

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

	Year to Date July 1, 2018 to January 31, 2019	Budget	Percent of Budget
Revenues			
Benefit assessment	\$ (188)	\$ 1,429,793	-0.01%
Consolidated capital assessment	-	980,000	0.00%
Interest	103,091	77,267	133.42%
O & M agreements	-	231,801	0.00%
Miscellaneous	6,020	-	Not budgeted
Total Revenues	<u>108,923</u>	<u>2,718,861</u>	4.01%
M & O Expenses			
Salaries and wages	397,037	730,938	54.32%
Payroll tax expense	29,248	58,475	50.02%
Pension expense	82,760	132,418	62.50%
Compensation insurance	18,896	36,547	51.70%
Medical/dental/vision	118,960	211,112	56.35%
Fuel/oil reimbursement	14,994	30,000	49.98%
Equipment rental	28,192	20,000	140.96%
Equipment repairs/parts	11,177	40,000	27.94%
Equipment purchases (< \$5,000)	9,946	15,000	66.31%
Shop supplies	7,220	12,000	60.17%
Levee maint. (supp. & material)	20,098	10,000	200.98%
Levee maint. chemicals	11,816	20,000	59.08%
Levee maint. services	34,669	60,000	57.78%
Rodent abatement (supplies & materials)	2,833	10,000	28.33%
Employee uniforms	396	5,000	7.92%
Staff training	2,113	10,000	21.13%
Miscellaneous	1,251	2,000	62.55%
Small tools & equipment	3,502	6,000	58.37%
Emergency preparedness program	9,432	15,000	62.88%
Engineering services	7,090	20,000	35.45%
Encroachment remediation	-	15,000	0.00%
Test urban camp cleanup	-	100,000	0.00%
Environmental services/studies	3,478	-	Not budgeted
Total M & O Expenses	<u>815,108</u>	<u>1,559,490</u>	52.27%
Administration Expenses			
Board of trustees compensation	2,911	7,600	38.30%
Trustee expenses	993	1,750	56.74%
Accounting services	2,750	15,000	18.33%
Legal services (general)	8,314	50,000	16.63%
Utilities	18,170	35,000	51.91%
Telephone	8,289	18,000	46.05%
Retiree benefits	88,068	135,650	64.92%
Office equipment/furniture	-	7,500	0.00%
Office supplies	-	2,000	0.00%
Auto allowance	4,133	6,600	62.62%
Parking reimbursement	-	500	0.00%
General office expense	6,383	13,000	49.10%
Technology and software	2,536	10,000	25.36%
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	1,534	5,000	30.68%
Employee morale/wellness	208	2,000	10.40%
Investment fees	3,967	15,000	26.45%
Community services	1,000	1,500	66.67%
Bookkeeping services	3,113	14,000	22.24%
Property taxes	1,737	3,000	57.90%
Building maintenance	12,675	10,000	126.75%
County Dtech fees for DLMS	36,313	40,000	90.78%
Election expense	2,008	96,819	2.07%
Interest expense	248	-	Not budgeted
Total Administration Expenses	<u>251,327</u>	<u>577,919</u>	43.49%
Special Projects Expenses			
Engineering studies/survey studies	-	15,000	0.00%
Levee standards compliance	71,163	100,000	71.16%
Small capital projects	30,763	50,000	61.53%
Total Special Project Expenses	<u>101,926</u>	<u>165,000</u>	61.77%
Capital Outlay			
Equipment purchases (over \$5,000)	73,825	93,000	79.38%
Total Capital Outlay	<u>73,825</u>	<u>93,000</u>	
Capital Outlay: District Headquarters			
Building improvements/maintenance	30,503	40,000	76.26%
La Riviera improvements/maintenance	4,322	10,000	43.22%
	<u>34,825</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	81,246.01	27,966.03	29,498.11	0.00	0.00	0.00	0.00	424,504.64
501 - Payroll Taxes	4,173.85	4,482.27	4,754.48	3,861.68	3,503.40	5,807.05	2,675.19	2,638.80	0.00	0.00	0.00	0.00	31,896.72
502 - Pension	12,673.06	12,483.57	11,913.77	7,394.26	15,652.21	10,969.24	8,685.50	(549.54)	0.00	0.00	0.00	0.00	79,222.07
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	0.00	0.00	0.00	0.00	0.00	106,261.48
508 - Fuel/Oil	3,476.23	2,162.66	1,590.25	5,507.45	1,195.40	3,496.29	1,042.44	0.00	0.00	0.00	0.00	0.00	18,470.72
509 - Equipment Rental	0.00	1,420.71	7,838.74	6,966.92	7,685.31	3,053.15	1,111.94	0.00	0.00	0.00	0.00	0.00	28,076.77
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	1,256.86	1,495.97	0.00	0.00	0.00	0.00	0.00	16,498.17
512 - Shop Supplies	694.04	564.90	735.07	809.91	2,053.06	2,037.41	1,160.57	0.00	0.00	0.00	0.00	0.00	8,054.96
514 - Levee Maint(Supplies&Materi	628.17	0.00	3,409.94	2,744.97	295.52	12,921.63	0.00	0.00	0.00	0.00	0.00	0.00	20,000.23
515 - Levee Maintenance Services	0.00	1,373.85	5,148.34	6,842.33	20,564.54	696.25	617.72	0.00	0.00	0.00	0.00	0.00	35,243.03
516 - Employee Uniforms	4,896.47	0.00	0.00	0.00	0.00	306.80	89.31	0.00	0.00	0.00	0.00	0.00	5,292.58
518 - Staff Training	350.00	0.00	52.39	119.14	63.63	711.56	0.00	0.00	0.00	0.00	0.00	0.00	1,296.72
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	9,397.77	2,418.69	0.00	0.00	0.00	0.00	0.00	11,816.46
525 - Emergency Preparedness Pr	0.00	0.00	0.00	0.00	8,400.00	1,031.61	0.00	0.00	0.00	0.00	0.00	0.00	9,431.61
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	313.93	403.19	15.00	0.00	0.00	0.00	0.00	1,610.79
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	31,602.37	0.00	0.00	0.00	0.00	842,127.60

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	0.00	0.00	0.00	0.00	0.00	12,808.49
506 - Utility Charges	2,494.07	2,891.72	3,455.51	3,121.87	2,938.77	2,845.25	2,901.94	0.00	0.00	0.00	0.00	0.00	20,649.13
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	275.00	0.00	0.00	0.00	0.00	4,125.00
520 - Retiree Benefits	11,300.68	11,300.68	11,300.68	10,045.45	10,882.27	10,968.74	10,968.74	0.00	0.00	0.00	0.00	0.00	76,767.24
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	1,142.84	1,697.20	0.00	0.00	0.00	0.00	0.00	7,966.29
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	0.00	0.00	0.00	0.00	0.00	2,726.22
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	475.00	380.00	0.00	0.00	0.00	0.00	0.00	2,660.00
602 - Accounting Services	82.41	33.70	28.46	177.93	296.99	462.35	0.00	0.00	0.00	0.00	0.00	0.00	1,081.84
603 - Legal Fees (General)	0.00	0.00	0.00	0.00	0.00	2,050.00	0.00	0.00	0.00	0.00	0.00	0.00	2,050.00
604 - Flood Litigation	5,646.68	5,689.00	866.59	656.00	943.00	3,634.36	2,214.00	0.00	0.00	0.00	0.00	0.00	19,649.63
606 - Legislative Services	1,079.00	302.00	0.00	0.00	0.00	2,823.25	3,964.74	0.00	0.00	0.00	0.00	0.00	8,168.99
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	16,476.00	90.00	0.00	0.00	0.00	0.00	0.00	0.00	22,399.00
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	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	0.00	0.00	1,000.00
617 - Investment Fees	0.00	0.00	0.00	0.00	564.00	282.00	2,632.00	0.00	0.00	0.00	0.00	0.00	3,478.00
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	375.00	525.00	0.00	0.00	0.00	0.00	0.00	4,875.00
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	28,115.40	28,778.23	25,989.15	39,348.85	42,324.77	28,930.65	32,838.86	275.00	0.00	0.00	0.00	0.00	226,600.91
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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	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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	0.00	0.00	808,630.22
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	0.00	0.00	0.00	0.00	0.00	13,434.96
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	26,010.28	2,969.66	743,367.68	0.00	0.00	0.00	0.00	1,608,209.80

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	1,225,515.06	1,122,486.69	0.00	0.00	0.00	0.00
Income	783,107.73	41,446.10	1,404.38	9,223.58	680.39	26,010.28	2,969.66	743,367.68	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	176,318.49	105,998.03	31,877.37	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	1,225,515.06	1,122,486.69	1,833,977.00	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	1,065,000.00	1,065,000.00	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	1,065,000.00	1,065,000.00	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	2,443,558.00	2,443,558.00	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	2,443,558.00	2,443,558.00	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	1,500,000.00	1,500,000.00	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	1,500,000.00	1,500,000.00	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	1,500,000.00	1,500,000.00	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	1,500,000.00	1,500,000.00	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	7,734,073.06	7,631,044.69	8,342,535.00	0.00	0.00	0.00	0.00
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