

American River Flood Control District
Statement of Operations
July 1, 2018 to September 30, 2018 (Three Months Ending of Fiscal 2019)
For Internal Use Only

	Year to Date July 1, 2018 to September 30, 2018	Budget	Percent of Budget
Revenues			
Benefit assessment	\$ -	\$ 1,429,793	0.00%
Consolidated capital assessment	-	980,000	0.00%
Interest	32,865	77,267	42.53%
O & M agreements	-	231,801	0.00%
Miscellaneous	260	-	Not budgeted
Total Revenues	<u>33,125</u>	<u>2,718,861</u>	1.22%
M & O Expenses			
Salaries and wages	173,027	730,938	23.67%
Payroll tax expense	13,119	58,475	22.44%
Pension expense	36,335	132,418	27.44%
Compensation insurance	-	36,547	0.00%
Medical/dental/vision	60,231	211,112	28.53%
Fuel/oil reimbursement	3,753	30,000	12.51%
Equipment rental	9,259	20,000	46.30%
Equipment repairs/parts	6,650	40,000	16.63%
Equipment purchases (< \$5,000)	-	15,000	0.00%
Shop supplies	1,210	12,000	10.08%
Levee maint. (supp. & material)	4,136	10,000	41.36%
Levee maint. chemicals	-	20,000	0.00%
Levee maint. services	6,074	60,000	10.12%
Rodent abatement (supplies & materials)	245	10,000	2.45%
Employee uniforms	-	5,000	0.00%
Staff training	1,102	10,000	11.02%
Miscellaneous	-	2,000	0.00%
Small tools & equipment	1,843	6,000	30.72%
Emergency preparedness program	4,200	15,000	28.00%
Engineering services	302	20,000	1.51%
Encroachment remediation	-	15,000	0.00%
Test urban camp cleanup	-	100,000	0.00%
Total M & O Expenses	<u>321,486</u>	<u>1,559,490</u>	20.61%
Administration Expenses			
Board of trustees compensation	1,248	7,600	16.42%
Trustee expenses	62	1,750	3.54%
Accounting services	700	15,000	4.67%
Legal services (general)	867	50,000	1.73%
Utilities	6,362	35,000	18.18%
Telephone	2,099	18,000	11.66%
Retiree benefits	45,203	135,650	33.32%
Office equipment/furniture	-	7,500	0.00%
Office supplies	-	2,000	0.00%
Auto allowance	1,775	6,600	26.89%
Parking reimbursement	-	500	0.00%
General office expense	2,487	13,000	19.13%
Technology and software	1,190	10,000	11.90%
Dues and associations	13,420	25,000	53.68%
Property and liability insurance	8,263	30,000	27.54%
Conference/workshop/seminar	-	3,000	0.00%
Public relations/information	-	30,000	0.00%
Miscellaneous	609	5,000	12.18%
Employee morale/wellness	208	2,000	10.40%
Investment fees	-	15,000	0.00%
Community services	-	1,500	0.00%
Bookkeeping services	450	14,000	3.21%
Property taxes	-	3,000	0.00%
Building maintenance	7,083	10,000	70.83%
County Dtech fees for DLMS	7,359	40,000	18.40%
Election expense	-	96,819	0.00%
Interest expense	91	-	Not budgeted
Total Administration Expenses	<u>99,476</u>	<u>577,919</u>	17.21%
Special Projects Expenses			
Engineering studies/survey studies	-	15,000	0.00%
Levee standards compliance	71,163	100,000	71.16%
Small capital projects	-	50,000	0.00%
Total Special Project Expenses	<u>71,163</u>	<u>165,000</u>	43.13%
Capital Outlay			
Equipment purchases (over \$5,000)	19,349	93,000	20.81%
Total Capital Outlay	<u>19,349</u>	<u>93,000</u>	
Capital Outlay: District Headquarters Build-Out			
Building improvements/maintenance	20,022	40,000	50.06%
La Riviera improvements/maintenance	3,311	10,000	33.11%
	<u>23,333</u>	<u>50,000</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 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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	228,759.14
501 - Payroll Taxes	4,173.85	4,482.27	4,754.48	3,825.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,236.36
502 - Pension	12,673.06	12,483.57	11,913.77	3,115.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40,185.71
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	15,339.13	15,339.13	15,339.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46,017.39
508 - Fuel/Oil	3,476.23	2,162.66	1,590.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,229.14
509 - Equipment Rental	0.00	1,420.71	7,838.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,259.45
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	0.00	0.00	6,452.49
511 - Equipment Repair/Parts	7,863.87	1,711.15	2,395.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,970.68
512 - Shop Supplies	694.04	564.90	735.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,994.01
514 - Levee Maint(Supplies&Materi	628.17	0.00	3,409.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,038.11
515 - Levee Maintenance Services	0.00	1,373.85	5,148.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,522.19
516 - Employee Uniforms	4,896.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,896.47
518 - Staff Training	350.00	0.00	52.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	402.39
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	0.00	3,545.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,545.50
523 - Levee Maint. (Chemicals)	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
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	404.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	404.83
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	576.00
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
Total M&O Expense	111,312.40	97,780.16	118,486.73	61,910.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	389,489.86

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,559.61
506 - Utility Charges	2,494.07	2,891.72	3,455.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,841.30
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,200.00
520 - Retiree Benefits	11,300.68	11,300.68	11,300.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,902.04
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 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	760.67	936.58	1,531.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,228.46
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,380.12
600 - Board of Trustees Compensa	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
601 - Trustee Expenses	285.00	380.00	475.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,140.00
602 - Accounting Services	82.41	33.70	28.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	144.57
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	5,646.68	5,689.00	866.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,202.27
606 - Legislative Services	1,079.00	302.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,381.00
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	8,751.70	0.00	5,653.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,404.70
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	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	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	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	3,682.00	3,716.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,398.00
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	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	787.50	975.00	450.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,212.50
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	36,867.10	28,778.23	25,989.15	550.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	92,184.48
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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	63,200.00	7,963.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	71,163.49
Total Capital Outlay: Flood Control	0.00	63,200.00	7,963.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	71,163.49

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,740.55
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	1,006.47	1,480.93	1,244.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,731.78
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	224.62	160.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	384.62
Total Income	781,006.47	41,446.10	1,404.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	823,856.95

Fund Balance

District Operations Fund	Jul 17	Aug 17	Sept 17	Oct 17	Nov 17	Dec 17	Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18
Beginning Balance	2,294,495.71	1,927,322.68	1,842,210.39	1,699,138.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income	781,006.47	41,446.10	1,404.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	1,148,179.50	126,558.39	144,475.88	62,460.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	1,927,322.68	1,842,210.39	1,699,138.89	1,636,678.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Capital Outlay Reserve Fund	Jul 17	Aug 17	Sept 17	Oct 17	Nov 17	Dec 17	Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18
Beginning Balance	1,065,000.00	1,065,000.00	1,065,000.00	1,065,000.00	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	1,065,000.00	1,065,000.00	1,065,000.00	1,065,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Retiree Health Benefit Reserve Fund	Jul 17	Aug 17	Sept 17	Oct 17	Nov 17	Dec 17	Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18
Beginning Balance	1,443,558.00	2,443,558.00	2,443,558.00	2,443,558.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income	1,000,000.00	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	2,443,558.00	2,443,558.00	2,443,558.00	2,443,558.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Flood Emergency Response Reserve Fund	Jul 17	Aug 17	Sept 17	Oct 17	Nov 17	Dec 17	Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18
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 17	Aug 17	Sept 17	Oct 17	Nov 17	Dec 17	Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18
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	8,435,880.68	8,350,768.39	8,207,696.89	8,145,236.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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