

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

	Year to Date July 1, 2018 to November 30, 2018	Budget	Percent of Budget
Revenues			
Benefit assessment	\$ -	\$ 1,429,793	0.00%
Consolidated capital assessment	-	980,000	0.00%
Interest	67,924	77,267	87.91%
O & M agreements	-	231,801	0.00%
Miscellaneous	6,020	-	Not budgeted
Total Revenues	<u>73,944</u>	<u>2,718,861</u>	2.72%
M & O Expenses			
Salaries and wages	285,173	730,938	39.01%
Payroll tax expense	19,921	58,475	34.07%
Pension expense	64,095	132,418	48.40%
Compensation insurance	8,827	36,547	24.15%
Medical/dental/vision	90,158	211,112	42.71%
Fuel/oil reimbursement	10,456	30,000	34.85%
Equipment rental	23,912	20,000	119.56%
Equipment repairs/parts	8,424	40,000	21.06%
Equipment purchases (< \$5,000)	9,946	15,000	66.31%
Shop supplies	4,022	12,000	33.52%
Levee maint. (supp. & material)	7,176	10,000	71.76%
Levee maint. chemicals	-	20,000	0.00%
Levee maint. services	33,717	60,000	56.20%
Rodent abatement (supplies & materials)	2,833	10,000	28.33%
Employee uniforms	-	5,000	0.00%
Staff training	1,402	10,000	14.02%
Miscellaneous	1,125	2,000	56.25%
Small tools & equipment	3,502	6,000	58.37%
Emergency preparedness program	8,400	15,000	56.00%
Engineering services	302	20,000	1.51%
Encroachment remediation	-	15,000	0.00%
Test urban camp cleanup	-	100,000	0.00%
Environmental services/studies	564	-	Not budgeted
Total M & O Expenses	<u>583,955</u>	<u>1,559,490</u>	37.45%
Administration Expenses			
Board of trustees compensation	1,976	7,600	26.00%
Trustee expenses	537	1,750	30.69%
Accounting services	700	15,000	4.67%
Legal services (general)	2,466	50,000	4.93%
Utilities	12,423	35,000	35.49%
Telephone	4,720	18,000	26.22%
Retiree benefits	66,130	135,650	48.75%
Office equipment/furniture	-	7,500	0.00%
Office supplies	-	2,000	0.00%
Auto allowance	2,942	6,600	44.58%
Parking reimbursement	-	500	0.00%
General office expense	3,922	13,000	30.17%
Technology and software	1,935	10,000	19.35%
Dues and associations	22,071	25,000	88.28%
Property and liability insurance	23,906	30,000	79.69%
Conference/workshop/seminar	-	3,000	0.00%
Public relations/information	-	30,000	0.00%
Miscellaneous	944	5,000	18.88%
Employee morale/wellness	208	2,000	10.40%
Investment fees	3,967	15,000	26.45%
Community services	-	1,500	0.00%
Bookkeeping services	2,212	14,000	15.80%
Property taxes	1,737	3,000	57.90%
Building maintenance	10,104	10,000	101.04%
County Dtech fees for DLMS	10,838	40,000	27.10%
Election expense	-	96,819	0.00%
Interest expense	149	-	Not budgeted
Total Administration Expenses	<u>173,887</u>	<u>577,919</u>	30.09%
Special Projects Expenses			
Engineering studies/survey studies	-	15,000	0.00%
Levee standards compliance	71,163	100,000	71.16%
Small capital projects	30,339	50,000	60.68%
Total Special Project Expenses	<u>101,502</u>	<u>165,000</u>	61.52%
Capital Outlay			
Equipment purchases (over \$5,000)	84,305	93,000	90.65%
Total Capital Outlay	<u>84,305</u>	<u>93,000</u>	
Capital Outlay: District Headquarters			
Building improvements/maintenance	20,022	40,000	50.06%
La Riviera improvements/maintenance	4,322	10,000	43.22%
	<u>24,344</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	57,035.35	53,279.98	0.00	0.00	0.00	0.00	0.00	0.00	339,074.47
501 - Payroll Taxes	4,173.85	4,482.27	4,754.48	3,861.68	3,503.40	3,229.52	0.00	0.00	0.00	0.00	0.00	0.00	24,005.20
502 - Pension	12,673.06	12,483.57	11,913.77	7,394.26	15,652.21	3,360.91	0.00	0.00	0.00	0.00	0.00	0.00	63,477.78
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	15,339.13	15,339.13	(414.97)	0.00	0.00	0.00	0.00	0.00	0.00	76,280.68
508 - Fuel/Oil	3,476.23	2,162.66	1,590.25	5,507.45	1,195.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,931.99
509 - Equipment Rental	0.00	1,420.71	7,838.74	6,966.92	7,685.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,911.68
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	983.92	790.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,745.34
512 - Shop Supplies	694.04	564.90	735.07	809.91	2,053.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,856.98
514 - Levee Maint(Supplies&Materi	628.17	0.00	3,409.94	2,744.97	295.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,078.60
515 - Levee Maintenance Services	0.00	1,373.85	5,148.34	6,842.33	20,564.54	561.56	0.00	0.00	0.00	0.00	0.00	0.00	34,490.62
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	119.14	63.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	585.16
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	0.00	0.00	0.00	0.00	6,232.60
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	8,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,400.00
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	2,587.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,992.46
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	29.25	0.00	0.00	0.00	0.00	0.00	0.00	907.92
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	106,439.88	138,380.02	60,046.25	0.00	0.00	0.00	0.00	0.00	0.00	632,445.44

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,180.56
506 - Utility Charges	2,494.07	2,891.72	3,455.51	3,121.87	2,938.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,901.94
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	550.00	0.00	0.00	0.00	0.00	0.00	0.00	3,300.00
520 - Retiree Benefits	11,300.68	11,300.68	11,300.68	10,045.45	10,882.27	414.97	0.00	0.00	0.00	0.00	0.00	0.00	55,244.73
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	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,126.25
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,125.05
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	380.00	285.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,805.00
602 - Accounting Services	82.41	33.70	28.46	177.93	296.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	619.49
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	656.00	943.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,801.27
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	9,007.33	16,476.00	90.00	0.00	0.00	0.00	0.00	0.00	0.00	39,978.03
609 - Conference /Workshops/Sem	0.00	0.00	0.00	20,857.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,857.00
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	564.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	564.00
618 - Property Tax	3,682.00	3,716.00	0.00	0.00	3,967.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,365.00
619 - Building Maintenance	0.00	0.00	0.00	0.00	1,659.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,659.54
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	600.00	1,162.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,975.00
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	36,867.10	28,778.23	25,989.15	48,176.18	42,324.77	1,054.97	0.00	0.00	0.00	0.00	0.00	0.00	183,190.40
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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	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	3,107.73	1,480.93	1,244.38	3,463.58	680.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,977.01
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	5,760.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,144.62
Total Income	783,107.73	41,446.10	1,404.38	9,223.58	680.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	835,862.18

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	1,929,423.94	1,844,311.65	1,701,240.15	1,555,847.67	1,375,823.27	0.00	0.00	0.00	0.00	0.00	0.00
Income	783,107.73	41,446.10	1,404.38	9,223.58	680.39	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	154,616.06	180,704.79	61,101.22	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	1,929,423.94	1,844,311.65	1,701,240.15	1,555,847.67	1,375,823.27	1,314,722.05	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	1,065,000.00	1,065,000.00	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	1,065,000.00	1,065,000.00	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	2,443,558.00	2,443,558.00	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	2,443,558.00	2,443,558.00	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	1,500,000.00	1,500,000.00	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	1,500,000.00	1,500,000.00	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	1,500,000.00	1,500,000.00	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	1,500,000.00	1,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00

Total Balance	8,437,981.94	8,352,869.65	8,209,798.15	8,064,405.67	7,884,381.27	7,823,280.05	0.00	0.00	0.00	0.00	0.00	0.00
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