.35%
Capital Outlay			
Equipment purchases (over \$5,000)	8,303	162,000	5.13%
Total Capital Outlay	8,303	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.