

American River Flood Control District
Statement of Operations
July 1, 2018 to May 31, 2019 (Eleven Months Ending of Fiscal 2019)
For Internal Use Only

	Year to Date July 1, 2018 to May 31, 2019	Budget	Percent of Budget	
Revenues				
Benefit assessment	\$ 1,330,394	\$ 1,429,793	93.05%	
Consolidated capital assessment	-	980,000	0.00%	
Interest	177,600	77,267	229.85%	
O & M agreements	-	231,801	0.00%	
Miscellaneous	6,020	-		Not budgeted
Total Revenues	1,514,014	2,718,861	55.69%	
M & O Expenses				
Salaries and wages	619,835	730,938	84.80%	
Payroll tax expense	46,322	58,475	79.22%	
Pension expense	128,308	132,418	96.90%	
Compensation insurance	24,498	36,547	67.03%	
Medical/dental/vision	179,527	211,112	85.04%	
Fuel/oil reimbursement	23,626	30,000	78.75%	
Equipment rental	42,127	20,000	210.64%	
Equipment repairs/parts	39,390	40,000	98.48%	
Equipment purchases (< \$5,000)	16,907	15,000	112.71%	
Shop supplies	13,673	12,000	113.94%	
Levee maint. (supp. & material)	26,506	10,000	265.06%	
Levee maint. chemicals	12,066	20,000	60.33%	
Levee maint. services	49,649	60,000	82.75%	
Rodent abatement (supplies & materials)	5,570	10,000	55.70%	
Employee uniforms	652	5,000	13.04%	
Staff training	2,845	10,000	28.45%	
Miscellaneous	1,251	2,000	62.55%	
Small tools & equipment	4,431	6,000	73.85%	
Emergency preparedness program	9,700	15,000	64.67%	
Engineering services	19,351	20,000	96.76%	
Encroachment remediation	-	15,000	0.00%	
Test urban camp cleanup	-	100,000	0.00%	
Environmental services/studies	3,948	-		Not budgeted
Total M & O Expenses	1,270,182	1,559,490	81.45%	
Administration Expenses				
Board of trustees compensation	5,819	7,600	76.57%	
Trustee expenses	1,542	1,750	88.11%	
Accounting services	16,300	15,000	108.67%	
Legal services (general)	22,391	50,000	44.78%	
Utilities	31,162	35,000	89.03%	
Telephone	14,463	18,000	80.35%	
Retiree benefits	-	135,650	0.00%	
Office equipment/furniture	2,484	7,500	33.12%	
Office supplies	-	2,000	0.00%	
Auto allowance	6,502	6,600	98.52%	
Parking reimbursement	-	500	0.00%	
General office expense	12,103	13,000	93.10%	
Technology and software	4,504	10,000	45.04%	
Dues and associations	22,126	25,000	88.50%	
Property and liability insurance	19,821	30,000	66.07%	
Conference/workshop/seminar	-	3,000	0.00%	
Public relations/information	24,748	30,000	82.49%	
Miscellaneous	2,402	5,000	48.04%	
Employee morale/wellness	208	2,000	10.40%	
Investment fees	11,969	15,000	79.79%	
Community services	1,210	1,500	80.67%	
Bookkeeping services	8,138	14,000	58.13%	
Property taxes	1,767	3,000	58.90%	
Building maintenance	18,175	10,000	181.75%	
County Dtech fees for DLMS	36,313	40,000	90.78%	
Election expense	2,008	96,819	2.07%	
County assessment fees	22,507	-		Not budgeted
Interest expense	456	-		Not budgeted
Total Administration Expenses	289,118	577,919	50.03%	
Special Projects Expenses				
Engineering studies/survey studies	-	15,000	0.00%	
Levee standards compliance	71,163	100,000	71.16%	
Small capital projects	32,564	50,000	65.13%	
Total Special Project Expenses	103,727	165,000	62.86%	
Capital Outlay				
Equipment purchases (over \$5,000)	73,825	93,000	79.38%	
Total Capital Outlay	73,825	93,000		
Capital Outlay: District Headquarters				
Building improvements/maintenance	30,503	40,000	76.26%	
La Riviera improvements/maintenance	4,322	10,000	43.22%	
	34,825	50,000		

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 2018 through June 2019

Cash Flow Report

Maintenance and Operations Expens	Jul 18	Aug 18	Sept 18	Oct 18	Nov 18	Dec 18	Jan 19	Feb 19	Mar 19	Apr 19	May 19	Jun 19	TOTAL
500 - Salary/Wages	54,173.03	58,087.91	61,528.70	54,969.50	57,035.35	81,246.01	27,966.03	57,464.14	55,002.06	54,399.98	55,932.06	56,092.06	673,896.83
501 - Payroll Taxes	4,173.85	4,482.27	4,754.48	3,861.68	3,503.40	5,807.05	2,675.19	4,985.99	4,253.86	4,221.88	4,365.77	4,280.31	51,365.73
502 - Pension	12,673.06	12,483.57	11,913.77	7,394.26	15,652.21	10,969.24	8,685.50	10,906.76	7,381.96	11,179.02	11,334.05	(1,117.49)	119,455.91
503 - Compensation Insurance	8,751.70	0.00	0.00	8,827.33	0.00	0.00	10,069.07	0.00	0.00	0.00	0.00	0.00	27,648.10
504 - Medical/Dental/Vision	15,339.13	15,339.13	15,339.13	15,339.13	15,339.13	14,142.28	15,423.55	15,689.55	15,908.86	15,585.32	15,585.32	0.00	169,030.53
508 - Fuel/Oil	3,476.23	2,162.66	1,590.25	5,507.45	1,195.40	3,496.29	1,042.44	1,351.87	1,551.03	1,503.04	4,225.26	0.00	27,101.92
509 - Equipment Rental	0.00	1,420.71	7,838.74	6,966.92	7,685.31	3,053.15	1,111.94	4,171.48	4,169.34	4,310.64	1,283.25	0.00	42,011.48
510 - Equipment Purchase(< \$5000	6,452.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,961.42	0.00	13,413.91
511 - Equipment Repair/Parts	7,863.87	1,711.15	2,395.66	983.92	790.74	1,256.86	1,495.97	2,790.43	5,256.16	10,772.28	9,334.63	0.00	44,651.67
512 - Shop Supplies	694.04	564.90	735.07	809.91	2,053.06	2,037.41	1,160.57	207.06	935.73	3,129.52	2,180.25	0.00	14,507.52
514 - Levee Maint(Supplies&Materi	628.17	0.00	3,409.94	2,744.97	295.52	12,921.63	0.00	3,865.74	702.78	1,124.71	1,251.33	0.00	26,944.79
515 - Levee Maintenance Services	0.00	1,373.85	5,148.34	6,842.33	20,564.54	696.25	617.72	10,624.04	2,318.02	1,452.02	50.00	0.00	49,687.11
516 - Employee Uniforms	4,896.47	0.00	0.00	0.00	0.00	306.80	89.31	0.00	0.00	172.12	84.18	0.00	5,548.88
518 - Staff Training	350.00	0.00	52.39	119.14	63.63	711.56	0.00	180.00	270.00	0.00	282.04	0.00	2,028.76
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	3,545.50	746.66	1,940.44	0.00	0.00	0.00	815.66	0.00	113.60	0.00	7,161.86
523 - Levee Maint. (Chemicals)	0.00	0.00	0.00	0.00	0.00	9,397.77	2,418.69	102.23	0.00	316.06	0.00	0.00	12,234.75
525 - Emergency Preparedness Pr	0.00	0.00	0.00	0.00	8,400.00	1,031.61	0.00	0.00	0.00	268.79	0.00	0.00	9,700.40
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	404.83	0.00	0.00	0.00	2,587.63	0.00	0.00	0.00	0.00	2,568.45	0.00	0.00	5,560.91
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	187.23	154.01	234.76	154.01	148.66	313.93	403.19	205.72	198.43	324.67	192.46	29.25	2,546.32
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	120,064.10	97,780.16	118,486.73	115,267.21	138,380.02	147,387.84	73,159.17	112,545.01	98,763.89	111,328.50	113,175.62	59,284.13	1,305,622.38

Administrative Expenses	Jul 18	Aug 18	Sept 18	Oct 18	Nov 18	Dec 18	Jan 19	Feb 19	Mar 19	Apr 19	May 19	Jun 19	TOTAL
505 - Telephone	1,057.50	1,083.40	1,418.71	1,335.95	1,285.00	2,696.87	3,931.06	1,403.04	1,158.05	1,726.04	1,886.85	0.00	18,982.47
506 - Utility Charges	2,494.07	2,891.72	3,455.51	3,121.87	2,938.77	2,845.25	2,901.94	2,790.70	2,950.67	4,154.59	3,155.36	0.00	33,700.45
507 - Office/Shop Lease	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
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	550.00	550.00	550.00	6,600.00
520 - Retiree Benefits	11,300.68	11,300.68	11,300.68	10,045.45	10,882.27	10,968.74	10,968.74	10,968.74	10,968.74	10,968.74	10,968.74	0.00	120,642.20
522 - Office Equipment/Furniture	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,484.34	0.00	0.00	2,484.34
526 - Mileage/Parking Reimburse	0.00	0.00	0.00	116.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	116.63
527 - General Office Expense	760.67	936.58	1,531.21	843.08	1,054.71	1,142.84	1,697.20	754.77	2,785.70	1,181.38	1,808.07	0.00	14,496.21
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	389.89	730.24	259.99	484.94	259.99	259.99	341.18	200.00	1,166.34	291.18	309.99	0.00	4,693.73
600 - Board of Trustees Compensa	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,801.05	0.00	0.00	0.00	0.00	1,801.05
601 - Trustee Expenses	285.00	380.00	475.00	380.00	285.00	475.00	380.00	475.00	380.00	760.00	1,045.00	0.00	5,320.00
602 - Accounting Services	82.41	33.70	28.46	177.93	296.99	462.35	0.00	26.05	201.15	26.94	295.14	0.00	1,631.12
603 - Legal Fees (General)	0.00	0.00	0.00	0.00	0.00	2,050.00	0.00	0.00	0.00	13,550.00	0.00	0.00	15,600.00
604 - Flood Litigation	5,646.68	5,689.00	866.59	656.00	943.00	3,634.36	2,214.00	656.00	2,046.50	3,959.50	7,415.50	0.00	33,727.13
606 - Legislative Services	1,079.00	302.00	0.00	0.00	0.00	2,823.25	3,964.74	5,134.25	2,884.50	4,242.75	0.00	0.00	20,430.49
607 - Dues and Assoc. 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
608 - Insurance Premiums	0.00	0.00	5,653.00	180.00	16,190.00	90.00	0.00	286.00	0.00	0.00	55.00	0.00	22,454.00
609 - Conference /Workshops/Sem	0.00	0.00	0.00	20,857.00	0.00	0.00	0.00	0.00	0.00	9,686.73	0.00	0.00	30,543.73
610 - Public Relations Information	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
611 - Election Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,319.74	10,427.93	0.00	24,747.67
612 - District Annexations	0.00	0.00	0.00	0.00	0.00	0.00	2,008.00	0.00	0.00	0.00	0.00	0.00	2,008.00
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	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	0.00	0.00	0.00	210.35	0.00	1,210.35
617 - Investment Fees	0.00	0.00	0.00	0.00	564.00	282.00	2,632.00	470.00	0.00	0.00	0.00	0.00	3,948.00
618 - Property Tax	3,682.00	3,716.00	0.00	0.00	3,967.00	0.00	0.00	3,989.00	0.00	0.00	4,013.00	0.00	19,367.00
619 - Building Maintenance	0.00	0.00	0.00	0.00	1,659.54	0.00	0.00	0.00	0.00	0.00	30.00	0.00	1,689.54
620 - Bookkeeping Services	277.46	1,415.97	417.39	71.00	2,150.00	569.74	507.96	2,949.64	1,544.71	0.00	0.00	0.00	9,903.87
621 - County Assessment Fees	787.50	975.00	450.00	600.00	1,162.50	375.00	525.00	1,087.50	937.50	1,912.50	1,087.50	0.00	9,900.00
622 - County DTEch Fees for DLMS	0.00	189.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	189.91
623 - Employee Morale/Wellness	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

AMERICAN RIVER FLOOD CONTROL DISTRICT
Cash Flow Report
July 2018 through June 2019

Total Administrative	28,392.86	30,194.20	26,406.54	39,419.85	44,188.77	29,500.39	33,346.82	33,541.74	27,573.86	69,814.43	43,258.43	550.00	406,187.89
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Special Projects Expenses	Jul 18	Aug 18	Sept 18	Oct 18	Nov 18	Dec 18	Jan 19	Feb 19	Mar 19	Apr 19	May 19	Jun 19	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	Jul 18	Aug 18	Sept 18	Oct 18	Nov 18	Dec 18	Jan 19	Feb 19	Mar 19	Apr 19	May 19	Jun 19	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	0.00	0.00	24,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,800.00
Total Capital Outlay: Flood Control	0.00	0.00	0.00	24,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,800.00

Income	Jul 18	Aug 18	Sept 18	Oct 18	Nov 18	Dec 18	Jan 19	Feb 19	Mar 19	Apr 19	May 19	Jun 19	TOTAL
120 - Benefit Assessment	0.00	39,740.55	0.00	0.00	0.00	25,521.99	0.00	743,367.68	0.00	0.00	565,014.19	0.00	1,373,644.41
122 - SAFCA CAD4	780,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	780,000.00
123 - Interest	3,107.73	1,480.93	1,244.38	3,463.58	680.39	488.29	2,969.66	991.88	1,115.57	3,915.99	976.35	0.00	20,434.75
124 - O&M Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	221,348.40	0.00	0.00	0.00	0.00	221,348.40
126 - Miscellaneous Income	0.00	224.62	160.00	5,760.00	0.00	0.00	0.00	0.00	0.00	0.00	8,170.29	0.00	14,314.91
Total Income	783,107.73	41,446.10	1,404.38	9,223.58	680.39	26,010.28	2,969.66	965,707.96	1,115.57	3,915.99	574,160.83	0.00	2,409,742.47

Fund Balance

District Operations Fund	Jul 18	Aug 18	Sept 18	Oct 18	Nov 18	Dec 18	Jan 19	Feb 19	Mar 19	Apr 19	May 19	Jun 19
Beginning Balance	2,294,495.71	1,929,146.48	1,842,618.22	1,699,129.33	1,553,665.85	1,371,777.45	1,220,899.50	1,117,363.17	1,400,528.38	1,275,306.20	1,098,079.26	1,515,806.04
Income	783,107.73	41,446.10	1,404.38	9,223.58	680.39	26,010.28	2,969.66	965,707.96	1,115.57	3,915.99	574,160.83	0.00
Expenses	1,148,456.96	127,974.36	144,893.27	154,687.06	182,568.79	176,888.23	106,505.99	682,542.75	126,337.75	181,142.93	156,434.05	59,834.13
Ending Balance	1,929,146.48	1,842,618.22	1,699,129.33	1,553,665.85	1,371,777.45	1,220,899.50	1,117,363.17	1,400,528.38	1,275,306.20	1,098,079.26	1,515,806.04	1,455,971.91

Capital Outlay Reserve Fund	Jul 18	Aug 18	Sept 18	Oct 18	Nov 18	Dec 18	Jan 19	Feb 19	Mar 19	Apr 19	May 19	Jun 19
Beginning Balance	1,065,000.00	1,065,000.00	1,065,000.00	1,065,000.00	1,065,000.00	1,065,000.00	1,065,000.00	1,065,000.00	1,065,000.00	1,065,000.00	1,065,000.00	1,065,000.00
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	1,065,000.00	1,065,000.00	1,065,000.00	1,065,000.00	1,065,000.00	1,065,000.00	1,065,000.00	1,065,000.00	1,065,000.00	1,065,000.00	1,065,000.00	1,065,000.00

Retiree Health Benefit Reserve Fund	Jul 18	Aug 18	Sept 18	Oct 18	Nov 18	Dec 18	Jan 19	Feb 19	Mar 19	Apr 19	May 19	Jun 19
Beginning Balance	1,443,558.00	2,443,558.00	2,980,014.00	2,980,014.00	2,980,014.00	2,980,014.00	2,980,014.00	2,980,014.00	2,980,014.00	2,980,014.00	2,980,014.00	2,980,014.00
Income	1,000,000.00	536,456.00	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	2,443,558.00	2,980,014.00	2,980,014.00	2,980,014.00	2,980,014.00	2,980,014.00	2,980,014.00	2,980,014.00	2,980,014.00	2,980,014.00	2,980,014.00	2,980,014.00

Flood Emergency Response Reserve Fund	Jul 18	Aug 18	Sept 18	Oct 18	Nov 18	Dec 18	Jan 19	Feb 19	Mar 19	Apr 19	May 19	Jun 19
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	1,500,000.00	1,500,000.00
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	1,500,000.00	1,500,000.00

Emergency Repair Reserve Fund	Jul 18	Aug 18	Sept 18	Oct 18	Nov 18	Dec 18	Jan 19	Feb 19	Mar 19	Apr 19	May 19	Jun 19
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	1,500,000.00	1,500,000.00
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	1,500,000.00	1,500,000.00

Total Balance	8,437,704.48	8,887,632.22	8,744,143.33	8,598,679.85	8,416,791.45	8,265,913.50	8,162,377.17	8,445,542.38	8,320,320.20	8,143,093.26	8,560,820.04	8,500,985.91
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